SERVICE DESCRIPTION

Sales Budget Facilitation

A Commercial Excellence service by Exponasia Growth Partners

1. Service Overview

Sales Budget Facilitation helps companies develop an aligned and traceable sales budget that is understood and owned by management.

Exponasia Growth Partners facilitates discussions involving management team members and functional contributors. The sessions are designed to test key assumptions, identify the actions required to deliver the plan and establish an agreed basis for the final budget.

The agreed outcomes are consolidated into a sales-budget waterfall chart, a supporting spreadsheet and explanatory slides covering the waterfall components and their underlying assumptions. The client retains ownership of the underlying data, budget figures and final decisions.

The service focuses on the sales budget and may cover:

- Revenue baseline and market-driven volume development;
- Pricing impact and deliberate growth initiatives;
- Large orders, projects and inorganic growth, where relevant;
- Any remaining White Space between the supported sales budget and management's growth expectation.

An additional scope may include facilitation of cost, margin and P&L discussions.

2. Who the Service Is For

Sales Budget Facilitation is designed for companies with an established budgeting process that want greater structure, challenge and alignment in developing the sales budget.

It is particularly relevant for:

- SMEs and mid-market companies seeking additional capacity for the budgeting process;
- Country and regional management teams responsible for developing the sales budget;
- Companies preparing a budget for submission to a parent company, board or investor;
- Business leaders seeking stronger cross-functional alignment, greater discipline and an independent perspective while retaining full budget ownership.

The service assumes that the client already has an established budgeting process, including historical results, a current-year forecast and internal templates or reporting requirements.

Exponasia Growth Partners applies its sales-budget facilitation framework within that process.

3. Why External Facilitation Can Help

Budgeting brings together people with different responsibilities and perspectives. Sales may focus on market potential, finance on risk and consistency, while product, channel and operations teams contribute insights from their respective areas.

An external facilitator helps bring these perspectives into a focused and productive discussion.

- **Neutral Facilitation –** Gives balanced consideration to different perspectives and keeps the discussion focused on commercial logic.
- **Constructive Challenge –** Tests assumptions, identifies unsupported gaps and brings material dependencies into the discussion.
- **Cross-functional Alignment –** Helps management, sales, finance, product, channel and operations teams develop a shared view of the plan.
- **Discipline and Pace –** Uses defined inputs, structured agendas and documented decisions to keep the process moving.

4. Sales Budget Facilitation Framework

Sales Budget Facilitation helps management build a revenue plan supported by clear assumptions and defined commercial actions.

The sales-budget discussion is structured through a waterfall framework in which each component is examined separately before being consolidated into the total revenue plan.

Figure 1 illustrates the sales-budget facilitation framework.

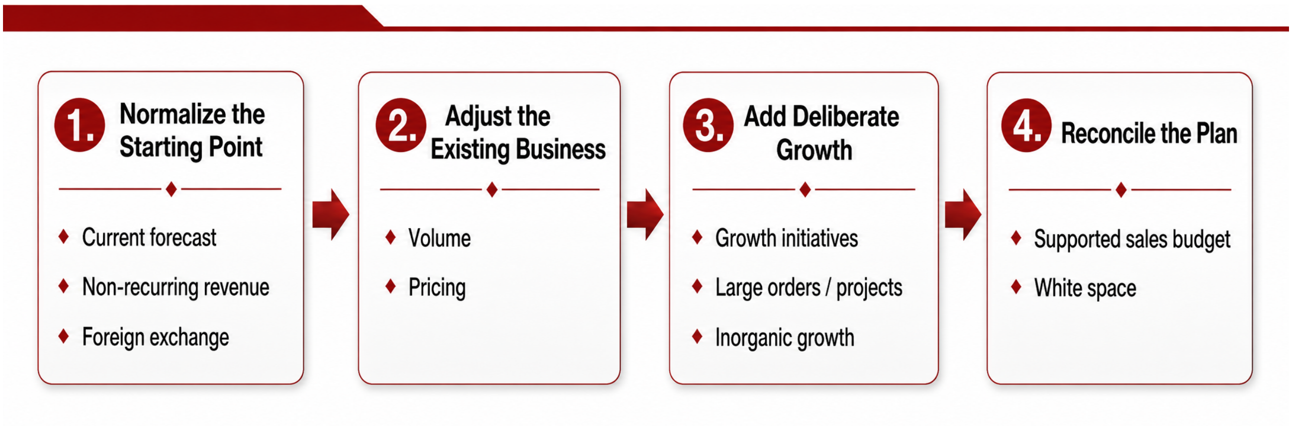

Figure 1: Sales Budget Facilitation Framework at a Glance

4.1. Revenue Baseline

The framework starts from the company's latest year-end forecast.

One-time revenues that are not expected to recur, such as exceptional orders or unusually large projects, are removed. Where foreign exchange is relevant, the forecast may also be adjusted to reflect materially different budget exchange rates.

The resulting normalized baseline represents the revenue the business can reasonably carry into the following year before accounting for other contributors.

4.2. Volume Adjustment

The baseline is adjusted to reflect expected increases or reductions in sales volume within the existing business.

The discussion may consider:

- Market or sector expansion and contraction;
- Changes in customer and distributor demand or purchasing;
- Customer churn, contract expirations and competitive gains or losses;
- Product, geographic, segment or channel developments.

Relevant external indicators may be considered alongside the direct knowledge of management, sales teams, product leaders, distributors and channel partners.

The adjustment may be positive or negative and is kept separate from pricing and deliberate growth initiatives.

4.3. Pricing Adjustment

After the volume adjustment has been established, the expected revenue effect of pricing is assessed separately.

The discussion may consider:

- Planned list-price changes;
- Customer-specific pricing actions;
- Contractual price adjustments;
- Expected changes in channels and customer discounts.

The adjustment may be positive or negative and is incorporated into the sales-budget waterfall as a distinct contribution.

Keeping pricing separate from volume provides a clearer view of how much revenue change is expected from market movement and how much from commercial pricing actions.

4.4. Growth Initiatives

After the baseline has been adjusted for expected volume and pricing changes, the team identifies a focused set of initiatives expected to generate additional revenue during the budget year.

These initiatives represent deliberate commercial actions beyond the underlying volume and pricing movements already captured in the preceding adjustments.

Exponasia Growth Partners applies its **GROW–WIN BACK–ACQUIRE** framework to broaden the range of opportunities considered and organize them into three pillars:

- Grow revenue from existing customers by gaining share, upselling, cross-selling and expanding into additional customer sites or divisions;
- Win Back revenue by reactivating dormant customers, reengaging lapsed customers and recovering lost accounts;
- Acquire new customers through greater penetration of existing markets and expansion into new geographic, industry or application markets.

Figure 2 illustrates the framework.

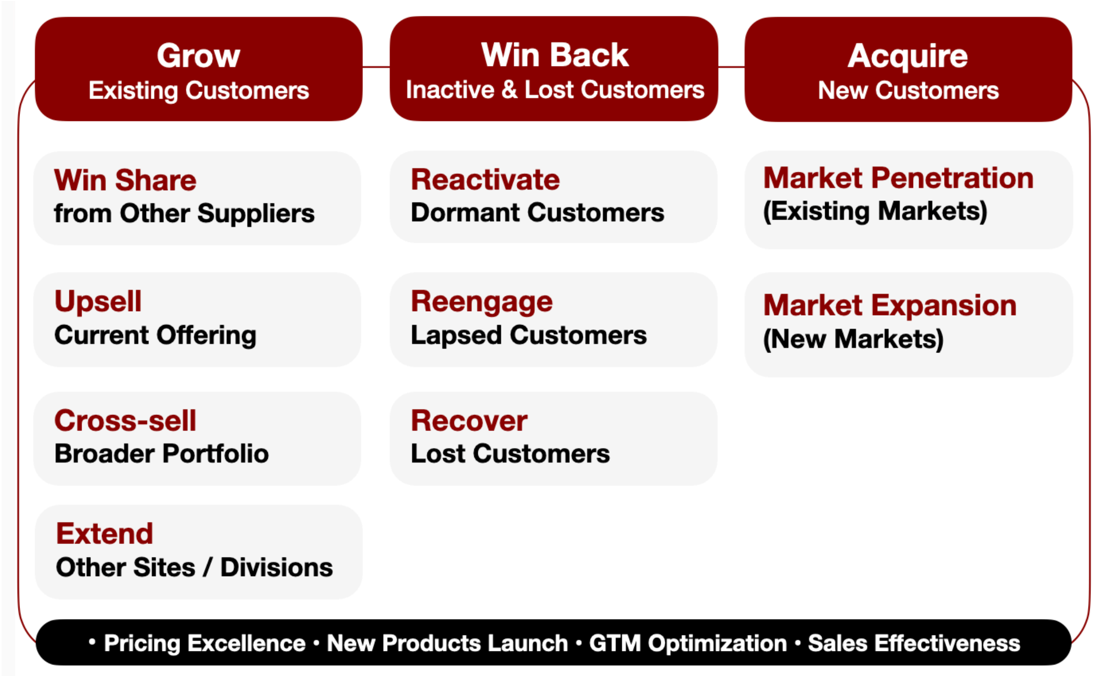

Figure 2: GROW–WIN BACK–ACQUIRE Opportunity Framework

The framework also recognizes cross-cutting commercial enablers such as pricing excellence, new product launches, go-to-market optimization and sales effectiveness. These may support initiatives across more than one pillar.

For budgeting purposes, each initiative is defined with sufficient clarity to identify:

- The commercial action proposed;
- The customers, accounts, markets or channels involved;
- The expected revenue contribution during the budget year;
- The timing, assumptions and dependencies supporting that contribution;
- Any associated investment, resources or capabilities required.

Pricing effects already included in the Pricing Adjustment are kept separate to avoid double counting. A pricing-related initiative is included under Growth Initiatives only where it forms part of a broader defined commercial action.

The initiatives are assessed according to their expected revenue impact and likelihood of delivery. Management determines which initiatives have sufficient commercial value and execution credibility to be included in the supported sales budget.

4.5. Large Orders and Projects

Large orders and projects are assessed separately from recurring business and growth initiatives because of their potential value, timing and risk profile.

They may include:

- Major tenders;
- Capital projects;
- Large one-time orders;
- Strategic contracts.

Confirmed orders are included based on the revenue expected to be recognized during the budget year.

Projects and opportunities that remain uncertain may be probability-weighted based on their stage, commercial positioning and expected timing, using the company's existing pipeline stages or another agreed confidence framework.

This keeps their potential contribution visible while reflecting differences in timing and certainty.

4.6. Inorganic Growth

Where relevant, the budget may include a separate revenue contribution from acquisitions, joint ventures or other inorganic growth initiatives.

This may include revenue from transactions already completed, as well as opportunities expected to close and contribute during the budget year.

Completed transactions are included based on the revenue expected during the budget period. Prospective transactions are assessed separately and included only where management considers their timing and contribution sufficiently credible.

4.7. White Space

Where the revenue supported by the baseline, volume adjustment, pricing adjustment, growth initiatives, large orders and projects and inorganic growth falls short of management's growth expectation, the difference is identified as White Space.

White Space represents revenue that is not yet supported by a defined source, assumption or commercial action. Keeping it visible allows management to determine whether additional initiatives are required, existing assumptions should be revisited or the gap should remain explicitly recognized in the proposed budget.

White Space is not treated as supported revenue unless management subsequently identifies and validates the assumptions or actions required to close it.

4.8. Sales Budget Consolidation

The components are consolidated into the total sales budget:

- Revenue Baseline;
- plus/minus Volume Adjustment;
- plus/minus Pricing Adjustment;
- plus Growth Initiatives;
- plus Large Orders / Projects;
- plus Inorganic Growth, where relevant:
- equals Supported Sales Budget
- Where management's growth expectation exceeds the Supported Sales Budget, the difference is shown separately as White Space.

The waterfall therefore provides a clear bridge between the current business outlook, the revenue supported by defined assumptions and actions, and any remaining gap requiring further management consideration.

Figure 3 provides a visual representation of the model.

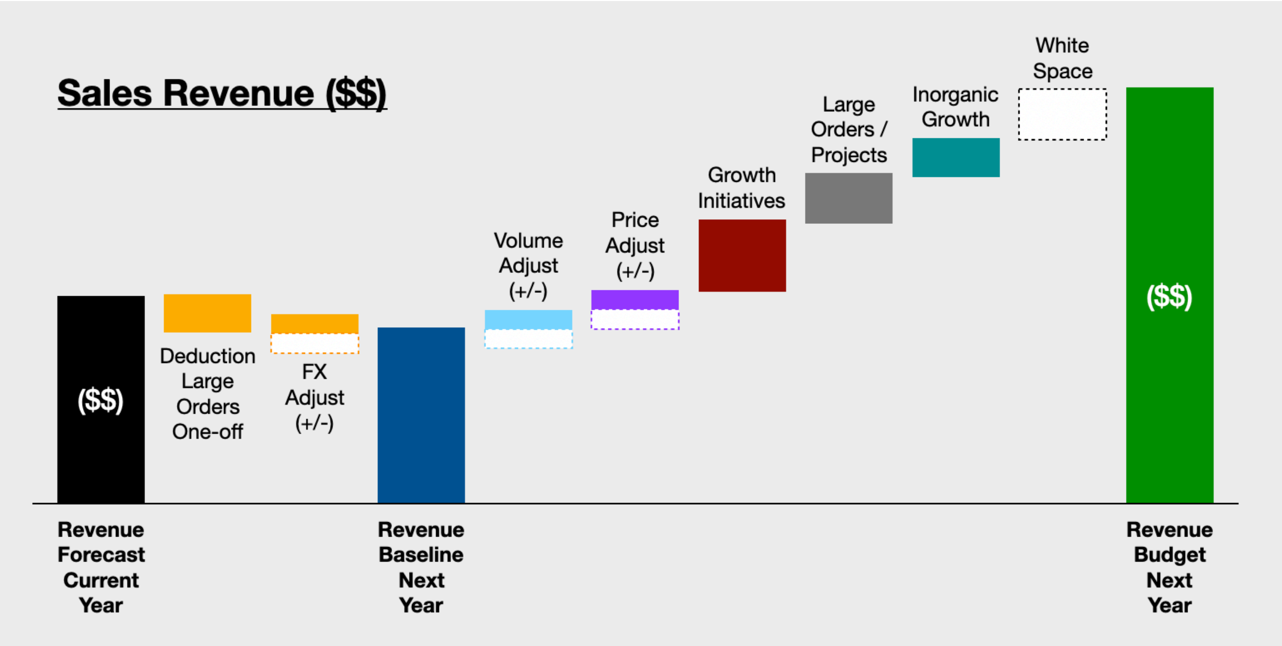

Figure 3: Budget Bridge (Waterfall Chart)

5. Engagement Outputs

The engagement produces materials for incorporation into the client's existing budgeting process.

Typical outputs include:

- A sales-budget waterfall;
- A supporting spreadsheet capturing the agreed budget components and key assumptions;
- Explanatory slides covering the waterfall components and their underlying assumptions.

The format will be agreed at the start of the engagement and adapted, within reasonable limits, to the client's existing templates and reporting requirements.

Detailed financial and commercial breakdowns and internal presentation materials required by the client's budgeting process remain the client's responsibility.

6. Additional Scope: Cost, Margin and P&L Facilitation

Once the sales budget has been agreed, the scope may be extended to facilitate discussion of the principal cost, margin and profitability assumptions, including investments and operating expenses linked to the commercial plan.

The client's finance team remains responsible for detailed financial schedules, accounting treatment, balance-sheet and cash-flow planning and financial-system consolidation.

7. How the Service Is Delivered

The service is delivered through a series of structured working sessions, with preparation and consolidation between meetings, as illustrated in Figure 4.

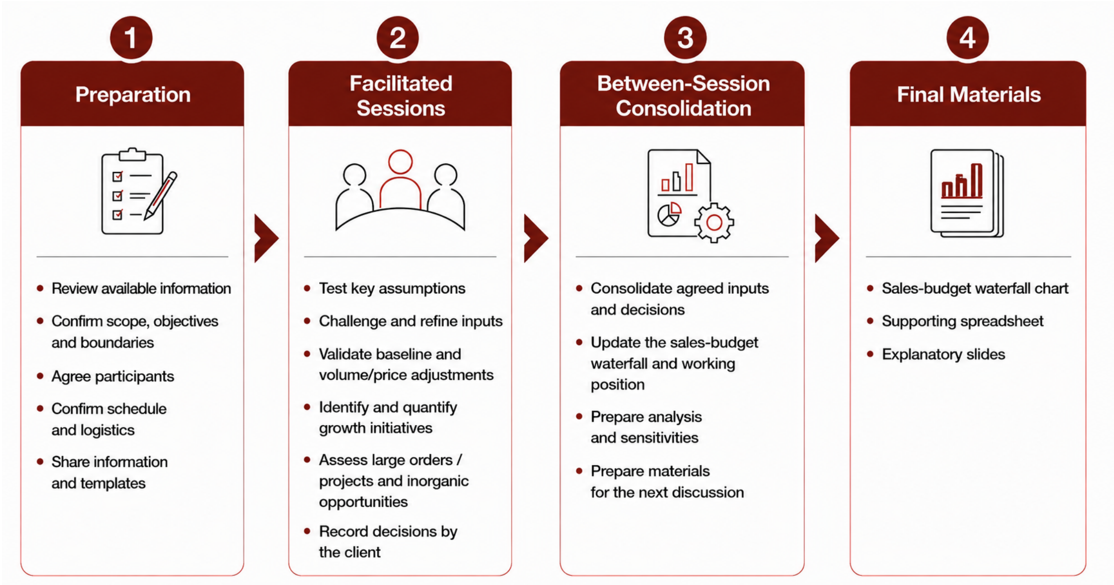

Figure 4: Sales Budget Facilitation Delivery Process

- **Preparation –** Exponasia Growth Partners reviews the available information and confirms the scope, objectives, participants, required inputs, schedule and logistics with the client.
- **Facilitated Sessions –** Each session addresses defined components of the sales-budget framework. Exponasia Growth Partners guides the discussion, tests material assumptions, challenges unsupported gaps and records the decisions reached.
- **Between-Session Consolidation –** Agreed inputs, assumptions and decisions are consolidated into the latest working position. Supporting analysis and materials are prepared for the next discussion.
- **Final Materials –** At the end of the engagement, Exponasia Growth Partners prepares the agreed sales-budget waterfall, supporting spreadsheet and explanatory slides covering the principal components and underlying assumptions.

Core budgeting workshops are normally conducted in person, while preparation, follow-up and shorter consolidation sessions may be conducted virtually. The commercial proposal defines the number and timing of sessions based on business complexity, participant availability and the maturity of the initial inputs.

8. Roles and Scope Boundaries

Exponasia Growth Partners facilitates the working sessions, tests material assumptions, documents the decisions reached and prepares the agreed sales-budget waterfall, supporting spreadsheet and explanatory slides.

The client provides the information and participants, develops the assumptions, validates the data and determines the final budget. It remains responsible for detailed financial and commercial breakdowns, internal presentation materials and all approvals required by its budgeting process.

Exponasia Growth Partners has no authority to approve budget figures, commit expenditure, make investment decisions or otherwise bind the client.

The deliverables are management working materials. They do not constitute audited financial information, an independent financial forecast or accounting, tax, investment or other regulated professional advice.

9. Frequently Asked Questions

Does Exponasia Growth Partners prepare the complete sales budget?

No. We facilitate the budgeting discussions and consolidate the outcomes reached by the client's management team into a sales-budget waterfall, a supporting spreadsheet and explanatory slides covering the waterfall components and underlying assumptions. The client validates the data and prepares the detailed financial and commercial breakdowns and internal materials required by its budgeting process.

Does Exponasia Growth Partners recommend the budget figures?

No. Exponasia Growth Partners tests assumptions and provides constructive commercial input but does not determine the budget. The client develops the assumptions, validates the data, decides the figures and approves the final sales budget.

Can the outputs be adapted to our existing process?

Yes. The outputs can be adapted, within reasonable limits, to the client's existing templates and reporting requirements.

What information and participation are required?

The client typically provides the latest year-end forecast, relevant pipeline information, preliminary assumptions and its existing budgeting templates or requirements. Participants normally include the responsible management team, sales leaders and relevant product, market, channel, finance and operations contributors. Active participation from the commercial owners is essential.

When should the engagement begin?

The engagement should begin early enough to allow the facilitated discussions and consolidation work to be completed before the client's internal review and approval deadlines. The timing will depend on the maturity of the initial inputs, the number of participants and the complexity of the business.

Can the service support a budgeting process already underway?

Yes. The service can be introduced after preliminary assumptions or draft figures have already been prepared. In this case, the existing work becomes the starting point for reviewing the budget logic, testing the principal assumptions and consolidating the agreed sales-budget waterfall.

Can the service include cost and P&L facilitation?

Yes. Growth initiatives included in the sales budget often require associated investments and operating expenses, such as additional resources, marketing support, channel development or new capabilities. Once the sales budget is agreed, an optional extension can align these cost implications with the revenue plan and review the resulting margins and profitability.

Can the sessions be delivered virtually?

Partially. Preparation, follow-up and shorter consolidation sessions can be conducted virtually. The core budgeting workshops are normally delivered in person because they involve long, intensive discussions and cross-functional decision-making. A hybrid format can be used where appropriate.

10. About Exponasia Growth Partners

We are a Singapore-based boutique consulting firm supporting mid-market companies and regional subsidiaries in growth and commercial excellence across Southeast Asia.

We work primarily with suppliers of industrial products, services and engineered solutions. Our engagements combine senior commercial experience, regional knowledge and hands-on implementation support.

We deliver our services through expert advisory, implementation consulting and fractional or interim leadership, depending on the client's objectives and required level of involvement.

To discuss how Sales Budget Facilitation could support your next budgeting cycle, please contact us:

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