What's in the fift (C)

What number is in each gift?

$$3 \times 10^{\circ} = 27$$

$$\times$$
 6 = 12

$$\times$$
 2 = 2

$$\times$$
 3 = 27

$$3 \times 10^{-2} = 24$$

$$\times$$
 5 = 30

$$7 \times 10^{-2} = 21$$

$$\times$$
 9 = 27

$$\times$$
 6 = 6

$$\times$$
 5 = 40