

Chief Financial Officer

Overview & Assumptions

Key Business Mission

- Ensure revenue & profit delivery
- Set financial strategy
- Maximize shareholder value

KPI & Availability

KPI	Description	Availability	Assumption
Total Revenue (+ main revenue drivers)	Revenue is the product of number of units sold times the price. Money brought in by company by its business activity.	Yes	The only revenue stream is through sales of goods.
Gross Profit	Gross profit is a calculation of how much money is left over from a sale once COGS has been subtracted. Important to understand whether a company is making money on the products it sells.	Yes	Gross Margin remains the same in 2013 & 2014.
Y-o-Y Revenue & Gross Profit Growth Rate	An indicator of how well a company is able to grow its sales revenue over a given time period (compares the current sales figures with the previous year).	Yes	The only revenue stream is through sales of goods.
Revenue Growth Attribution	A measure that shows the main sources of revenue (either through organic growth of the current stores or through opening new stores).	Yes	The only revenue stream is through sales of goods. There is only one store in each city.

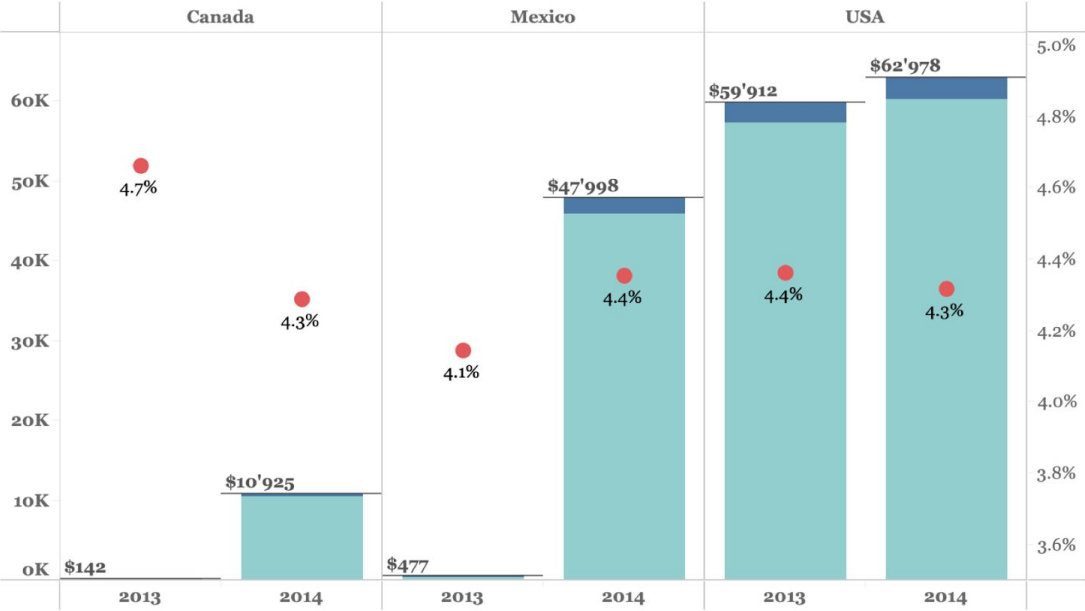
CFO Dashboard

- Country
- ☒ Canada
 - ☒ Mexico
 - ☒ USA

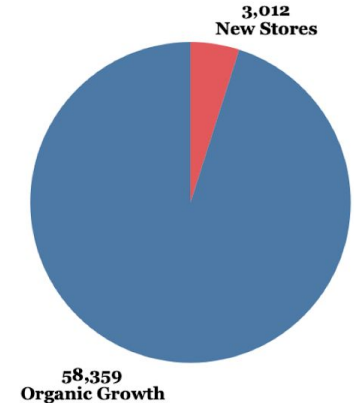
- Year
- ☐ 2012
 - ☒ 2013
 - ☒ 2014

- Profit
- CODS (\$)
- Profit Margin

Revenue & Gross Profit by Year by Country (in thousands \$)



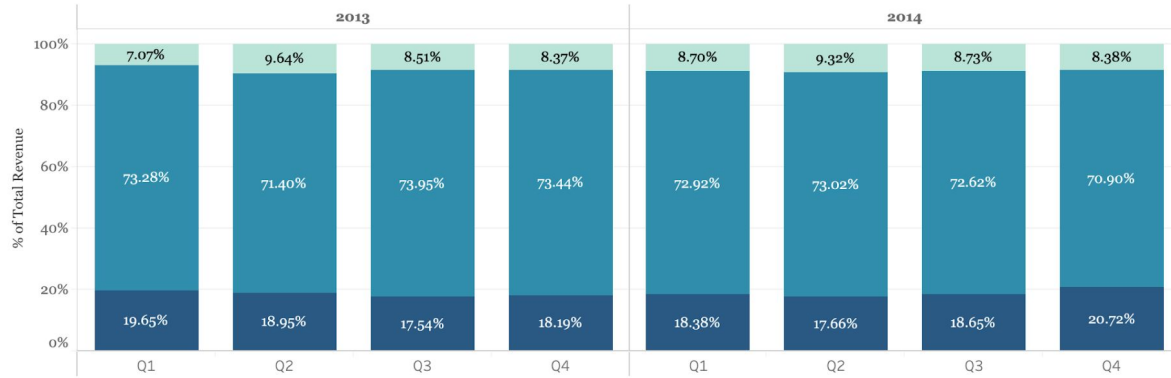
Revenue Growth Attribution in 2014 (in thousands \$)



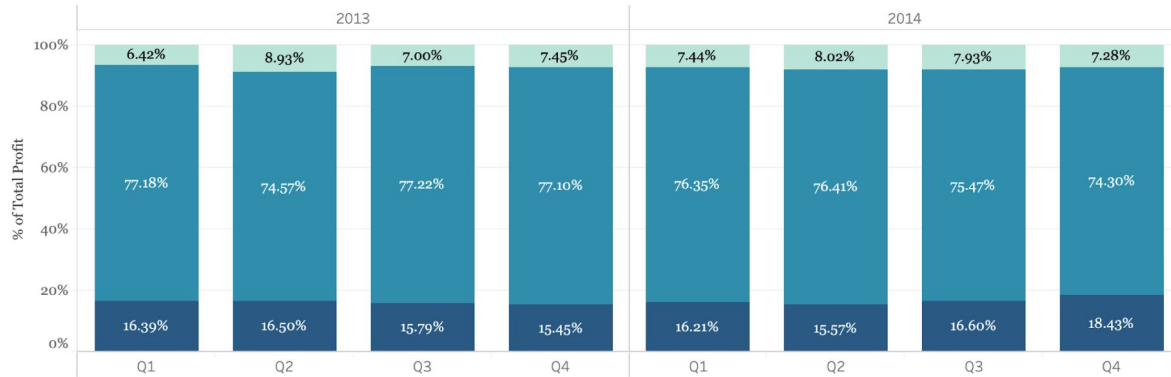
Revenue	142	10,925	477	47,998	59,912	62,978
CODS (\$)	135	10,457	457	45,910	57,299	60,260
Gross Profit (\$)	7	468	20	2,088	2,613	2,718
Revenue % Growth		7596%		9973%		5%
Profit % Growth		6979%		10483%		4%

Product Drink Food Non-Consuma..

Product Mix by Revenue



Product Mix by Gross Profit



Findings & Recommendations

In 2014, 51.6% of total revenue came from US stores.

US market is mature (only 5% Revenue Growth in 2014).

Mexican & Canadian markets are fast growing (9973% & 6979% annual Revenue Growth respectively in 2014).

US Gross Profit Margin has decreased by 0.1%, Mexican Gross Profit Margin has increased by 0.3%, which together with Revenue Growth was translated into 4% Profit Growth for US market and 10483% Profit Growth for Mexican market.

Almost 95 % of Revenue Growth is organic (coming from the existing stores). The remaining 5% is attributed to the opening of 2 new stores in Mexico.

The major contributor to Revenue & Profit is food category, it also has the highest Gross Profit Margin.

To grow Revenue further it is recommended to:

- invest in the development of existing stores in Mexico & Canada.
- open new stores in Mexico & Canada.
- examine the reason behind the drop in profitability in the US market.
- increase focus on Food Category as driver of both Revenue & Profit.