



Financial Overview



Expense Analysis



Profit Analysis



Income Statement

Problem Statement: Onyx Fitness Company is seeking to enhance its financial performance and identify areas for improvement. The company operates three distinct business lines: Sports Inventory, Sportswear, and Nutrition & Food Supplements. The primary objective is to gain a comprehensive understanding of the financial health of each business line, compare their performance, and identify trends and patterns that can inform strategic decision-making.

Solution: To address the above challenge, a Power BI report was developed. This interactive report provides a visual representation of the company's financial data, enabling stakeholders to analyze key performance indicators (KPIs) and gain valuable insights.

The report features four primary views:

- **Financial Overview:** A comprehensive overview of the company's financial health, highlighting total revenue, total expenses, net profit, gross profit margin, net profit margin, EBIT margin, and OPEX ratio.
- **Expense Analysis:** A detailed breakdown of the company's expenses by category, with trend analysis over time to identify cost-saving opportunities and areas of inefficiency.
- **Profit Analysis:** Examines the company's profitability, comparing profit margins across different business lines and identifying areas for improvement.
- **Income Statement:** A detailed financial statement that outlines the company's revenue, expenses, gross profit, net profit, and other key financial metrics, allowing for granular analysis of its financial performance.

Financial Overview



Select Month

Dec

Select Quarter

All

Revenue in Dec

\$1.73M

Revenue in PM: 1.28M

MOM Variance: ▲+35.4%

Sales in Dec

\$1.36M

Sales in PM: 1.07M

MOM Variance: ▲+27.3%

Expense in Dec

\$1.20M

Expense in PM: 1.07M

MOM Variance: ▲+12.3%

Gross Profit in Dec

\$1.18M

Gross Profit in PM: 0.74M

MOM Variance: ▲+58.6%

COGS in Dec

\$553.70K

Expense in PM: 0.54M

MOM Variance: ▲+3.4%

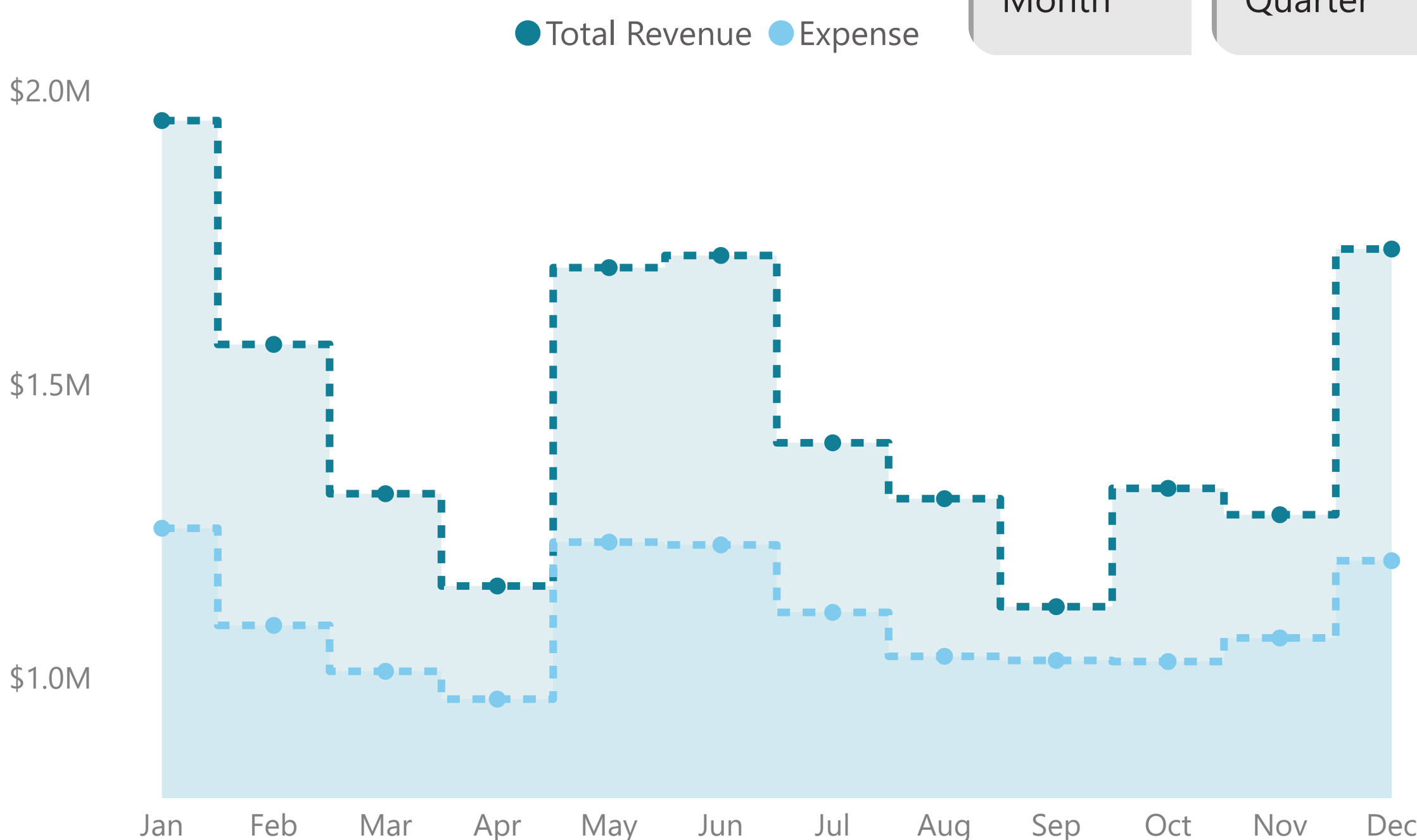
Total Net Profit

\$530.98K

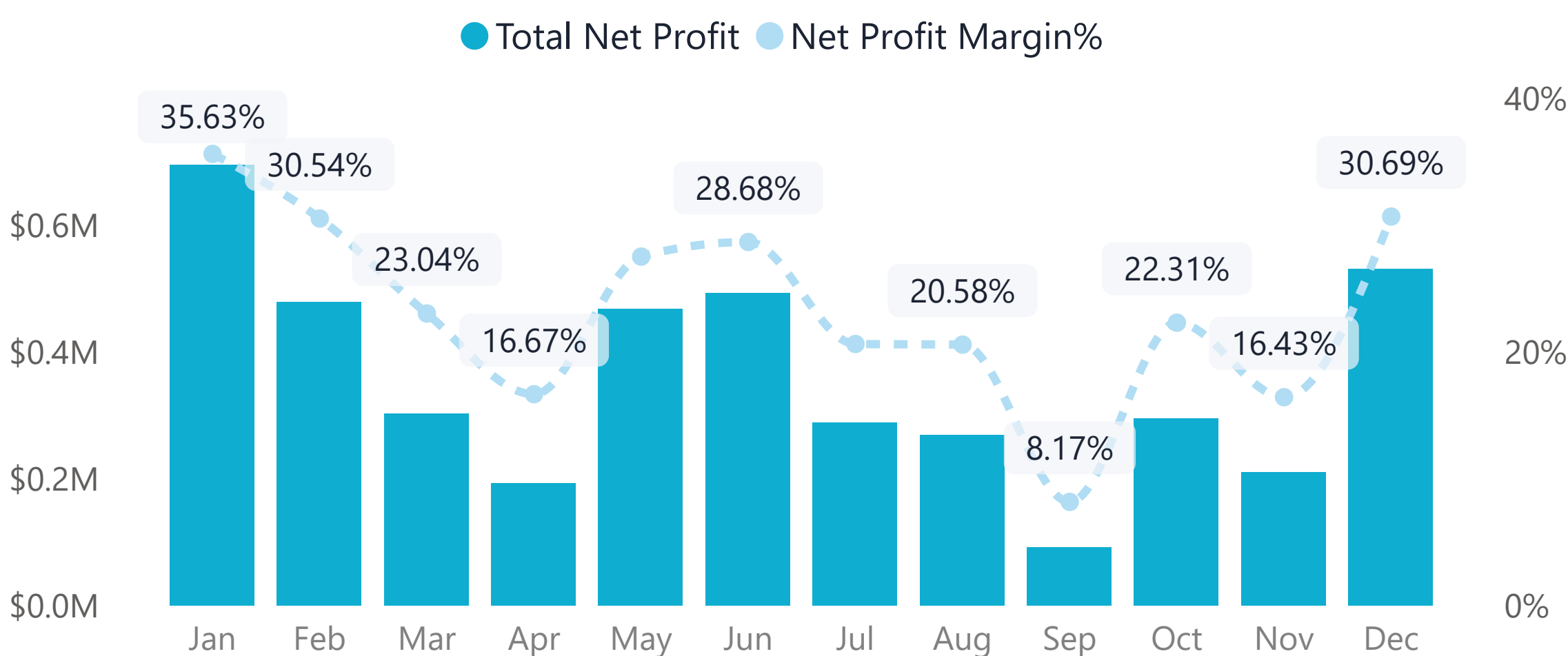
Expense in PM: 0.21M

MOM Variance: ▲+152.9%

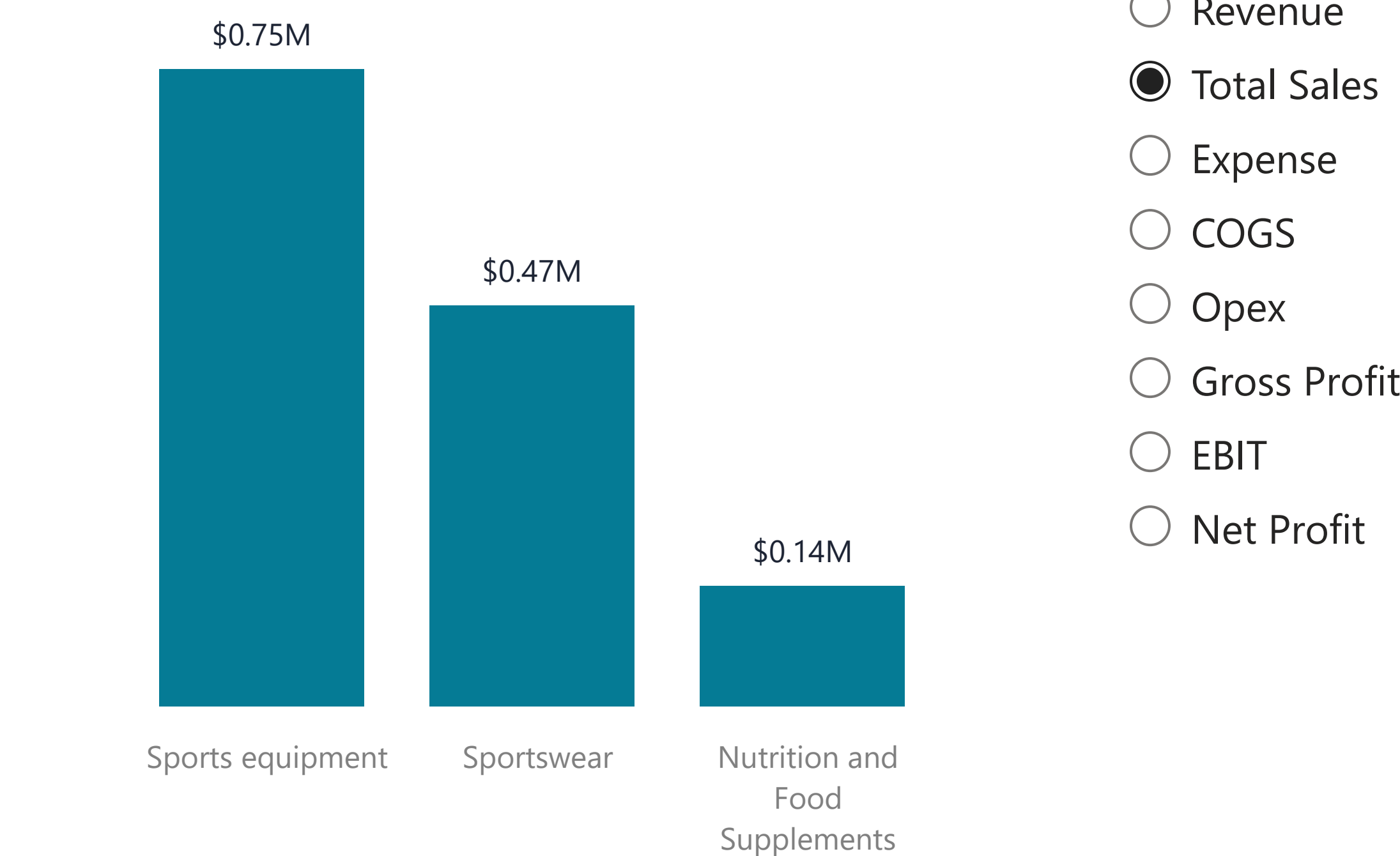
Monthly Revenue Trend



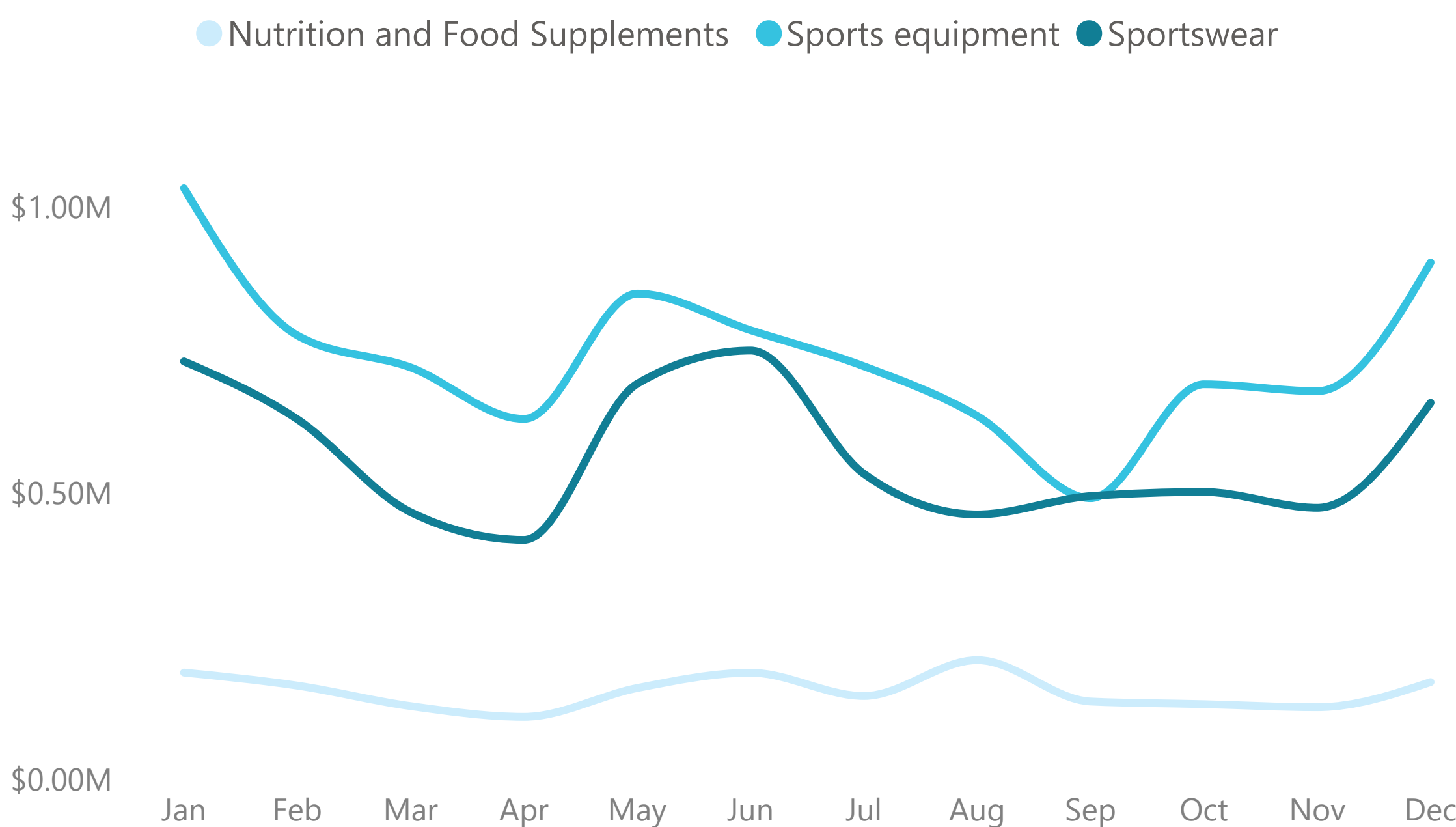
Net Profit and Net Profit Margin% by Month



Total Sales by Business Lines



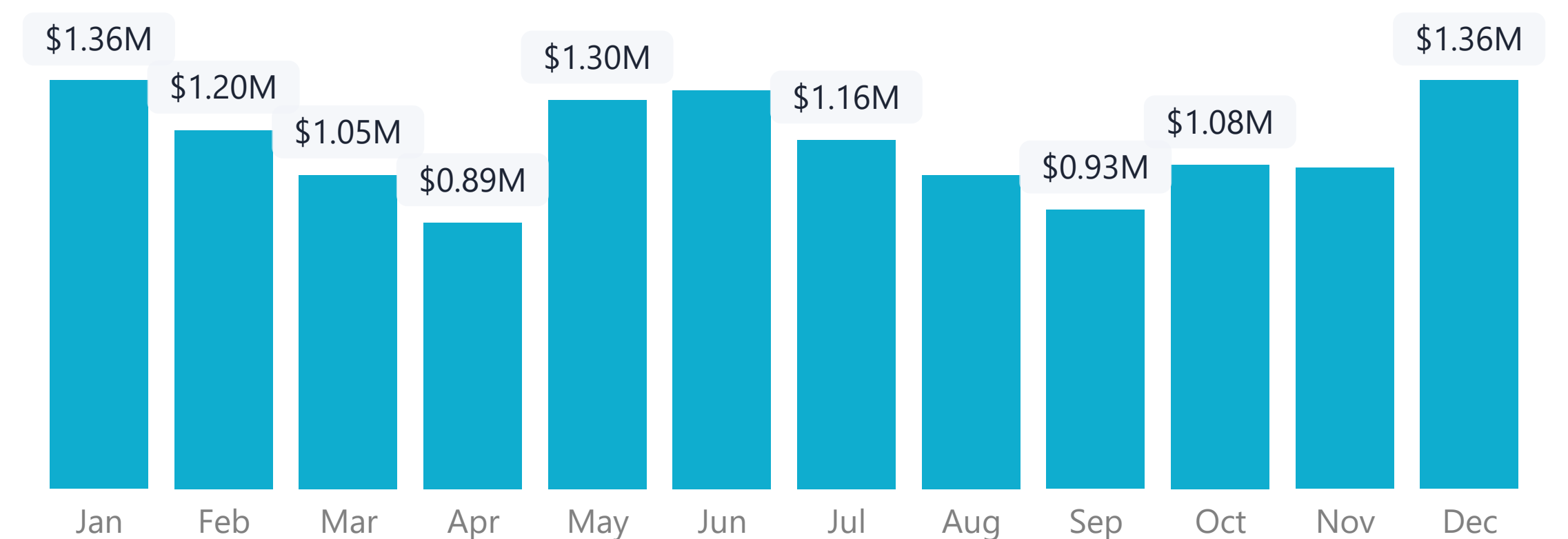
Total Revenue by Month and Business Lines



Financial Performance Margins by Business Lines

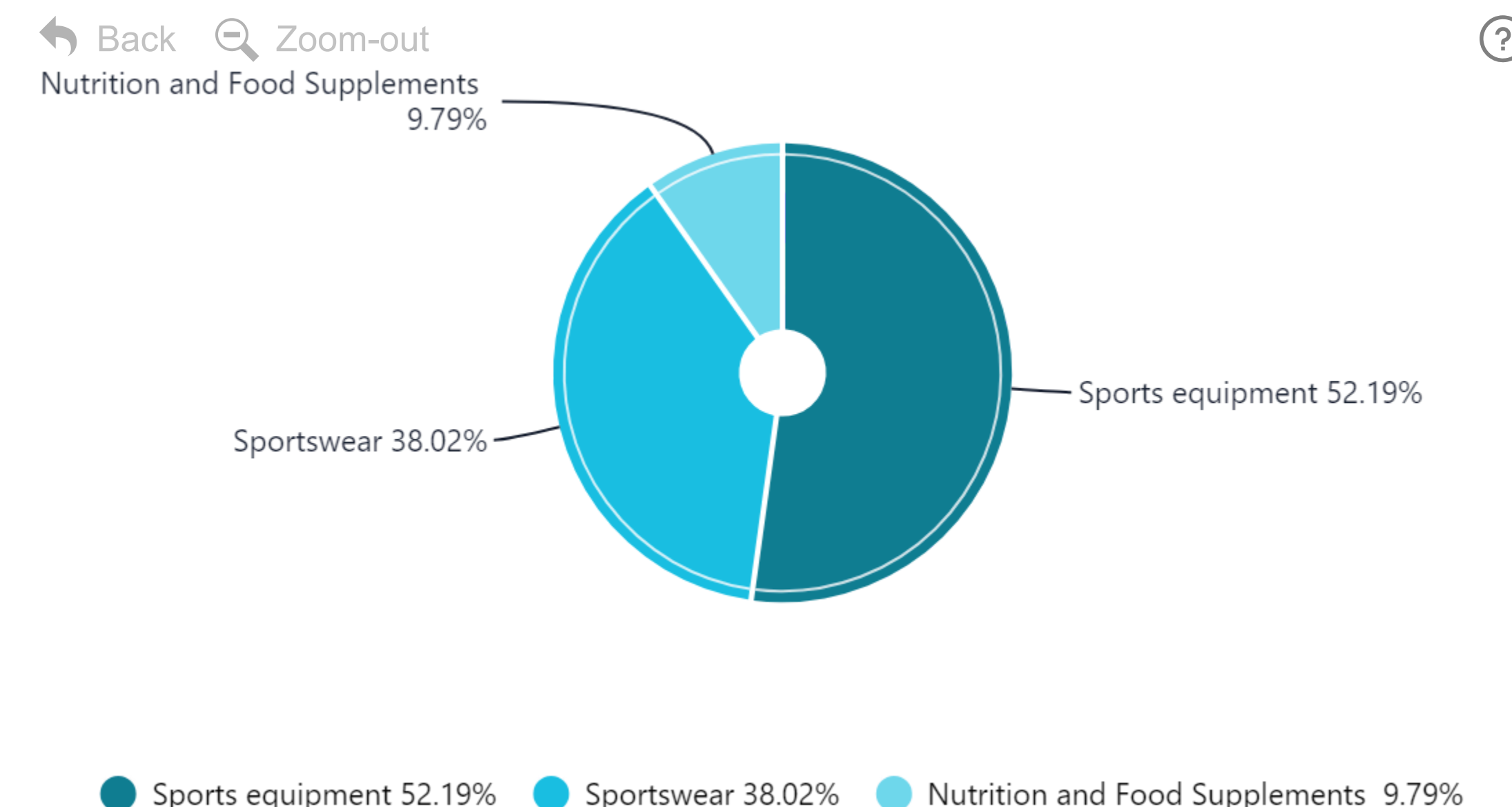
Business Line	Gross Profit Margin %	Net Profit Margin%	OPEX Ratio	EBIT Margin %
Nutrition and Food Supplements	53.90%	-24.83%	71.65%	-17.75%
Sports equipment	65.83%	31.23%	27.95%	37.87%
Sportswear	74.61%	44.25%	24.78%	49.83%
Total	68.00%	30.69%	31.03%	36.97%

Total Sales by Month



Revenue Distribution by Business Lines

Click to drill down Revenue Group Distribution in each Business Line



Expense Analysis



Select Month

Dec



Select Quarter

All



Revenue in Dec

\$1.73M

Revenue in PM: 1.28M

MOM Variance: ▲+35.4%

Expense in Dec

\$1.20M

Expense in PM: 1.07M

MOM Variance: ▲+12.3%

Sales in Dec

\$1.36M

Sales in PM: 1.07M

MOM Variance: ▲+27.3%

COGS in Dec

\$553.70K

Expense in PM: 0.54M

MOM Variance: ▲+3.4%

OPEX in Dec

\$536.80K

Opex in PM: 0.48M

MOM Variance: ▲+12.0%

Interest & Tax in Dec

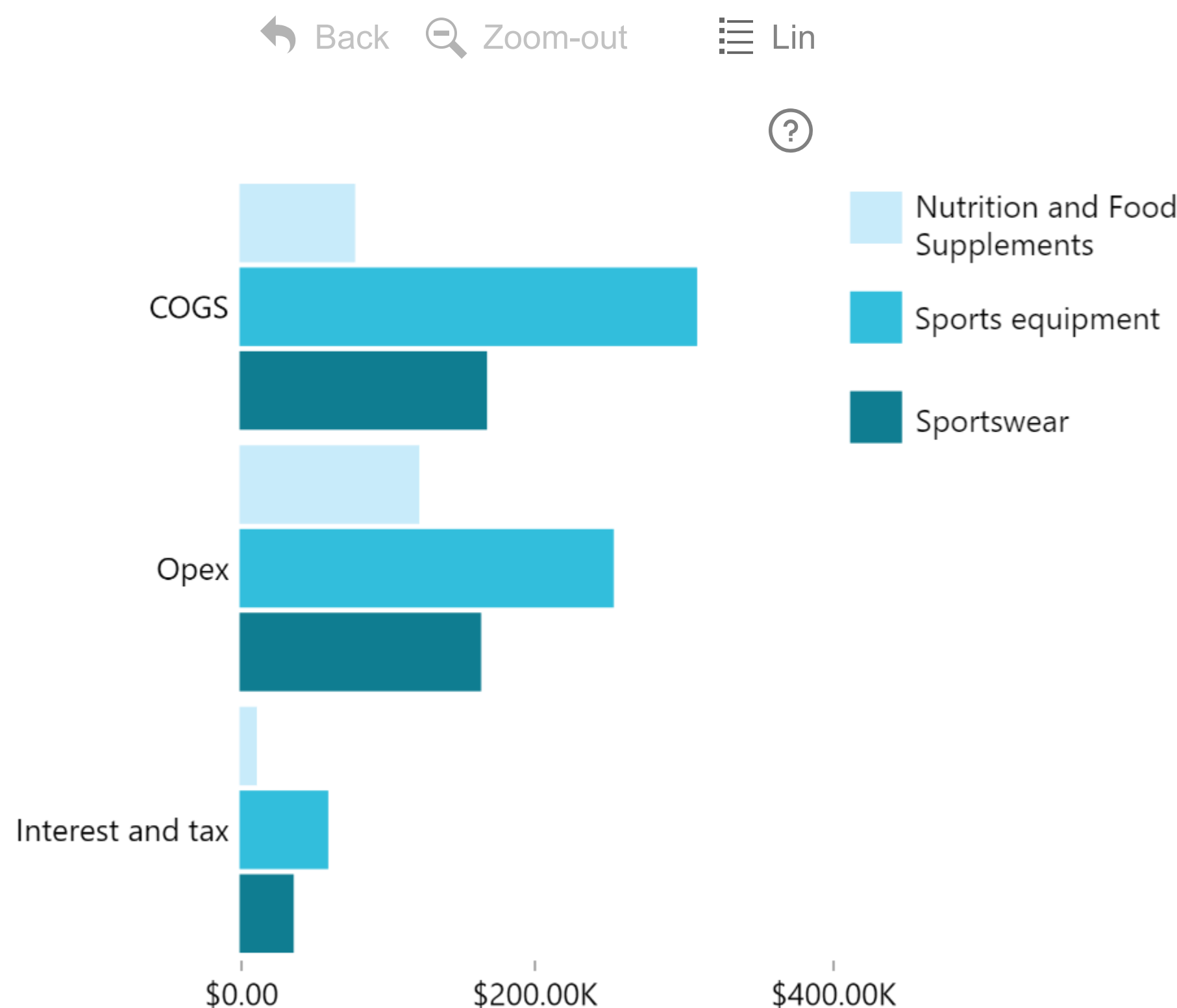
\$108.7K

Interest & Tax in PM: 0.05M

MOM Variance: ▲+107.0%

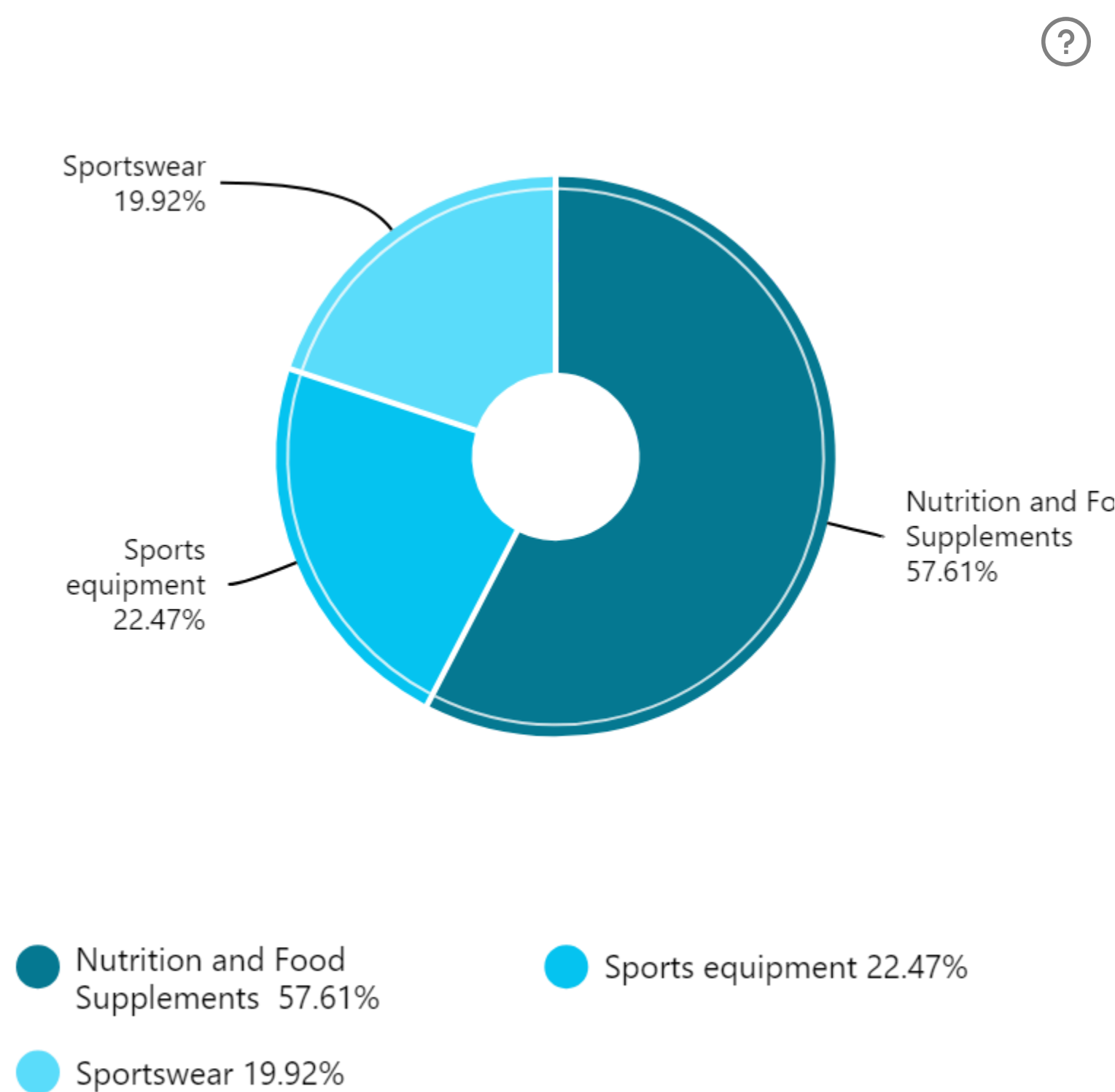
Expense Breakdown by Business Lines

Click to drill down Expense Subgroup by Business Lines

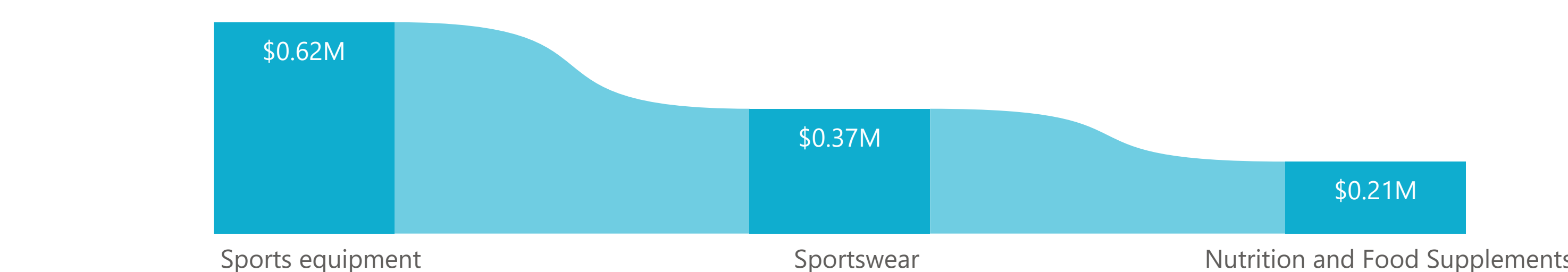


OPEX Ratio Distribution by Business Lines

Click to drill down Quarter Wise Distribution of OPEX Ratio



Total Expense by Business Line



COGS Breakdown by Business Line

Expense subgroup	Nutrition and Food Supplements		Sports equipment		Sportswear		Total
Labor		\$50,000		\$200,000		\$110,000	\$360,000
Materials		\$20,000		\$25,000		\$30,000	\$75,000
Other		\$2,100		\$12,600		\$7,000	\$21,700
Packaging		\$1,200		\$6,000		\$4,000	\$11,200
Sales		\$2,700		\$50,000		\$9,000	\$61,700
Shipping		\$2,100		\$15,000		\$7,000	\$24,100
Total		\$78,100		\$308,600		\$167,000	\$553,700

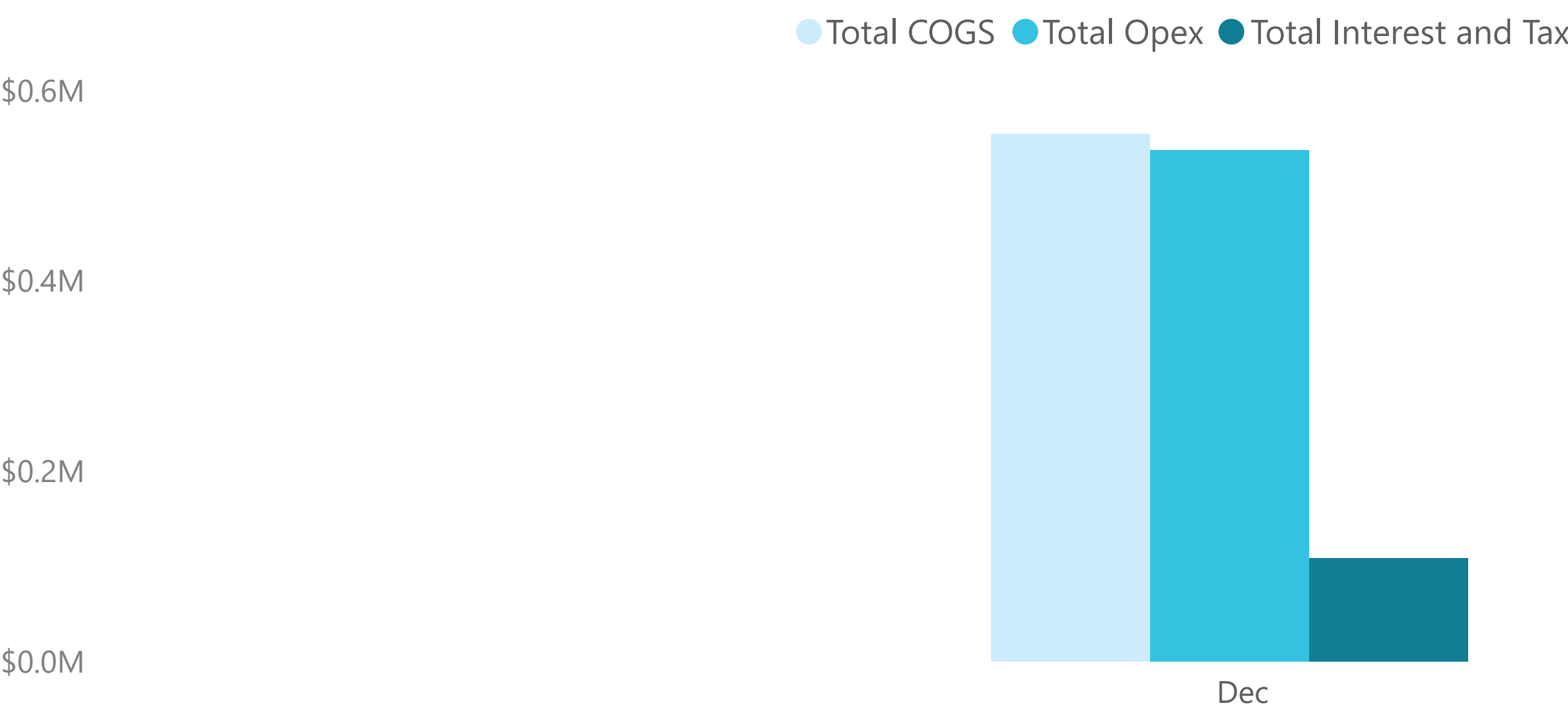
OPEX Breakdown by Business Line

Expense subgroup	Nutrition and Food Supplements		Sports equipment		Sportswear		Total
Payroll		\$32,000		\$70,000		\$50,000	\$152,000
Equipment		\$12,000		\$72,000		\$40,000	\$124,000
Marketing		\$30,000		\$50,000		\$40,000	\$120,000
Rent		\$15,000		\$36,000		\$20,000	\$71,000
R&D		\$30,000		\$10,000		\$5,000	\$45,000
Other		\$2,400		\$14,400		\$8,000	\$24,800
Total		\$121,400		\$252,400		\$163,000	\$536,800

Interest & Tax Breakdown by Business Line

Expense subgroup	Nutrition and Food Supplements		Sports equipment		Sportswear		Total
Interest and tax		\$12,000		\$60,000		\$36,700	\$108,700
Total		\$12,000		\$60,000		\$36,700	\$108,700

Monthly Breakdown of COGS, OPEX, Interest & Tax



Month

Quarter

PM - Previous Month | PQ - Previous Quarter | MOM - Month Over Month | QOQ - Quarter Over Quarter

Profit Analysis



Select Month

All



Select Quarter

All



Total Revenue

\$17.56M

Total Sales

\$13.78M

Total Gross Profit

\$10.85M

Total Net Profit

\$4.31M

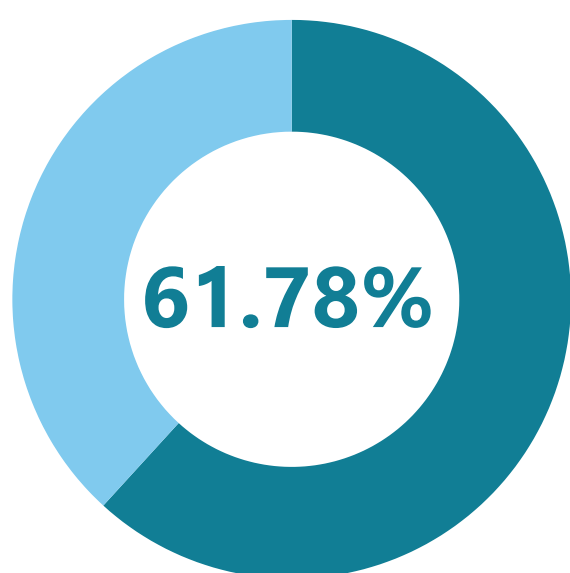
Total OPEX

\$5.60M

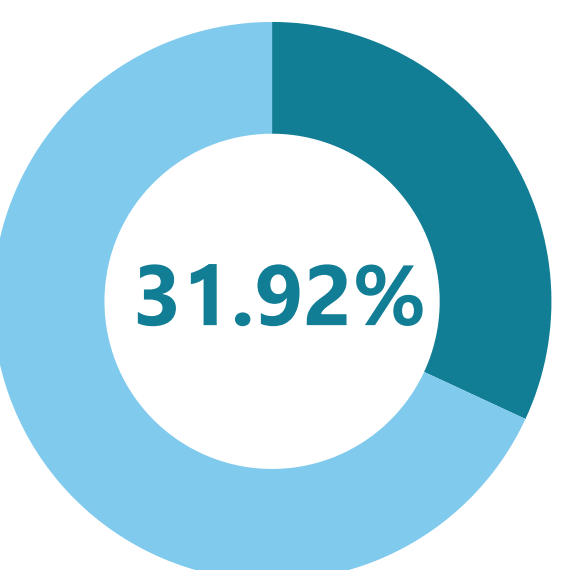
Total EBIT

\$5.24M

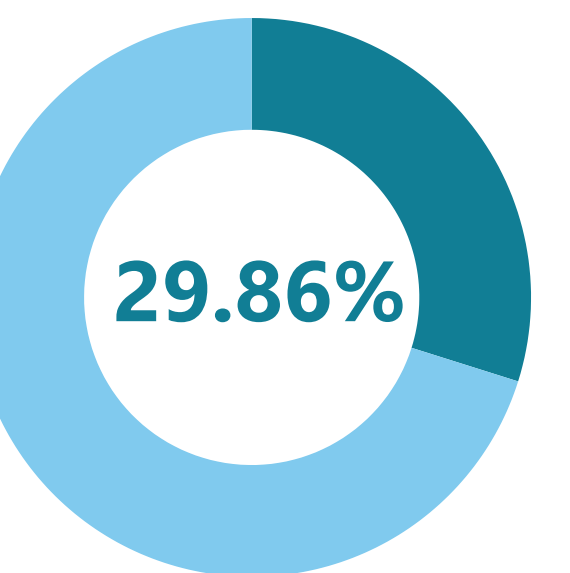
Gross Profit Margin



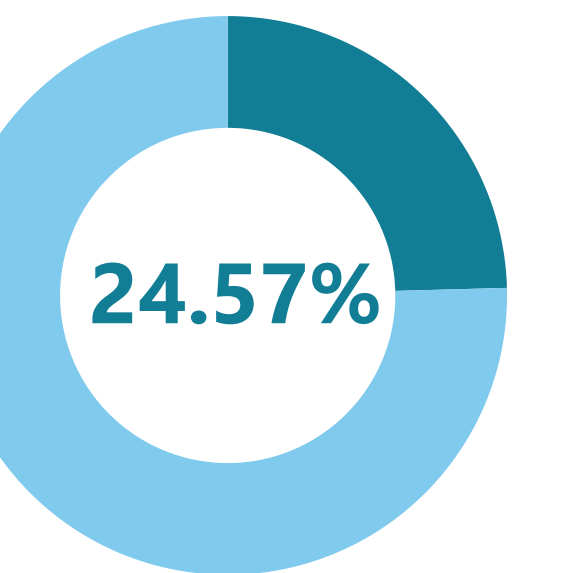
OPEX Ratio



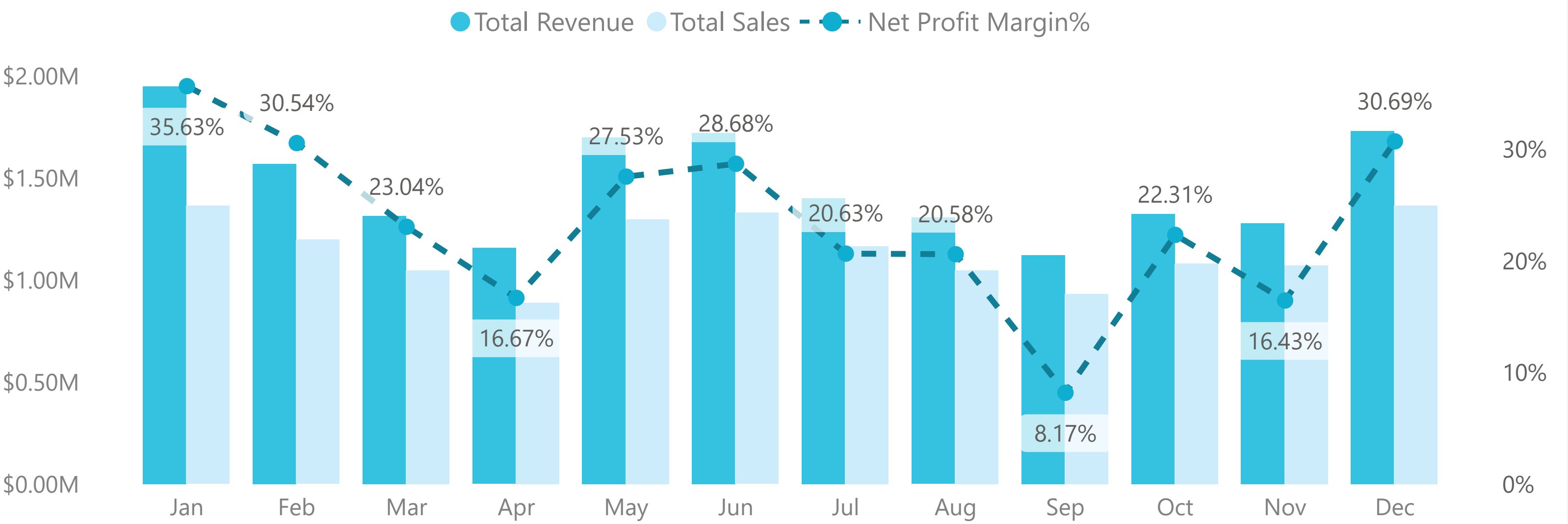
EBIT Margin



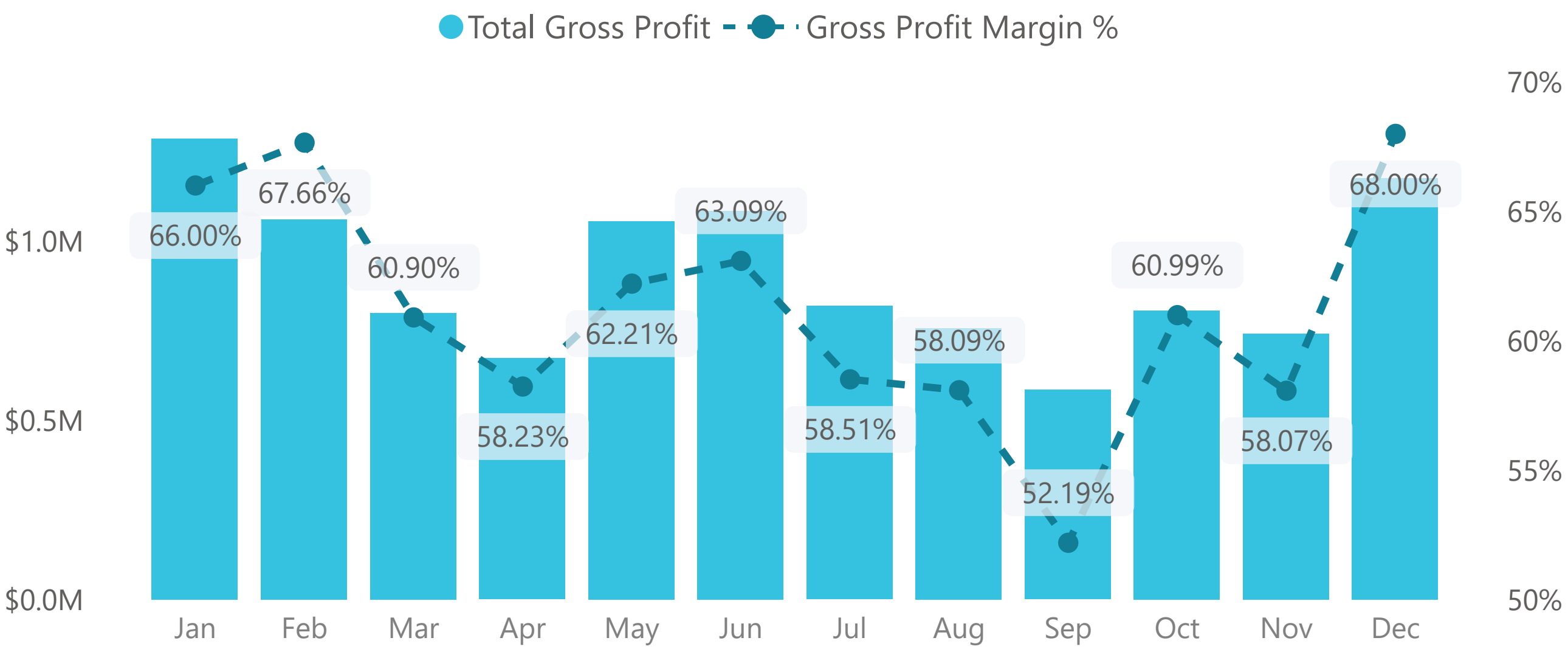
Net Profit Margin



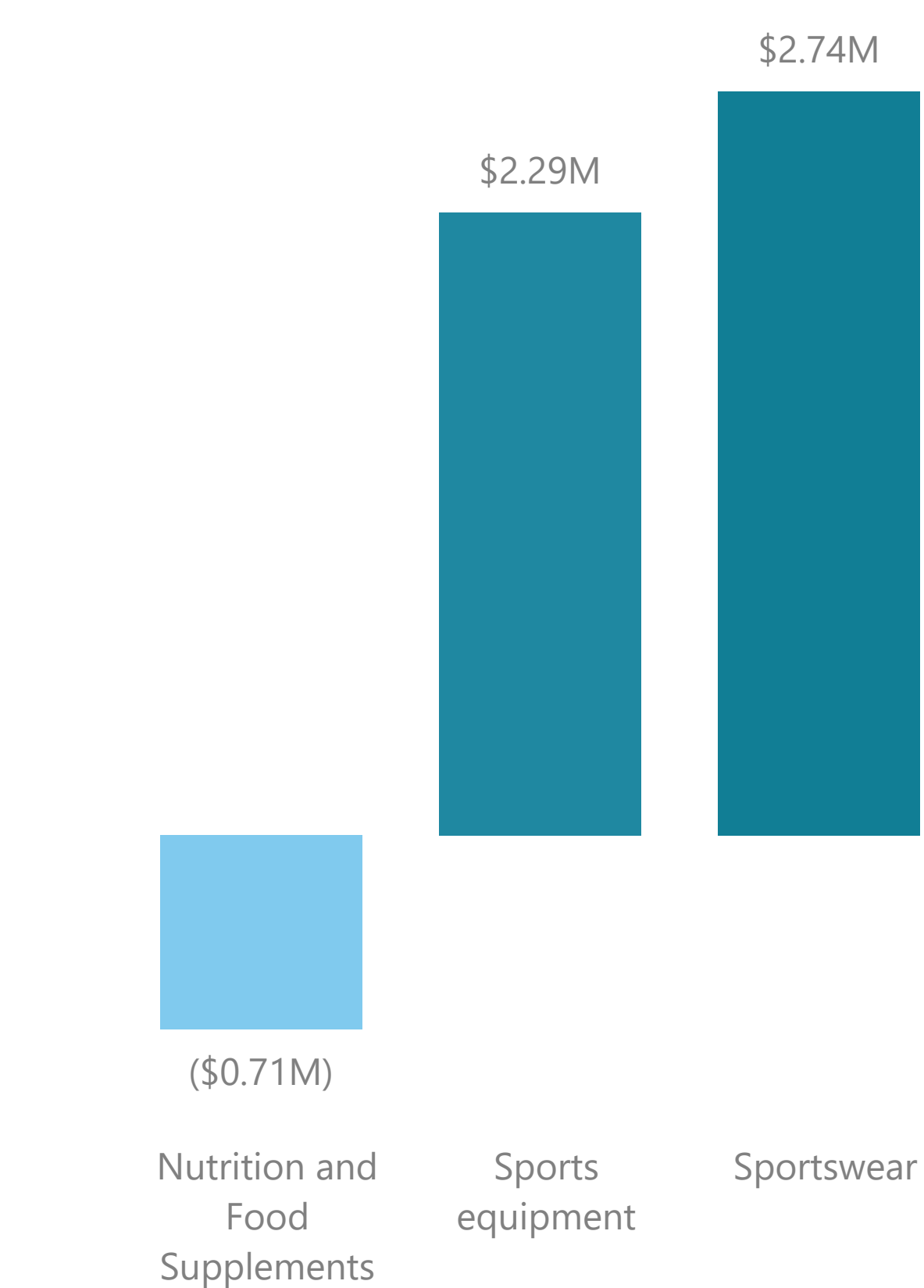
Total Revenue, Total Sales and Net Profit Margin% by Month



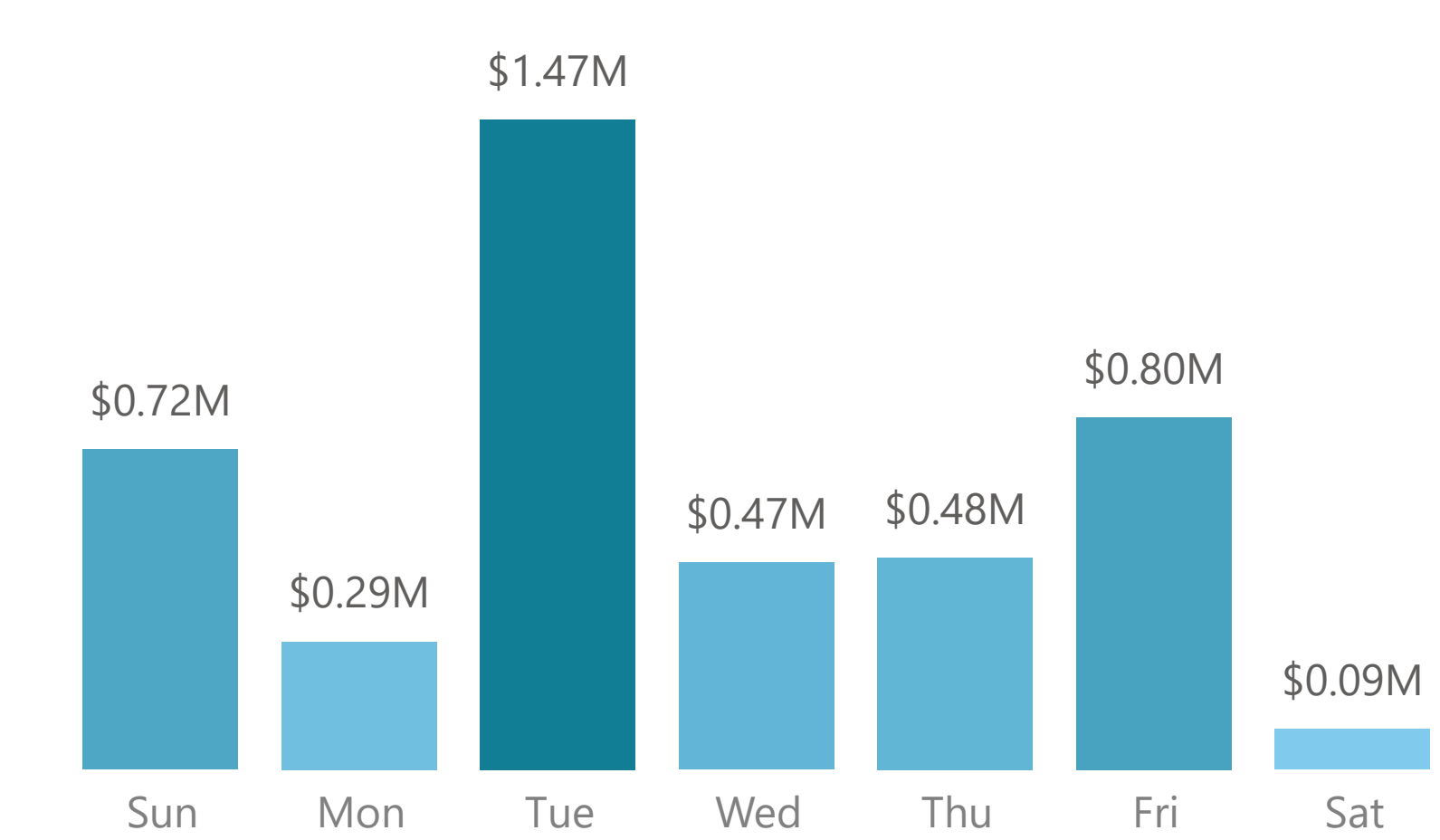
Total Gross Profit and Gross Profit Margin % by Month



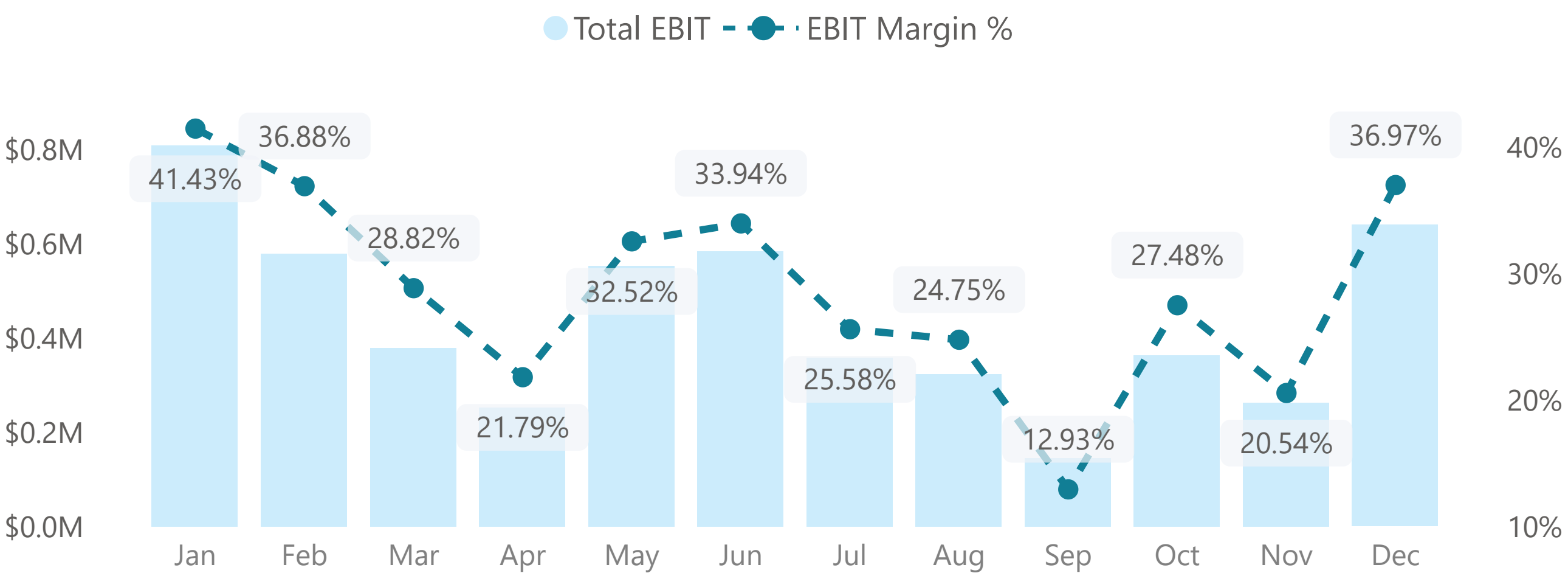
Net Profit by Business Line



Net Profit by Weekday



Total EBIT and EBIT Margin % by Month



Profit & Loss Breakdown by Business Line

Business Line	Total Revenue	Total COGS	Total Gross Profit	Total Opex	Total EBIT	Total Interest and Tax	Total Net Profit/Loss
Sports equipment	\$8,908,500.00	\$3,674,200.00	\$5,234,300.00	\$2,533,600.00	\$2,700,700.00	\$410,500.0	\$2,290,200.00
Sportswear	\$6,807,700.00	\$2,020,000.00	\$4,787,700.00	\$1,676,000.00	\$3,111,700.00	\$374,900.0	\$2,736,800.00
Nutrition and Food Supplements	\$1,843,620.00	\$1,017,300.00	\$826,320.00	\$1,395,200.00	(\$568,880.00)	\$144,000.0	(\$712,880.00)
Total	\$17,559,820.00	\$6,711,500.00	\$10,848,320.00	\$5,604,800.00	\$5,243,520.00	\$929,400.0	\$4,314,120.00

PM - Previous Month | PQ - Previous Quarter | MOM - Month Over Month | QOQ - Quarter Over Quarter

Income Statement

Choose buttons to View Statement by Year/ Month , Quarter and by Business Lines

Year View

Month/Qtr View



Select Month

All

Select Quarter

All

Income Statement 2023

In US(\$)	
Revenue	\$17,559,820
Sales	\$13,776,630
Consulting and Professional	\$2,817,000
Other Income	\$966,190
COGS	\$6,711,500
Labor	\$4,492,000
Materials	(\$1,065,000)
Packaging	(\$98,200)
COGS Sales	(\$447,000)
Shipping	(\$345,600)
COGS Other	(\$263,700)
Gross Profit	\$10,848,320
OPEX	\$5,604,800
Rent	(\$745,000)
Equipment	(\$1,333,000)
Payroll	(\$1,790,000)
Marketing	(\$1,055,000)
R&D	(\$540,000)
OPEX Other	(\$141,800)
EBIT	\$5,243,520
Interest & Tax	\$929,400
Net Profit	\$4,314,120

Nutrition and Food Supplements

Sports equipment

Sportswear

Income Statement Breakdown

Click to drill down by Business Line

