



# COURT OF MASTER SOMMELIERS EUROPE

## BUSINESS CALCULATIONS



# BASIC PRINCIPLES OF PROFIT

**A HEAD SOMMELIER OR BEVERAGE DIRECTOR MUST HAVE A FUNDAMENTAL BUSINESS INSIGHT THAT THEY CAN UTILISE AT WORK. TERMS AND CURRENCIES MAY DIFFER ACROSS THE WORLD, BUT THE BASIC PRINCIPLES APPLY.**

You buy something, you then sell it at a higher price; the difference is your profit.

**Selling Price minus Cost Price = Gross Profit**

*eg. You sell a wine at £25 that costs you £10; £15 is your Gross Profit*

**Cost Price plus Gross Profit = Selling Price**

*eg. You buy a wine at £10 and add £15 profit; £25 is your Selling Price*

**Selling Price minus Gross Profit = Cost Price**

*eg. You sell a wine at £25 and make £15 profit; £10 is your Cost Price*

## **Note - Gross vs. Net Profit**

Net Profit is your Gross Profit minus all the overheads such as Staff Costs, Heating, Lighting, Laundry Costs, Taxes, Rent etc. Net Profit needs to exceed zero or you will be losing money.

---

## **Other Terms used Globally**

Gross Profit (GP) = Gross Income

Opening Stock (OS) = Beginning Inventory

Cost Price (CP) = Cost of Goods Sold (COGS)

Closing Stock (CS) = Ending Inventory

Selling Price (SP) = List Price, Marked Price, Retail Price

Margins

Stock / Inventory Variance

Difference = Purchases

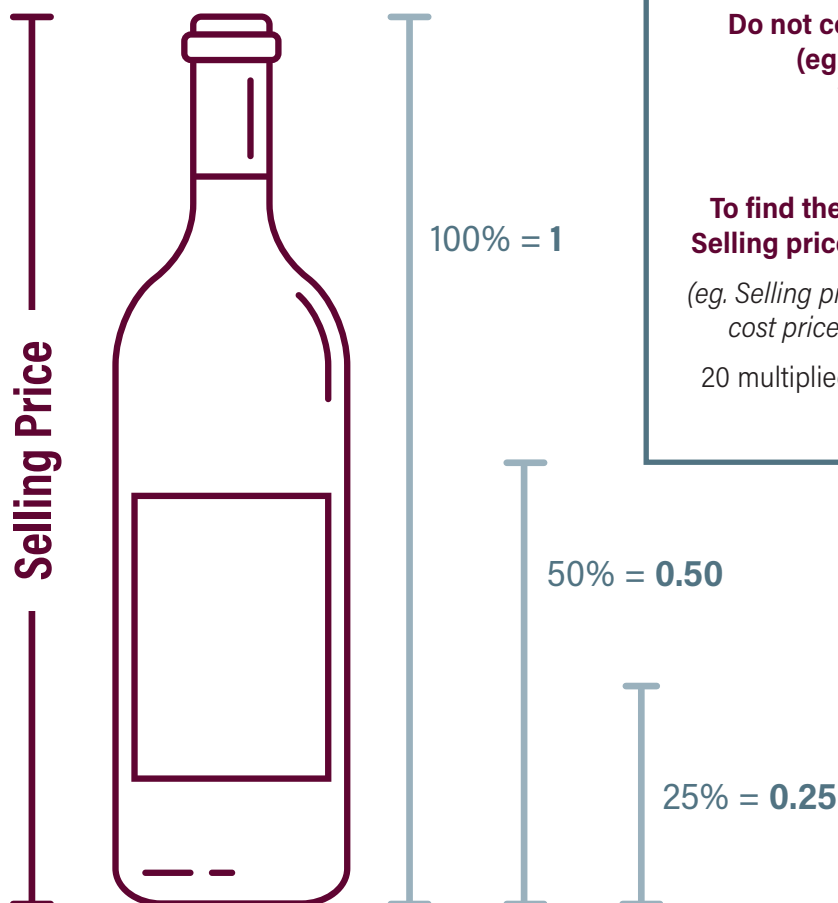
Units of currency - £ Pounds, \$ Dollars, Euros, Yen, etc

# BASIC PRINCIPLES OF PROFIT

You sell a wine at £25 that costs you £10; £15 is your Gross Profit  
Here you will make a £15 **cash margin** or a 60% Gross Profit Percentage

$$60\% (\text{£}15) + 40\% (\text{£}10) = 100\% (\text{£}25)$$

$$\text{GP} + \text{CP} = \text{SP}$$



**Do not confuse currency or monetary units**  
(eg. £, \$, €, ¥ they are CP, SP, GP)  
**with percentage fractions**

(eg. 50%, 25%, 0.50, 0.25)

**To find the profit/cost breakdown multiply the**  
**Selling price by the Percentage fraction required**

(eg. Selling price is £/\$/€/¥ 20 and you need to find the  
cost price if you are making a 75% Gross profit).

20 multiplied by 0.25 (not 0.75 as this is GP not CP)

$$20 \times 0.25 = \text{£}/\text{\$/\text{€}/\text{¥}} 5$$

# SOMMELIER

# CALCULATIONS

**A Sommelier should have the ability to calculate glass quantities per bottle in Centilitre, Millilitre and Ounces (1cl = 10ml) (750ml = 25.4 fluid ounces) (in USA)**

*(UK Imperial fluid ounces 26.4 oz = 750ml)*

|                                |  |
|--------------------------------|--|
| 750ml standard bottle contains | 6 x 125ml glasses                                  |
| 750ml standard bottle contains | 4 x 175ml glasses (plus 50ml ullage/waste)         |
| 750ml standard bottle contains | 5 x 5oz glasses (plus 0.4oz ullage/waste) (in USA) |

**A Sommelier should have the ability to calculate pours of cl (centilitre), ml (millilitre) and ounces (oz.)**

|                                |   |
|--------------------------------|---|
| 750ml standard bottle contains | 15 x 50ml glasses                                   |
| 750ml standard bottle contains | 7.5 x 100ml glasses                                 |
| 750ml standard bottle contains | 12 x 2oz glasses (plus 0.7oz ullage/waste) (in USA) |

**A Sommelier should have the ability to calculate Selling Price based on Gross Profit %**

Selling Price = Cost Price divided by Cost Percentage eg. 40% = 0.4 eg. (1-GP%)

Eg. Cost Price (price to buy) is £25, calculate what is Selling Price with 65% Gross Profit

25 divided by 0.35 = 71.42 selling price would be £71.50



## Question 1

**You buy a 6-bottle (75cl) case of Port for £350 and are selling it in 100ml glasses. How much would you sell each glass for to make 60% gross profit (taxes not included)?**

£350 divided by 6 = £58.33 per bottle cost price

7.5 x 100ml glasses per bottle

58.33 divided by 7.5 = £7.77 cost price per glass

7.77 divided by 0.4 = 19.45

Selling price = £19.50 (after rounding to nearest 50p)

# SOMMELIER

# CALCULATIONS

**A Sommelier should have the ability to calculate Gross Profit % based on Selling Price**

Gross Profit % = (Selling Price - Cost Price) divided by Selling Price

Eg. Cost Price (price to buy) is £25; calculate Selling Price with 65% Gross Profit

25 divided by 0.35 = 71.42 selling price would be £71.50



## QUESTION 2

You buy a 12-bottle (75cl) case of Grand Cru Burgundy for £900.

Selling each bottle at £190 what would be your Gross Profit (taxes not included)?

900 divided by 12 = £75 Cost Price

Gross Profit % = 190 - 75 divided by 190

115 divided by 190 = 0.60 = 60% Gross Profit

**A Sommelier should have the ability to calculate Cost Price based on Gross Profit %**

Cost Price = (Selling Price divided by 100) x Gross Profit



## QUESTION 3

You sell a bottle of Bourbon for £75 making 30% Gross Profit (or COGS)  
What is the Cost Price?

(75 divided by 100) x 70 **OR** 75 x 0.7 = 52.50

Cost Price = £52.50

# QUESTIONS



## QUESTION 4

A guest has £100 budget per person for a 4-course dinner to which 25 people are invited. Your Chef is taking £40 for food.

1. At 33% cost price, what is your budget for wine for the 4 courses?
2. How many bottles will you need if each guest drinks a 125ml glass with each course?

£60 for wines. 4 courses of wine = £15 per course

33% cost = £5 per person, per course or £20 overall

750ml divided by 125ml = 6 glasses per bottle

25 glasses per course. 25 divided by 6 = 4.16 bottles

Must be 5 bottles per course, 20 bottles in total



## QUESTION 5

A new wine by the glass costs £16.00 per bottle.

How much would you charge per glass for a 125ml pour at 33% GP?

6 glasses per bottle

£16 divided by 6 glasses = £2.66

£2.66 divided by 0.66 = £4.00



## QUESTION 6

You are organising a 2-hour Rare Malt Whisky tasting for 35 businessmen.

You have a budget of £125 per bottle.

At 20% cost what is your buying cost per bottle?

6 glasses per bottle

£16 divided by 6 glasses = £2.66

£2.66 divided by 0.66 = £4.00

# BUSINESS SCENARIO 1 (Answers on following page)

- You are the Head Sommelier in a prestigious Restaurant. You have worked with your General Manager on your department's Budget for the next financial year (starting today).
- Please note that you have scheduled to add 3 team members to the beverage team next year.
- Your Financial Director has received the plan below, but he is missing some essential information (White Cells)
- Please fill in the missing parts of that Budget, Round up to the nearest 10p.**
- You will have 20 minutes.**

| Nb - All Taxes Are Included In The Figures |                               |              | This Year         |                        |                   | Next Year         |                        |                   |
|--|-------------------------------|--------------|-------------------|------------------------|-------------------|-------------------|------------------------|-------------------|
| Categories                                 | Product                       |              | Sales             | Gross Profit           | GP%               | Sales             | Gross Profit           | GP%               |
| Wines                                      | Sparkling Wines               |              | £525,000          | £330,750               |                   | £565,000          | £378,550               | 67%               |
|  | White Wines                   |              | £720,000          |                        | 75%               | £785,000          | £588,750               |                   |
|  | Red Wines                     |              | £850,000          | £612,000               | 72%               | £860,000          | £619,200               | 72%               |
|  | Sweet Wines                   |              | £78,000           | £46,800                | 60%               | £83,000           | £51,460                | 62%               |
|  | Fortified Wines               |              | £150,000          | £82,500                | 55%               | £165,000          | £107,250               | 65%               |
|  |                               | <b>TOTAL</b> |                   |                        | <b>£1,612,050</b> | <b>69%</b>        | <b>£2,458,000</b>      | <b>£1,745,210</b> |
| Liquors And Spirits                        | Gin                           |              | £280,000          | £229,600               |                   | £310,000          | £257,300               | 83%               |
|  | Vodka                         |              | £230,000          | £184,000               | 80%               | £25,000           | £20,500                | 82%               |
|  | Whiskies                      |              | £110,000          | £73,700                | 67%               | £125,000          |                        | 67%               |
|  | Rum/Tequila                   |              |                   | £54,400                | 64%               | £85,000           | £54,400                | 64%               |
|  | Cognac/Armagnac/Calvados      |              | £28,000           | £12,600                | 45%               |                   | £12,600                | 45%               |
|  | Liquors                       |              | £120,000          | £98,400                | 82%               | £135,000          | £113,400               | 84%               |
|  | Vermouth                      |              | £8,000            | £5,200                 | 65%               | £12,000           | £9,000                 | 75%               |
|  | Others                        |              | £3,500            | £1,750                 | 50%               | £8,000            | £4,800                 | 60%               |
|  | <b>TOTAL</b>                  |              | <b>£864,500</b>   | <b>£659,650</b>        |                   | <b>£728,000</b>   | <b>£555,750</b>        | <b>76%</b>        |
| Beers And Ciders                           | Bottle                        |              | £280,000          | £190,400               | 68%               | £340,000          | £244,800               | 72%               |
|  | Draught                       |              | £260,000          |                        | 45%               | £295,000          | £177,000               | 60%               |
|  |                               | <b>TOTAL</b> | <b>£540,000</b>   | <b>£307,400</b>        | <b>57%</b>        | <b>£635,000</b>   | <b>£421,800</b>        | <b>66%</b>        |
| Water And Soft Drinks                      | Water                         |              | £180,000          | £156,600               | 87%               | £230,000          | £202,400               | 88%               |
|  | Mixers                        |              | £120,000          | £98,400                | 82%               | £155,000          | £127,100               | 82%               |
|  | Juices                        |              | £5,000            | £4,150                 | 83%               | £7,000            | £5,810                 | 83%               |
|  |                               | <b>TOTAL</b> | <b>£305,000</b>   |                        | <b>85%</b>        | <b>£392,000</b>   | <b>£335,310</b>        | <b>86%</b>        |
| Tobacco                                    | Cigars                        | <b>TOTAL</b> | <b>£60,000</b>    | <b>£27,000</b>         | <b>45%</b>        |                   | <b>£40,800</b>         | <b>48%</b>        |
| <b>Total Beverages</b>                     |                               | <b>TOTAL</b> |                   | <b>£2,865,250</b>      | <b>70%</b>        | <b>£4,298,000</b> |                        | <b>72%</b>        |
| Glasswares Purchased Inc. Taxes            | Glasses                       |              |                   |                        |                   |                   | £118,000               |                   |
|  | Decanter                      |              |                   | £16,500                |                   |                   |                        |                   |
|  |                               | <b>TOTAL</b> |                   | <b>£151,500</b>        |                   |                   | <b>£130,000</b>        |                   |
| Sommelier Team Payroll                     |                               |              |                   | <b>Salary per year</b> |                   |                   | <b>Salary per year</b> |                   |
|  | Head Sommelier                |              |                   | £72,000                |                   |                   | £72,000                |                   |
|  | Assistant Head Sommelier 1    |              |                   | £45,000                |                   |                   | £45,000                |                   |
|  | Assistant Head Sommelier 2    |              |                   | £32,000                |                   |                   | £45,000                |                   |
|  | Bartender 1                   |              |                   | £32,000                |                   |                   | £32,000                |                   |
|  | Bartender 2                   |              |                   |                        |                   |                   | £32,000                |                   |
|  | Sommelier 1                   |              |                   | £32,000                |                   |                   | £32,000                |                   |
|  | Sommelier 2                   |              |                   | £32,000                |                   |                   | £32,000                |                   |
|  | Sommelier 3                   |              |                   | £32,000                |                   |                   | £32,000                |                   |
|  | Sommelier 4                   |              |                   |                        |                   |                   |                        |                   |
|  | Commis Sommelier 1            |              |                   | £25,000                |                   |                   | £25,000                |                   |
|  | Commis Sommelier 2            |              |                   | £25,000                |                   |                   | £25,000                |                   |
|  | Commis Sommelier 3            |              |                   |                        |                   |                   | £25,000                |                   |
|  | <b>TOTAL</b>                  |              |                   |                        |                   |                   | <b>£429,000</b>        |                   |
| <b>Financial Budget</b>                    | <b>Total Beverages</b>        |              | <b>£4,092,500</b> | <b>£2,865,250</b>      | <b>70%</b>        | <b>£4,298,000</b> | <b>£3,098,870</b>      | <b>72%</b>        |
|  | <b>Glasswares Purchased</b>   |              |                   |                        |                   |                   | <b>£130,000</b>        |                   |
|  | <b>Sommelier Team Payroll</b> |              |                   | <b>£340,000</b>        |                   |                   | <b>£429,000</b>        |                   |
|  | <b>Total</b>                  |              |                   | <b>£2,373,750</b>      | <b>58%</b>        | <b>£4,298,000</b> | <b>£2,539,870</b>      |                   |

# ANSWERS TO BUSINESS SCENARIO 1

- You are the Head Sommelier in a prestigious Restaurant. You have worked with your General Manager on your department's Budget for the next financial year (starting today).
- Please note that you have scheduled to add 3 team members to the beverage team next year.
- Your Financial Director has received the plan below, but he is missing some essential information (White Cells)
- Please fill in the missing parts of that Budget.
- You will have 20 minutes.

| Nb - All Taxes Are Included In The Figures |                               |              | This Year         |                   |                   | Next Year         |                   |                   |
|--|-------------------------------|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Categories                                 | Product                       |              | Sales             | Gross Profit      | GP%               | Sales             | Gross Profit      | GP%               |
| Wines                                      | Sparkling Wines               |              | £525,000          | £330,750          | 63%               | £565,000          | £378,550          | 67%               |
|  | White Wines                   |              | £720,000          | £540,000          | 75%               | £785,000          | £588,750          | 75%               |
|  | Red Wines                     |              | £850,000          | £612,000          | 72%               | £860,000          | £619,200          | 72%               |
|  | Sweet Wines                   |              | £78,000           | £46,800           | 60%               | £83,000           | £51,460           | 62%               |
|  | Fortified Wines               |              | £150,000          | £82,500           | 55%               | £165,000          | £107,250          | 65%               |
|  |                               | <b>TOTAL</b> |                   | <b>£2,323,000</b> | <b>£1,612,050</b> | <b>69%</b>        | <b>£2,458,000</b> | <b>£1,745,210</b> |
| Liquors And Spirits                        | Gin                           |              | £280,000          | £229,600          | 82%               | £310,000          | £257,300          | 83%               |
|  | Vodka                         |              | £230,000          | £184,000          | 80%               | £25,000           | £20,500           | 82%               |
|  | Whiskies                      |              | £110,000          | £73,700           | 67%               | £125,000          | £83,750           | 67%               |
|  | Rum/Tequila                   |              | £85,000           | £54,400           | 64%               | £85,000           | £54,400           | 64%               |
|  | Cognac/Armagnac/Calvados      |              | £28,000           | £12,600           | 45%               | £28,000           | £12,600           | 45%               |
|  | Liquors                       |              | £120,000          | £98,400           | 82%               | £135,000          | £113,400          | 84%               |
|  | Vermouth                      |              | £8,000            | £5,200            | 65%               | £12,000           | £9,000            | 75%               |
|  | Others                        |              | £3,500            | £1,750            | 50%               | £8,000            | £4,800            | 60%               |
|  | <b>TOTAL</b>                  |              | <b>£864,500</b>   | <b>£659,650</b>   | <b>76%</b>        | <b>£728,000</b>   | <b>£555,750</b>   | <b>76%</b>        |
| Beers And Ciders                           | Bottle                        |              | £280,000          | £190,400          | 68%               | £340,000          | £244,800          | 72%               |
|  | Draught                       |              | £260,000          | £117,000          | 45%               | £295,000          | £177,000          | 60%               |
|  |                               | <b>TOTAL</b> | <b>£540,000</b>   | <b>£307,400</b>   | <b>57%</b>        | <b>£635,000</b>   | <b>£421,800</b>   | <b>66%</b>        |
| Water And Soft Drinks                      | Water                         |              | £180,000          | £156,600          | 87%               | £230,000          | £202,400          | 88%               |
|  | Mixers                        |              | £120,000          | £98,400           | 82%               | £155,000          | £127,100          | 82%               |
|  | Juices                        |              | £5,000            | £4,150            | 83%               | £7,000            | £5,810            | 83%               |
|  |                               | <b>TOTAL</b> | <b>£305,000</b>   | <b>£259,150</b>   | <b>85%</b>        | <b>£392,000</b>   | <b>£335,310</b>   | <b>86%</b>        |
| Tobacco                                    | Cigars                        | <b>TOTAL</b> | <b>£60,000</b>    | <b>£27,000</b>    | <b>45%</b>        | <b>£85,000</b>    | <b>£40,800</b>    | <b>48%</b>        |
| <b>Total Beverages</b>                     |                               | <b>TOTAL</b> | <b>£4,092,500</b> | <b>£2,865,250</b> | <b>70%</b>        | <b>£4,298,000</b> | <b>£3,098,870</b> | <b>72%</b>        |
| Glasswares Purchased Inc. Taxes            | Glasses                       |              |                   | £135,000          |                   |                   | £118,000          |                   |
|  | Decanter                      |              |                   | £16,500           |                   |                   | £12,000           |                   |
|  |                               | <b>TOTAL</b> |                   |                   | <b>£151,500</b>   |                   |                   | <b>£130,000</b>   |
| Sommelier Team Payroll                     |                               |              |                   | Salary per year   |                   |                   | Salary per year   |                   |
|  | Head Sommelier                |              |                   | £72,000           |                   |                   | £72,000           |                   |
|  | Assistant Head Sommelier 1    |              |                   | £45,000           |                   |                   | £45,000           |                   |
|  | Assistant Head Sommelier 2    |              |                   | £32,000           |                   |                   | £45,000           |                   |
|  | Bartender 1                   |              |                   | £32,000           |                   |                   | £32,000           |                   |
|  | Bartender 2                   |              |                   |                   |                   |                   | £32,000           |                   |
|  | Sommelier 1                   |              |                   | £32,000           |                   |                   | £32,000           |                   |
|  | Sommelier 2                   |              |                   | £32,000           |                   |                   | £32,000           |                   |
|  | Sommelier 3                   |              |                   | £32,000           |                   |                   | £32,000           |                   |
|  | Sommelier 4                   |              |                   |                   |                   |                   | £32,000           |                   |
|  | Commis Sommelier 1            |              |                   | £25,000           |                   |                   | £25,000           |                   |
|  | Commis Sommelier 2            |              |                   | £25,000           |                   |                   | £25,000           |                   |
|  | Commis Sommelier 3            |              |                   |                   |                   |                   | £25,000           |                   |
|  | <b>TOTAL</b>                  |              |                   | <b>£340,000</b>   |                   |                   | <b>£429,000</b>   |                   |
| <b>Financial Budget</b>                    | <b>Total Beverages</b>        |              | <b>£4,092,500</b> | <b>£2,865,250</b> | <b>70%</b>        | <b>£4,298,000</b> | <b>£3,098,870</b> | <b>72%</b>        |
|  | <b>Glasswares Purchased</b>   |              |                   | <b>£151,500</b>   |                   |                   | <b>£130,000</b>   |                   |
|  | <b>Sommelier Team Payroll</b> |              |                   | <b>£340,000</b>   |                   |                   | <b>£429,000</b>   |                   |
|  | <b>Total</b>                  |              | <b>£4,092,500</b> | <b>£2,373,750</b> | <b>58%</b>        | <b>£4,298,000</b> | <b>£2,539,870</b> | <b>59%</b>        |



## BUSINESS SCENARIO 2 (Answers on following page)

(12 minutes)

Please see the attached Excel document, highlighting part of your monthly stocktake and answer the questions below.

### Task 1: There are various discrepancies in your stocktake report this month.

1. What is the Sales figure in £'s for these wines at end of the month?

|                   |           |
|-------------------|-----------|
| Zarate, Albarino: | Brouilly: |
|-------------------|-----------|

2. Please give three reasons why there may be discrepancies between closing, opening and difference on a stock sheet?

---



---



---

### Task 2: There are various discrepancies in your stocktake report this month.

Please fill in the missing cells from the document, calculating the GP% and selling prices where appropriate: (20 points)

Please round your answers to the nearest percentage and do NOT take taxes into account.

|                           |                       |
|---------------------------|-----------------------|
| Ruinart:                  | Benanti, Etna Rossa:  |
| Bachelet-Monnot, Puligny: | Badenhorst, Cinsault: |

### Task 3: There are three errors in the wording of your wine list - please identify them and list below:

---



---



---

|   | Cost Price | Selling Price | %GP | Opening Stock | Closing Stock | Difference | Sales(£)  |
|---|------------|---------------|-----|---------------|---------------|------------|-----------|
| <b>Champagne</b>  |            |               |     |               |               |            |           |
| Ruinart, Blanc de Blancs, France NV   | £45.00     |               | 71% | 12            | 9             | 3          | £465.00   |
| Pol Roger, Brut Tradition, France NV  | £40.00     | £145.00       | 72% | 24            | 12            | 12         | £1,740.00 |
| Agrapart, Terroirs, Blanc de Blancs, France NV                                  | £45.00     | £165.00       | 73% | 16            | 7             | 9          | £1,485.00 |
| Bérêche et Fils, 1 er Cru Le Cran, Extra-Brut, France NV                        | £82.00     | £220.00       | 63% | 9             | 4             | 5          | £1,100.00 |
| Krug, Grande Cuvée, 169ème Edition, France NV                                   | £250.00    | £550.00       | 55% | 6             | 5             | 1          | £550.00   |
| Eric Rodez, Rosé, France NV   | £45.00     | £120.00       | 63% | 6             | 0             | 6          | £720.00   |
| <b>Sparkling</b>  |            |               |     |               |               |            |           |
| Gusbourne Rosé, Kent, United Kingdom 2018                                       | £35.00     | £100.00       | 65% | 13            | 6             | 7          | £700.00   |
| <b>White</b>  |            |               |     |               |               |            |           |
| Zarate, Albariño, Rias Baixas, Spain 2021                                       | £15.00     | £54.00        | 72% | 32            | 7             | 25         |           |
| Dog Point, Sauvignon Blanc, Martinborough, New Zealand 2022                     | £15.00     | £55.00        | 73% | 23            | 8             | 15         | £825.00   |
| Willi Brundlmayer, Grüner-Veltliner, Kamptaler Terrassen, Kamptal, Austria 2022 | £20.00     | £63.00        | 68% | 11            | 3             | 8          | £504.00   |
| Argyros Estate, Assyrtiko, Santorini, Greece 2021                               | £25.00     | £80.00        | 69% | 8             | 6             | 2          | £160.00   |
| Bourgogne Blanc, Tollot-Beaut, Burgundy, France 2020                            | £20.00     | £68.00        | 71% | 21            | 5             | 16         | £1,088.00 |
| Puligny-Montrachet, Bachelet-Monnot, Burgundy, France 2019                      | £40.00     | £130.00       |     | 12            | 7             | 5          | £650.00   |
| Château Musar, Blanc, Bekaa Valley, Lebanon, 2017                               | £25.00     | £82.00        | 70% | 4             | 3             | 1          | £82.00    |
| Brokenwood, Semillon, Vat 1, Hunter Valley, Australia 2017                      | £28.00     | £96.00        | 71% | 7             | 4             | 3          | £288.00   |
| <b>Red</b>  |            |               |     |               |               |            |           |
| Côte-Rôtie, Les Schistes, D. Clusel Roch, Rhône, France 2018                    | £35.00     | £110.00       | 68% | 14            | 8             | 6          | £660.00   |
| Domaine Bousquet, Malbec, Reserve, Mendoza, Argentina 2020                      | £12.00     | £45.00        |     | 36            | 13            | 23         | £1,035.00 |
| Benanti, Etna Rosso, Sicily, Italy 2020   | £15.00     | £52.00        | 71% | 24            | 7             | 17         | £884.00   |
| Côte de Brouilly, Les Sept Vignes, Château Thivin, Beaujolais, France 2018      | £25.00     | £80.00        | 69% | 21            | 9             | 12         |           |
| Château Ducru-Beaucailou, 2ème Cru Classé, St Julien, Bordeaux, France 2005     | £220.00    | £500.00       | 56% | 3             | 2             | 1          | £500.00   |
| Roagna, Langhe Rosso, Piedmont, Italy 2017                                      | £30.00     | £105.00       | 71% | 12            | 8             | 4          | £420.00   |
| Spätburgunder, Blauschiefer, Meyer-Nakel, Ahr, Germany 2018                     | £25.00     | £85.00        | 71% | 5             | 1             | 4          | £340.00   |
| AA Badenhorst, Dassiekop, Cinsault, Swartland, South Africa 2019                | £27.00     |               | 70% | 16            | 10            | 6          | £540.00   |
| <b>Fortified</b>  |            |               |     |               |               |            |           |
| Madeira, D'Oliveiras, Sercial 1999  | £60.00     | £180.00       | 67% | 16            | 10            | 6          | £540.00   |

# ANSWERS

## BUSINESS SCENARIO 2

### Task 1:

1a. Albariño, Zarate, Rias Baixas: £1,350

1b. Côte de Brouilly, Chateau Thivin: £960

2a. Wastage from a by the glass listing - overpouring, underpouring, out of condition not recorded

2b. Miscounted during stocktake

2c. Theft or Incorrect Delivery

2d. Not properly allocated from other source, eg Tasting Menu, To Kitchen, Marketing/Gifts

### Task 2:

Ruinart Blanc de Blancs: Selling price = £155 at 71%

Cinsault, AA Badenhorst: Selling price = £90 at 70%

Puligny-Montrachet, Bachelet Monnot: GP = 69% at £130 selling price

Malbec, Reserve, Domaine Bousquet: GP = 73% at £45 selling price

### Task 3:

1. Sauvignon Blanc, Dog Point: from Marlborough, not Martinborough

2. Semillon, Vat 1: from Tyrells, not Brokenwood

3. Cinsault, AA Badenhorst: Dassiekop is a Chenin Blanc vineyard



---

# COURT OF MASTER SOMMELIERS EUROPE

 [www.courtofmastersommeliers.org](http://www.courtofmastersommeliers.org)