

Most Revenue
Government

Most Profit
Small Business

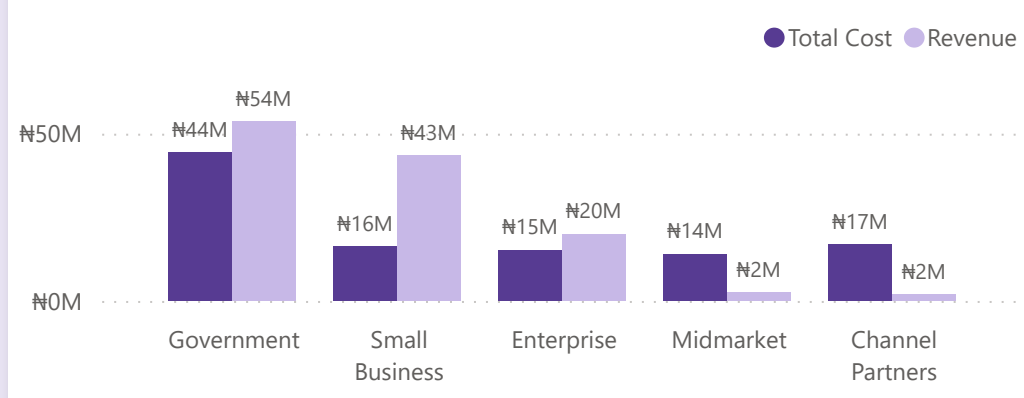
Most Losses
Channel Partners

Most Taxes
Small Business

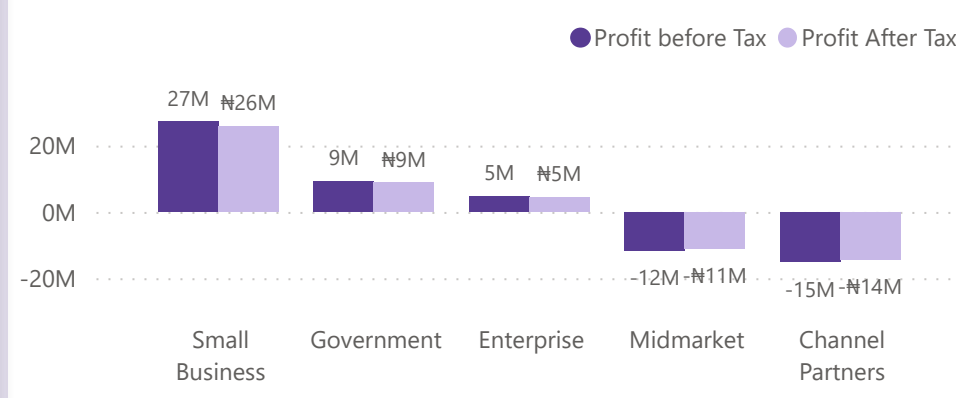
SEGMENT ANALYSIS



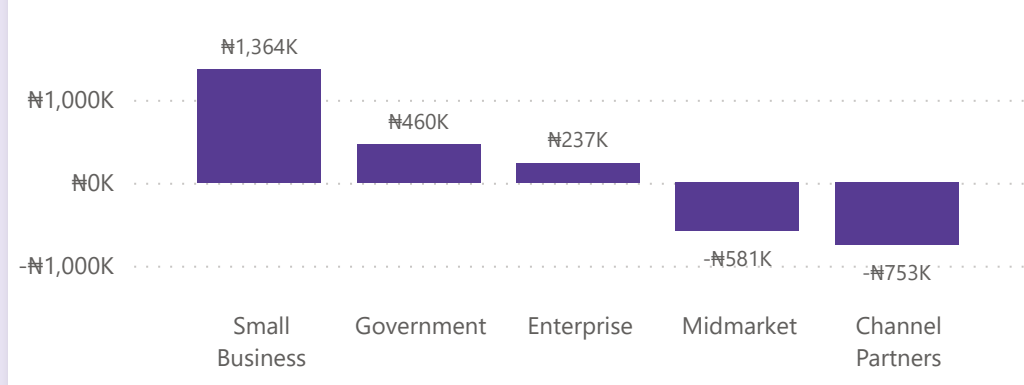
Total Cost and Revenue by Segment



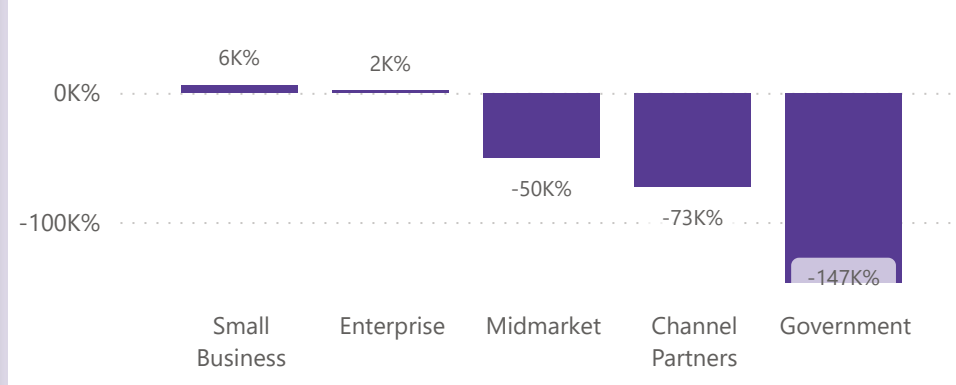
Profit before Tax and Profit After Tax by Segment



Tax by Segment



Profit margin by Segment



2013 2014

Segment

All

INSIGHTS

1. Government generates the highest revenue with a total inflow of ₦54m.
2. Channel Partner and midmarket accounts for the least performing segment by revenue
3. A significant loss incurred on midmarket segment followed by channel partner with the losses recorded at -₦11m and -₦14.3m respectively. This is likely due to total cost or running cost greater than the revenue generated.
4. Lower taxes on enterprise segment while
5. Small businesses are the most performing segment; this accounts for more profit (₦26m) and better profit margin (5995%). It is also key to note that more taxes were paid on small businesses.

Segment	Total Cost	Gross Sales	Discount	Revenue	Tax	Profit before Tax	Profit After Tax	Profit margin
Government	₦44,331,819.50	₦56,403,066.50	₦2,861,802.71	₦53,541,263.80	₦460,472.21	9,209,444.30	₦8,748,972.08	-146885.03%
Small Business	₦16,154,712.50	₦45,941,700.00	₦2,512,899.00	₦43,428,801.00	₦1,363,704.43	27,274,088.50	₦25,910,384.08	5994.56%
Enterprise	₦15,240,688.00	₦21,069,000.00	₦1,085,480.63	₦19,983,519.38	₦237,141.57	4,742,831.38	₦4,505,689.81	1834.72%
Midmarket	₦14,044,975.00	₦2,582,670.00	₦151,800.83	₦2,430,869.18	-₦580,705.29	-11,614,105.83	-₦11,033,400.53	-49925.43%
Channel Partners	₦16,890,318.00	₦1,935,162.00	₦101,271.54	₦1,833,890.46	-₦752,821.38	-15,056,427.54	-₦14,303,606.16	-72567.26%
Total	₦106,662,513.00	₦127,931,598.50	₦6,713,254.70	₦121,218,343.81	₦727,791.54	14,555,830.81	₦13,828,039.26	-261548.44%

Most Revenue
Oyo State

Most Profit
Osun State

Least Profit
Ogun State

Most Taxes
Osun State

STATE ANALYSIS



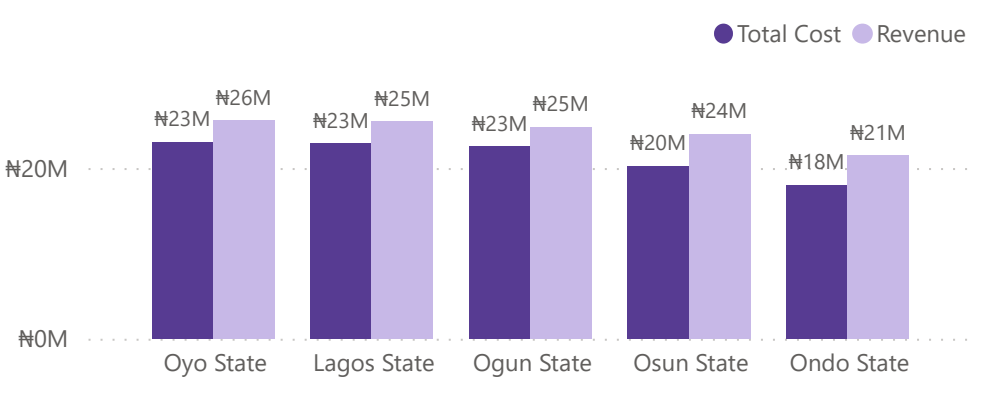
2013

2014

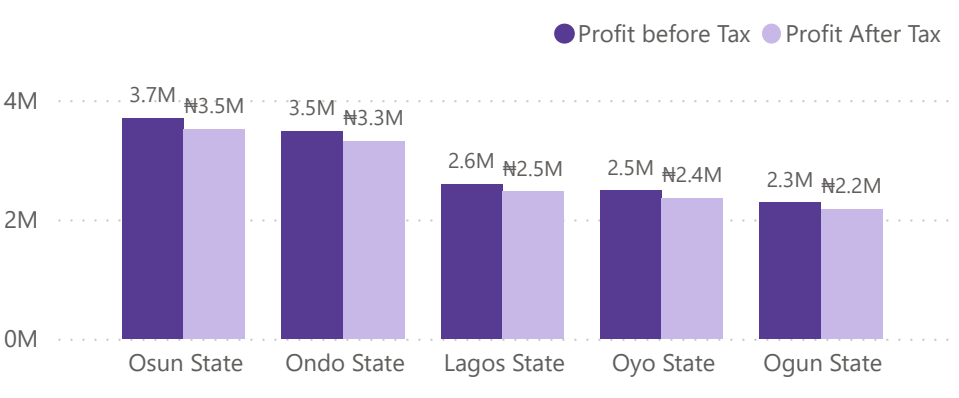
State

All

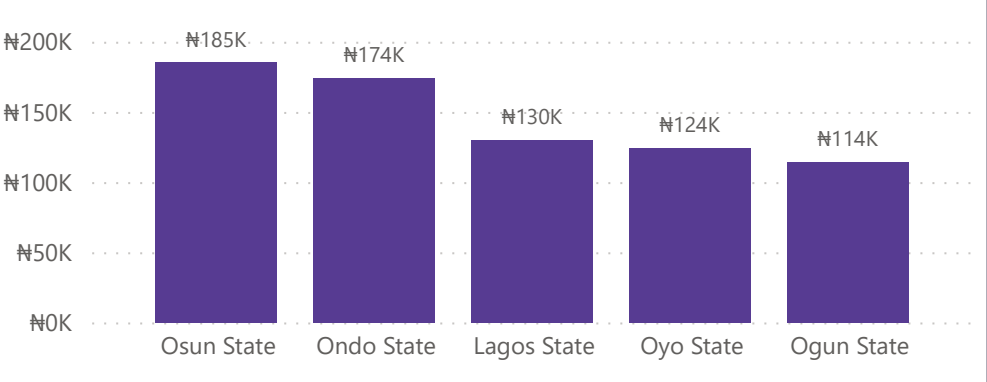
Total Cost and Revenue by State



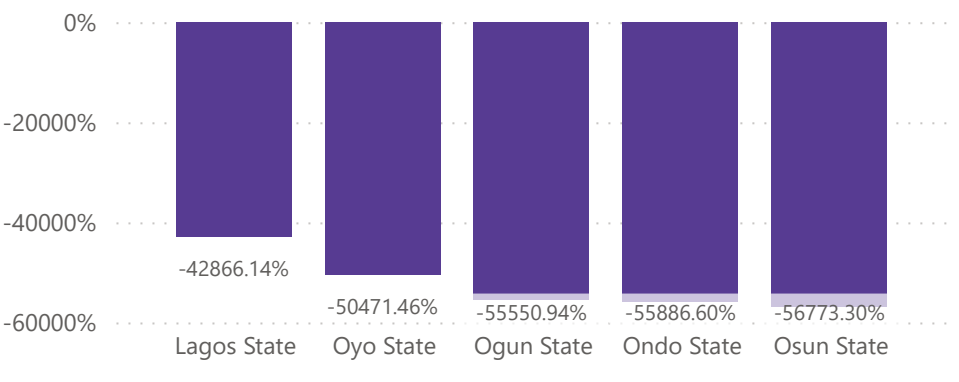
Profit before Tax and Profit After Tax by State



Tax by State



Profit margin by State



INSIGHTS

- Oyo State generates the highest revenue with a total inflow of N26m.
- Ogun State accounts for the least performing state by Revenue
- More taxes are paid in Osun State (N185k) and least taxes in Ogun state (N114k).
- Osun State accounts for most profit (N3.5m) generated and the least profit generated comes from Ogun State.
- Negative profit margins across all states.

State	Total Cost	Gross Sales	Discount	Revenue	Tax	Profit before Tax	Profit After Tax	Profit margin
Lagos State	₦22,851,894.50	₦26,932,163.50	₦1,481,901.03	₦25,450,262.47	₦129,918.40	2,598,367.97	₦2,468,449.57	-42866.14%
Ogun State	₦22,528,183.00	₦26,081,674.50	₦1,270,683.69	₦24,810,990.81	₦114,140.39	2,282,807.81	₦2,168,667.42	-55550.94%
Ondo State	₦17,973,272.00	₦22,726,935.00	₦1,266,879.97	₦21,460,055.03	₦174,339.15	3,486,783.03	₦3,312,443.88	-55886.60%
Osun State	₦20,240,592.00	₦24,921,467.50	₦975,804.24	₦23,945,663.26	₦185,253.56	3,705,071.26	₦3,519,817.70	-56773.30%
Oyo State	₦23,068,571.50	₦27,269,358.00	₦1,717,985.77	₦25,551,372.24	₦124,140.04	2,482,800.74	₦2,358,660.70	-50471.46%
Total	₦106,662,513.00	₦127,931,598.50	₦6,713,254.70	₦121,218,343.81	₦727,791.54	14,555,830.81	₦13,828,039.26	-261548.44%



PRODUCT OVERVIEW

Most Revenue

Biro

Most Profit

Biro

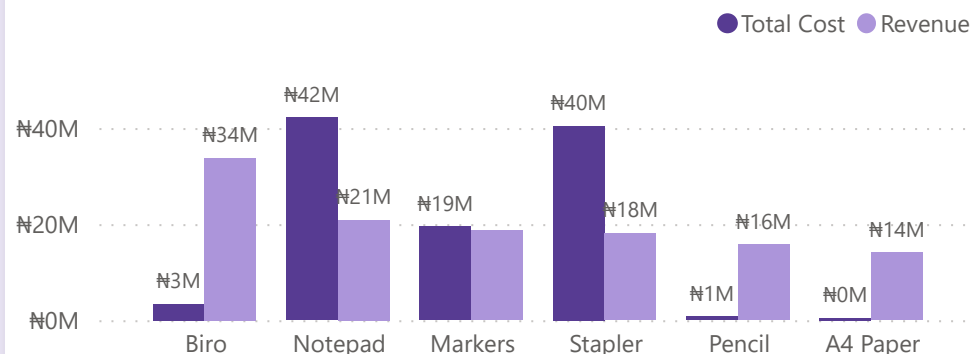
Most Losses

Stapler

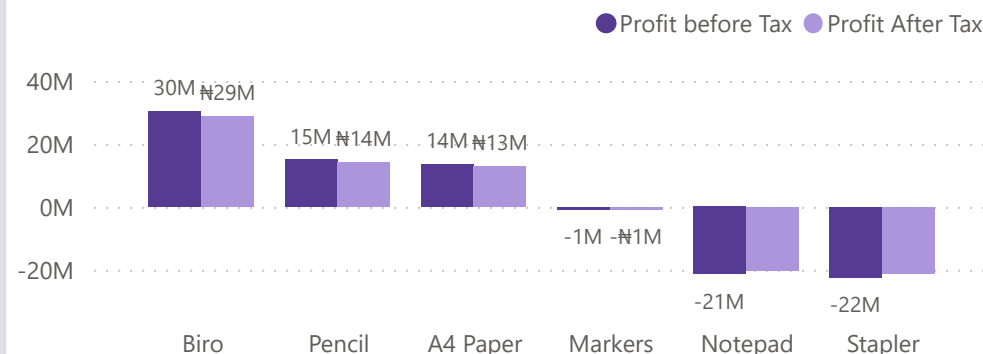
Most Taxes

Biro

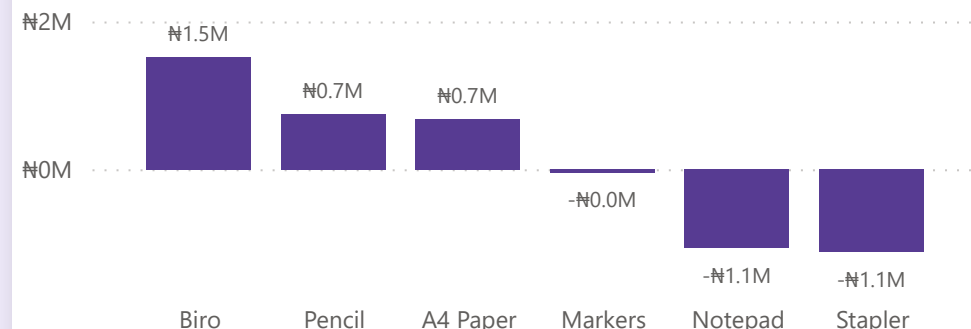
Total Cost and Revenue by Product



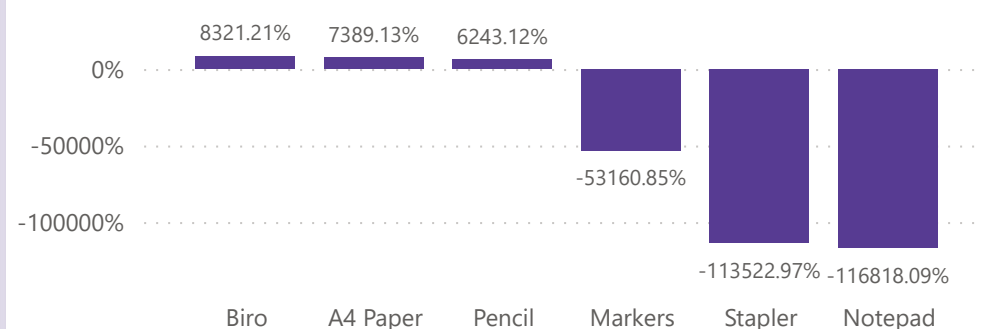
Profit before Tax and Profit After Tax by Product



Tax by Product



Profit margin by Product



2013

2014

Product

All

INSIGHTS

1. Biro Generates more revenue N34m. The Least performing product been A4 Paper.
2. There are significant losses from three products Markers, Notepad and Stapler, particularly due to their High Operating cost and low revenue.
3. Most Taxed product Biro, likely due to the amount of revenue it generates.
4. Biro is the best performing product by profit after tax and also has a better profit margin than other products.
5. Markers, Staplers and notepads have shown very poor performances judging by the revenue, profit and profit margin with each products having negative performance as indicated by the values.
6. Biro, A4 Paper and Pencil are key performance drivers by profit and profit margins.

Product	Total Cost	Gross Sales	Discount	Revenue	Tax	Profit before Tax	Profit After Tax	Profit margin
A4 Paper	₦440,538.00	₦14,937,520.50	₦843,357.70	₦14,094,162.80	₦682,681.24	13,653,624.80	₦12,970,943.56	7389.13%
Biro	₦3,382,395.00	₦35,611,662.00	₦1,846,310.56	₦33,765,351.45	₦1,519,147.82	30,382,956.45	₦28,863,808.62	8321.21%
Markers	₦19,490,940.00	₦19,826,768.50	₦1,158,473.09	₦18,668,295.41	-₦41,132.23	-822,644.59	-₦781,512.36	-53160.85%
Notepad	₦42,195,750.00	₦21,968,533.50	₦1,062,083.35	₦20,906,450.15	-₦1,064,464.99	-21,289,299.85	-₦20,224,834.86	-116818.09%
Pencil	₦770,990.00	₦16,549,834.50	₦834,161.92	₦15,715,672.58	₦747,234.13	14,944,682.58	₦14,197,448.45	6243.12%
Stapler	₦40,381,900.00	₦19,037,279.50	₦968,868.08	₦18,068,411.42	-₦1,115,674.43	-22,313,488.58	-₦21,197,814.15	-113522.97%
Total	₦106,662,513.00	₦127,931,598.50	₦6,713,254.70	₦121,218,343.81	₦727,791.54	14,555,830.81	₦13,828,039.26	-261548.44%

TAX SUMMARY

2013

2014

Segment

Channel Partners

Enterprise

Government

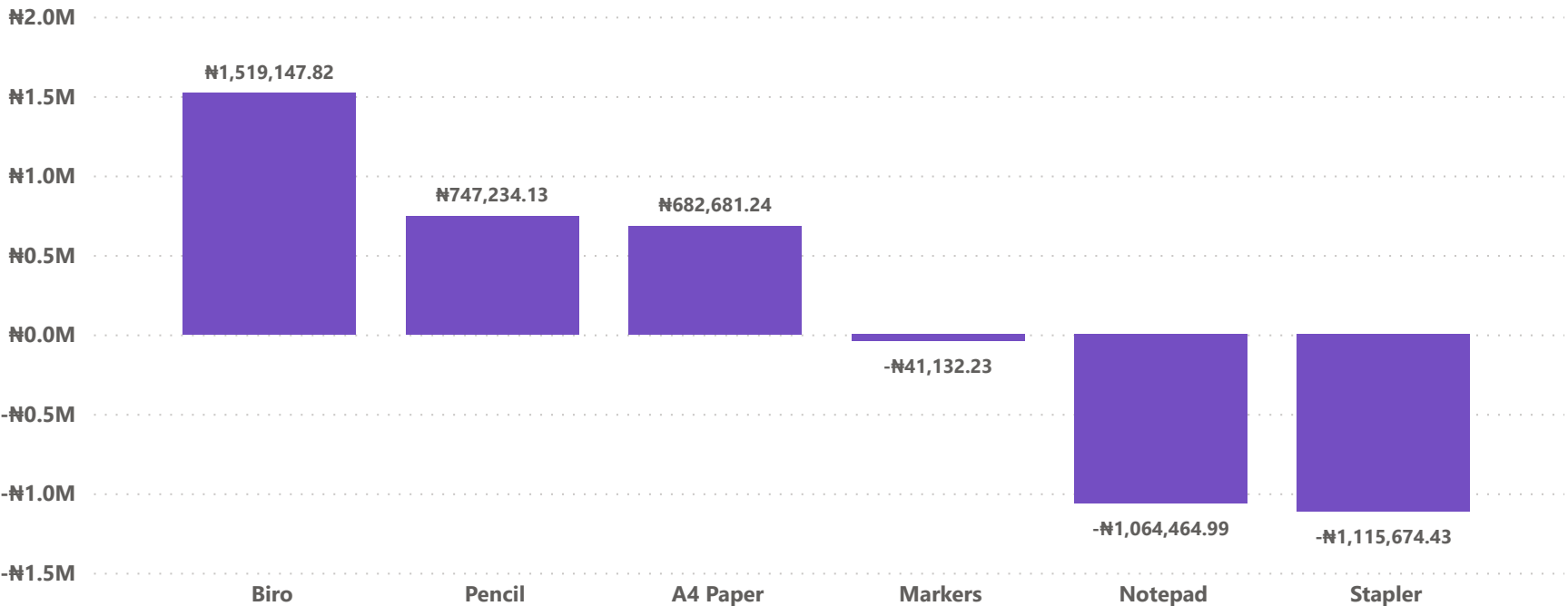
Midmarket

Small Business

State

All

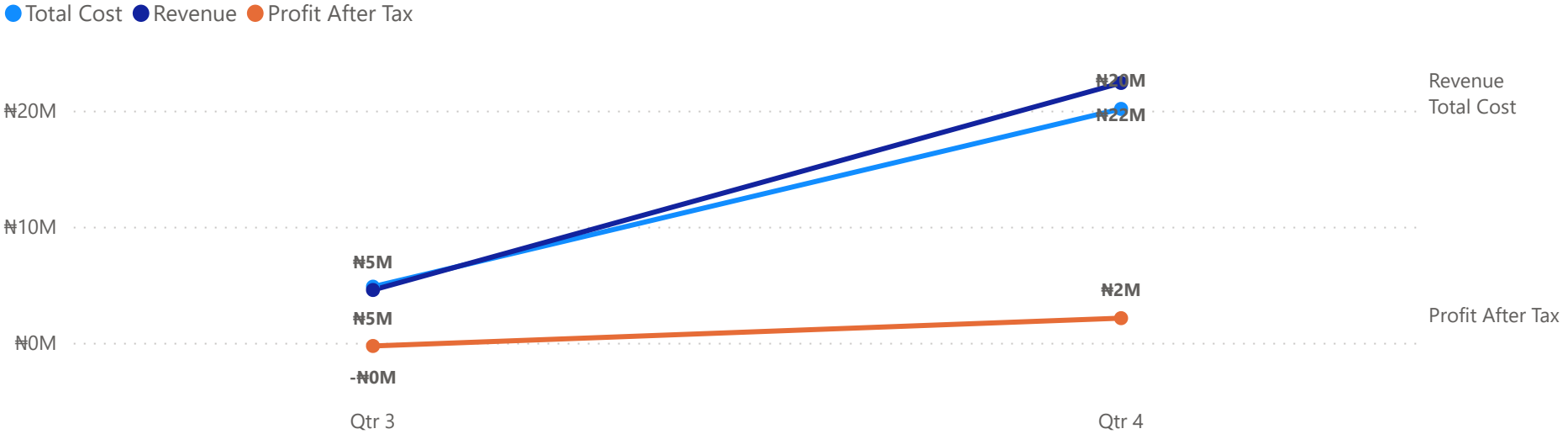
Tax by Product



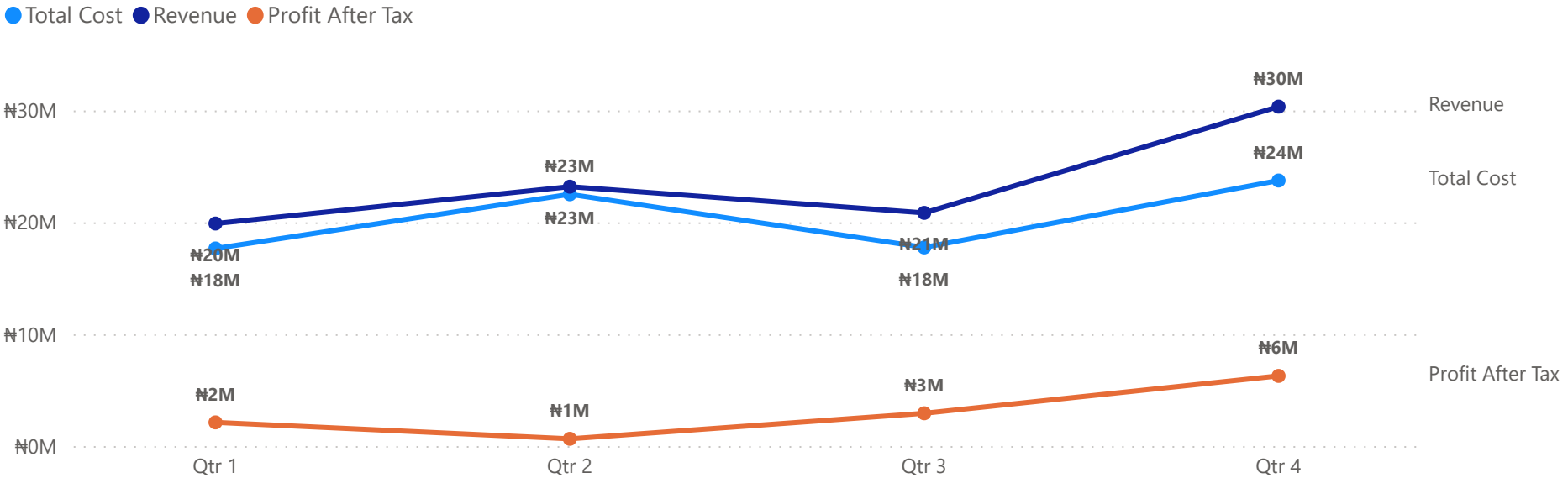
INSIGHTS

1. More Taxes are paid on Biro overall.
2. Biro also accounts for Most Taxes across all five states.
3. Under Segment Biro accounts for most taxes paid with the exception of channel partners having A4 Paper as product with the highest tax paid.

2013 Total Cost, Revenue and Profit by Quarter



2014 Total Cost, Revenue and Profit by Quarter



Product

- ☐ A4 Paper
- ☐ Biro
- ☐ Markers
- ☐ Notepad
- ☐ Pencil
- ☐ Stapler

State

- ☐ Lagos State
- ☐ Ogun State
- ☐ Ondo State
- ☐ Osun State
- ☐ Oyo State


Better Q4 Performance in 2014 across all States and products than in previous year


OFFICE SUPPLY ANALYSIS

2013


2014

REVENUE ANALYSIS

 **₦121.22M**
Revenue

 **₦106.66M**
Total Cost

SALES ANALYSIS

 **₦727.79K**
Tax

 **₦13.83M**
Profit After Tax

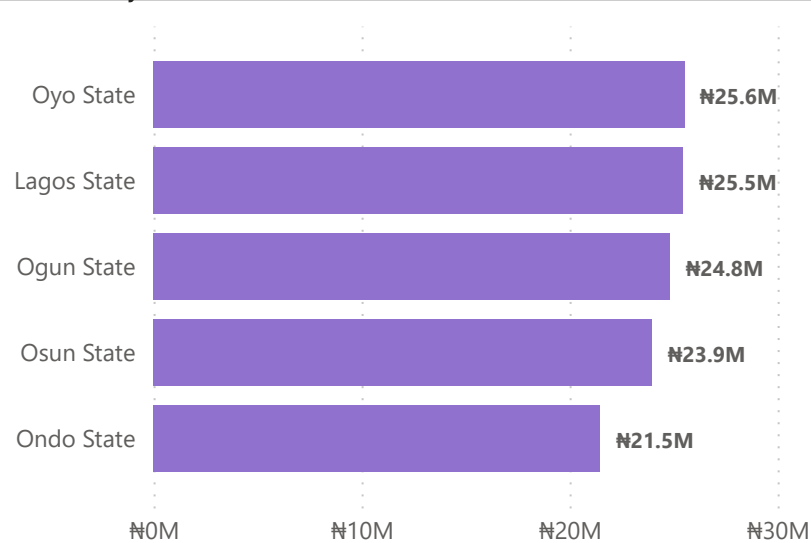
CONCLUSION

 **-261.55K%**
Profit margin

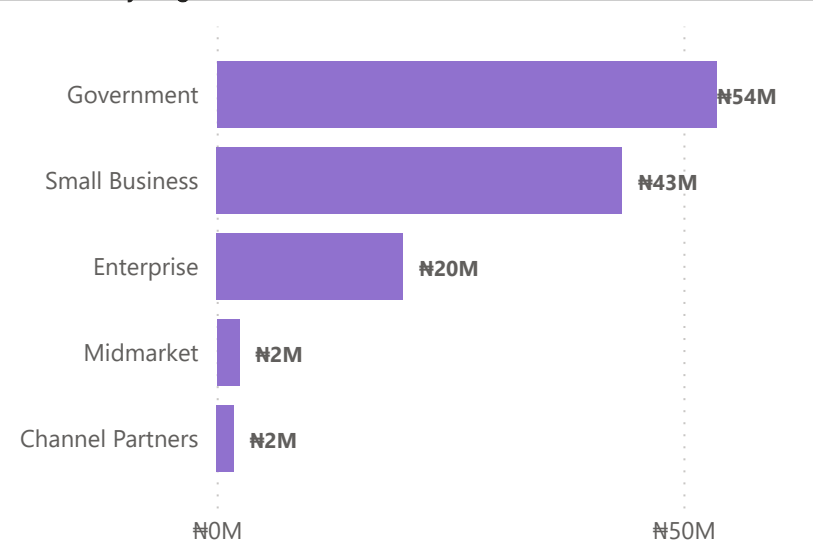
Discount Band

All

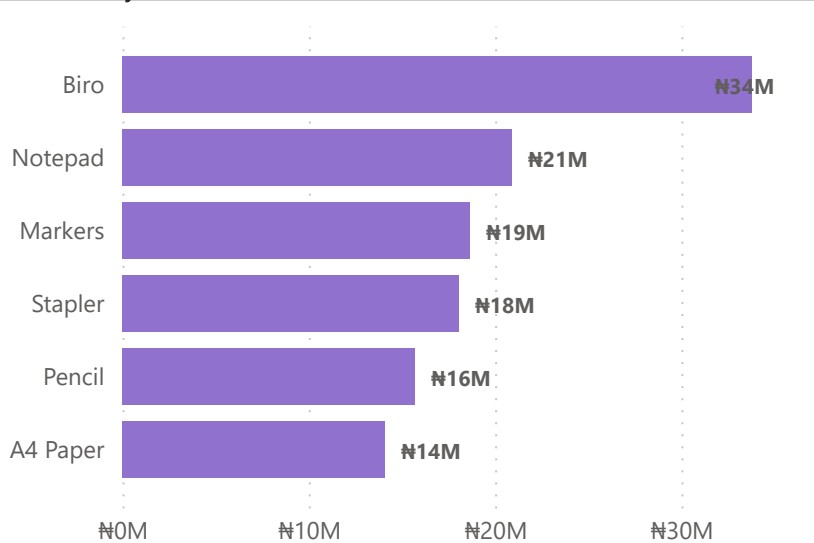
Revenue by State



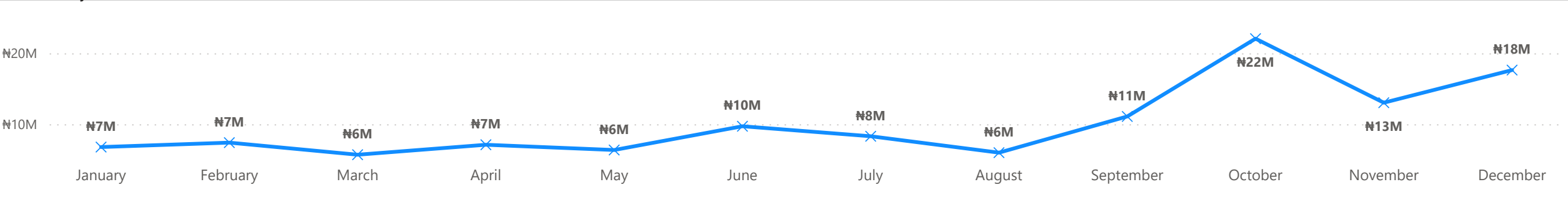
Revenue by Segment



Revenue by Product



Revenue by Month



OFFICE SUPPLY ANALYSIS



REVENUE ANALYSIS



SALES ANALYSIS



CONCLUSION

~~N~~127.93M

Gross Sales

1.13M

Units Sold

~~N~~6.71M

Discount

Discount Band



High

Low

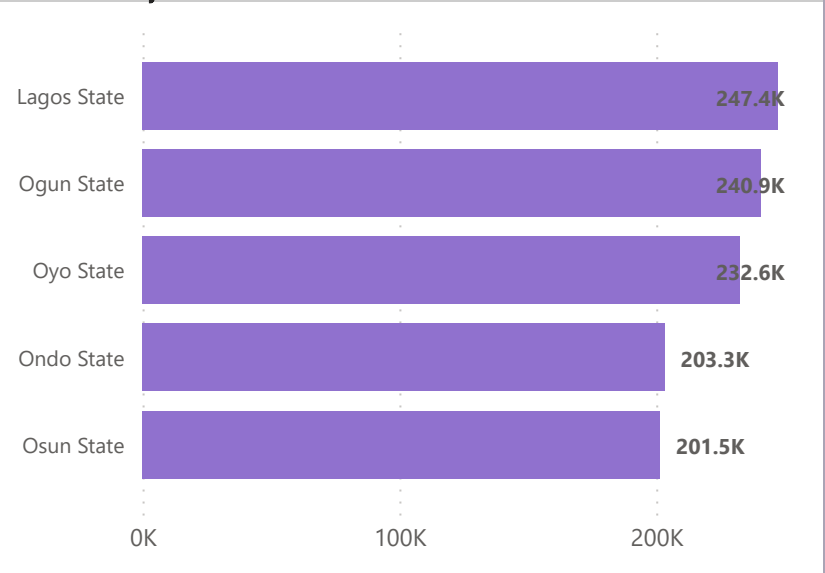
Medium

None

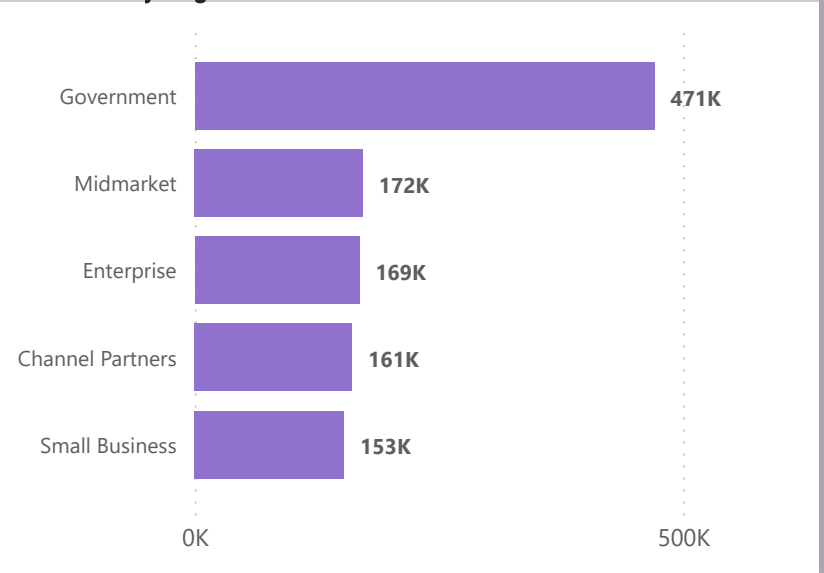
2013

2014

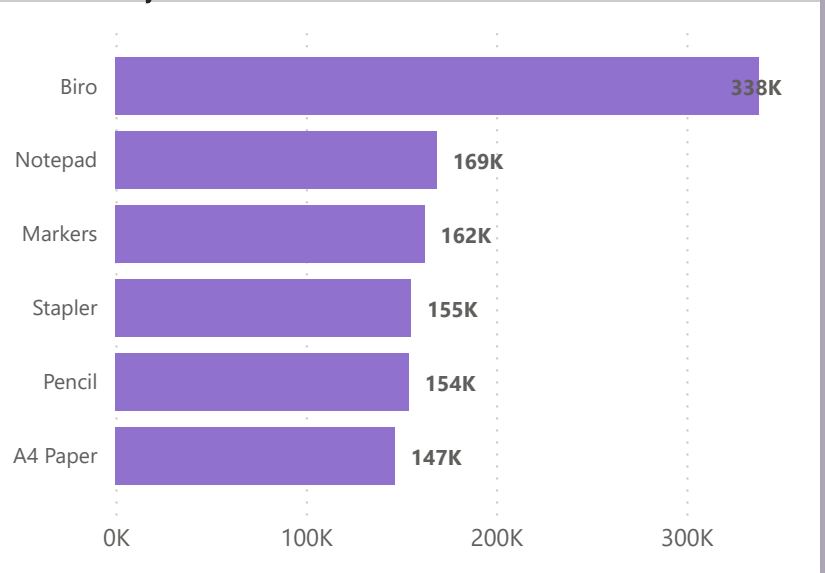
Units Sold by State



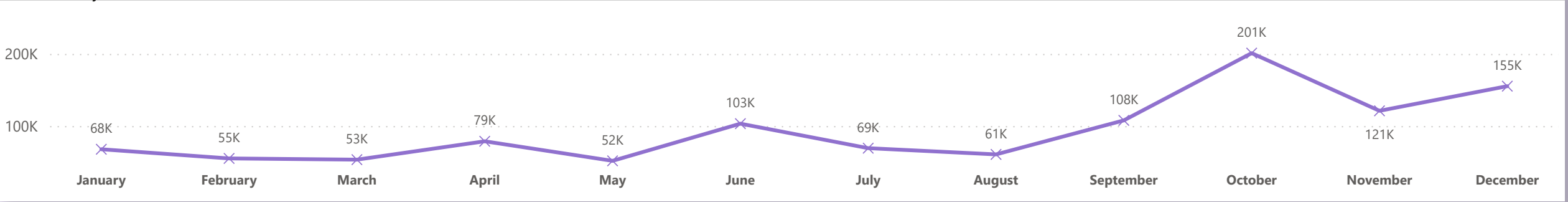
Units Sold by Segment



Units Sold by Product



Units Sold by Month





REVENUE ANALYSIS



SALES ANALYSIS



CONCLUSION

SALES

- Total Gross Sales is N127.9m with N1.12m units sold. There were more unit sales in Biro (N338K), and more units sold in Government segment (N471K).
- Sales Particularly Improved where we had a high discount compared to where discount band is low or where no discount was given.

REVENUE

- Total Revenue of N94.28m and total Operating cost of N81.67m.
- Oyo State recorded the highest revenue of N20.3m, Government is the segment with the most revenue at N40m and Biro the top product by revenue at N28m.

PROFIT

- Total Profit of N13.8m was recorded. Small businesses are the most performing segment; this accounts for the highest profit (N25.9m) and better profit margin (5995%). It is also key to note that more taxes were paid on small businesses.
- A significant loss was incurred on Midmarket segment followed by Channel Partners with the losses recorded at -N11m and -N14.3m respectively. This is likely due to total cost or running cost greater than the revenue generated.
- Osun State accounts for the most profit (N3.5m) generated, and the least profit generated comes from Ogun State (N2.2m). Biro is the best performing product by profit after tax (N28m) and also has a better profit margin than other products.

PROFIT MARGIN

- Total Profit margin at -261k% with Negative profit margins across all states likewise Marker, Notepad and stapler made no significant improvement in profit and profit margin having negative values across all products with the Exception of Biro, A4 Paper and pencil.
- Biro accounts for the best performing product by profit margin.

TAX

- Total tax paid 727k
- More taxes are paid in Osun State 185k
- More Taxes are paid on Biro overall i.e., Biro accounts for Most Taxes across all five states.

CONCLUSION/RECOMMENDATIONS

- Biro, A4 Paper and Pencil are key performance drivers by profit and profit margins; therefore, should be the focus of Business
- Marker, Notepad and Stapler made no significant improvements over time most likely due to total cost higher than Gross sales and poor units sold. We recommend a discontinuation of these products.
- It is key to note that small businesses are the most performing segment by profit N26m and highest profit margin of 5995%. This segment should be a key focus as it drives performance and profitability.