

FITNESSFINANCIAL ANALYSIS 2023

Nutrition and Food Supplements

Sports equipment

Sportswear

The business lines have been analyzed based on the sales trend, profit, expenses made on production and sales process, the revenue before tax and after tax. A revenue target has been set to a monthly target of **1,400,000**. December reached the maximum target of **1,730,175** . The business line which had the highest expenses made was sport equipment with the highest sales and total revenue. The total of **9M** was the revenue on sport equipment.

Sportswear line made sales from Qtr 1 to Qtr 2. During the production process, the expenses made was cost effective. Nutrition and supplements had the lowest sales and profit in year 2023. Profit target was set at the minimum of **2,500,000** million. The analysis had it that the months of May, June, July, January, February and December met the minimum and maximum set target for the year.

Net profit
\$30,805,520

Yearly revenue
\$17,559,820

KPIS

Monthly Rev vs Target

\$1,120,890!
Target: \$1.4M (-19.94%)

Monthly Profit vs Target

\$2,150,190!
PT: \$2.5M (-13.99%)

Revenue vs Net profit
\$17,559,820

+57.0% | +13,245,700

Sales vs Net profit
\$13,776,630

+44.7% | +17,028,890

Opex vs Ebit &Revenue
-\$5,604,800

-31.9% | -23,164,620

Revenue vs Ebit
\$17,559,820

+58.8% | +12,316,300

Tax vs Ebit
-\$929,400

+ -3.1% | +30,805,520

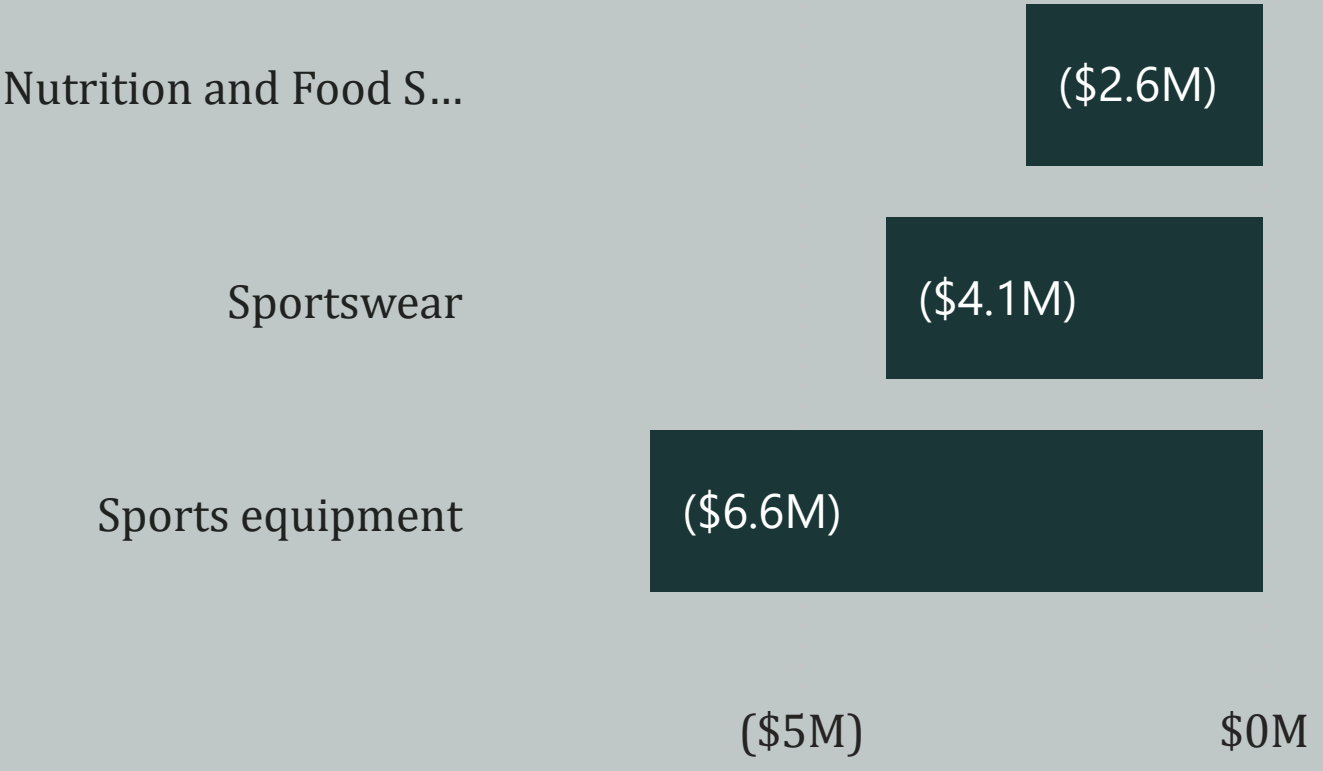
EBIT

\$29,876,120

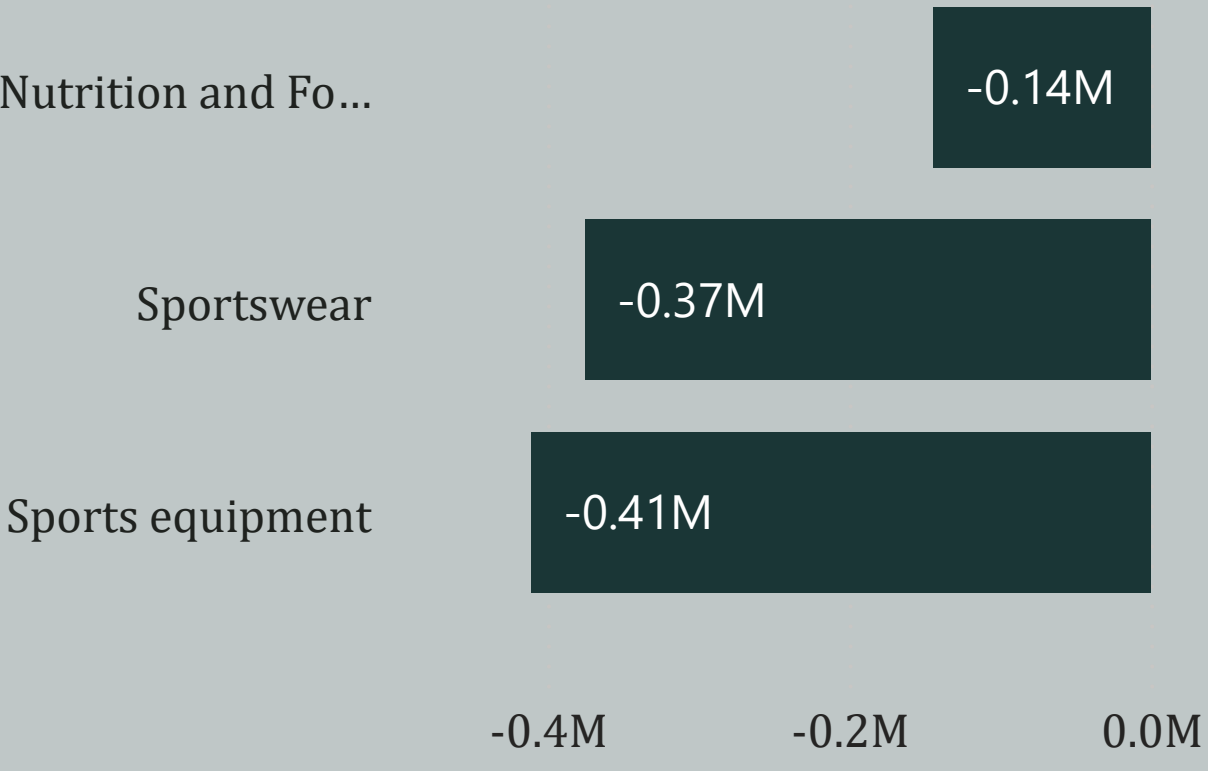
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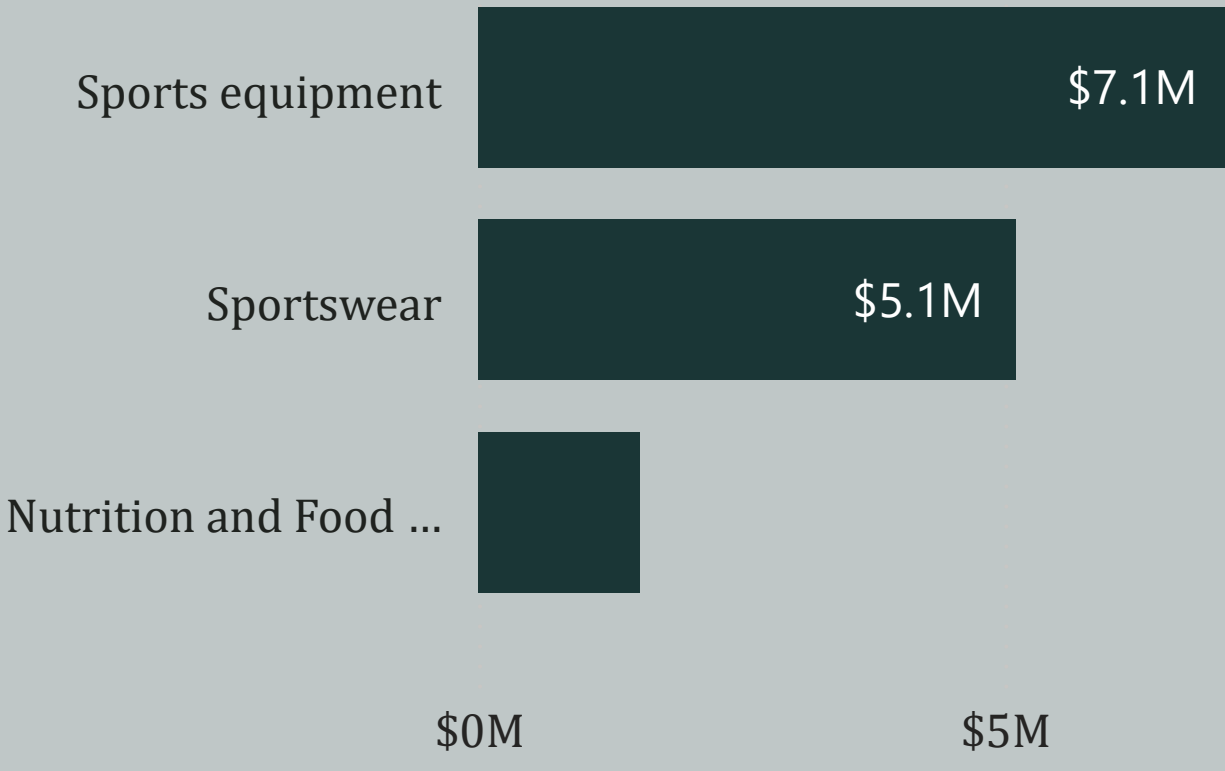
Expenses



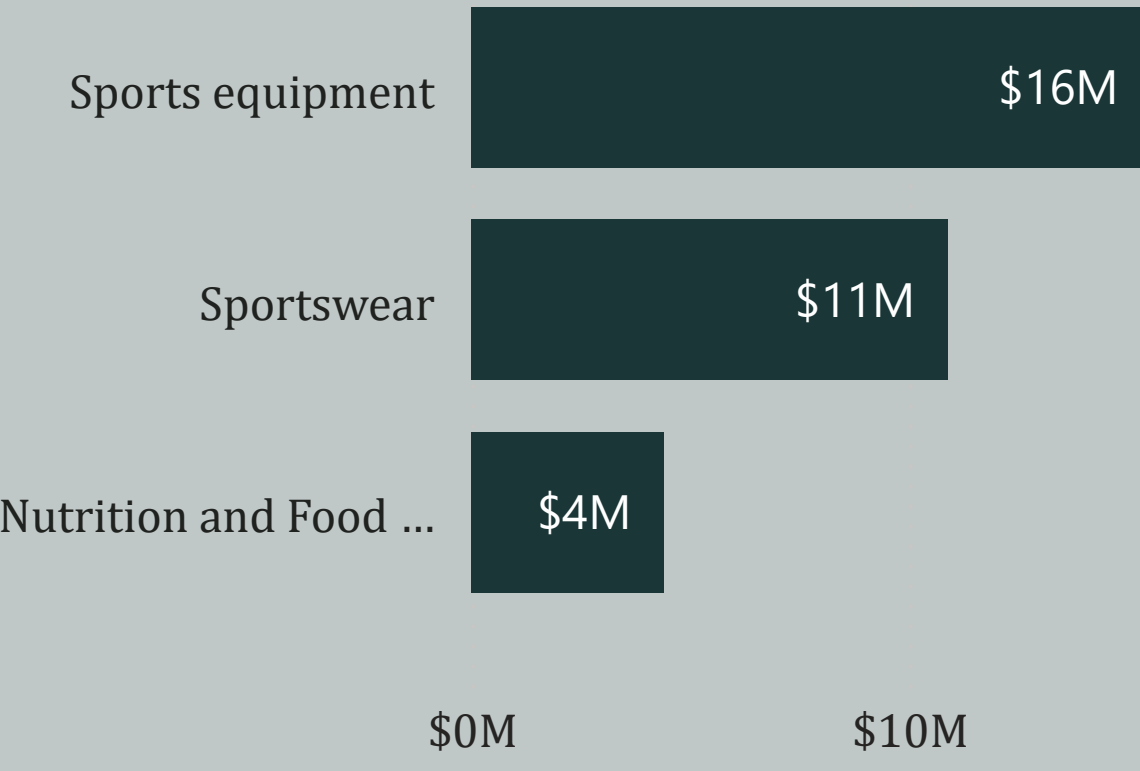
Interest &Tax



Sales



Net Profit

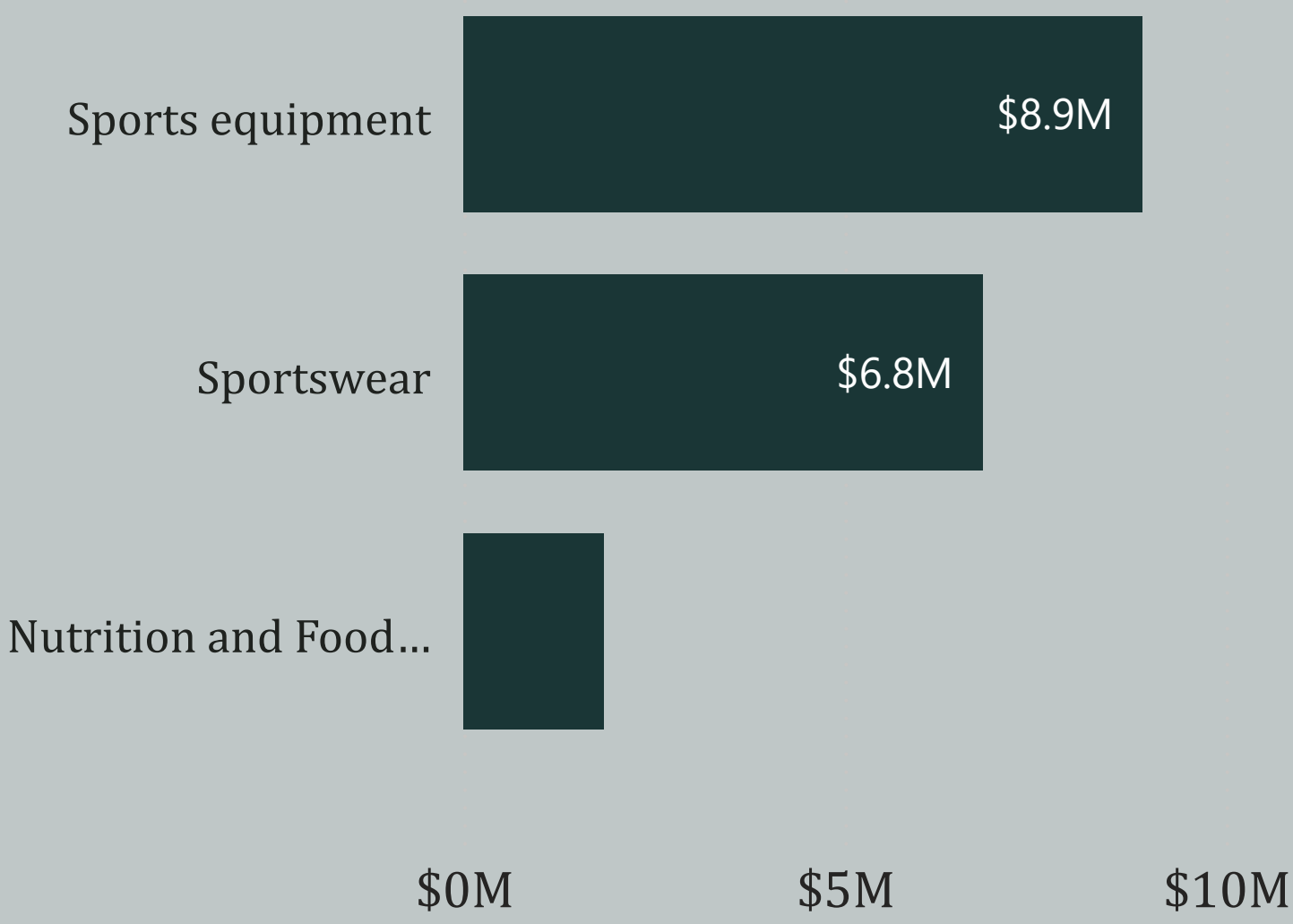


Expense sub-group

- ☐ Equipment
 - ☐ Nutrition and Food Supplements
 - ☐ Sports equipment
 - ☐ Sportswear
- ☐ Interest and tax
 - ☐ Nutrition and Food Supplements
 - ☐ Sports equipment
 - ☐ Sportswear
- ☐ Labor
 - ☐ Nutrition and Food Supplements
 - ☐ Sports equipment
 - ☐ Sportswear
- ☐ Marketing
 - ☐ Nutrition and Food Supplements
 - ☐ Sports equipment
 - ☐ Sportswear
- ☐ Materials
- ☐ Other
- ☐ Packaging
- ☐ Payroll
- ☐ R&D
- ☐ Rent
- ☐ Sales
- ☐ Shipping

Expense subgroup	Nutrition and Food Supplements	Sports equipment	Sportswear	Expense subgroup	NET profit	kpi expense
Equipment	-129000	-774000	-430000	Marketing	\$1,055,000	-\$1,055,000
Interest and tax	-144000	-410500	-374900	Materials	\$1,065,000	-\$1,065,000
Labor	-690000	-2422000	-1380000	Equipment	\$1,333,000	-\$1,333,000
Marketing	-265000	-440000	-350000	Payroll	\$1,790,000	-\$1,790,000
Materials	-240000	-465000	-360000	Shipping	\$345,600	-\$345,600
Other	-41700	-235800	-128000	Labor	\$4,492,000	-\$4,492,000
Packaging	-10200	-54000	-34000	Other	\$405,500	-\$405,500
Payroll	-448000	-755000	-587000	Sales	\$447,000	-\$447,000
R&D	-360000	-120000	-60000	R&D	\$540,000	-\$540,000
Rent	-180000	-360000	-205000	Rent	\$745,000	-\$745,000
Sales	-27000	-330000	-90000	Interest and tax	\$929,400	-\$929,400
Shipping	-21600	-252000	-72000	Packaging	\$98,200	-\$98,200

Revenue



Quarter	Qtr 1			Qtr 2			Qtr 3			Qtr 4		
Business Line	Revenue	COGS	GROSSPROFIT	Revenue	COGS	GROSSPROFIT	Revenue	COGS	GROSSPROFIT	Revenue	COGS	GROSSPROFIT
☐ Sportswear												
COGS		-470000	\$470,000		-525000	\$525,000		-539000	\$539,000		-486000	\$486,000
Consulting and professional services	\$390,000	-470000	\$860,000	\$330,000	-525000	\$855,000	\$180,000	-539000	\$719,000	\$270,000	-486000	\$756,000
Interest and tax		-470000	\$470,000		-525000	\$525,000		-539000	\$539,000		-486000	\$486,000
Opex		-470000	\$470,000		-525000	\$525,000		-539000	\$539,000		-486000	\$486,000
Other income	\$84,000	-470000	\$554,000	\$202,000	-525000	\$727,000	\$86,600	-539000	\$625,600	\$160,000	-486000	\$646,000
Sales	\$1,351,500	-470000	\$1,821,500	\$1,326,000	-525000	\$1,851,000	\$1,224,000	-539000	\$1,763,000	\$1,203,600	-486000	\$1,689,600
☐ Sports equipment												
COGS		-935000	\$935,000		-954200	\$954,200		-895200	\$895,200		-889800	\$889,800
Consulting and professional services	\$534,000	-935000	\$1,469,000	\$384,000	-954200	\$1,338,200	\$229,500	-895200	\$1,124,700	\$243,000	-889800	\$1,132,800
Interest and tax		-935000	\$935,000		-954200	\$954,200		-895200	\$895,200		-889800	\$889,800
Opex		-935000	\$935,000		-954200	\$954,200		-895200	\$895,200		-889800	\$889,800
Other income	\$144,000	-935000	\$1,079,000	\$88,500	-954200	\$1,042,700	\$67,500	-895200	\$962,700	\$78,000	-889800	\$967,800
Sales	\$1,850,000	-935000	\$2,785,000	\$1,790,000	-954200	\$2,744,200	\$1,550,000	-895200	\$2,445,200	\$1,950,000	-889800	\$2,839,800
☐ Nutrition and Food Supplements												
COGS		-278100	\$278,100		-280200	\$280,200		-229500	\$229,500		-229500	\$229,500
Consulting and professional services	\$58,500	-278100	\$336,600	\$49,500	-280200	\$329,700	\$108,000	-229500	\$337,500	\$40,500	-229500	\$270,000
Interest and tax		-278100	\$278,100		-280200	\$280,200		-229500	\$229,500		-229500	\$229,500
Opex		-278100	\$278,100		-280200	\$280,200		-229500	\$229,500		-229500	\$229,500
Other income	\$12,600	-278100	\$290,700	\$6,000	-280200	\$286,200	\$12,990	-229500	\$242,490	\$24,000	-229500	\$253,500