

Marketing Activities	Fixed Cost	Variable Cost Per Month	Variable Cost Per Year
Content marketing	₹ 5,00,000	₹ 1,00,000	1200000
Social media marketing	₹ 2,50,000	₹ 50,000	600000
Search engine marketing (SEM)	₹ 10,00,000	₹ 1,00,000	1200000
Email marketing	₹ 1,00,000	₹ 10,000	120000
Public relations	₹ 1,50,000	₹ 25,000	300000
Partnerships & Referral Programs (Approximate)	₹ 1,832,000		2,748,000
Based on the cost accounting book by Horngren: For services companies, the bifurcation of fixed cost and variable cost is 40% and 60% respectively The total cost estimated for partnerships and referral programs is ₹ 45,80,000			
The detailed strategy of using the above budget in partnerships and referral programs is provided in the solution			
	₹ 3,832,000		₹ 6,168,000
Total Budget			₹ 10,000,000
Total Fixed Costs	3832000		
Total Variable Costs	6168000		

Delivery Type	Price per Hour (Based on recent market research and cost analysis)
Food delivery	₹ 1500
Pharmaceutical delivery	₹ 2,000
Local delivery	₹ 1,800