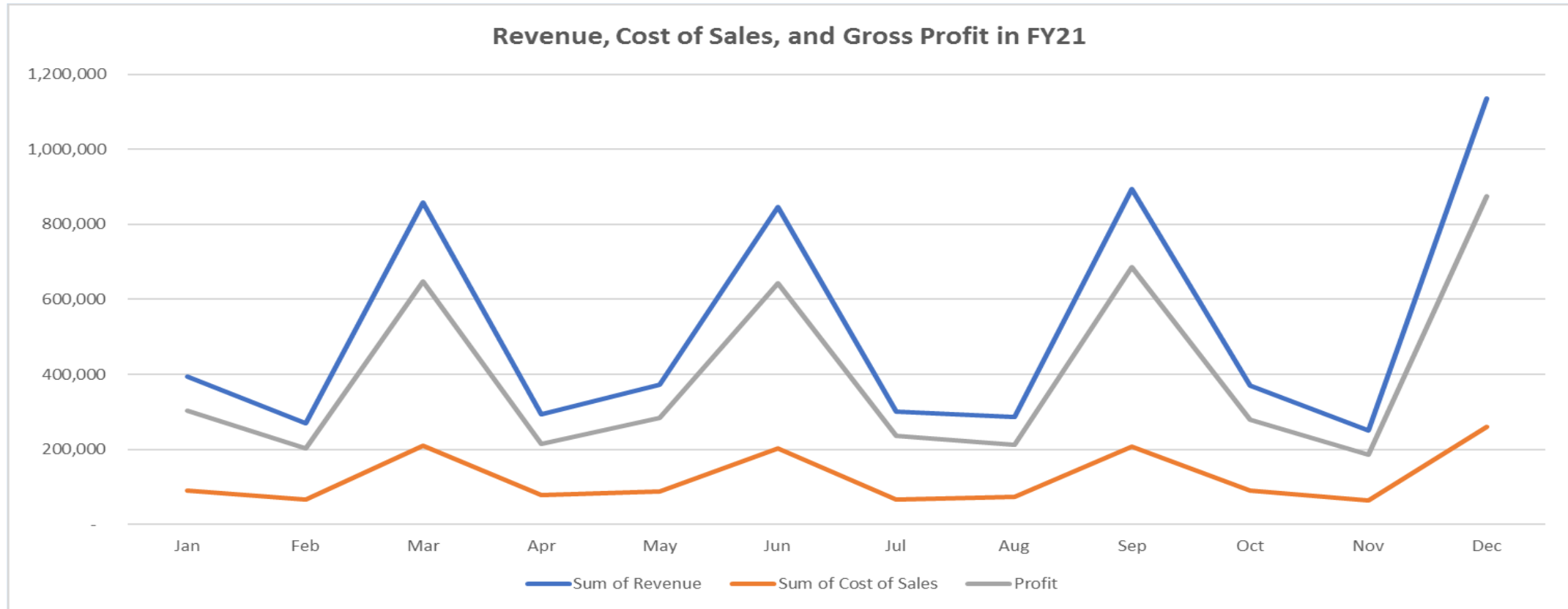


A French Bulldog is the central focus of the image, wearing a pair of bright red heart-shaped sunglasses and a matching red sequined bow tie. The dog's face is partially obscured by a semi-transparent green rectangular box that contains the company name and subtitle. The background is a solid, light blue color.

Moulin Pooch Co

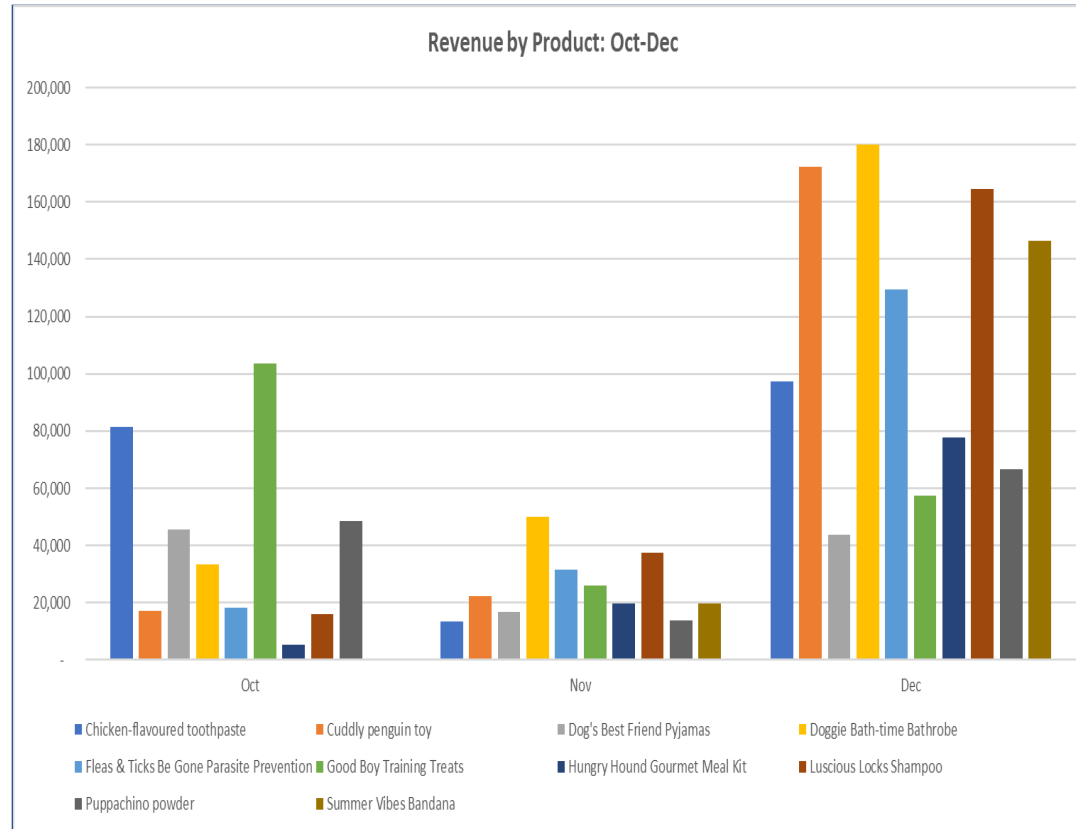
Financial performance in FY21

Key Insights – Seasonality

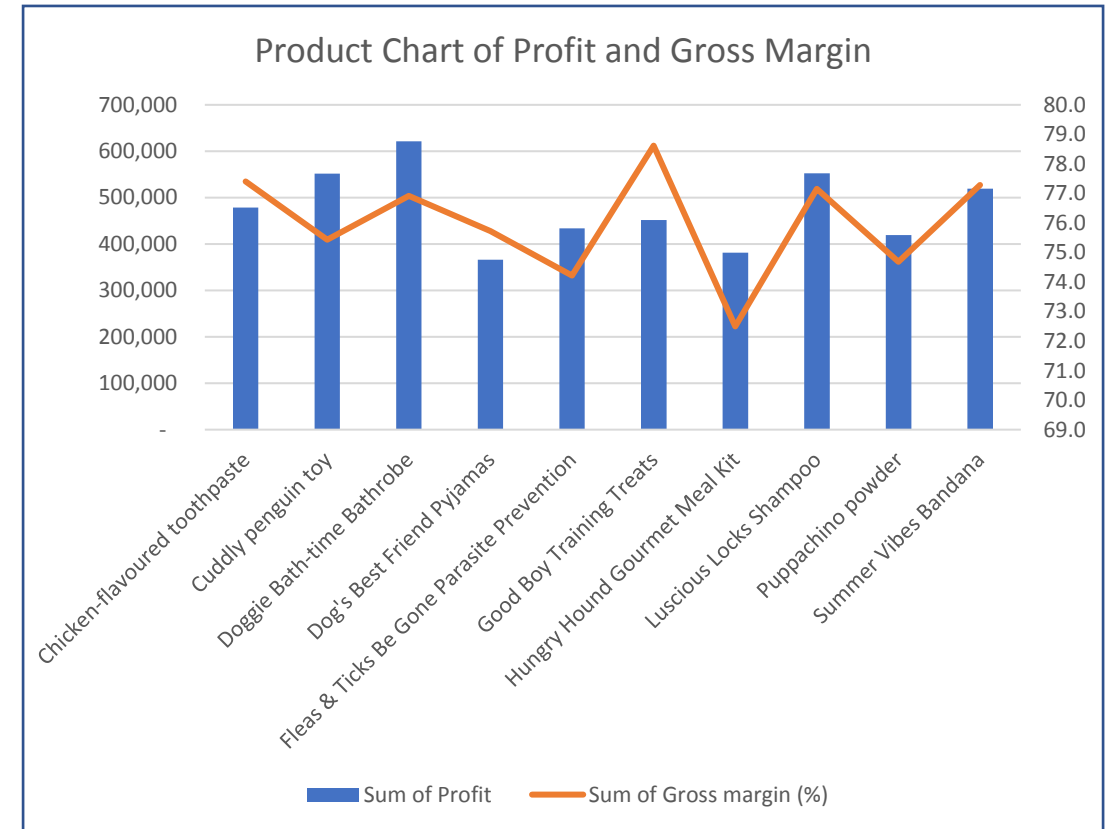


Revenues are subject to quarterly spike in the month of March, June, September and December. The quarterly spike observed is due to public holidays within this periods and especially in December.

Key Insights – Product Profitability

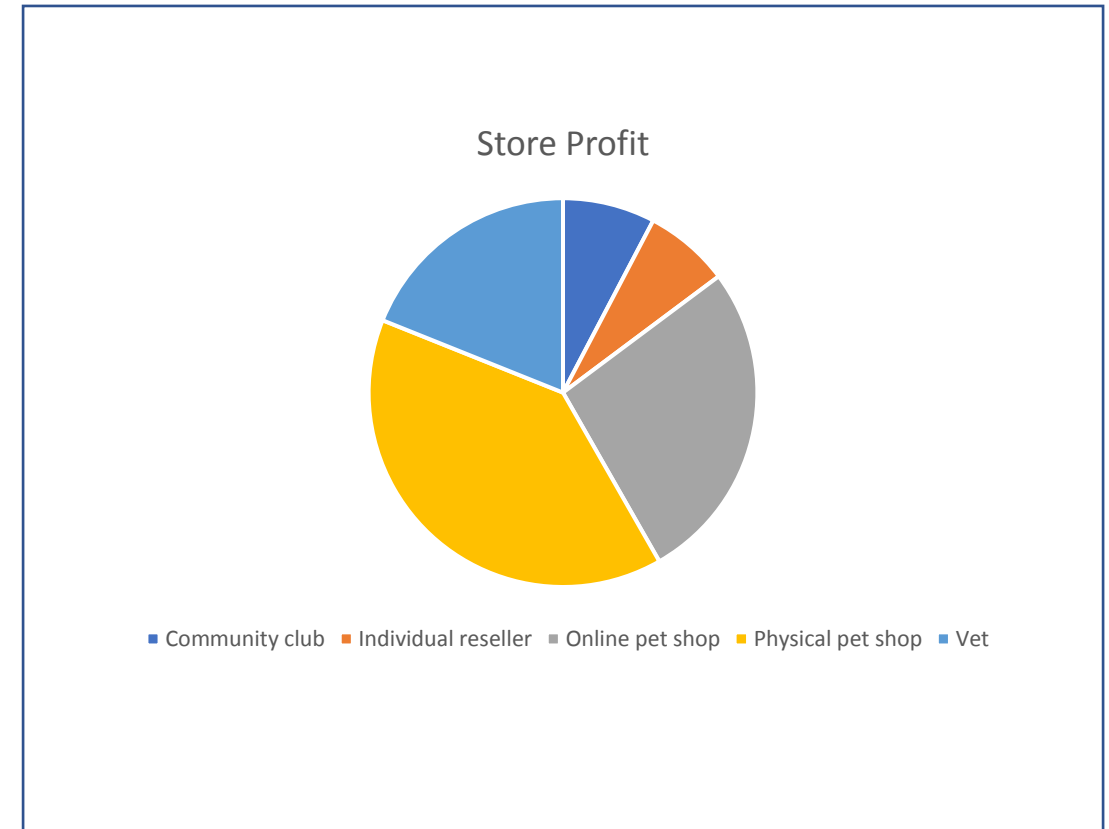
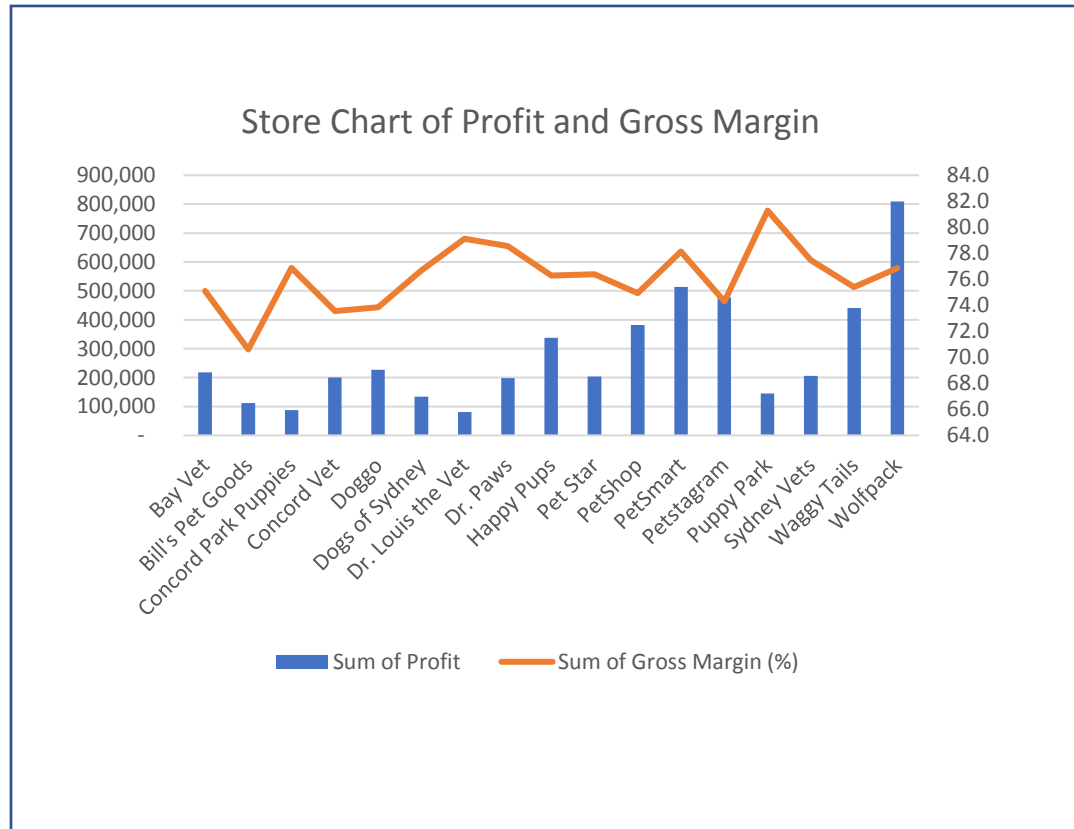


Top 3 selling products in December were:
Doggie Bath-time Bathrobe; Cuddly penguin toy;
and Luscious Locks Shampoo



Good Boy Training Treats, had the highest gross margin. Doggie Bath-time Bathrobe had the highest profit

Key Insights – Store Profitability



Top 3 stores by revenue: Wolfpack, PetSmart and Petstagram. Top 3 store by Gross Margin: Puppy Park, Dr. Louis the Vet and PetSmart.

Physical pet shop was the most profitable

Mad Paws Competitor Analysis



KEY BALANCES	MAD PAWS	MOULIN POOCH
Revenue	2,854,648	6,273,844
Operating Expenses	15,441,755	1,864,200
Net Income/Loss	11,934,981	2,452,632
Total Assets	16,848,283	3,824,630
Total Liabilities	2,872,274	681,036

Profit & Loss:

Moulin pooch had a revenue of 120% higher than Mad Paws. Moulin Pooch had a net income after tax of approx. \$2.5 million whereas Mad Paws had a net loss of approx. \$12 million due to high operating expenses.

Balance Sheet:

Mad Paws has higher assets than Moulin Pooch and were able to keep a debt profile of 0.17 (Indicates a good financial position). Both companies have a balanced balance sheet.

Financial Performance

Revenue:

Physical Pet Shop had more sales and accounted for 99% YoY growth with a 39% increase in revenue.

Gross profit:

We recorded 166% in Gross profit. Cost of sales was kept at 10% with high efficiency in sales.

Operating expenses:

Depreciation & amortization, Salaries and wages accounted for increase in operating expenses due to investment in PP & E and hiring more employees.

Metrics:

Current ratio increased by 1.7 and Net profit by 19%. Debt ratio was fairly constant, and ROE reduced by 15%.

	2020	2021
Gross Profit Margin	57%	76%
Net Profit Margin	20%	39%
Current Ratio	8.0	9.7
Debt Ratio	17%	18%
Return on Equity	93%	78%

Profit & Loss Statement

For the year ended 31 Dec 2021

	2020	2021	YoY Movement	
	\$	\$	\$	%
Revenue				
Community club	322,908	467,799	144,891	45%
Individual reseller	228,130	466,054	237,924	104%
Online pet shop	901,833	1,695,777	793,944	88%
Physical pet shop	1,125,837	2,460,645	1,334,808	119%
Vet	579,883	1,183,569	603,686	104%
Total Revenue	3,158,591	6,273,844	3,115,253	99%
Cost of Sales	-1,363,876	-1,499,467	-135,591	10%
Gross Profit	1,794,715	4,774,376	2,979,661	166%
Other income	-	300,000	300,000	#DIV/0!
Operating Expenses				
Salaries & wages	-500,600	-1,095,600	-595,000	119%
Marketing expense	-172,500	-236,400	-63,900	37%
Software subscriptions	-92,000	-142,200	-50,200	55%
Rent and utilities	-100,000	-120,000	-20,000	20%
Depreciation & amortisation	-25,000	-200,000	-175,000	700%
Other general expenses	-50,000	-70,000	-20,000	40%
Total Operating Expenses	-940,100	-1,864,200	-924,100	98%
Profit Before Tax	854,615	3,210,176	2,355,561	276%
Income Tax	-213,654	-757,544	-543,890	255%
Net income after Tax	640,961	2,452,632	1,811,671	283%

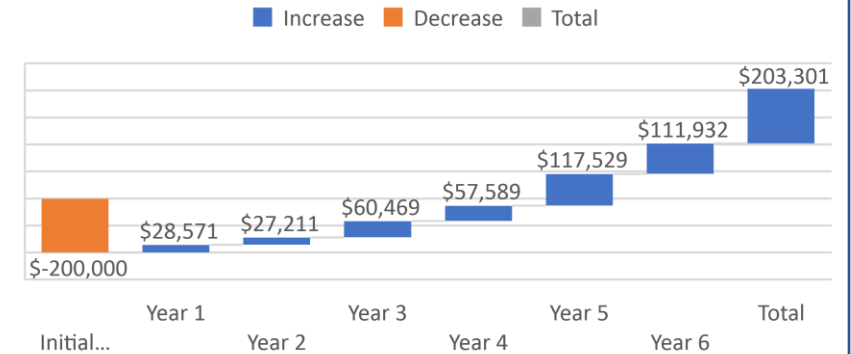
Investment Opportunities

Option 1:

Invest in a new machine to produce bow ties for dog



NPV OPTION 1

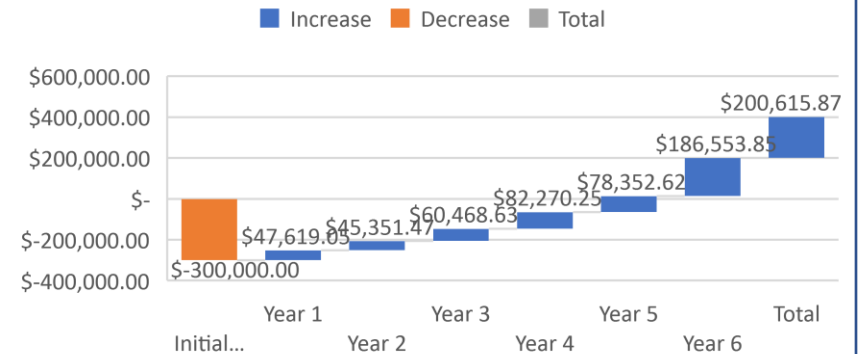


Option 2:

Invest in a new Physical Pet Store



NPV OPTION 2



Investment option 1 is a better investment with a higher Net Present value (NPV) of \$203,301



Thank You

Moulin Pooch Co