

Purpose of the Analysis

The purpose of this analysis is to conduct a comprehensive performance assessment of the firm over the past six years across all departments, with a particular focus on the 2025 financial year. The review is based on detailed analysis of financial and operational data, with specific emphasis on sales performance, collections efficiency, and overall profitability.

The objective is to identify key strengths, structural weaknesses, and performance gaps, assess the sustainability of current results, and evaluate the effectiveness of sales and collection practices. The findings of this analysis will be used to generate strategic insights and practical recommendations aimed at improving operational efficiency, strengthening financial controls, and supporting the firm's long-term growth and value creation.

Out[2] :

	Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price
1	بلاستر طبي سم سـم Silkplast	Silkplast	بلاستر طبي سم سـم	5cm	25	16	400	Abd El Hamid	15
2	برولين راوند .٣/٣ RounD	NaN	برولين راوند .٣/٣	3/0 round	1	95	95	Abd El Hamid	85

NB. Most of the data has been cleaned in excel files before processing

Out[3] :

	Date	Type	Description	Destination	Client	Invoice no.	Name
1	2020-01-01 00:00:00	Marketing & Sales		Survey	Banha	Alaa, Hassan, Ghareeb	NaN Company
2	2020-01-01 00:00:00	Marketing & Sales		Training	Cairo	Room Square	NaN Company

Out[4] :

	Date	Invoice No.	Cogs	Creditor	Debitor	Balance	Client
1	2020-01-01 00:00:00	1	7405	8192.5	NaN	8192.5	El Mahdy
2	2020-01-01 00:00:00	NaN	NaN	NaN	1000	-1000	El Mahdy

check if all products categorized or not

Out[7] :

	Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price
8864	معصم لارج Zola	Zola	معصم لارج	L	4	20	80	Kareem	12.45
8865	معصم ميديم Zola	Zola	معصم ميديم	M	3	20	60	Kareem	12.45
8866	معصم اكس لارج Zola	Zola	معصم اكس لارج	XL	3	20	60	Kareem	12.45
8871	ركبه لارج Zola	Zola	ركبه لارج	L	4	30	120	Kareem	27
8872	ركبه ميديم Zola	Zola	ركبه ميديم	M	3	30	90	Kareem	27
8873	ركبه اكس لارج Zola	Zola	ركبه اكس لارج	XL	3	30	90	Kareem	27
8885	عکاز ثابت	NaN	عکاز ثابت	NaN	2	600	1200	Kareem	455
8896	ترنوكيه	NaN	ترنوكيه	NaN	3	30	90	Heba Lab	30
8946	سیرجي سيل	NaN	سیرجي سيل	NaN	20	125	2500	Kareem	110
8973	حاويه نفaiات	NaN	حاويه نفaiات	NaN	2	850	1700	Heba Lab	700

recheck for uncategorized products again

Out[10]:

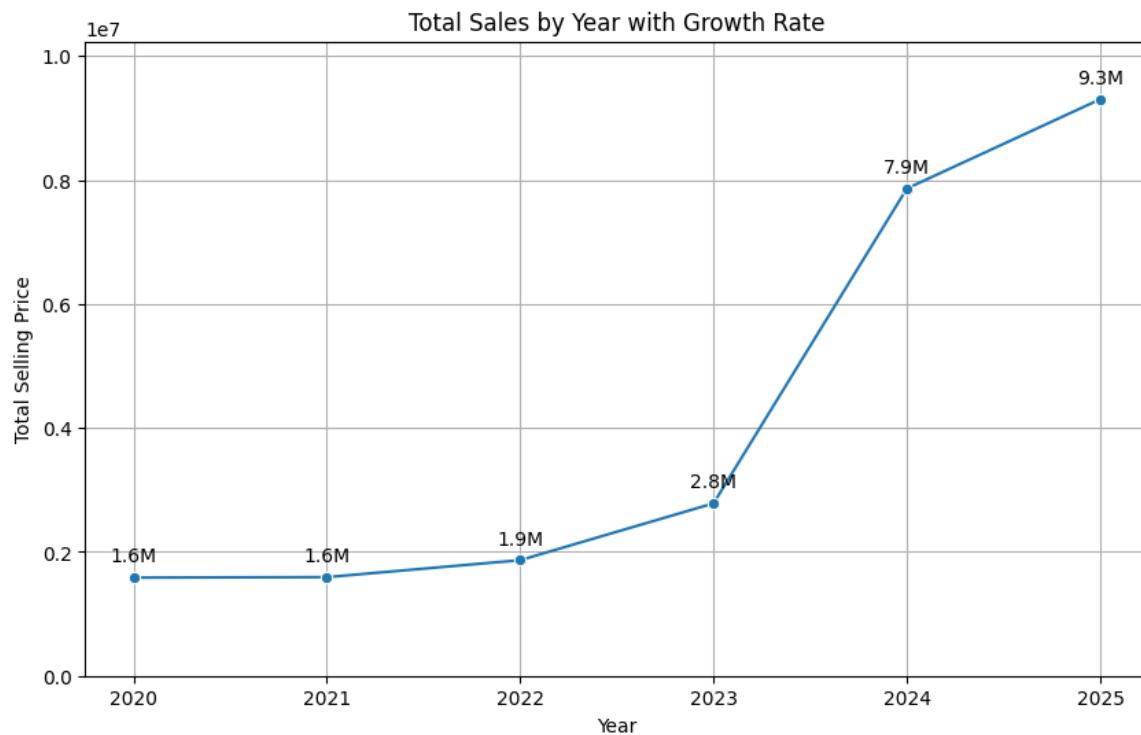
Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price	Client
<hr/>									

Quarterly Based

Phase 1 – Business Problem Framing

1. High-level Revenue / Profit KPIs

```
/var/folders/vf/sz32t6rx7635wcdmj4ydxxy580000gn/T/ipykernel_47296/285  
7288171.py:2: FutureWarning: Downcasting object dtype arrays on .fil  
lna, .ffill, .bfill is deprecated and will change in a future versio  
n. Call result.infer_objects(copy=False) instead. To opt-in to the f  
uture behavior, set `pd.set_option('future.no_silent_downcasting', T  
rue)`  
    total_sales_by_year['Growth Rate'] = total_sales_by_year['Credito  
r'].pct_change() * 100
```





Overall consumables Profit Percentage: 10.59%

Overall Profit Percentage: 7.67%

```
/var/folders/vf/sz32t6rx7635wcdmj4ydx580000gn/T/ipykernel_47296/252  
5905349.py:1: FutureWarning: DataFrameGroupBy.apply operated on the  
grouping columns. This behavior is deprecated, and in a future versi  
on of pandas the grouping columns will be excluded from the operatio  
n. Either pass `include_groups=False` to exclude the groupings or ex  
plicitly select the grouping columns after groupby to silence this w  
arning.
```

```
original_df.groupby('Year').apply(lambda x: x['Profit'].sum() /  
x['Total Selling Price'].sum() * 100).reset_index(name='Profit Perce  
ntage')
```

Out[19]:

	Year	Profit Percentage
0	2020	9.708338
1	2021	8.936348
2	2022	14.135879
3	2023	11.723882
4	2024	9.863316
5	2025	9.724260

Insight 1: Sales and Gross Profit Performance and Capital Structure Considerations

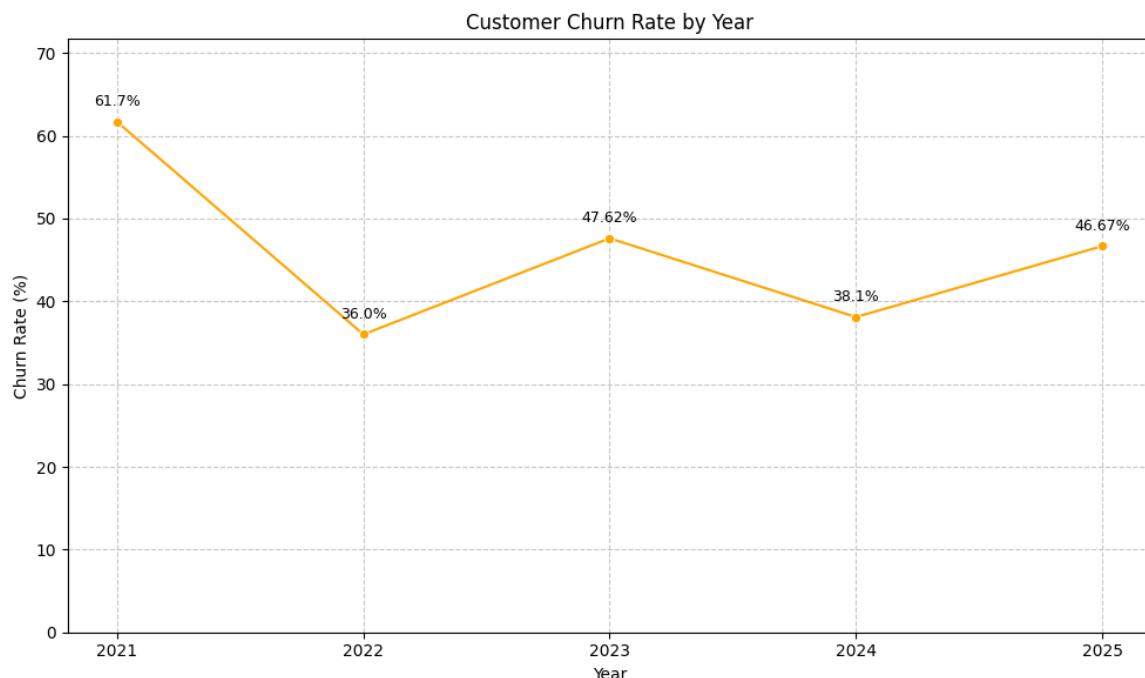
The entity has demonstrated strong sales performance, marked by a significant surge in 2024 following the successful entry of the pharmaceutical segment alongside the consumables

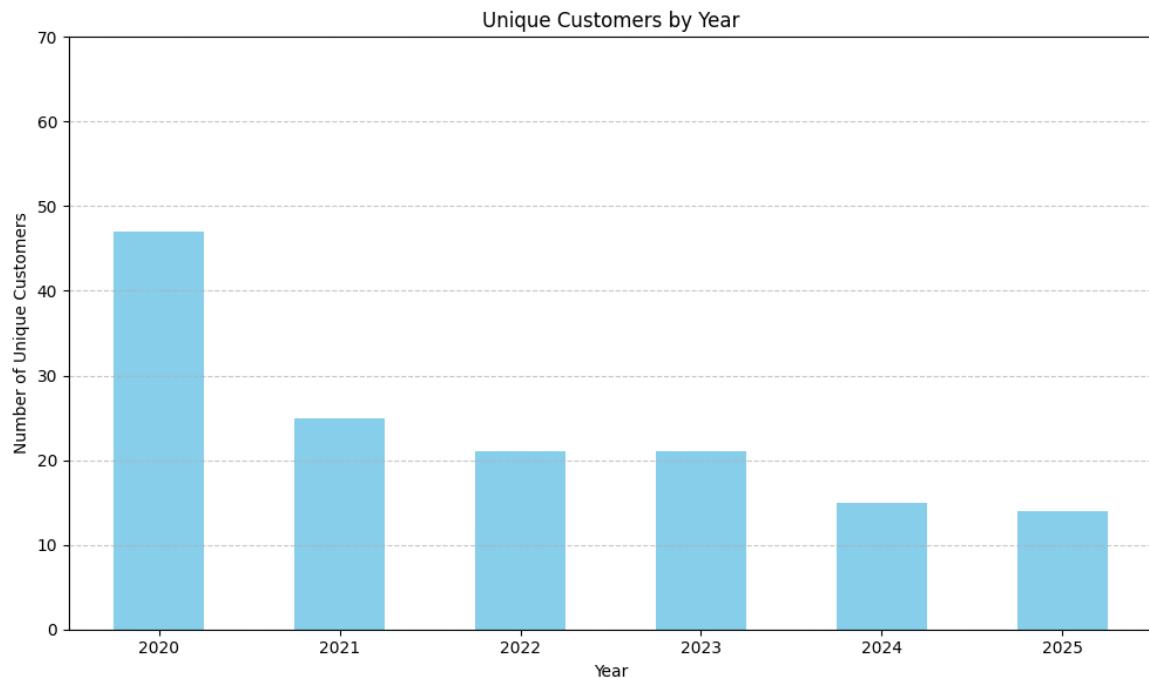
business. This expansion resulted in an approximate 182% increase in sales and was accompanied by a substantial improvement in gross profit, which rose by 73% in the same year.

In 2025, growth has continued, albeit at a more moderate pace, with sales and gross profit increasing by approximately 20% and 16% respectively. While these results indicate sustained operational momentum, a notable concern arises from the 75% increase in equity during 2025, which is disproportionately high relative to the growth in sales and profitability.

This divergence suggests potential inefficiencies in capital deployment, funding structure, or retained earnings utilization. These issues warrant further analysis to identify underlying causes and to develop appropriate strategic and financial solutions to optimize equity growth in line with operational performance.

Customer Count & Retention





Insight 2: Customer Base and Retention

The firm saw a strong influx of customers in its first year. This is expected as the firm was still in the process of identifying its most valuable customers. Over time, the firm has refined its customer segmentation and adapted to market dynamics, resulting in more stable customer numbers in 2024 and 2025, with an average of 15 loyal customers. While the churn rate appears high, it is largely a result of the firm's proactive market strategy. Importantly, customer retention for the most valuable clients is nearing 100%, which reflects positively on the firm's relationship with its key customers.

Out [23] :

	Year	Cost
0	2020	141835
1	2021	174540
2	2022	239157
3	2023	304903
4	2024	351370
5	2025	509553.62

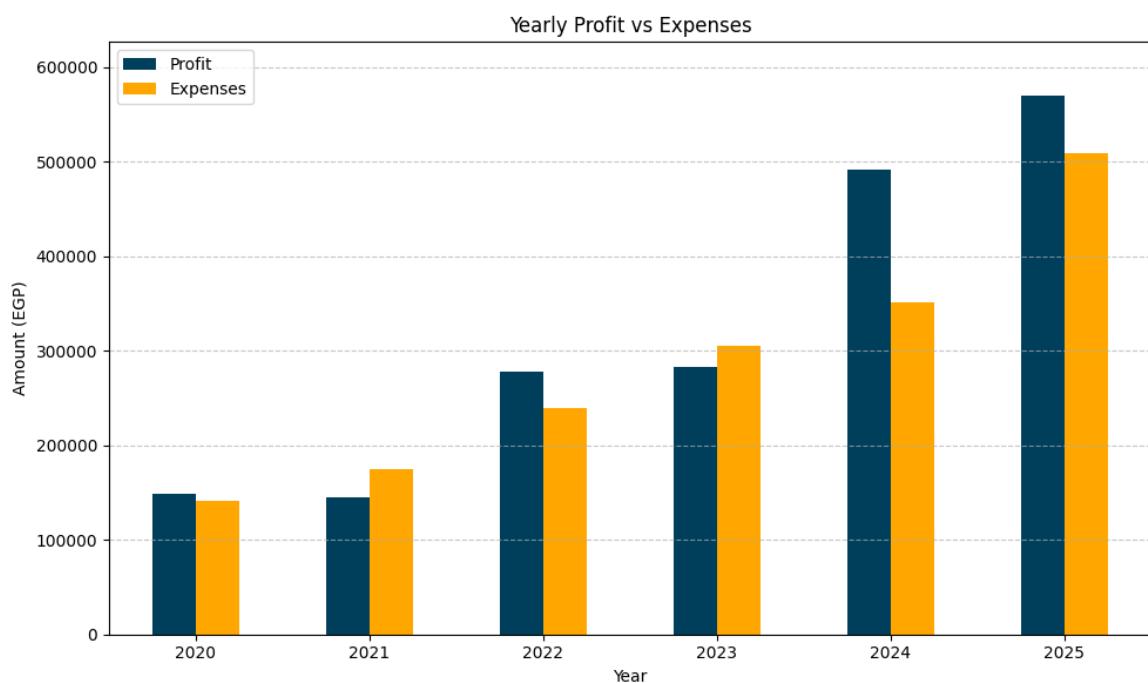
Out [24] :

	Year	revenue	cogs	Profit	Profit Margin	Growth Rat
0	2020	1.584815e+06	1.435610e+06	149205.897500	9.414717	Na
1	2021	1.592423e+06	1.447531e+06	144891.838431	9.098831	-2.89134
2	2022	1.866294e+06	1.588133e+06	278160.851800	14.904448	91.97827
3	2023	2.783624e+06	2.500628e+06	282996.425000	10.166474	1.73840
4	2024	7.863257e+06	7.370826e+06	492430.773130	6.262427	74.00600
5	2025	9.303422e+06	8.733532e+06	569889.729500	6.125593	15.72991

Out [25] :

Profit Total Expenses

Year	Profit	Total Expenses
2020	149205.897500	141835
2021	144891.838431	174540
2022	278160.851800	239157
2023	282996.425000	304903
2024	492430.773130	351370
2025	569889.729500	509553.62



Out [27] :

Profit Total Expenses

Year	Profit	Total Expenses
2020	149205.897500	141835
2021	144891.838431	174540
2022	278160.851800	239157
2023	282996.425000	304903
2024	492430.773130	351370
2025	569889.729500	509553.62

Out [28] : Profit 1917575.515361
Total Expenses 1721358.62
dtype: object

Insight 3: Cost Management and Expense Growth

While the firm has shown positive growth in gross profit (16% increase from 2024 to 2025), expenses have risen significantly, with an increase of 43% in 2025. The major driver behind this is salary expenses, which have heavily impacted profit margins. A potential solution to this issue is to either reduce salary costs or focus on strategies to boost profitability. One effective action would be to launch a new branch, which could generate additional sales and profits without the need for new hires, thus keeping salary costs stable. Alternatively, focusing on the pharmaceutical branch, which showed promising indicators in October 2025, could also yield positive results.

Phase 2 – Data Preparation & Quality Check (Pandas)

```
Out[29]: 0
Full Name          0
MFG                5191
Product Name        0
Size               2432
Qty.                0
Unit Selling Price 0
Total Selling Price 0
Supplier             4
Buying Price         0
Client                0
Invoice                0
Date                  0
Invoice No            0
Profit                 0
Category                0
Year                  0
Month                 0
Quarters                0
dtype: int64
```

Out[30]:

		Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price
2376		ماسک N95	NaN	ماسک N95	NaN	50	65	3250	NaN	60
2501		ماسک طی ۳ طبقات استک	NaN	ماسک طی ۳ طبقات استک	NaN	3	28	84	NaN	40
2514		ماسک طی ۳ طبقات استک	NaN	ماسک طی ۳ طبقات استک	NaN	3	30	90	NaN	40
2554		ماسک طی ۳ طبقات استک	NaN	ماسک طی ۳ طبقات استک	NaN	1	28	28	NaN	40

Out[31]:

	Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price
1802	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	6	50	300	Abd El Hamid	40
1804	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	20	50	1000	Abd El Hamid	40
1817	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	21	50	1050	Abd El Hamid	40
1840	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	20	45	900	Abd El Hamid	40
2024	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	10	45	450	Abd El Hamid	40
2054	ماسك طبي ٣ طبقات	NaN	ماسك طبي ٣ طبقات	NaN	2	50	100	Abd El Hamid	40

Out[33]:

	Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price	Supplier	Buying Price
382	ماسك N95	NaN	ماسك N95	NaN	210	56.25	11812.5	EI Tayseer Purchaser	55
1954	ماسك N95	NaN	ماسك N95	NaN	40	90	3600	EI Tayseer Purchaser	85
2376	ماسك N95	NaN	ماسك N95	NaN	50	65	3250	NaN	60

```
Out[35]: 0
Full Name          0
MFG                5191
Product Name        0
Size               2432
Qty.                0
Unit Selling Price 0
Total Selling Price 0
Supplier              4
Buying Price          0
Client                0
Invoice                0
Date                  0
Invoice No             0
Profit                 0
Category                0
Year                  0
Month                 0
Quarters                0
dtype: int64
```

Out[36]:

	Full Name	MFG	Product Name	Size	Qty.	Unit Selling Price	Total Selling Price
3550	ماسک اکسجين بالباج Ultra	Ultra	ماسک اکسجين بالباج	NaN	5	28	140
6399	جهاز وريد بكاوتشه كيو	كيو	جهاز وريد بكاوتشه	NaN	50	4.3	215
6400	رول تعقيم ٢٠ سم GMS	GMS	رول تعقيم ٢٠ سم	20cm	1	700	700
6401	اليكتروود	NaN	اليكتروود	NaN	100	1.4	140
6402	بكر رسم قلب ٦.٣ سم	NaN	بكر رسم قلب ٦.٣ سم	6.3cm	10	10	100
6403	شرائط سكر Glucodoctor	Glucodoctor	شرائط سكر	NaN	1	215	215
6404	وصله ثلاثيه Ultra	Ultra	وصله ثلاثيه	NaN	75	5.2	390
6405	مششرط جراحي مقاس ٢٢	NaN	مششرط جراحي مقاس ٢٢	22	3	95	285
6406	جبسونا ١٥ اسم صيفي	صيفي	جبسونا ١٥ اسم	15cm	12	17.5	210

6410	كوب تعقيم	NaN	كوب تعقيم	NaN	500	1.25	625	Mot...
7075	جركن كحول	NaN	حركن كحول	20L	10	400	4000	
7701	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7702	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7703	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7704	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7705	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7706	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7707	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	
7708	فكرييل .٢ قاطع	NaN	فكرييل .٢ قاطع	2/0 cutting	10	750	7500	

Out[38]: np.int64(0)

Insight 4: Data Quality

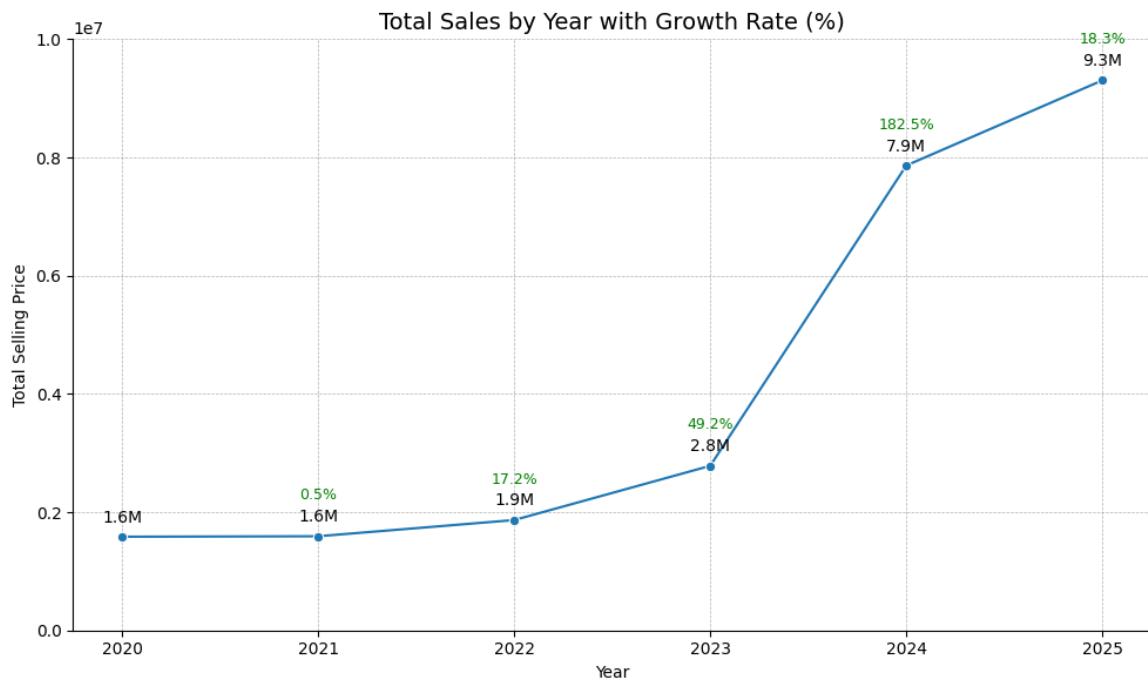
The data quality is generally satisfactory, with some issues related to duplicate values and missing items. These have been addressed, and the data is now clean and reliable for further analysis.

Phase 3: Descriptive Analytics (What Happened?)

The goal here is to summarize past performance clearly and visually. Each metric will highlight a specific part of business (sales, customers, suppliers, finance).

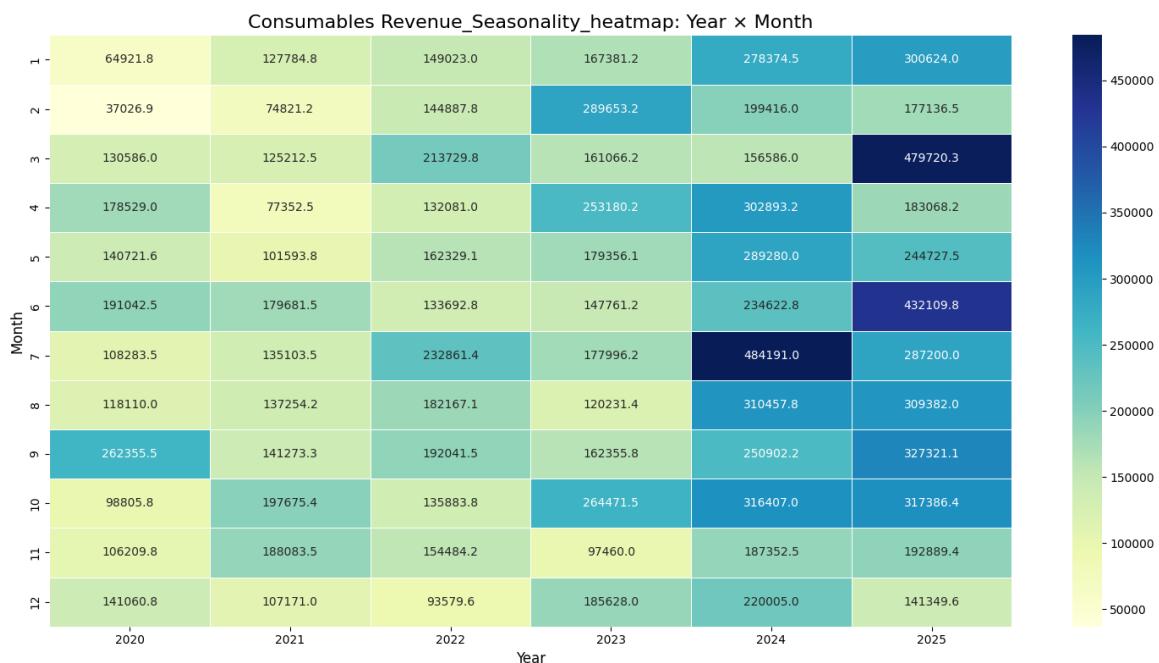
🔑 Sales Metrics

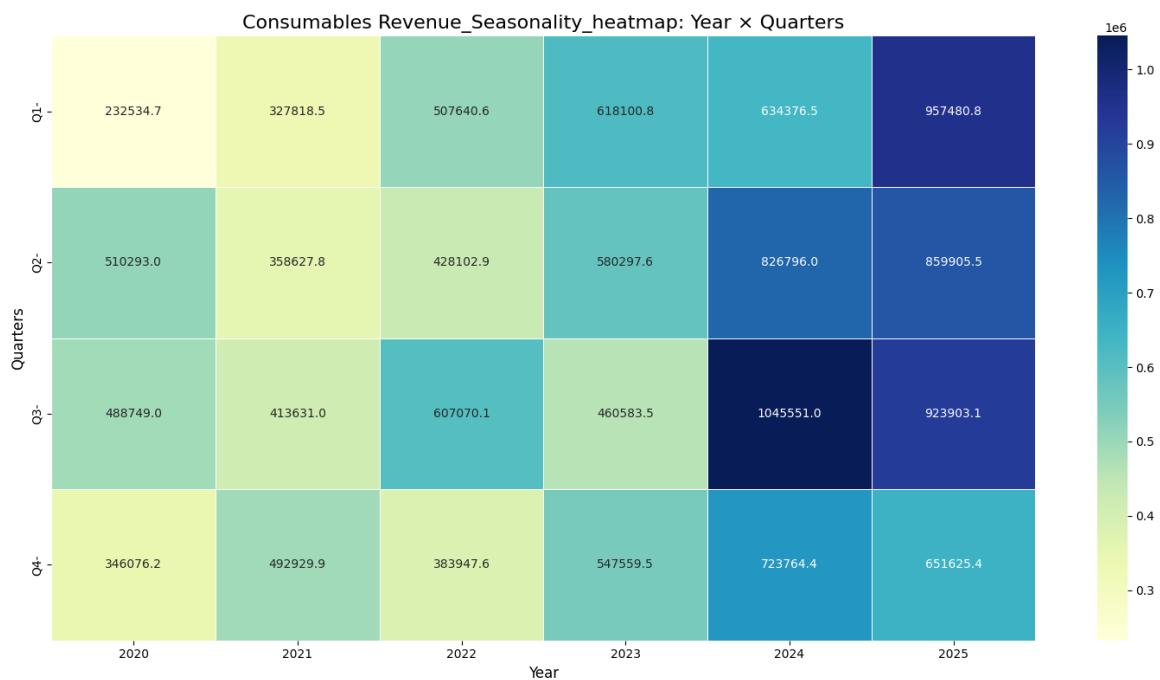
Total Sales Revenue (per Year/Quarter/Month)



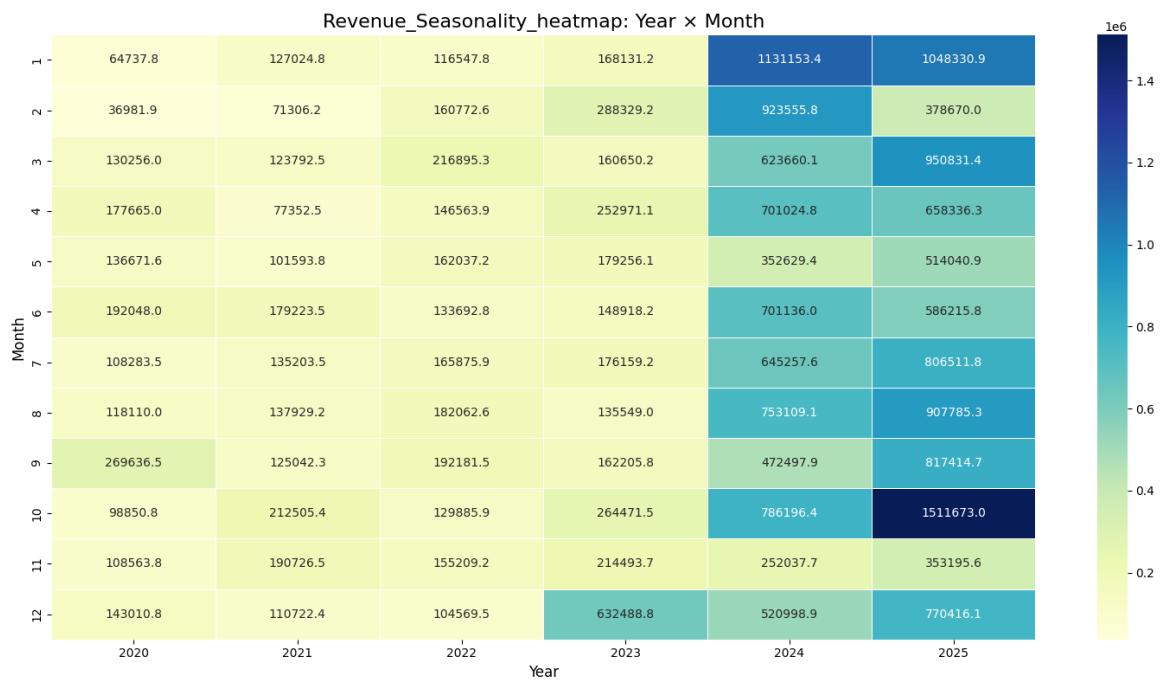
Seasonality Heatmap → Revenue by Month vs Year.

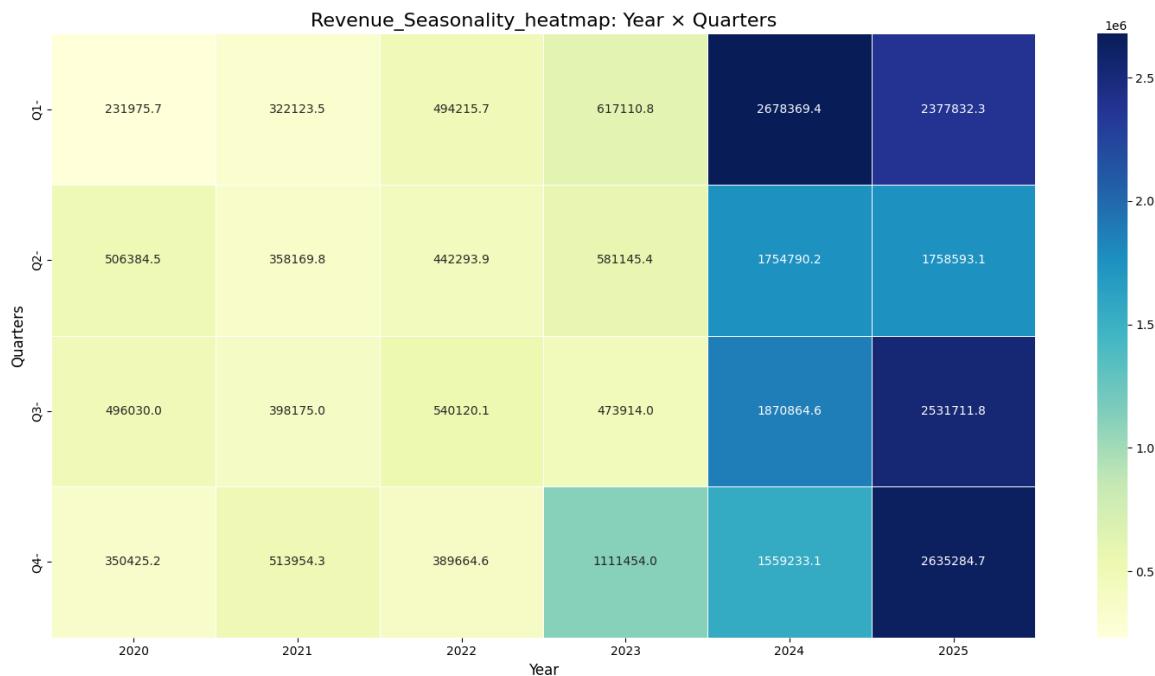
Consumables





Consumables + Pharmaceuticals

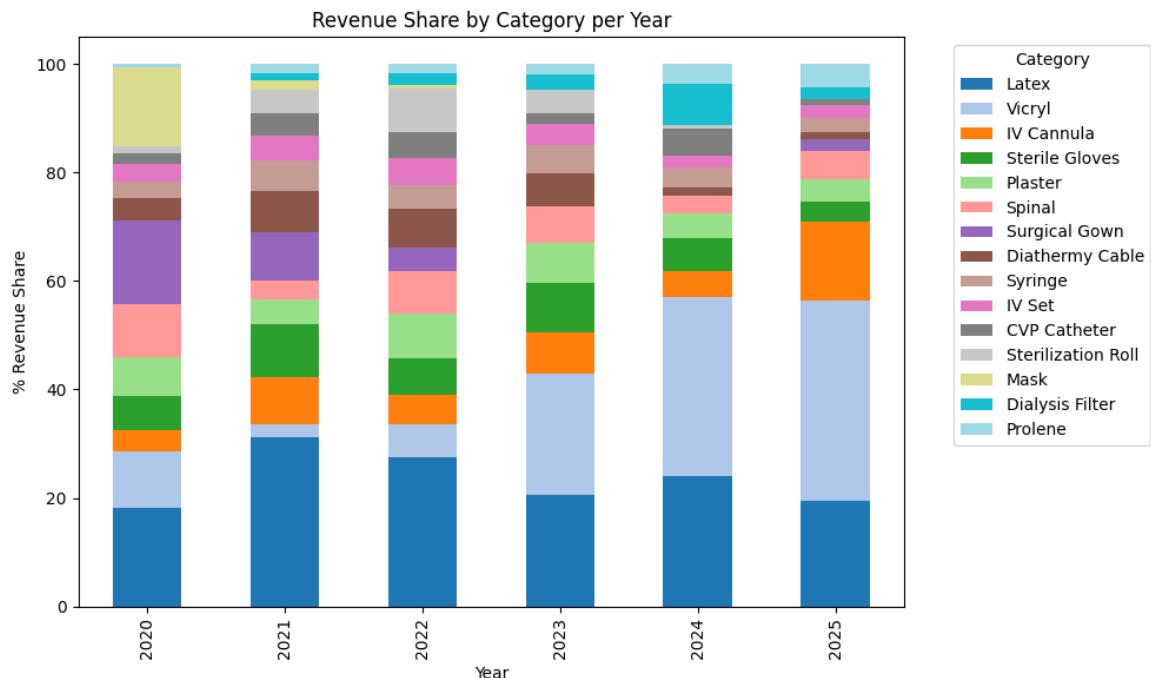




Insight 5: Performance in Pharmaceutical vs. Consumables Branches

The pharmaceutical branch performed exceptionally well, especially in Q3 and Q4 of 2025, suggesting the emergence of a new strategic direction. In contrast, the consumables branch showed stable performance, with no growth in sales from 2024 to 2025. This lack of growth indicates the need for a renewed strategy for the consumables branch in 2026 to avoid potential losses. It is recommended that the sales team for the consumables branch be restructured and that additional sales force be added to drive future growth.

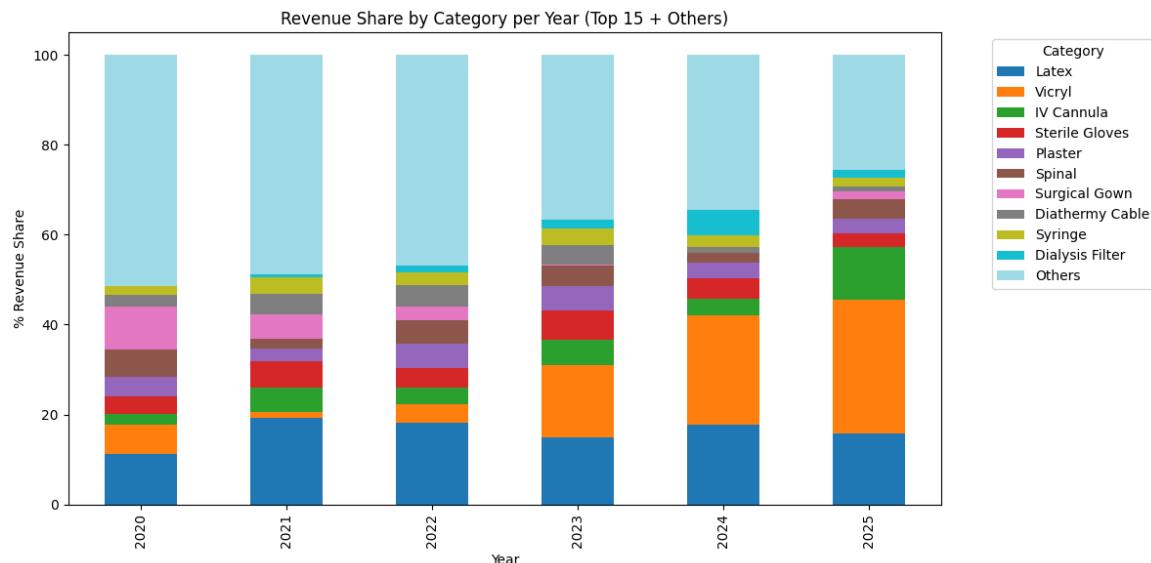
Sales by Product Category



Out [45] :

	index	Category	Total Selling Price
0	205	Vicryl	2360092.8112
1	106	Latex	2265399.4
2	95	IV Cannula	835313.8
3	171	Sterile Gloves	629604.35
4	139	Plaster	565979.601373
...
201	143	Potassium Permengnate	53.352
202	124	Nose Filler	50
203	89	Hegama Cups	35
204	99	Ice Bag	25
205	107	Linor	25

206 rows × 3 columns



Out[47]:

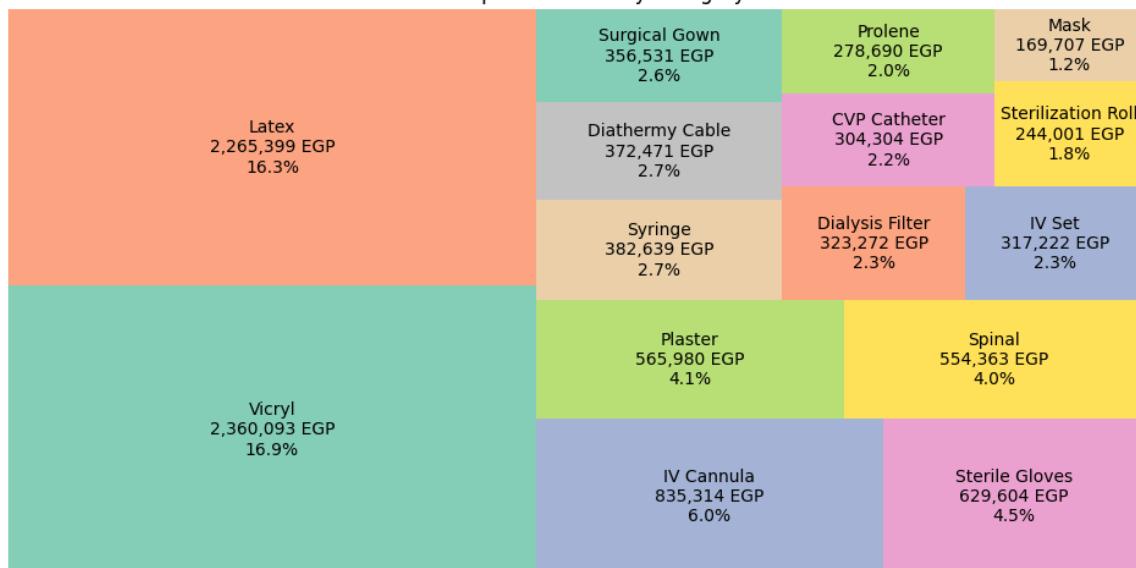
Category_Grouped	Year	Latex	Vicryl	IV Cannula	Sterile Gloves	Plaster
		2020	11.18161	6.480386	2.424266	3.879424
	2021	19.182775	1.378336	5.35528	5.943507	2.898978
	2022	18.246808	4.039884	3.61571	4.453925	5.467851
	2023	14.849167	16.08318	5.638018	6.497159	5.406085
	2024	17.716054	24.455915	3.654556	4.417676	3.461551
	2025	15.675873	29.860211	11.778251	3.00121	3.319859

Insight 6: Category Performance

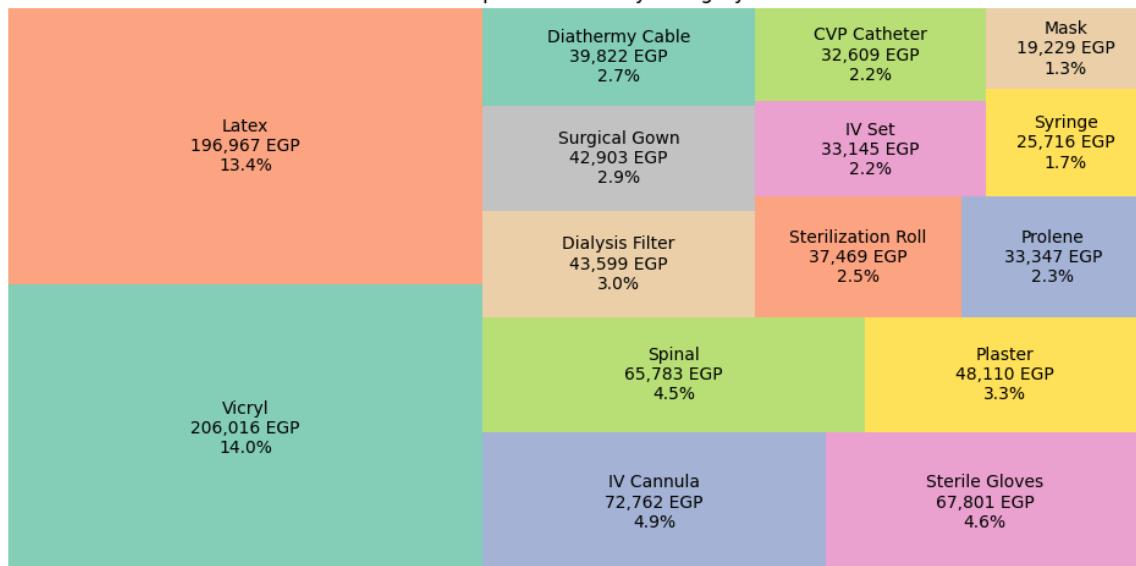
The Vicryl and IV Cannula categories have shown significant growth, with a 5% increase in Vicryl and an 8% increase in IV Cannula market share. Latex, on the other hand, has maintained a stable share of approximately 16%, while Spinal products have seen a notable increase from 2% to 4%. To further enhance profitability in 2026, it is recommended to either increase the gross profit from these categories or negotiate better deals with suppliers to lower costs.

Requirement already satisfied: squarify in /Users/mohamad/opt/anaconda3/envs/discount-env/lib/python3.10/site-packages (0.4.4)

Treemap: Total Sales by Category



Treemap: Total Profit by Category



Insight 7: Profitability from Main Categories

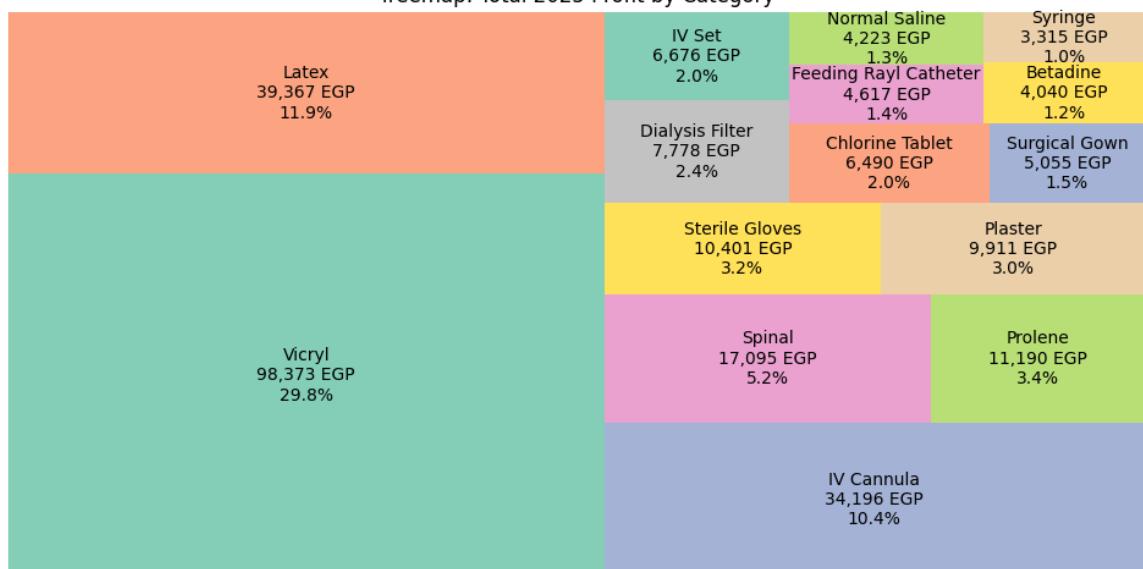
The top three categories—Latex, Vicryl, and IV Cannula—account for nearly 40% of total sales in the consumables branch, which is significant. However, the profitability from these categories is currently around 32%, which suggests there is room for improvement. A strategic focus on maximizing profits from these high-volume categories is necessary.

2025

Treemap: Total Sales 2025 by Category



Treemap: Total 2025 Profit by Category



Insight 8: Sales vs. Profit for Top Categories

In 2025, approximately 60% of consumables sales came from the top three categories, yet the profit from these categories represented only 52% of total profits. While this shows that the firm is on the right track, it is essential that the profit percentage surpasses the sales percentage in these categories in the upcoming year to further optimize profitability.

Out[52]:

	Product Name	Client	Total_Selling_Price	profit	percentage	Profit_Margin
0	ابر اسپاینال اسود مقاس ٢٢	Sharqia	4200	250	0.123787	5.9523%
1	ابر اسپاینال اسود	Taha Yasen	13420.0	2020.0	0.39553	15.0521%

مقاس ٢٢							
4	ابر اسبيانال برتقالي مقاس ٢٥	Montazah		3775	100	0.111261	2.64900
2	ابر اسبيانال برتقالي مقاس ٢٥	Eman Khairy		3950	100	0.116419	2.53164
5	ابر اسبيانال برتقالي مقاس ٢٥	Sharqia		4200	350	0.123787	8.33333
6	ابر اسبيانال برتقالي مقاس ٢٥	Taha Yasen		27100.0	4575.0	0.798723	16.88191
3	ابر اسبيانال برتقالي مقاس ٢٥	Jasmin		90300	9700	2.661428	10.74197
7	اسورة تعريف أطفال	Amina		425	25	0.012526	5.88235
8	اسورة تعريف كبار	Arkan Center		100	20	0.002947	20
9	اليكترونيد	Taha Yasen		2100	210	0.061894	10
10	انبوبة حنجرية بدون كف مقاس ٣	Jasmin		4050	675	0.119366	16.66666
11	انبوبة حنجرية بدون كف مقاس ٣.٥	Jasmin		6250	1250	0.184207	20
12	انبوبة حنجرية بدون كف مقاس ٥.٠	SHARQA		880	80	0.025936	9.09090
13	انبوبة حنجرية بكف مقاس ٤.٥	Arkan Center		70	10	0.002063	14.28571
	انبوبة حنجرية						

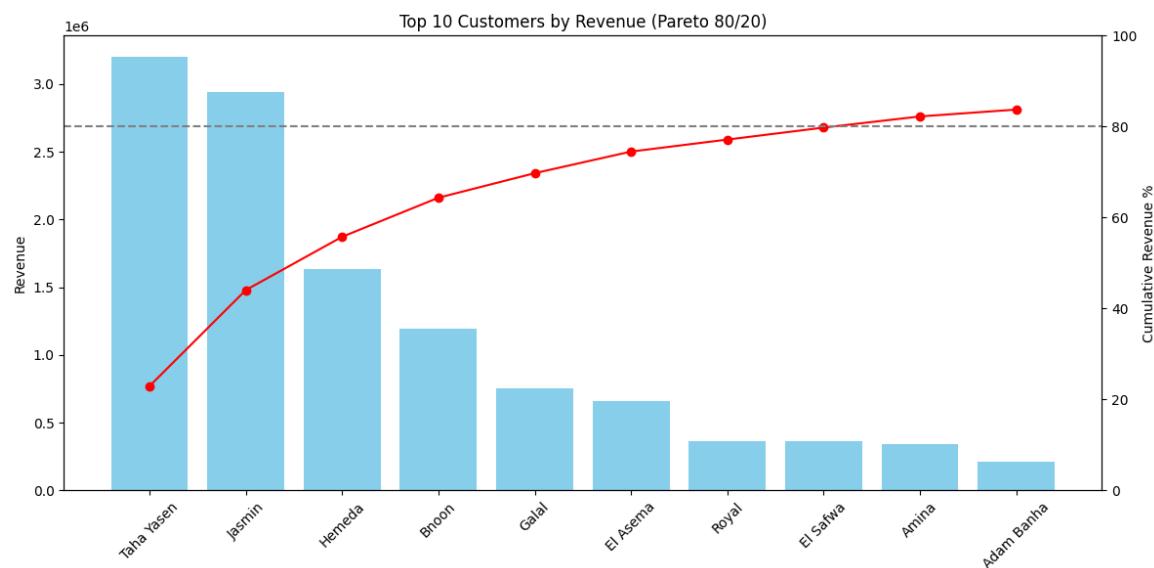
14	بکف مقاس ٤.٥	SHARQA	330	30	0.009726	9.09090
16	انبوبة حنجرية بکف مقاس ٧	Arkan Center	350	30	0.010316	8.57142
17	انبوبة حنجرية بکف مقاس ٧	SHARQA	640	30	0.018863	4.687
15	انبوبة حنجرية بکف مقاس ٧	Amina	1320	40	0.038905	3.03030
18	اوفر شوز	SHARQA	300	-150	0.008842	-50
19	ای باتش کبار	Arkan Center	154	14	0.004539	9.09090
20	ایچی کریل رایید قطعه ٢/٠	Jasmin	4550	400	0.134103	8.79120
21	ایچی کریل رایید قطعه ٣/٠	Jasmin	4600	550	0.135577	11.95652
22	ببرونہ امالی ٥٠	Jasmin	10584	762	0.311944	7.19954
23	برولین زیرو قاطع	Jasmin	750	120	0.022105	16
24	برولین واحد راوند	Taha Yasen	4195	1585	0.12364	37.78307
25	برولین واحد قطاع	Jasmin	2625	370	0.077367	14.09523
26	برولین ٢/٠ راوند	Jasmin	1875	250	0.055262	13.33333
27	برولین ٢/٠ راوند	Royal	2345	120	0.069115	5.11727
29	برولین ٢/٠ قطاع	MEDECA HOSPITAL SHARM	370	60	0.010905	16.21621
28	برولین ٢/٠ قطاع	ADAM	390	20	0.011495	5.12820

Insight 9: Product Portfolio Optimization

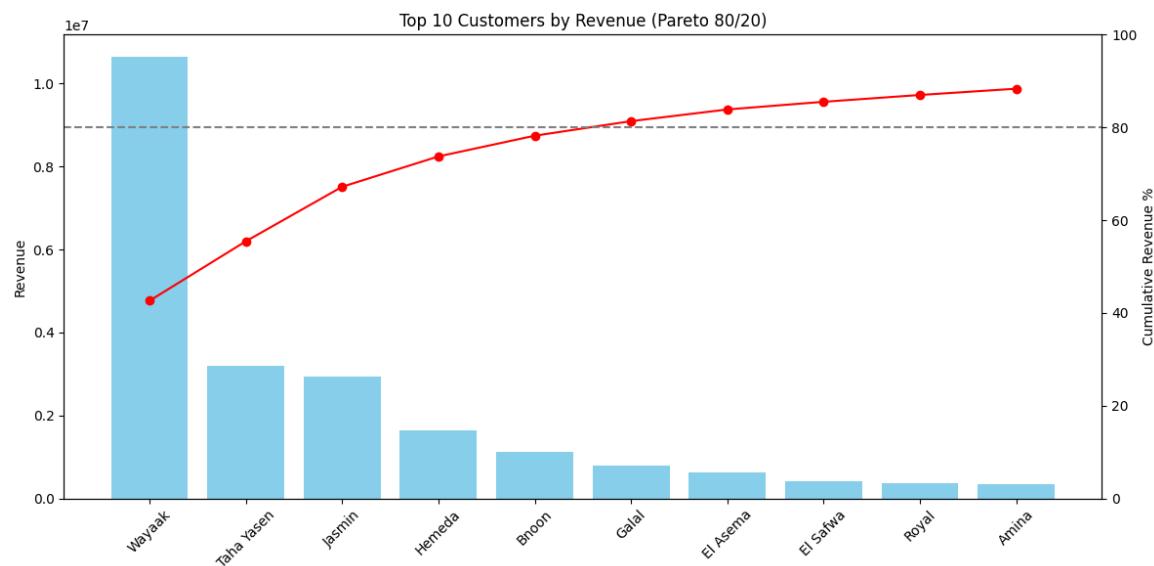
Over the years, the number of products offered has decreased, with just three main categories now accounting for over 50% of total sales. This indicates that the firm has successfully identified its core market segments. To capitalize on this, the firm should consider building stronger relationships with suppliers for these categories and revisiting the profitability of these products to ensure they are targeting the right market segments.

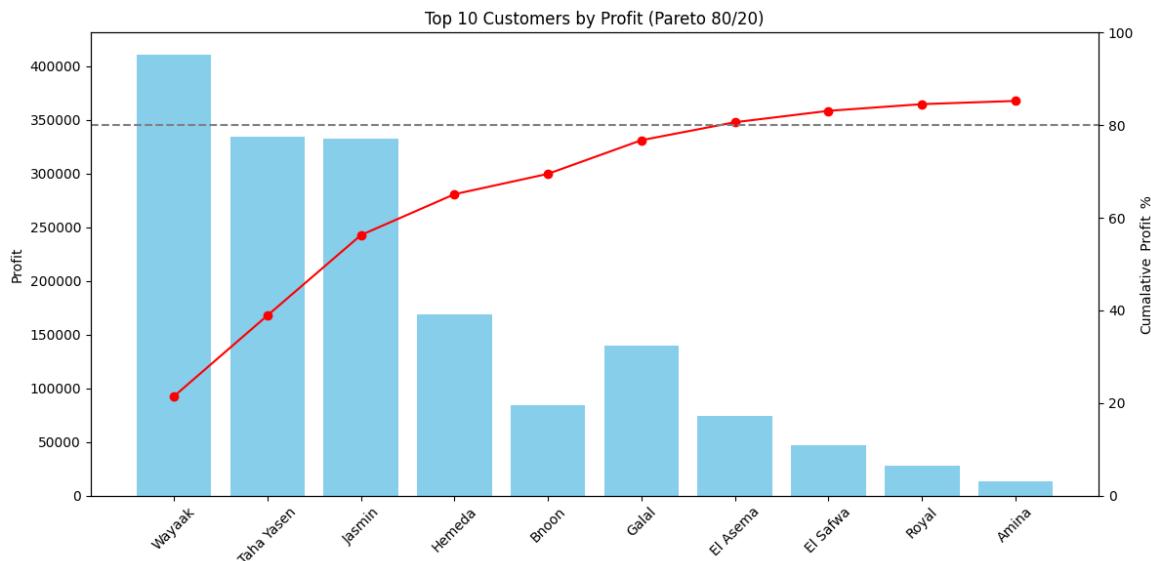
Top 10 Customers by Revenue (Pareto 80/20)

Consumables



All Customers (Consumables + Pharmaceuticals)





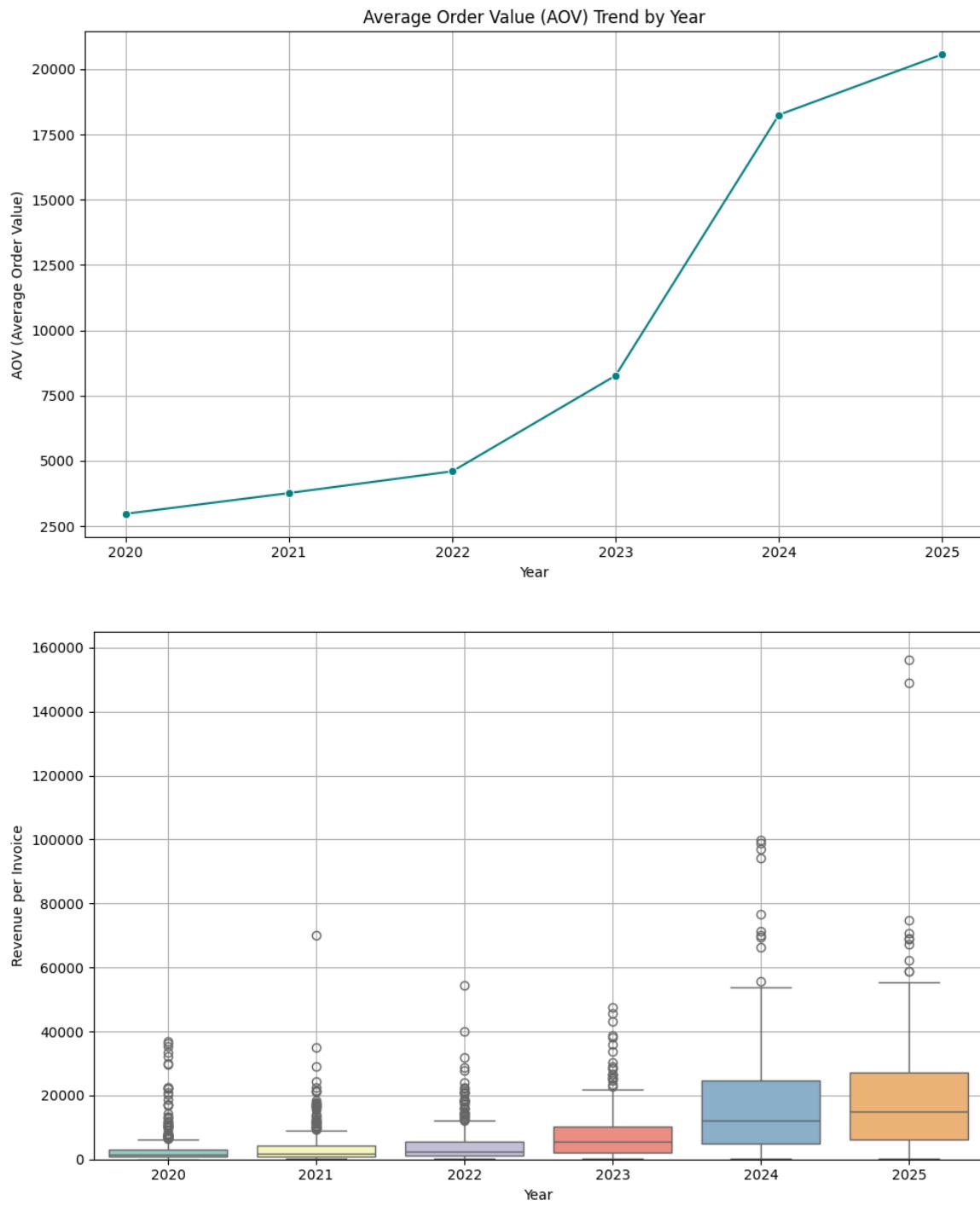
Insight 10: Customer Concentration

A large proportion of sales—approximately 80%—comes from just six customers. While the firm has successfully retained four of these customers, two were lost due to their financial difficulties. This concentration of sales presents a risk to stability, and it is highly recommended to diversify the customer base by adding either two large accounts or four smaller ones to mitigate this risk. Additionally, the pharmaceutical branch, which serves only one customer, has proven more profitable than the consumables branch, signaling its strong potential in 2026.

AVG order per year

Consumables only

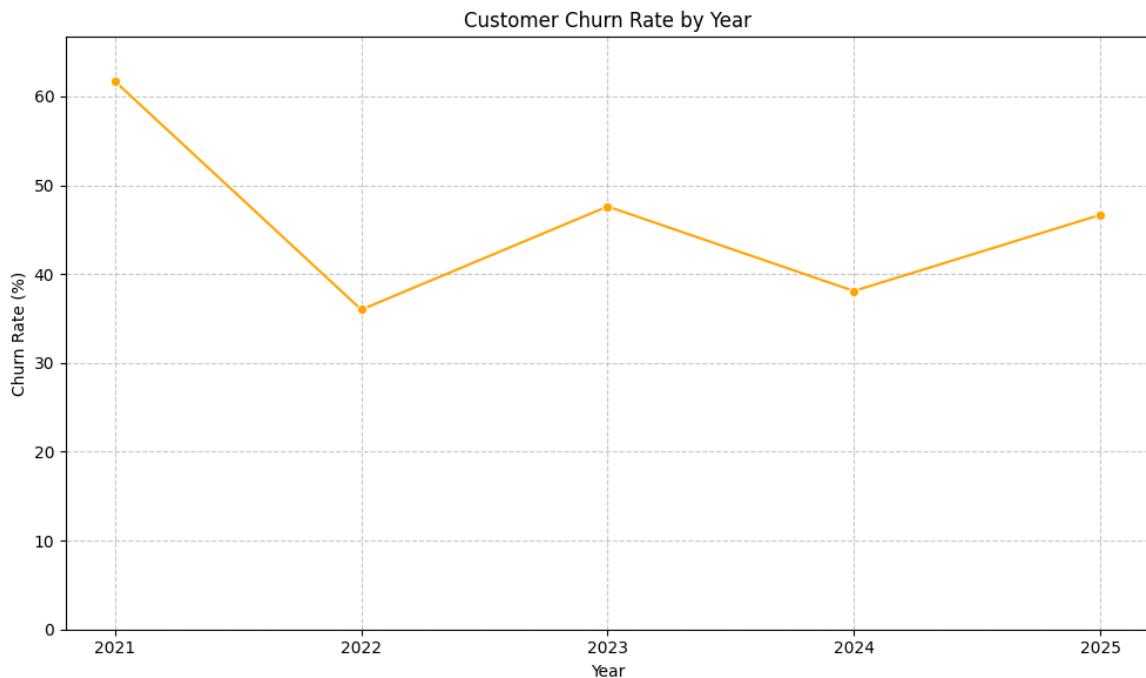
Out[57]:	Year	Unique_Customers_per_Year	Sales_sum	Profit_sum	Prod
0	2020	47	1577652.9625	153163.8875	
1	2021	25	1593007.228431	142354.188431	
2	2022	21	1926761.1328	272364.6228	
3	2023	21	2206541.3	258070.41	
4	2024	15	3230487.95	319351.23	
5	2025	14	3392914.76	329935.86	



Insight 11: Order Value and Operational Efficiency

The average order value and number of orders have shown a favorable trend, with the firm successfully eliminating undesirable sales and focusing on high-value customers. As a result, the average order value has increased while the number of orders has slightly decreased, leading to savings in operational expenses. It is recommended to further diversify the supplier base by adding one or two new suppliers to mitigate risk.

🔑 Customer Metrics



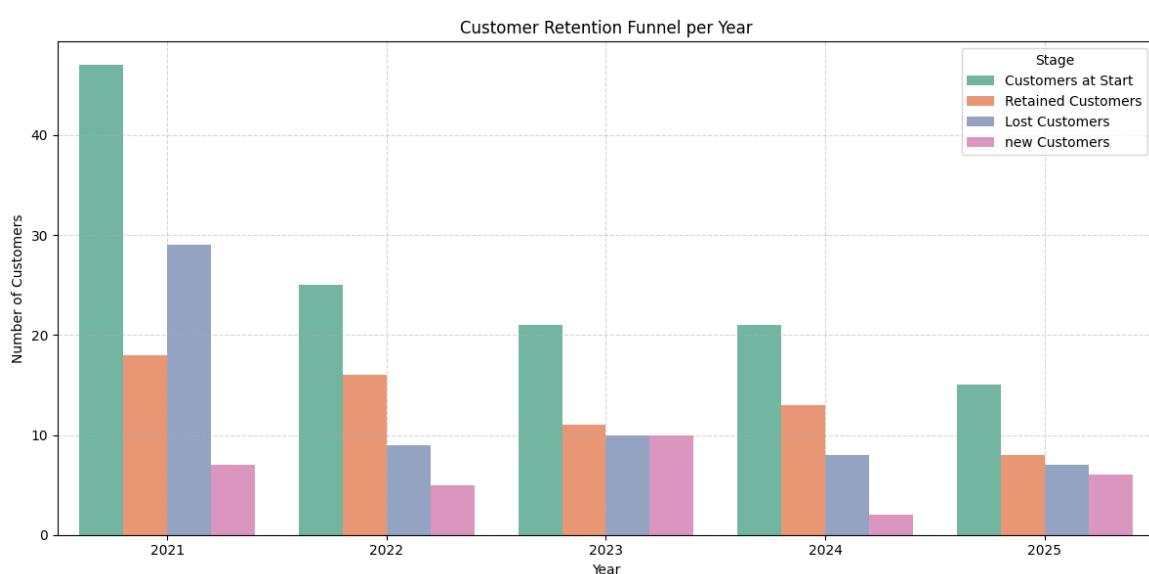
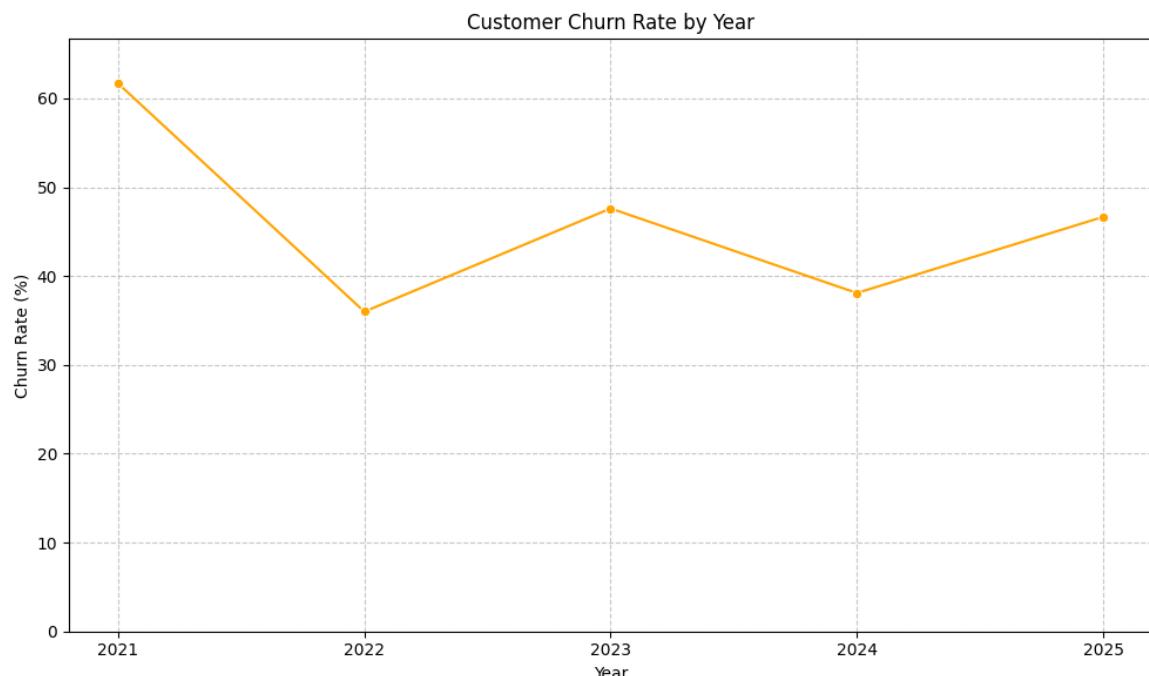
Customer Churn Rate

Out[61]:

	Year	Client
0	2020	{Montazah Pediatric, Taha Yasen, Maghraby Banh...
1	2021	{Montazah Pediatric, Taha Yasen, Abd El Hamid,...
2	2022	{Taha Yasen, Maghraby Banha, Abd El Hamid, SHA...
3	2023	{Taha Yasen, EL Mahd, Shourok, Amina, Delta, M...
4	2024	{Wady El Tip, Taha Yasen, El Asema, Bnoon, EL ...
5	2025	{MEDECA HOSPITAL SHARM, Taha Yasen, Arkan Cent...

Out[62]:

	Year	Customers at Start	Retained Customers	Lost Customers	new Customers	Churn Rate (%)
0	2021	47	18	29	7	61.70
1	2022	25	16	9	5	36.00
2	2023	21	11	10	10	47.62
3	2024	21	13	8	2	38.10
4	2025	15	8	7	6	46.67

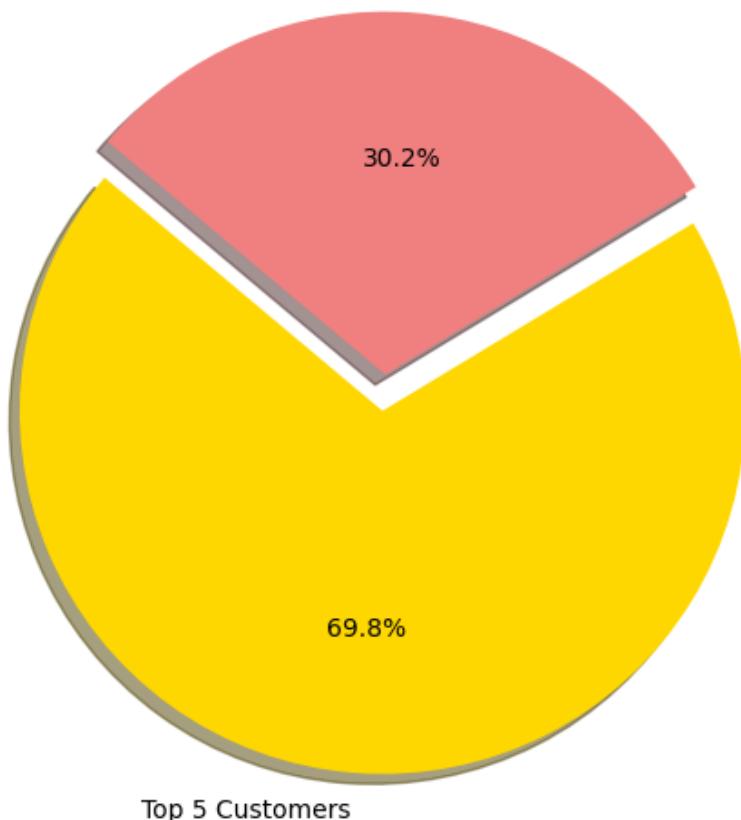


Customer Concentration Risk

Out[65]:

	Client	Sales_sum	Profit_sum	Transactions_count	Products_No	C
63	Taha Yasen	3197157.06	344915.64		351	238
38	Jasmin	2939293.25	335280.1		112	118
36	Hemedha	1631108.9	170082.97		238	238
9	Bnoon	1196362	90045.5		54	23
33	Galal	751274.2228	128073.3928		82	335
...
43	Madina	900	225		1	1
18	Dr. Salah	512.5	42.5		2	5
16	Dr. Islam Sameer	383	36.0		1	3
37	Ibn Sina	321	30		1	1
51	Rabbat	107	10		1	1

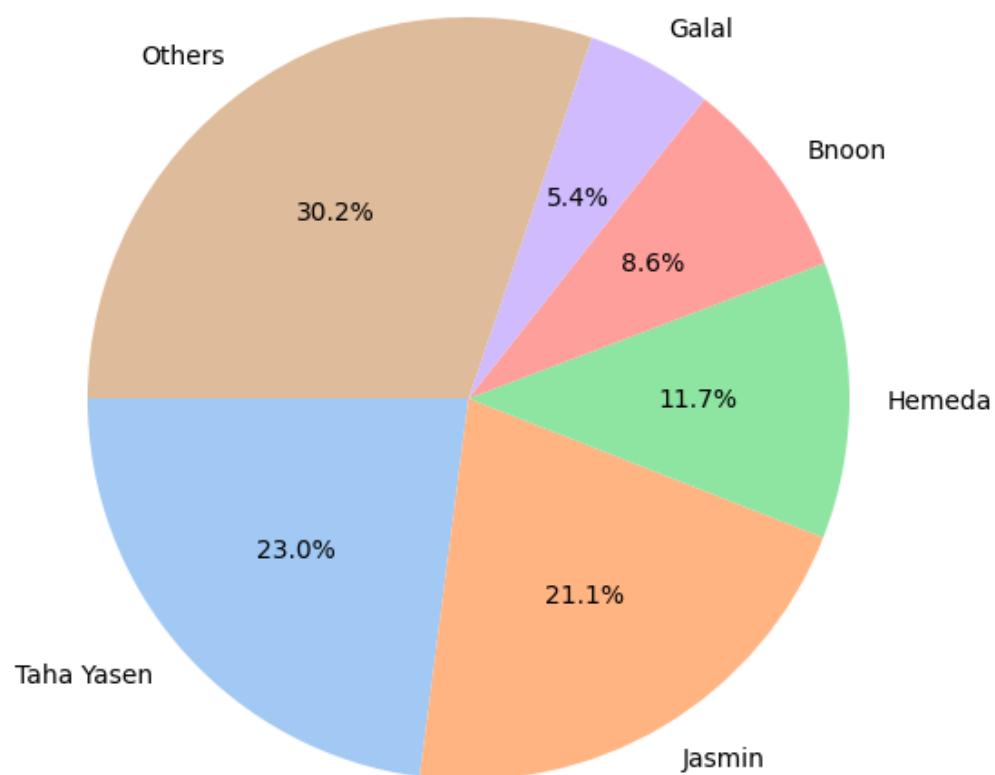
70 rows × 10 columns

Sales Distribution: Top 5 Customers vs Others
Other Customers

Out[67]:

	Client	Sales_sum
63	Taha Yasen	3197157.06
38	Jasmin	2939293.25
36	Hemedha	1631108.9
9	Bnoon	1196362

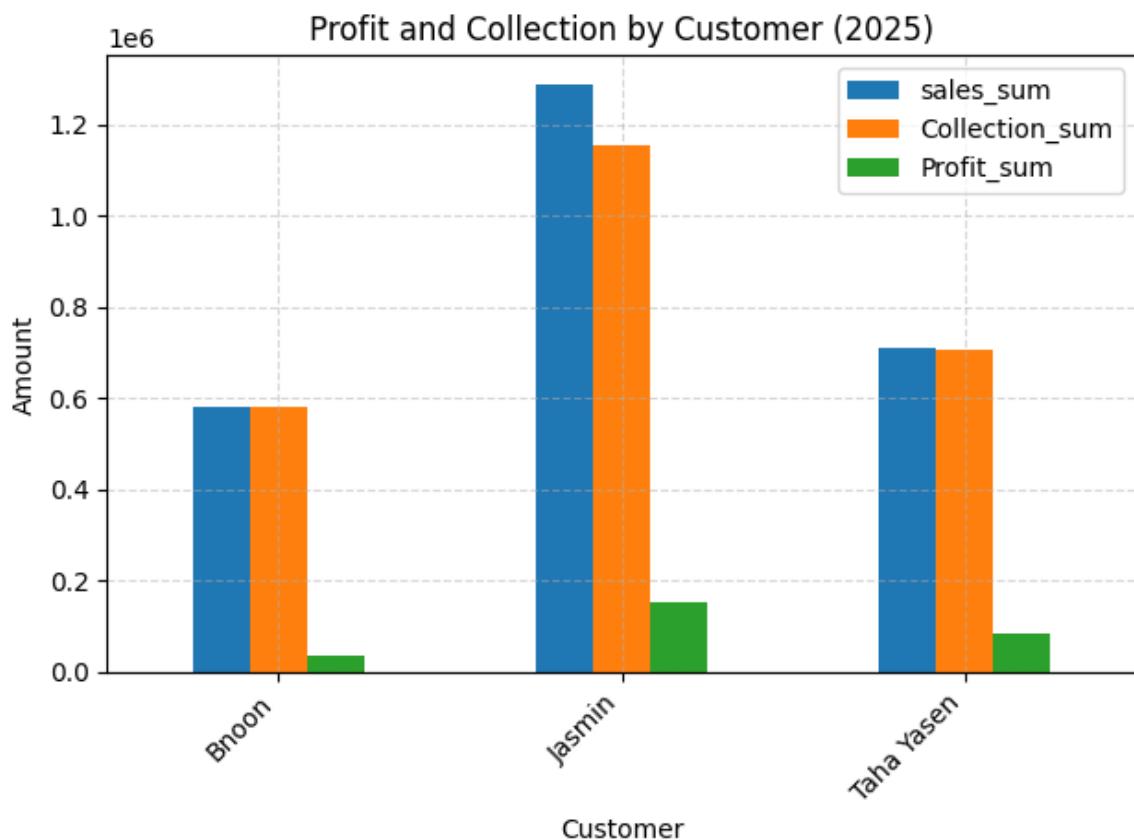
Customer Concentration: Top 5 Customers vs Others



Out[69]:

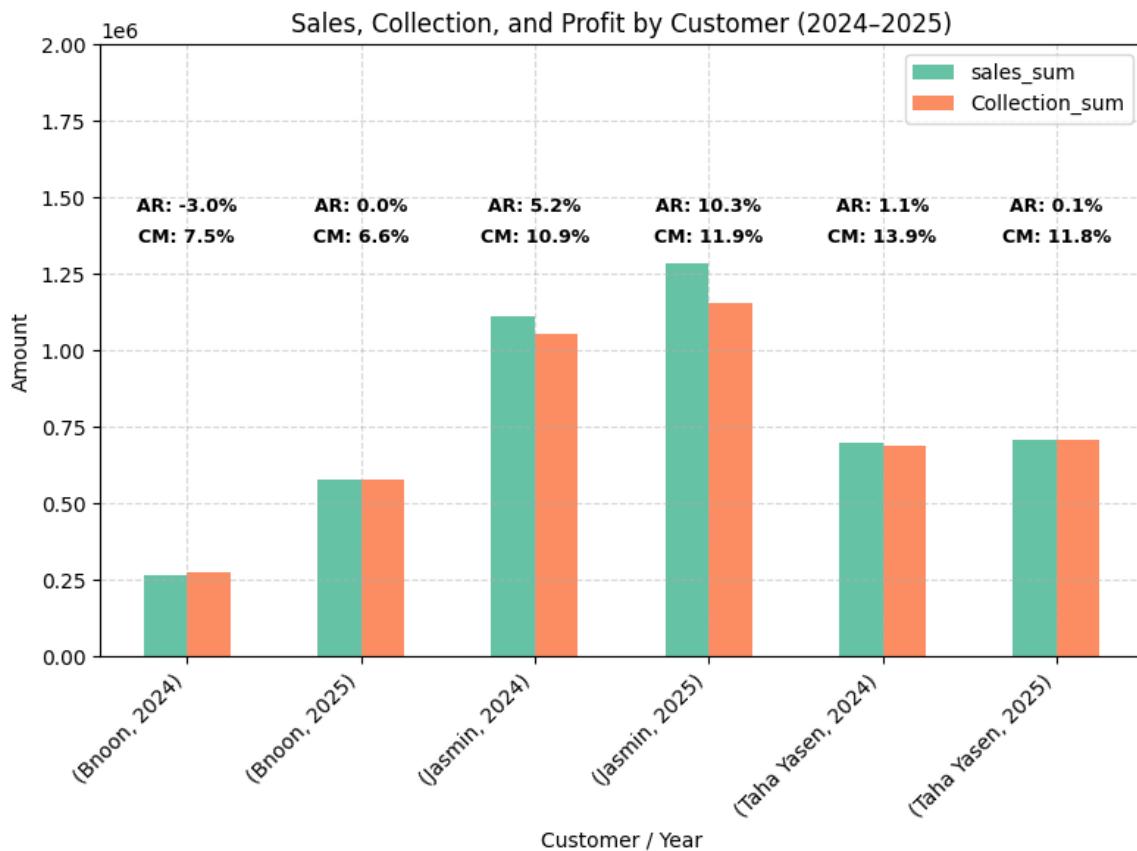
	Client	Year	sales_sum	cogs_sum	Collection_sum	Profit_
134	Wayaak	2025	5.506207e+06	5.286821e+06	5380648	219386.1
133	Wayaak	2024	4.572897e+06	4.404701e+06	4382553.87	168196.0
88	Jasmin	2025	1.287282e+06	1.134701e+06	1155000	152580.5
87	Jasmin	2024	1.113075e+06	9.912499e+05	1055600	121825.3
80	Hemedha	2024	7.142908e+05	6.634810e+05	726844	50809.7
125	Taha Yasen	2025	7.090525e+05	6.250782e+05	708386	83974.2
124	Taha Yasen	2024	6.986865e+05	6.017658e+05	690910	96920.7
21	Bnoon	2025	5.799300e+05	5.416230e+05	579930	38307.0
132	Wayaak	2023	5.672195e+05	5.440473e+05	567219.5	23172.2
86	Jasmin	2023	5.351440e+05	4.769010e+05	485640	58243.0

<Figure size 1200x600 with 0 Axes>



```
/var/folders/vf/sz32t6rx7635wcdmj4ydx58000gn/T/ipykernel_47296/533031895.py:5: SettingWithCopyWarning:
A value is trying to be set on a copy of a slice from a DataFrame.
Try using .loc[row_indexer,col_indexer] = value instead

See the caveats in the documentation: https://pandas.pydata.org/pandas-docs/stable/user_guide/indexing.html#returning-a-view-versus-a-copy
    filtered_df['AR %'] = filtered_df['AR'] / filtered_df['sales_sum']
* 100
```



Out [72]:

Client	Year	sales_sum	Collection_sum	Contribution Margin %	AR %
Bnoon	2024	267910.00	275915	7.458661	-2.987944
	2025	579930.00	579930	6.605452	0.0
Jasmin	2024	1113075.25	1055600	10.944934	5.163645
	2025	1287281.50	1155000	11.852924	10.276035
Taha Yasen	2024	698686.50	690910	13.871845	1.113017
	2025	709052.46	708386	11.843167	0.093993

Insight 12: Consumables Branch Customer Analysis

In the consumables branch, Bnoon has shown over 100% growth,

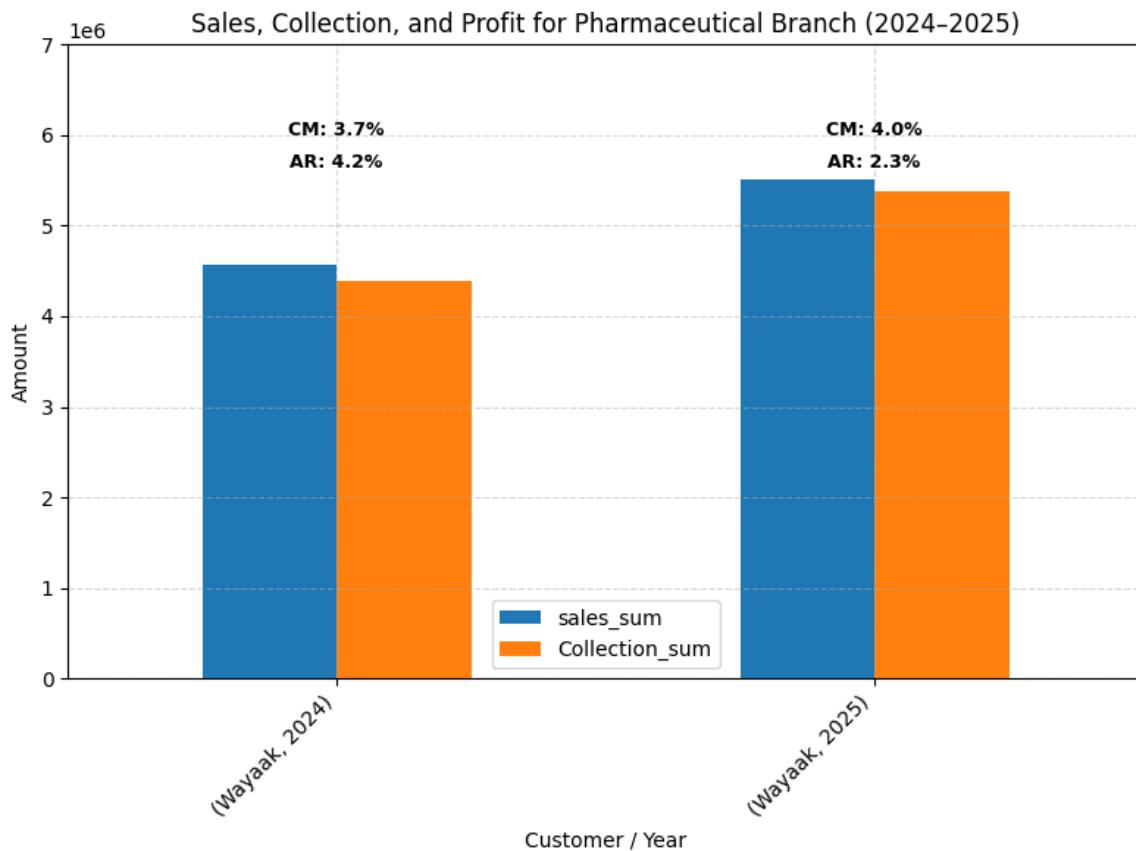
though profits have decreased by 1%. Jasmin, which contributes significantly to consumables sales, saw a 19% sales growth with a 1% profit increase, though accounts receivable (AR) has increased from 5% in 2024 to 10% in 2025. This requires attention to prevent future cash flow issues. For Taha Yaseen, sales remained steady, but the contribution margin has decreased by 2%, likely due to the cessation of kidney consumables. A deeper analysis is recommended to understand if a new vendor has taken market share.

```
/var/folders/vf/sz32t6rx7635wcdmj4ydx58000gn/T/ipykernel_47296/220
0809315.py:5: SettingWithCopyWarning:
```

A value is trying to be set on a copy of a slice from a DataFrame.
Try using .loc[row_indexer,col_indexer] = value instead

See the caveats in the documentation: https://pandas.pydata.org/pandas-docs/stable/user_guide/indexing.html#returning-a-view-versus-a-copy

```
filtered_df['AR %'] = filtered_df['AR'] / filtered_df['sales_sum']
* 100
```



Out [74]:

		sales_sum	Collection_sum	Contribution Margin %	AR %
Client	Year				
Wayaak	2024	4.572897e+06	4382553.87	3.678106	4.162427
	2025	5.506207e+06	5380648	3.984342	2.280312

Insight 13: Pharmaceutical Branch Performance

The pharmaceutical branch, represented by Wayaak, showed strong growth (23%) from 2024 to 2025, with a reduction in accounts receivable and a slight increase in the contribution margin. It is recommended to focus on increasing sales in this branch by 8 million in 2026 while maintaining current AR and CM percentages.

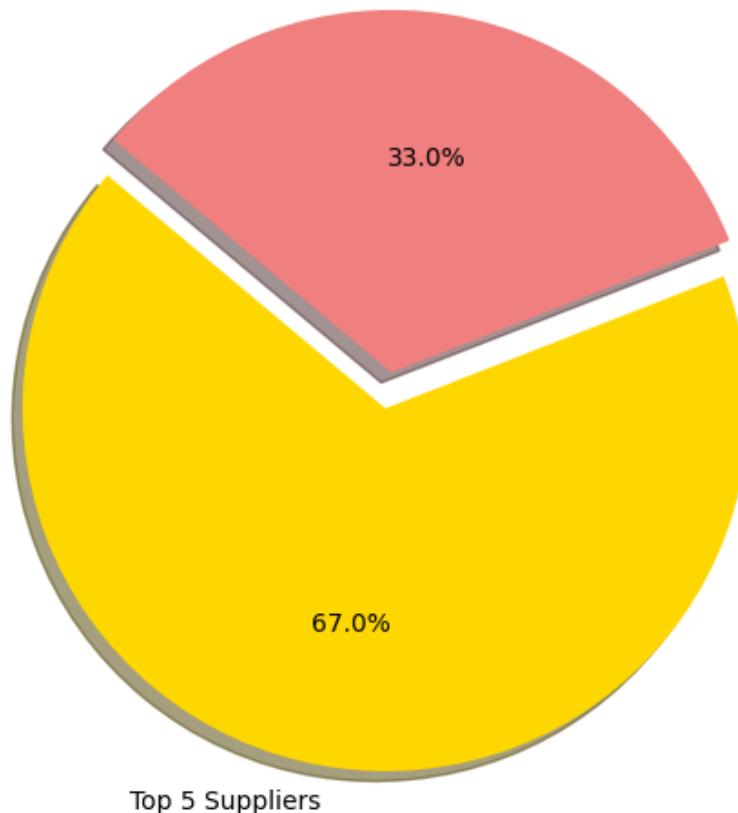
🔑 Supplier Metrics

Supplier Concentration Risk

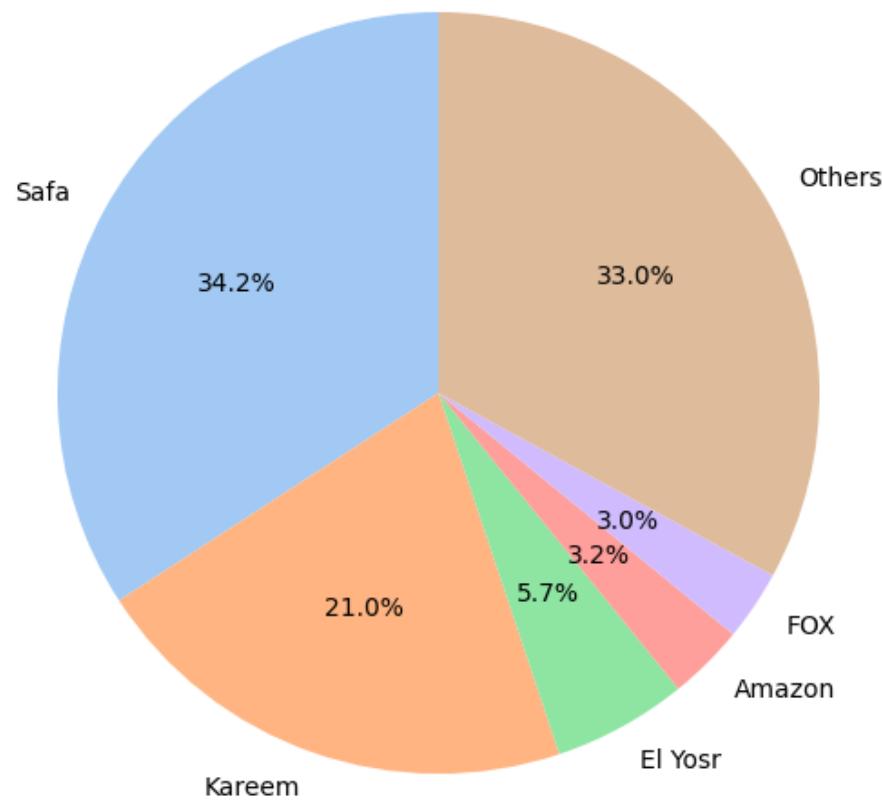
Out [75]:

	index	Supplier	Total Buying Price	Cumulative_Supplier_%	share_of_total_I
0	80	Safa	4254067.03	34.172383	34.1
1	57	Kareem	2610658.86	55.143476	20.9
2	39	El Yosr	708964.45	60.838498	5.6
3	9	Amazon	403125.75	64.076756	3.2
4	46	FOX	369255.75	67.042941	2.9
5	2	Abd El Hamid	342505.98	69.794248	2.7
6	5	Ahmed Mongey	342421.5	72.544876	2.7
7	26	El Hanafy	293793.5	74.904882	2.3
8	7	Al Moaeez	287530.76	77.214581	2.3
9	67	Motakhsoon	283454.5	79.491535	2.2

Purchasing Distribution: Top 5 Suppliers vs Others
Other Suppliers

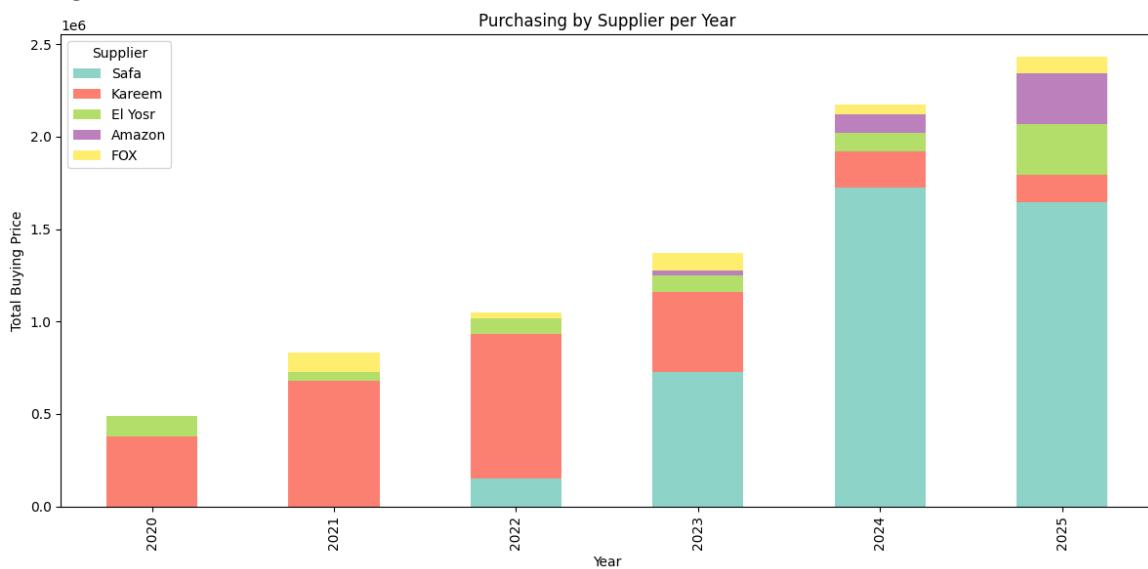


Supplier Concentration: Top 5 Suppliers vs Others



Out [78]:	index	Supplier	Profit_sum	Buying_sum	revenue_sum	contrib
0	80	Safa	438662.32	4254067.03	4692729.35	
1	57	Kareem	317013.673329	2610658.86	2927672.533329	
2	39	El Yosr	75179.614	708964.45	784144.064	
3	9	Amazon	35662.0	403125.75	438787.75	
4	46	FOX	33103.02	369255.75	402358.77	
5	2	Abd El Hamid	47746.663922	342505.98	390252.643922	
6	5	Ahmed Mongey	59325.5	342421.5	401747.0	
7	26	El Hanafy	52732.95	293793.5	346526.45	
8	7	Al Moaeez	36996.33	287530.76	324527.09	
9	67	Motakhsoon	45548.4	283454.5	329002.9	

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Insight 14: Supplier Concentration Risk

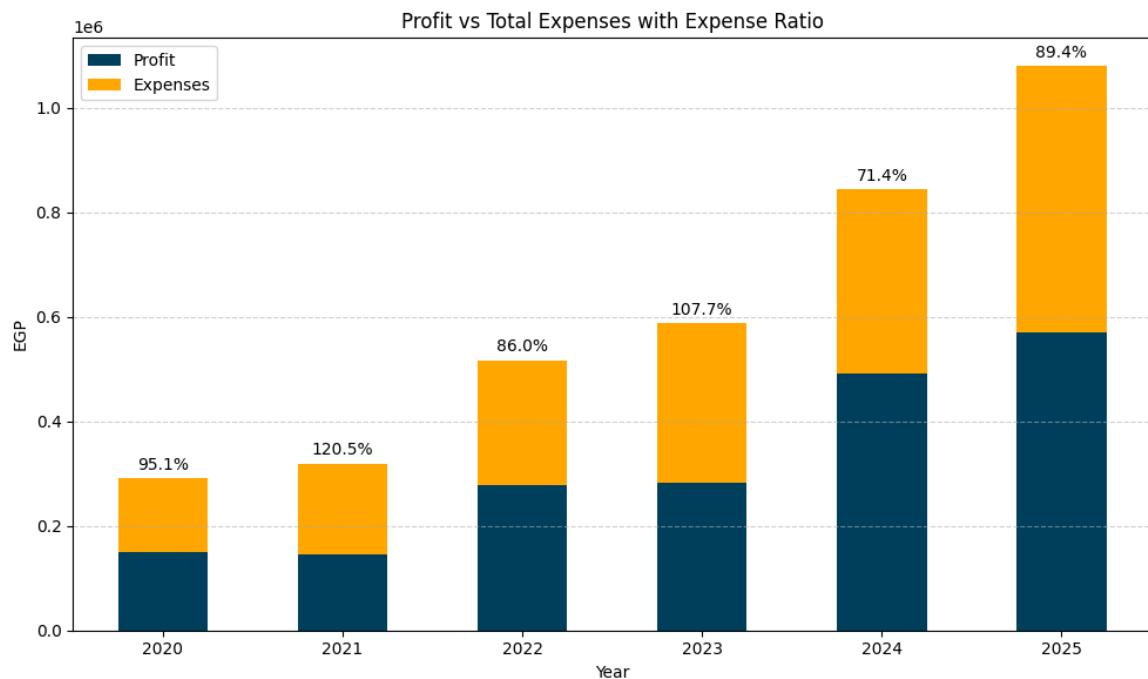
The firm currently relies on a limited supplier base, with more than 70% of its cost of goods sold sourced from only five suppliers. While this concentration supports strong supplier relationships and enhances the firm's ability to negotiate favorable commercial terms, it also increases dependency risk. To mitigate potential supply chain disruptions and reduce operational risk, it is recommended that the firm strategically onboard one or two additional qualified suppliers without compromising cost efficiency or quality standards.

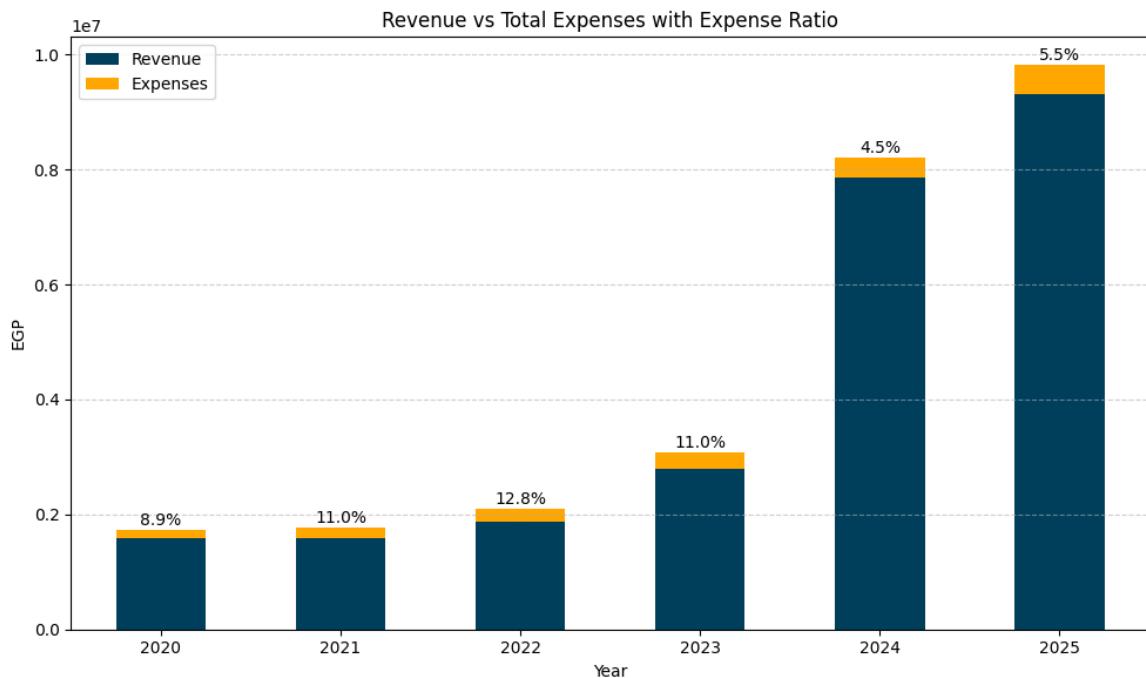
🔑 Financial Metrics

Expense Ratio

Out [80] :

	Year	revenue	cogs	Profit	Profit Margin	Growth Rat
0	2020	1.584815e+06	1.435610e+06	149205.897500	9.414717	Na
1	2021	1.592423e+06	1.447531e+06	144891.838431	9.098831	-2.89134
2	2022	1.866294e+06	1.588133e+06	278160.851800	14.904448	91.97827
3	2023	2.783624e+06	2.500628e+06	282996.425000	10.166474	1.73840
4	2024	7.863257e+06	7.370826e+06	492430.773130	6.262427	74.00600
5	2025	9.303422e+06	8.733532e+06	569889.729500	6.125593	15.72991





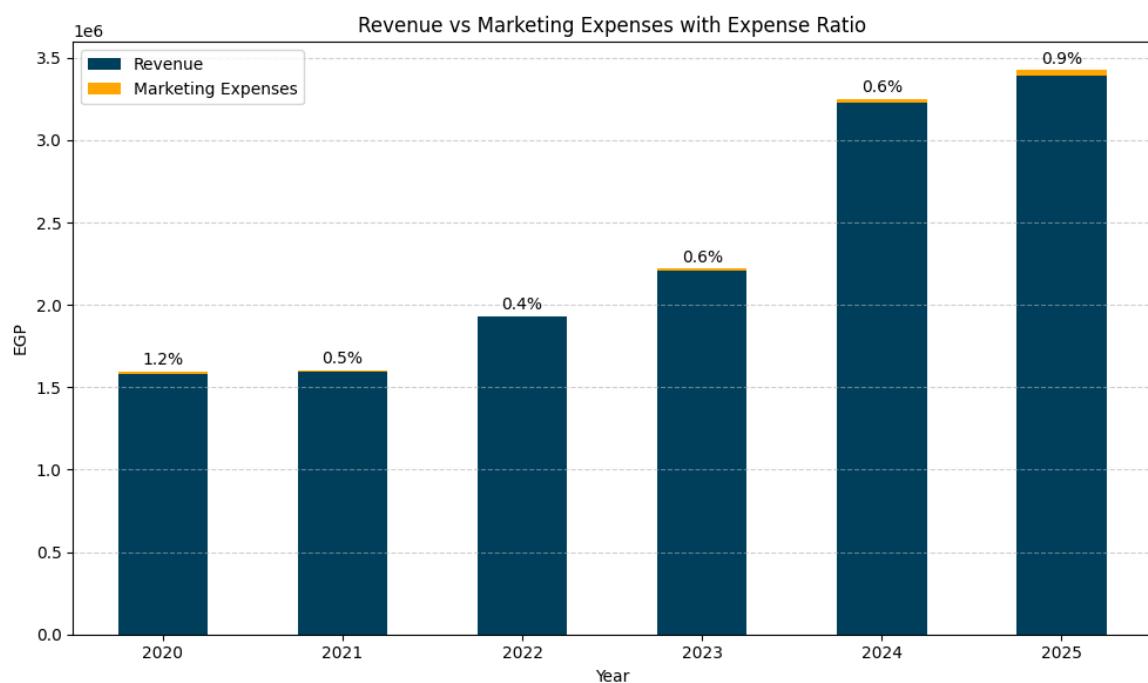
Insight 15: Expense Management

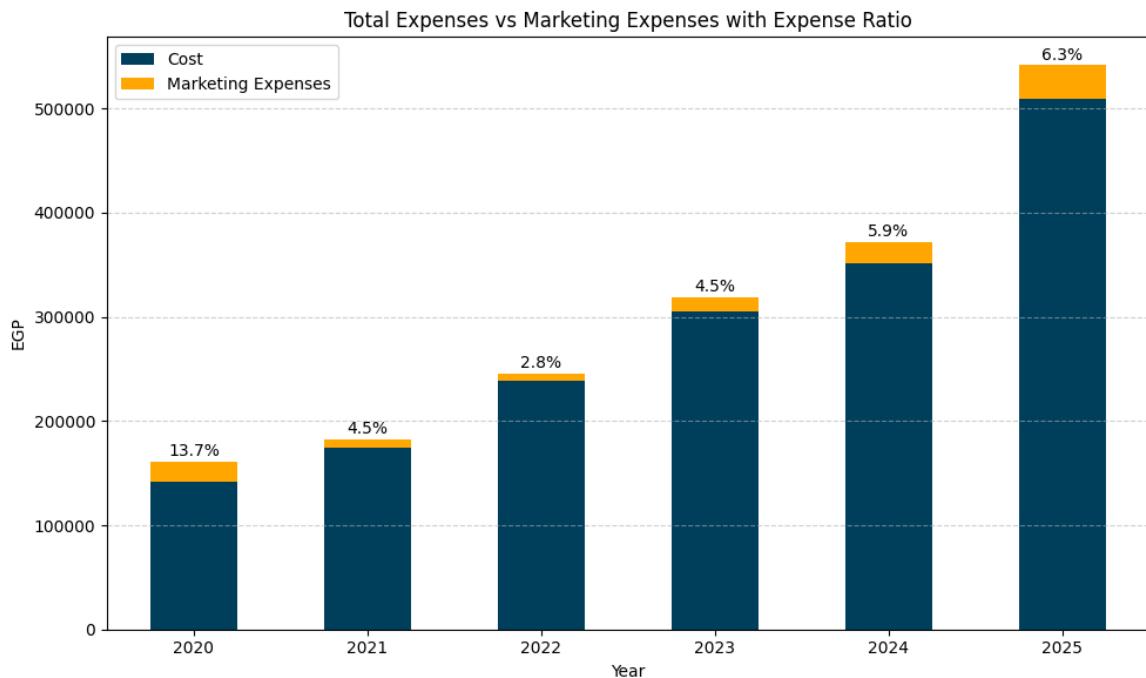
Expenses have been a significant challenge, consuming a large portion of gross profit, particularly in 2024 (67%) and 2025 (82%). To improve financial health, it is recommended to reduce the expense ratio to 60% in 2026. One potential solution to this would be to introduce a new branch with the same number of employees, as previously recommended. Additionally, increasing sales and improving the profit margin while optimizing the cash flow cycle would help address these issues.

Marketing Spend Ratio

Out[83]:

	Date	Type	Description	Destination	Client	Invoice no.	Name
1	2020-01-01 00:00:00	Marketing & Sales	Survey	Banha	Alaa, Hassan, Ghareeb	NaN	Company
2	2020-01-01 00:00:00	Marketing & Sales	Training	Cairo	Room Square	NaN	Company
3	2020-01-01 00:00:00	Operation	Transfer	Shbeen El Knater	El Mahdy	1	Safwat
4	2020-01-01 00:00:00	General	Boxes	Shbeen El Kom	El Khawaga	NaN	Company
5	2020-01-01 00:00:00	General	Cards	NaN	NaN	NaN	Khaled



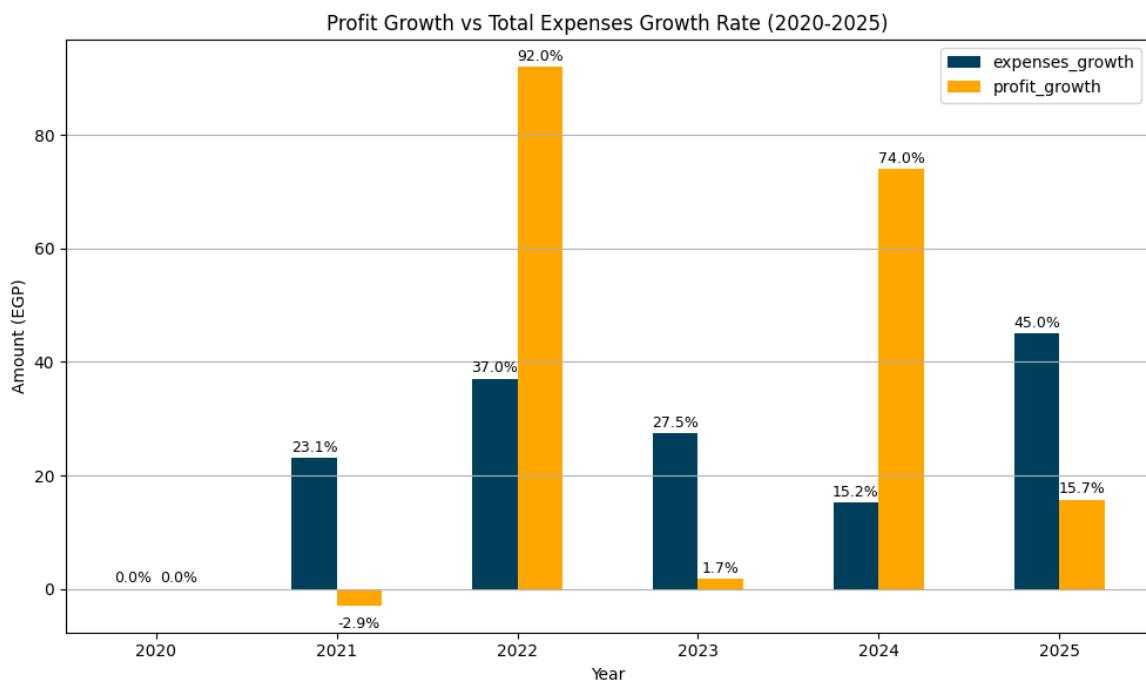


Out [87] :

Year	Profit	Total Expenses	Expense ratio %
2020	149205.897500	141835	95.059915
2021	144891.838431	174540	120.462272
2022	278160.851800	239157	85.977951
2023	282996.425000	304903	107.740937
2024	492430.773130	351370	71.354192
2025	569889.729500	509553.62	89.412669

```
/var/folders/vf/sz32t6rx7635wcdmj4ydx580000gn/T/ipykernel_47296/199
4945302.py:2: FutureWarning: Downcasting object dtype arrays on .fil
lna, .ffill, .bfill is deprecated and will change in a future versio
n. Call result.infer_objects(copy=False) instead. To opt-in to the f
uture behavior, set `pd.set_option('future.no_silent_downcasting', T
rue)`  

profit_expenses['expenses_growth'] = profit_expenses['Total Expenses'].pct_change() * 100
```



Out[89]:

	Selling_sum	Profit_sum	Marketing & Sales Expenses	Marketing Expense ratio %	Cost exp
Year					
2020	1577652.9625	153163.8875	19442	1.232337	141835 13.1
2021	1593007.228431	142354.188431	7820	0.490895	174540 4.4
2022	1926761.1328	272364.6228	6772	0.351471	239157 2.0
2023	2206541.3	258070.41	13767	0.623918	304903 4.5
2024	3230487.95	319351.23	20850	0.645413	351370 5.9
2025	3392914.76	329935.86	32110	0.946384	509553.62 6.3

Overall Marketing to Sales Ratio: 0.72%

Overall Marketing to Profit Ratio: 6.83%

Out[91]:

Year	Selling_sum	Profit_sum	Operation Expenses	operation Expense ratio %
2020	1577652.9625	153163.8875	15925	1.009411
2021	1593007.228431	142354.188431	23285	1.461701
2022	1926761.1328	272364.6228	22018	1.142747
2023	2206541.3	258070.41	30269	1.371785
2024	3230487.95	319351.23	53910	1.668788
2025	3392914.76	329935.86	79275	2.336487

Overall Operation to Sales Ratio: 1.61%

Overall Operation to Profit Ratio: 15.23%

Out[93]:

Year	Selling_sum	Profit_sum	General Expenses	operation Expense ratio %
2020	1577652.9625	153163.8875	106468	6.748506
2021	1593007.228431	142354.188431	143435	9.004039
2022	1926761.1328	272364.6228	210367	10.918167
2023	2206541.3	258070.41	260867	11.822439
2024	3230487.95	319351.23	276610	8.562484
2025	3392914.76	329935.86	398168.62	11.735297

Overall General Expenses to Sales Ratio: 10.02%

Overall General Expenses to consumables Profit Ratio: 94.62%

Insight 16: Profit Growth vs. Expense Growth

In 2025, while profit increased by 15%, the substantial rise in expenses (43%) effectively offset this growth. The primary factors contributing to this were a significant increase in salary costs (an additional 80,000 EGP) and a sharp rise in fuel prices, which doubled operational expenses. Addressing these cost drivers is essential for future profitability.

Operational Efficiency Ratio



Phase 4 – Diagnostic Analytics (Why it happened?)

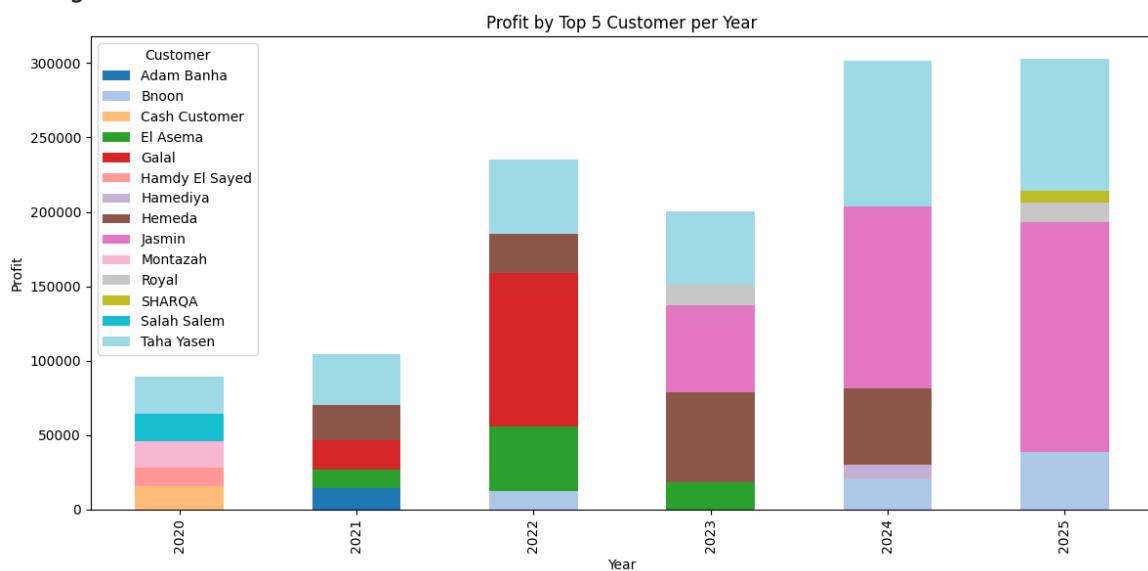
🔑 KPIs / Metrics with Explanations + Charts

1. Profitability by Customer Segment

```
/var/folders/vf/sz32t6rx7635wcdmj4ydx580000gn/T/ipykernel_47296/3247820784.py:5: FutureWarning: DataFrameGroupBy.apply operated on the grouping columns. This behavior is deprecated, and in a future version of pandas the grouping columns will be excluded from the operation. Either pass `include_groups=False` to exclude the groupings or explicitly select the grouping columns after groupby to silence this warning.
```

```
top_5_customers_yearly_profit = yearly_customer_profit.groupby('Year').apply(lambda x : x.nlargest(5, 'Profit')).reset_index(drop=True)
```

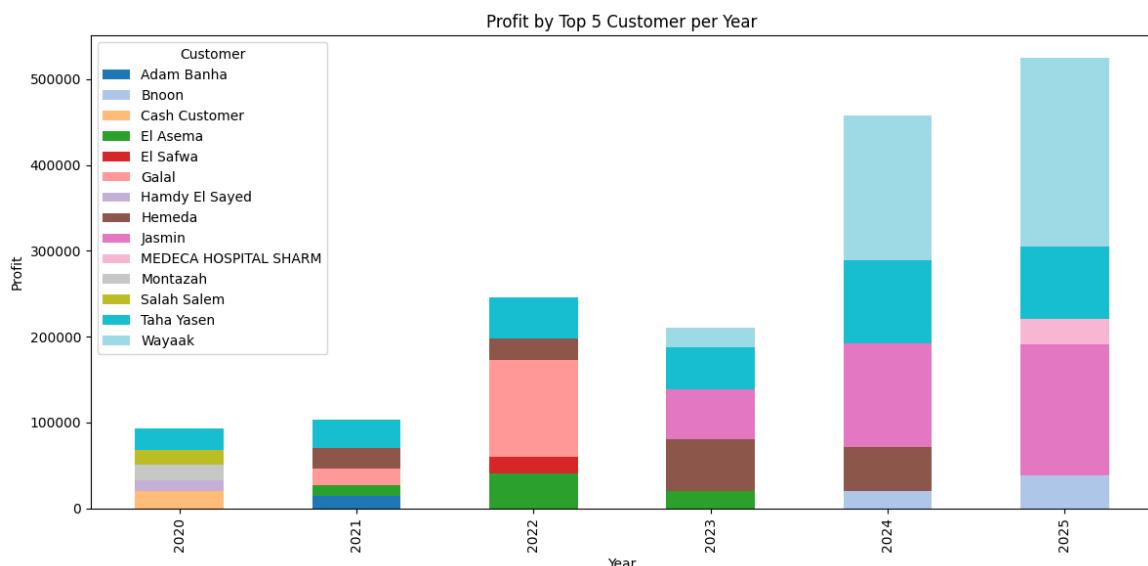
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```
/var/folders/vf/sz32t6rx7635wcdmj4ydx580000gn/T/ipykernel_47296/550168636.py:8: FutureWarning: DataFrameGroupBy.apply operated on the grouping columns. This behavior is deprecated, and in a future version of pandas the grouping columns will be excluded from the operation. Either pass `include_groups=False` to exclude the groupings or explicitly select the grouping columns after groupby to silence this warning.
```

```
top_5_customers_yearly_profit = yearly_customer_profit.groupby('Year').apply(lambda x : x.nlargest(5, 'Profit')).reset_index(drop=True)
```

<Figure size 1200x600 with 0 Axes>



Out [97]:

Client	Adam Banha	Bnoon	Cash Customer	El Asema	El Safwa	Galal
Year						
2020	NaN	NaN	20175.0	NaN	NaN	NaN
2021	13873.55	NaN	NaN	12742.948431	NaN	19723.4200
2022	NaN	NaN	NaN	40566.900000	19492.39	112700.5818
2023	NaN	NaN	NaN	20431.000000	NaN	NaN
2024	NaN	19982.5	NaN	NaN	NaN	NaN
2025	NaN	38307.0	NaN	NaN	NaN	NaN

Insight 17: Customer Profitability and Retention

Three key customers—Wayaak, Taha Yaseen, and Jasmin—have shown strong profitability, with Wayaak experiencing 30% growth, Jasmin at 25%, and Taha Yaseen declining by 13% due to the cessation of its kidney department. Despite this, the collection cycle for these customers remains strong, indicating good retention. It is recommended to increase the marketing budget for these high-performing customers to sustain their growth.

1. Waterfall Chart - Showing how Revenue flows to Net Profit

Out[98]:

	Date	Type	Description	Destination	Client	Invoice no.	Name
1	2020-01-01 00:00:00	Marketing & Sales	Survey	Banha	Alaa, Hassan, Ghareeb	NaN	Compr
2	2020-01-01 00:00:00	Marketing & Sales	Training	Cairo	Room Square	NaN	Compr
3	2020-01-01 00:00:00	Operation	Transfer	Shbeen El Knater	El Mahdy	1	Sat
4	2020-01-01 00:00:00	General	Boxes	Shbeen El Kom	El Khawaga	NaN	Compr
5	2020-01-01 00:00:00	General	Cards	NaN	NaN	NaN	Kh
...
2355	2025-12-15 00:00:00	General	food	NaN	NaN	NaN	Sat
2356	2025-12-18 00:00:00	Marketing & Sales	Jasmin	NaN	NaN	NaN	Kh
2357	2025-12-18 00:00:00	Operation	Transfer	Mnya El Kamh	NaN	NaN	Ha
2358	2025-12-18 00:00:00	Operation	Shipping	NaN	NaN	NaN	Ha
2359	2025-12-20 00:00:00	General	Padel	NaN	NaN	NaN	Sat

2359 rows × 10 columns

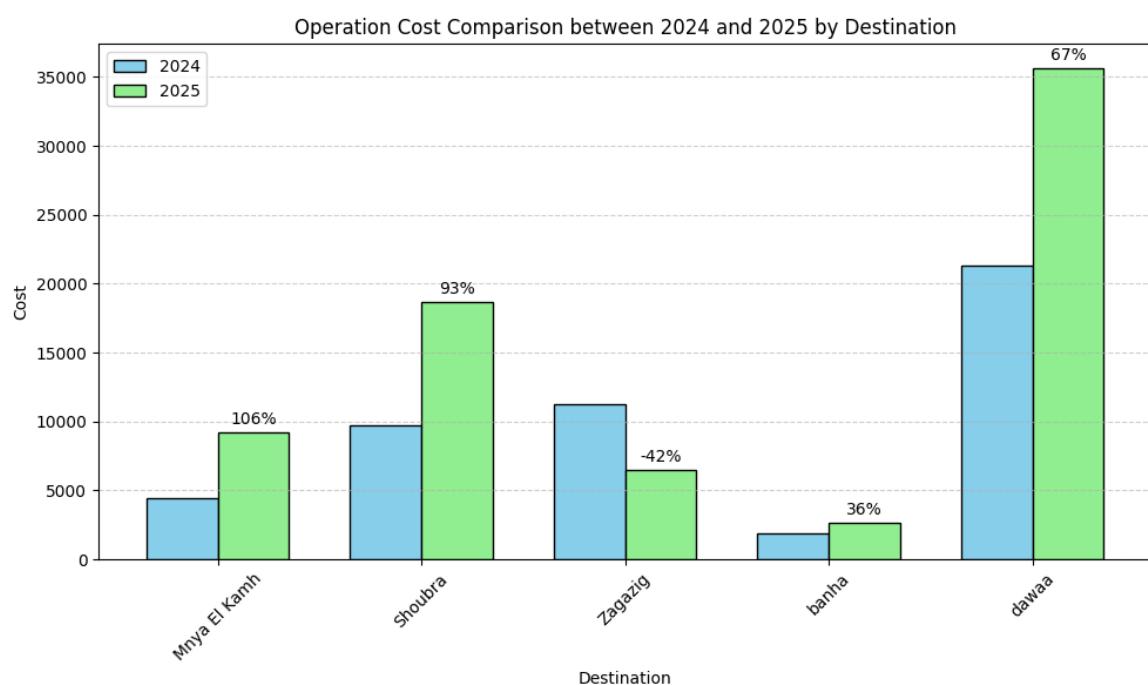
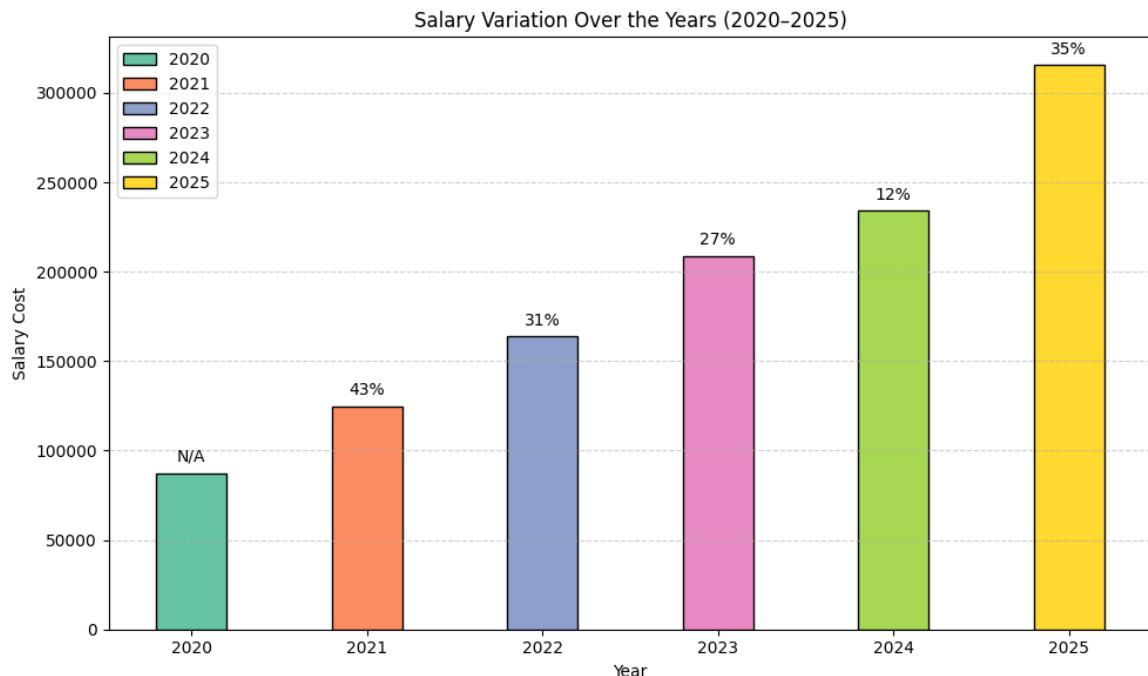
	label	value	type
0	Revenue	2.499384e+07	absolute
1	COGS	-2.307626e+07	relative
2	Salaries	-1.135200e+06	relative
3	Marketing	-1.007610e+05	relative
4	Operations	-2.246820e+05	relative
5	Other Expenses	-2.617156e+05	relative
6	Net Profit	1.952169e+05	total

	label	value	type
0	Profit	1.917576e+06	absolute
1	Salaries	-1.135200e+06	relative
2	Marketing	-1.007610e+05	relative
3	Operations	-2.246820e+05	relative
4	Other Expenses	-2.617156e+05	relative
5	Net Profit	1.952169e+05	total

<Figure size 640x480 with 0 Axes>

Insight 18: Net Profit Margin

The firm has demonstrated good performance in sales and gross profit but is struggling with a low net profit margin, which currently accounts for 60% of gross profit. To improve this, it is recommended to increase sales and gross profit while reducing salary-related expenses, aiming for a net profit ratio of 50% in 2026. Additionally, reducing operational expenses slightly would help optimize margins.



Insight 19: Operational Expense Growth

Operational expenses have seen significant increases, particularly in Shoubra, Mnya El Kamh, and Dawa, with respective growth rates of 106%, 93%, and 67%. Salary expenses have also increased by 35% from 2024. These increases have eaten into profits, with net profit lower than in 2024. This Explains why NP decreased however, sales and GP increased. It is recommended to implement a cost reduction strategy for operational expenses and freeze salary increases until the first quarter of 2026 to assess the impact.

2. Stacked Bar Chart - Profitability by Customer Segment Over Years

Out[109...]

	Client	Sales_sum	Profit_sum	Transactions_count	Products_No	C
63	Taha Yasen	3197157.06	344915.64		351	238
38	Jasmin	2939293.25	335280.1		112	118
36	Hemedha	1631108.9	170082.97		238	238
9	Bnoon	1196362	90045.5		54	23
33	Galal	751274.2228	128073.3928		82	335
...
43	Madina	900	225		1	1
18	Dr. Salah	512.5	42.5		2	5
16	Dr. Islam Sameer	383	36.0		1	3
37	Ibn Sina	321	30		1	1
51	Rabbat	107	10		1	1

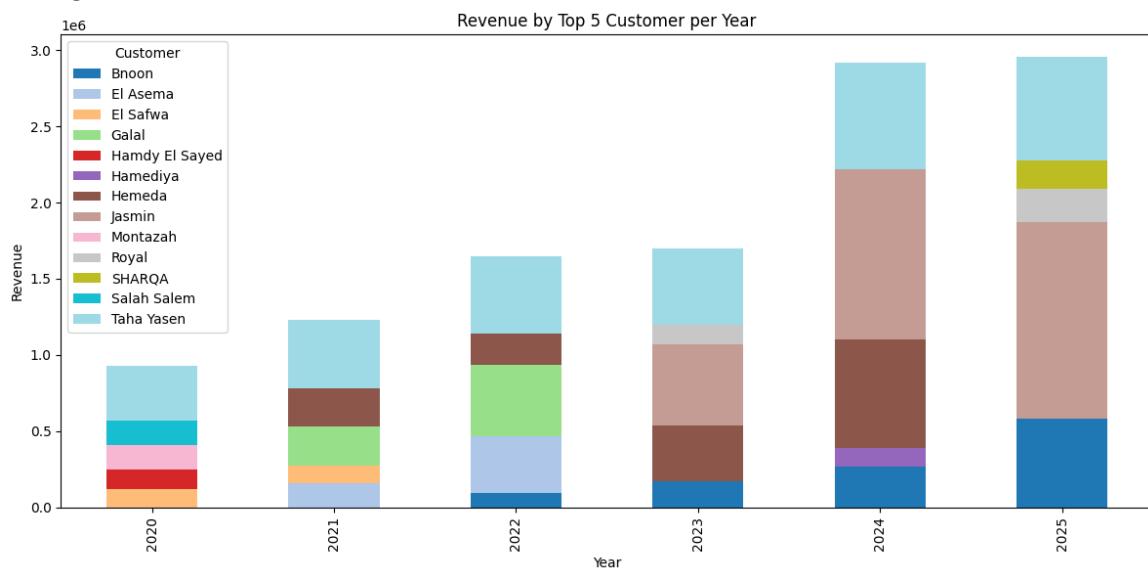
70 rows × 10 columns

```
/var/folders/vf/sz32t6rx7635wcdmj4ydxxy580000gn/T/ipykernel_47296/3747789746.py:5: FutureWarning:
```

DataFrameGroupBy.apply operated on the grouping columns. This behavior is deprecated, and in a future version of pandas the grouping columns will be excluded from the operation. Either pass `include_group_level=False` to exclude the groupings or explicitly select the grouping columns after groupby to silence this warning.

Out [110...]	Year	Client	Total Selling Price
0	2020	Taha Yasen	360694.400000
1	2020	Montazah	159749.900000
2	2020	Salah Salem	159582.900000
3	2020	Hamdy El Sayed	127077.782500
4	2020	El Safwa	122223.250000
5	2021	Taha Yasen	450513.200000
6	2021	Galal	256085.850000
7	2021	Hemedha	249458.450000
8	2021	El Asema	157077.078431
9	2021	El Safwa	118832.450000

<Figure size 1200x600 with 0 Axes>



Out[112...]

Client	ADAM	Abd El Hamid	Adam Banha	Al Forkan	Al Moaezz / El Kasr El Einy	Al Srour	Amina	Ark Cen
Year								
2020	NaN	69339.0	50337.00	NaN	7440.0	2310.0	NaN	N
2021	NaN	16426.2	95585.25	2422.5	NaN	NaN	NaN	N
2022	NaN	3374.5	64742.75	NaN	NaN	NaN	NaN	N
2023	NaN	NaN	NaN	NaN	NaN	NaN	42680.5	N
2024	NaN	NaN	NaN	NaN	NaN	NaN	117873.0	N
2025	55666.0	NaN	NaN	NaN	NaN	NaN	180897.5	2973

6 rows × 70 columns

Out[113...]

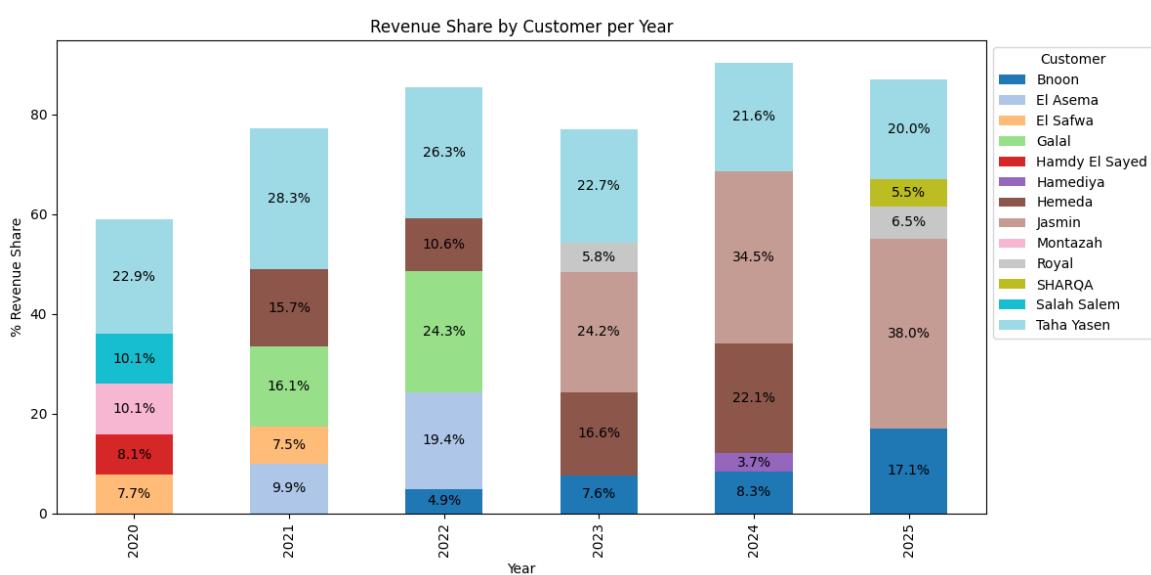
Client	ADAM	Abd El Hamid	Adam Banha	Al Forkan	Al Moaezz / El Kasr El Einy	Al Srour	Amina
Year							
2020	NaN	4.395073	3.190626	NaN	0.471587	0.14642	NaN
2021	NaN	1.031144	6.000302	0.152071	NaN	NaN	NaN
2022	NaN	0.175138	3.360186	NaN	NaN	NaN	NaN
2023	NaN	NaN	NaN	NaN	NaN	NaN	1.934272
2024	NaN	NaN	NaN	NaN	NaN	NaN	3.648768
2025	1.640654	NaN	NaN	NaN	NaN	NaN	5.331625

6 rows × 70 columns

Out[114...]

```
{2020: ['Taha Yasen', 'Montazah', 'Salah Salem', 'Hamdy El Sayed', 'El Safwa'],
 2021: ['Taha Yasen', 'Galal', 'Hemedya', 'El Asema', 'El Safwa'],
 2022: ['Taha Yasen', 'Galal', 'El Asema', 'Hemedya', 'Bnoon'],
 2023: ['Jasmin', 'Taha Yasen', 'Hemedya', 'Bnoon', 'Royal'],
 2024: ['Jasmin', 'Hemedya', 'Taha Yasen', 'Bnoon', 'Hamediya'],
 2025: ['Jasmin', 'Taha Yasen', 'Bnoon', 'Royal', 'SHARQA']}
```

Out [115...]	Client	Bnoon	El Asema	El Safwa	Galal	Hamdy El Sayed	Hamediya	Hemeda
Year								
2020		Nan	Nan	7.747157	Nan	8.054863	Nan	Nan
2021		Nan	9.860412	7.45963	16.075624	Nan	Nan	15.6
2022	4.920693	19.377514		Nan	24.336469	Nan	Nan	10.5
2023	7.649075		Nan	Nan	Nan	Nan	Nan	16.5
2024	8.293174		Nan	Nan	Nan	Nan	3.749457	22.1
2025	17.092383		Nan	Nan	Nan	Nan	Nan	Nan

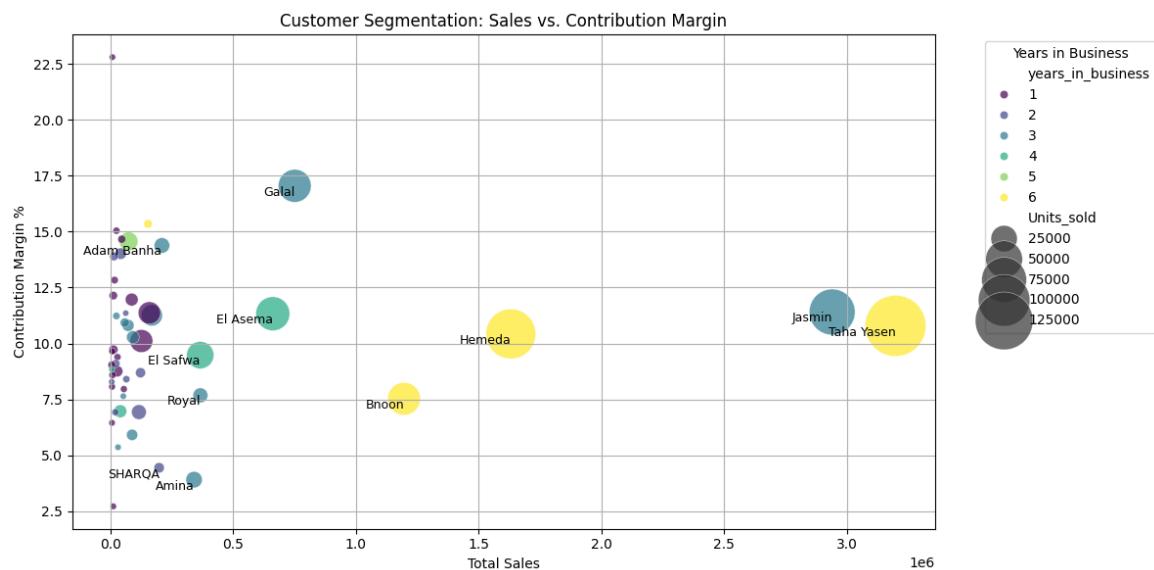


3. Scatter Plot - Customer Revenue vs Profit Margin

Out[117...]

	Client	Sales_sum	Profit_sum	Transactions_count	Products_No	C
63	Taha Yasen	3197157.06	344915.64		351	238
38	Jasmin	2939293.25	335280.1		112	118
36	Hemedha	1631108.9	170082.97		238	238
9	Bnoon	1196362	90045.5		54	23
33	Galal	751274.2228	128073.3928		82	335
...
43	Madina	900	225		1	1
18	Dr. Salah	512.5	42.5		2	5
16	Dr. Islam Sameer	383	36.0		1	3
37	Ibn Sina	321	30		1	1
51	Rabbat	107	10		1	1

70 rows × 10 columns



Insight 20: Market Share of Key Customers

The market share of the firm's most valuable customers has consistently increased year over year, a positive sign of stability. Bnoon shows a 9% growth, while Jasmin grew by 4%, although Taha Yaseen experienced a slight decline of 1%. This trend is promising, and efforts should be made to continue nurturing these customer relationships. It is recommended to increase the CM of Taha Yaseen and Jasmin a little bit higher as this will reflect

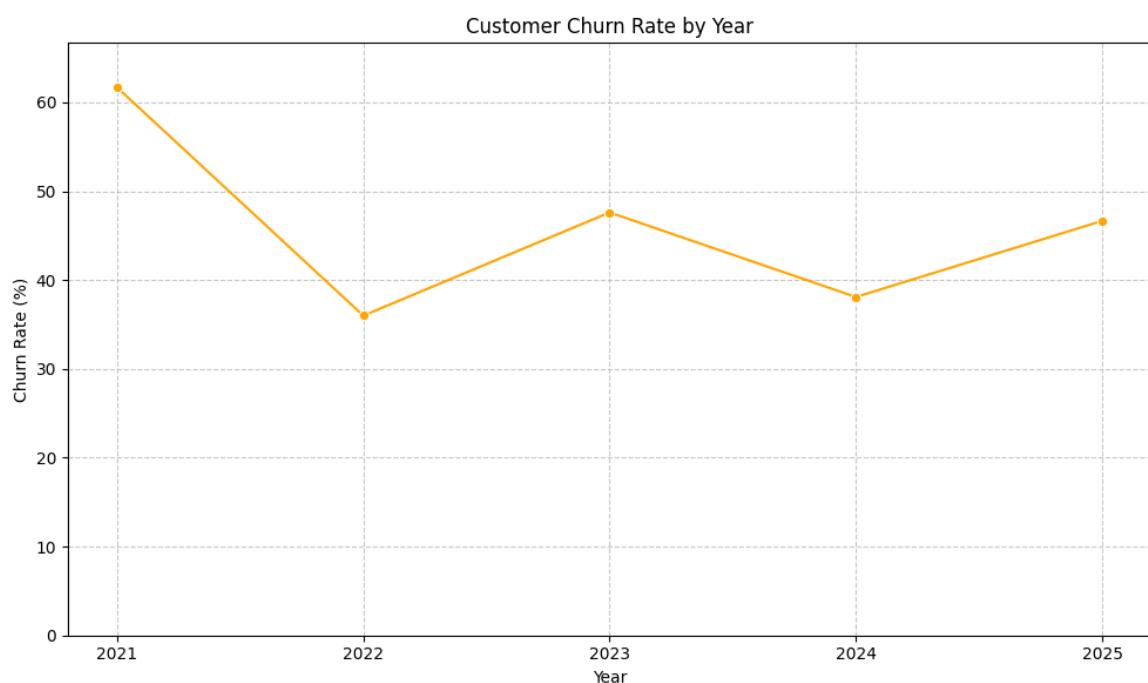
directly on profits.

Out [119...]

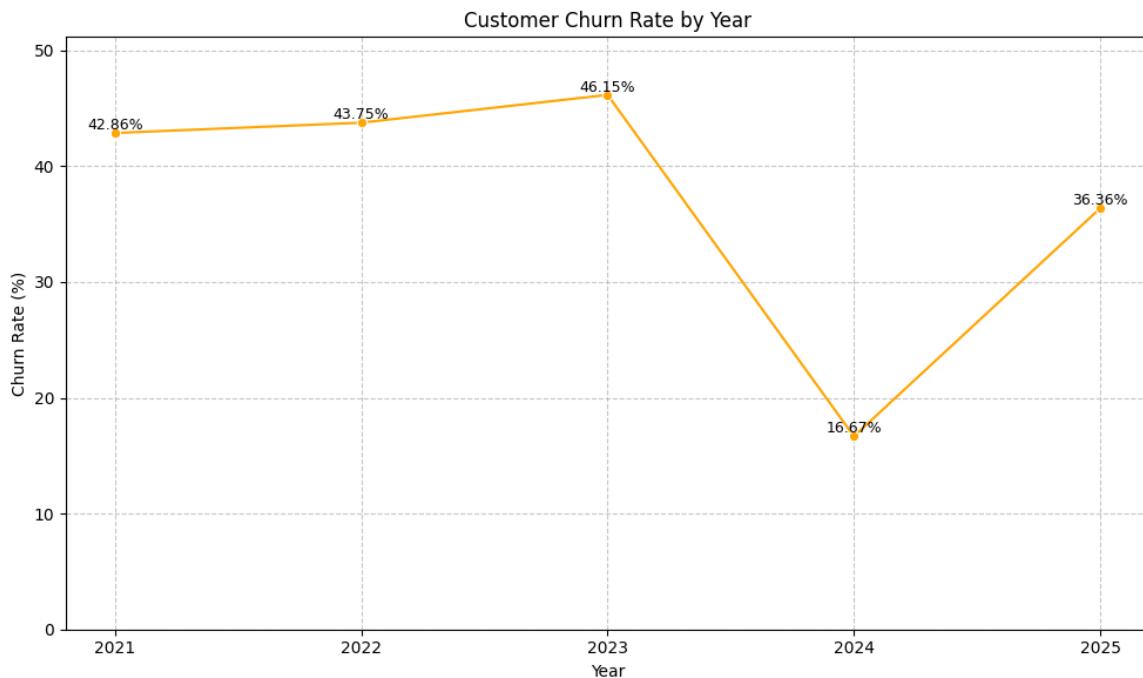
	Client	Sales_sum	Profit_sum	Transactions_count	Products_No
2	Adam Banha	210665.0	30296.55	165	17
32	Eman Khairy	74832.25	10897.75	56	13
42	MEDECA HOSPITAL SHARM	47191.5	6918.85	2	58
59	Shady	25448.0	3827.75	8	27
11	Cash Customer	154423.3	23697.55	96	49
3	Al Forkan	2422.5	375.0	4	4
33	Galal	751274.2228	128073.3928	82	335
46	Merchant	1250	250	1	1
31	Emad Montazah	9234	2105.5	9	5
61	Shourok	3460	796	1	3
43	Madina	900	225	1	1

2. Churn Rate (Lost Customers ÷ Previous Customers)

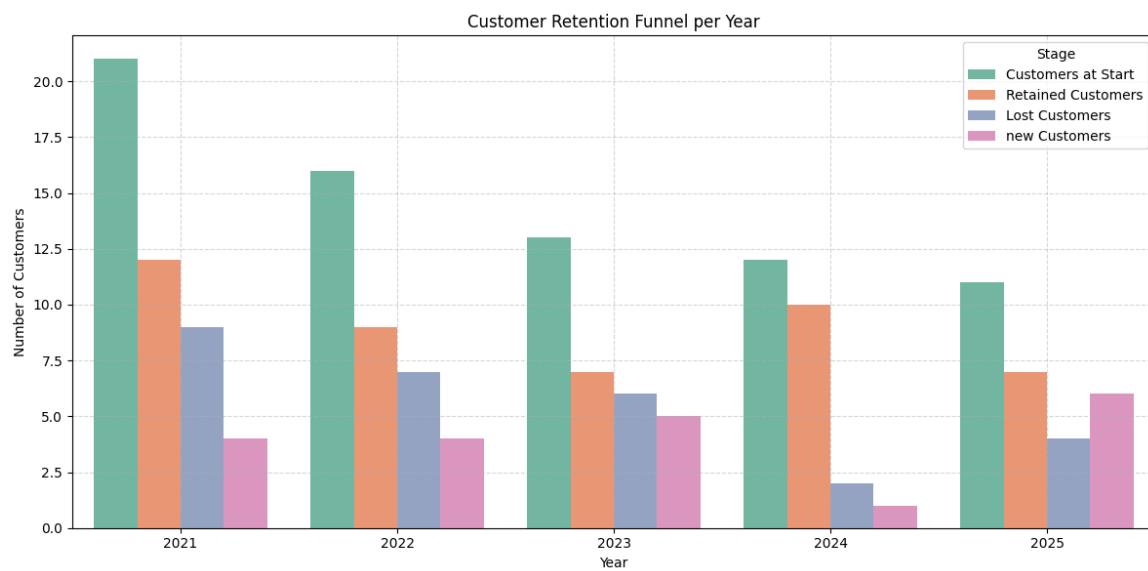
Churn rate trend across 6 years



Churn Rate after Clients Dropped



Funnel Chart after dropped clients



Out [123...]	Year	Profit_sum	Selling_sum	Profit_Margin
0	2020	153163.8875	1577652.9625	9.708338
1	2021	142354.188431	1593007.228431	8.936192
2	2022	272364.6228	1926761.1328	14.135879
3	2023	258070.41	2206541.3	11.695698
4	2024	319351.23	3230487.95	9.885542
5	2025	329935.86	3392914.76	9.72426

3. Gross Margin % Trend

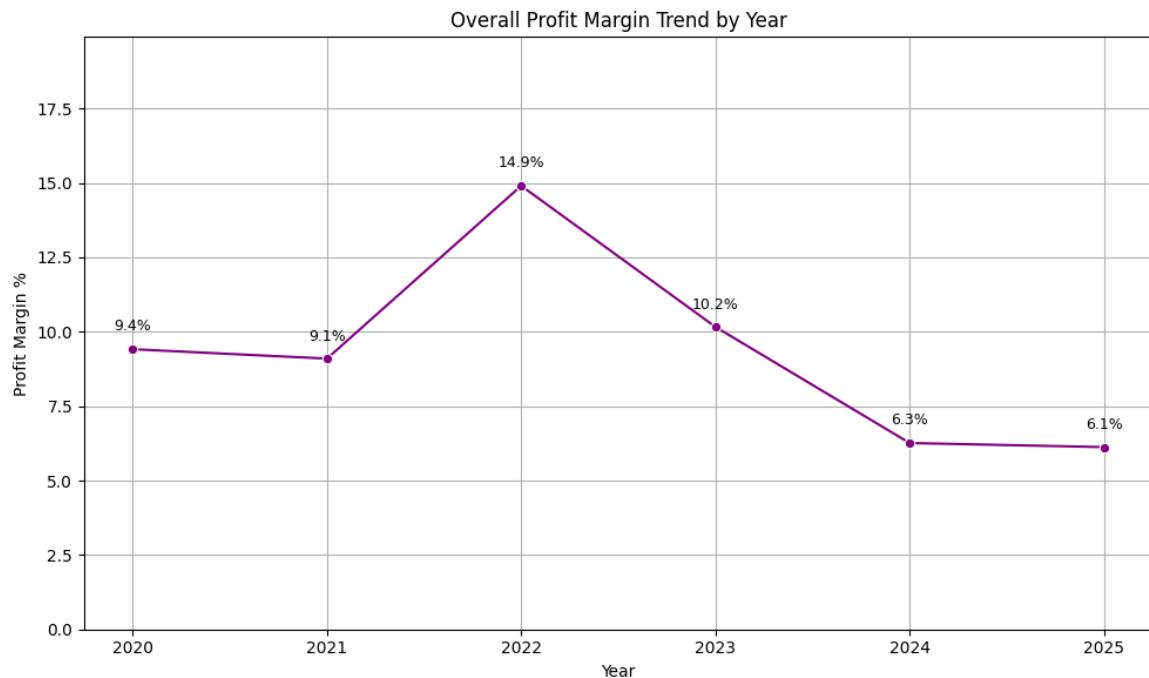
Consumables



Out[125...]

	Year	Client	revenue	cogs	Profit
41	2020	Taha Yasen	360465.4000	335198.500	25266.9000
7	2020	Cash Customer	114551.5000	94376.500	20175.0000
31	2020	Montazah	160354.9000	142630.430	17724.4700
38	2020	Salah Salem	159627.9000	142312.020	17315.8800
22	2020	Hamdy El Sayed	126214.2825	113491.035	12723.2475
...
136	2025	Cash Customer	14675.0000	13810.000	865.0000
146	2025	Zinat El Hayat	8800.0000	8600.000	200.0000
148	2025	montazah	3875.0000	3675.000	200.0000
147	2025	eman khairy	4375.0000	4275.000	100.0000
137	2025	Hekma	2125.0000	2100.000	25.0000

150 rows × 5 columns



Insight 21: Pharmaceutical Branch Growth

Despite a drop in gross profit percentage in 2024 and 2025, the overall gross profit amount has risen significantly due to the pharmaceutical branch's cost-reduction strategy, which favors higher sales volumes with lower margins. It is recommended to maintain this strategy but ensure that the gross profit percentage remains between 6.5% and 7% in 2026.

Out[127...]

	Date	Type	Description	Destination	Client	Invoice no.	Name
2340	2025-12-04 00:00:00	Operation	Transfer	dawaa	NaN	NaN	Khaled
2341	2025-12-04 00:00:00	Operation	Transfer	dawaa	NaN	NaN	Safwat
2342	2025-12-06 00:00:00	Operation	Transfer	banha	NaN	NaN	Hasan
2343	2025-12-07 00:00:00	Operation	Transfer	dawaa	NaN	NaN	Hasan
2344	2025-12-08 00:00:00	General	tips	NaN	NaN	NaN	Hasan
2345	2025-12-10 00:00:00	Operation	Transfer	Mnya El Kamh	NaN	NaN	Hasan

2346	12-11 00:00:00	Operation	Transfer	banha	NaN	NaN	Hasan
2347	2025- 12-11 00:00:00	General	coffee	NaN	NaN	NaN	Hasan
2348	2025- 12-11 00:00:00	Operation	Transfer	dawaa	NaN	NaN	Khaled
2349	2025- 12-14 00:00:00	Operation	Shipping	NaN	NaN	NaN	Hasan
2350	2025- 12-14 00:00:00	Operation	Transfer	Mnya El Kamh	NaN	NaN	Hasan
2351	2025- 12-14 00:00:00	Operation	Transfer	dawaa	NaN	NaN	Khaled
2352	2025- 12-15 00:00:00	Operation	Shipping	NaN	NaN	NaN	Hasan
2353	2025- 12-15 00:00:00	Operation	Transfer	Mnya El Kamh	NaN	NaN	Hasan
2354	2025- 12-15 00:00:00	Operation	Transfer	Shoubra	NaN	NaN	Hasan
2355	2025- 12-15 00:00:00	General	food	NaN	NaN	NaN	Safwat
2356	2025- 12-18 00:00:00	Marketing & Sales	Jasmin	NaN	NaN	NaN	Khaled
2357	2025- 12-18 00:00:00	Operation	Transfer	Mnya El Kamh	NaN	NaN	Hasan
2358	2025- 12-18 00:00:00	Operation	Shipping	NaN	NaN	NaN	Hasan
2359	2025- 12-20 00:00:00	General	Padel	NaN	NaN	NaN	Safwat

Conclusion

The firm is performing well in terms of sales and gross

profit; however, high expenses—particularly related to salaries and operations—are impacting net profit. A more strategic approach to cost management is needed.

Recommended Actions:

Increase sales modestly across all areas.

Increase gross profit margins slightly.

Introduce a new branch with the same employee base to improve net profit.

Infuse new capital at the start of 2026.

Add two large customers or four smaller ones to mitigate risks.

Add two new suppliers to diversify supply chains.

Revise supplier deals for the top three categories to ensure better margins.

Track key performance metrics to ensure the firm meets its 2026 financial goals.

Set sales targets for the pharmaceutical branch (8 million) and consumables (4 million) in 2026.