

Financial Performance Report

Executive Summary

Revenue

\$17.6 M

COGS

\$6.7 M

Gross Profit

\$10.8 M

OPEX

\$5.6 M

EBIT

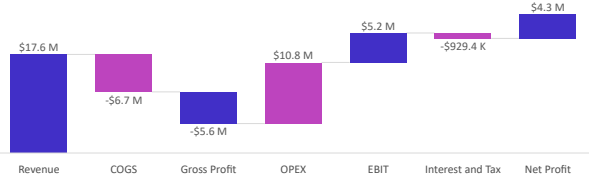
\$5.2 M

Net Profit

\$4.3 M

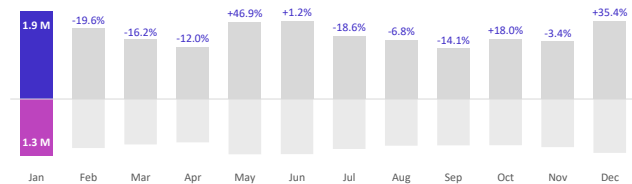
Statement Breakdown

The waterfall chart highlights the financial breakdown leading to profitability. COGS and OPEX significantly reduce revenue by \$6.7M and \$5.6M, respectively, while interest and tax slightly offset gains by \$0.93M. The final net profit stands at \$4.3M.



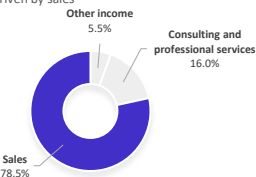
How Does Revenue and Expense Fluctuate Month-to-Month?

The trend shows fluctuations in total revenue with the highest revenue recorded at \$1.9M in January, accompanied by the highest expenses of \$1.3M. The lowest revenue was recorded in September at \$1.1M and The



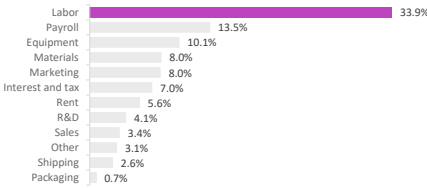
Which category drives the company's growth?

The chart highlights that sales make up the largest portion of the total revenue, contributing 78.5%. This indicates that the company's primary source of income is driven by sales.



What are the largest expense categories?

The chart highlights that labor costs constitute the largest expense category, accounting for nearly 34% of the total expenses. This significant proportion highlights the substantial investment in human capital and the need for



How does each business line contribute to Revenue and Expense?

The revenue generated by each business line varies significantly. The business line Sports Equipment contributes the most to the company's overall revenue, while Nutrition & Food Supplements contributes the least. This suggests that the company's revenue is heavily reliant on the performance of the Sports Equipment.



Which business line is the most profitable?

Bussines Line	Gross Profit	Gross Profit Margin	EBIT	EBIT Margin	Net Profit	Net Profit Margin
Sportswear	\$4.8 M	70.3%	\$3.1 M	45.7%	\$2.7 M	40.2%
Sports equipment	\$5.2 M	58.8%	\$2.7 M	30.3%	\$2.3 M	25.7%
Nutrition and Food Supplements	\$826.3 K	44.8%	-\$568.9 K	-30.9%	-\$712.9 K	-38.7%

The business line Sportswear appears to be the most profitable business line with the highest Gross Profit margin of 70.3%, EBIT margin of 45.7%, and Net Profit margin of 40.2%.

In contrast, Nutrition and Food Supplements is the least profitable line, with negative EBIT and Net Profit margins of -30.9% and -38.7%, which may require further evaluation to improve profitability.

Income Statement

Business Line: Sportswear
Current Month: June

Revenue

\$749,000

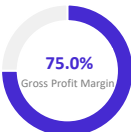
▲+8.4% vs previous month



Gross Profit

\$562,000

▲+11.7%



Expense

\$396,700

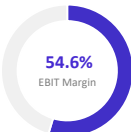
▲+6.4% vs previous month



EBIT

\$409,000

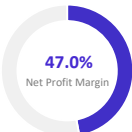
▲+17.2%



Net Profit

\$352,300

▲+10.8%



Item	Nutrition & Food Supplements	Sports equipment	Sportswear	Total	vs. PM
Revenue	\$185,700	\$784,500	\$749,000	\$1,719,200	+1.2%▲
Consulting and professional services	\$16,200	\$165,000	\$108,000	\$289,200	+3.0%▲
Sales	\$168,300	\$600,000	\$561,000	\$1,329,300	+2.5%▲
Other income	\$1,200	\$19,500	\$80,000	\$100,700	-16.8%▼
Expense	\$233,300	\$596,100	\$396,700	\$1,226,100	-0.4%▼
COGS	\$94,000	\$353,600	\$187,000	\$634,600	-1.1%▼
Labor	\$65,000	\$234,000	\$130,000	\$429,000	0%□
Materials	\$20,000	\$54,000	\$30,000	\$104,000	0%□
Packaging	\$900	\$5,000	\$3,000	\$8,900	-12.7%▼
Sales	\$2,400	\$35,000	\$8,000	\$45,400	-12.2%▼
Shipping	\$2,700	\$13,000	\$9,000	\$24,700	+1.2%▲
Other	\$3,000	\$12,600	\$7,000	\$22,600	0%□
COGS Ratio	50.6%	45.1%	25.0%	36.9%	-2.3%▼
Opex	\$127,300	\$220,800	\$153,000	\$501,100	-0.6%▼
Equipment	\$11,400	\$68,400	\$38,000	\$117,800	0%□
Marketing	\$30,000	\$50,000	\$40,000	\$120,000	0%□
Payroll	\$40,000	\$50,000	\$53,000	\$143,000	0%□
R&D	\$30,000	\$10,000	\$5,000	\$45,000	0%□
Rent	\$15,000	\$27,000	\$15,000	\$57,000	0%□
Other	\$900	\$5,400	\$3,000	\$9,300	-25.0%▼
Opex Ratio	68.6%	28.1%	20.4%	29.1%	-1.8%▼
Interest and tax	\$12,000	\$21,700	\$56,700	\$90,400	+6.6%▲
Gross Profit	\$91,700	\$430,900	\$562,000	\$1,084,600	+2.7%▲
Gross Profit Margin	49.4%	54.9%	75.0%	63.1%	+1.4%▲
EBIT	-\$35,600	\$210,100	\$409,000	\$583,500	+5.6%▲
EBIT Margin	-19.2%	26.8%	54.6%	33.9%	+4.4%▲
Net Profit	-\$47,600	\$188,400	\$352,300	\$478,700	+5.5%▲
Net Profit Margin	-25.6%	24.0%	47.0%	27.8%	+4.2%▲