

BREAK EVEN POINT ANALYSIS (B.E.P.)

<u>BREAK EVEN POINT</u>		(THOUSAND US \$)				
Description		1st year	2nd year	3rd year	4th year	5th year
Annual Revenue	(A)	1620.00	1944.00	2268.00	2592.00	2916.00
Variable Cost of Operations	(B)	183.64	177.05	157.64	139.65	122.86
Contribution	(C) = (A - B)	1436.36	1766.95	2110.36	2452.35	2793.14
P/V Ratio	(D) = (C / A)	88.66%	90.89%	93.05%	94.61%	95.79%
Fixed Cost operations	(E)	208.20	249.84	291.48	333.12	374.76
BEP	(F) = (E / D)	234.82	274.87	313.25	352.09	391.24
% of BEP on Sales		14.49%	14.14%	13.81%	13.58%	13.42%