

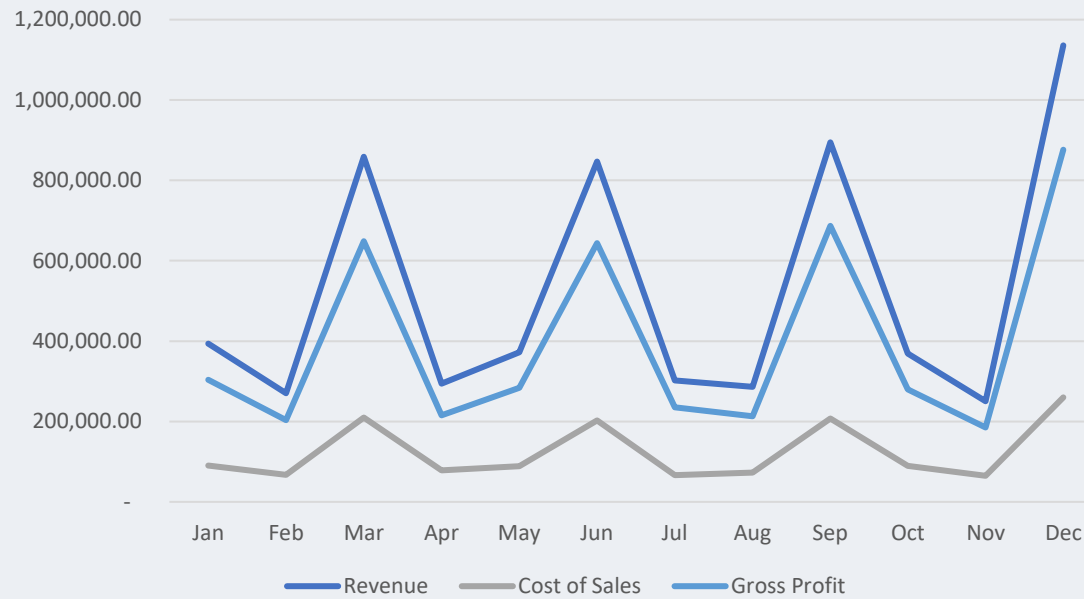
A top-down view of various pet supplies scattered on a light-colored wooden floor. In the top center is a grey bowl filled with dry pet food. To its right is a small, grey fabric toy mouse with pink ears and black eyes. Below the bowl, on the left, is a green fabric leash with a metal ring and a small green bell. To the right of the leash are two colorful, striped ball toys. In the bottom left is a blue-handled nail clipper. In the bottom center is a pair of blue-handled scissors. In the bottom right is a colorful, braided rope toy with frayed ends.

Moulin Pooch Co

Financial performance in FY21

SUMMARY PERFORMANCE

Monthly Performance FY'21



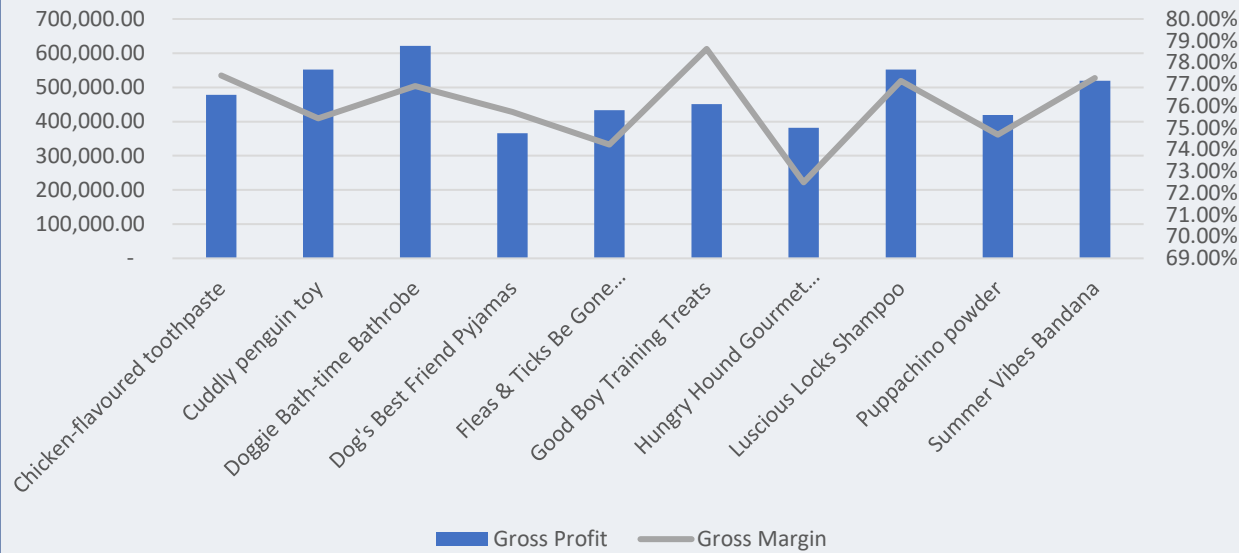
- Positive gross profit for the 12 months in review
- Spike in performance every 3rd month (end of each quarter), followed by a decline the following month
- Positive correlation between the 3 performance indicators

	2020	2021
	\$	\$
Revenue		
Total Revenue	3,158,591	6,273,844
Cost of Sales	(1,363,876)	(1,499,467)
Gross Profit	1,794,715	4,774,376
Total Operating Expenses	(940,100)	(1,864,200)
Profit Before Tax	854,615	3,210,176
Income Tax	(213,654)	(757,544)
Net income after Tax	640,961	2,452,632

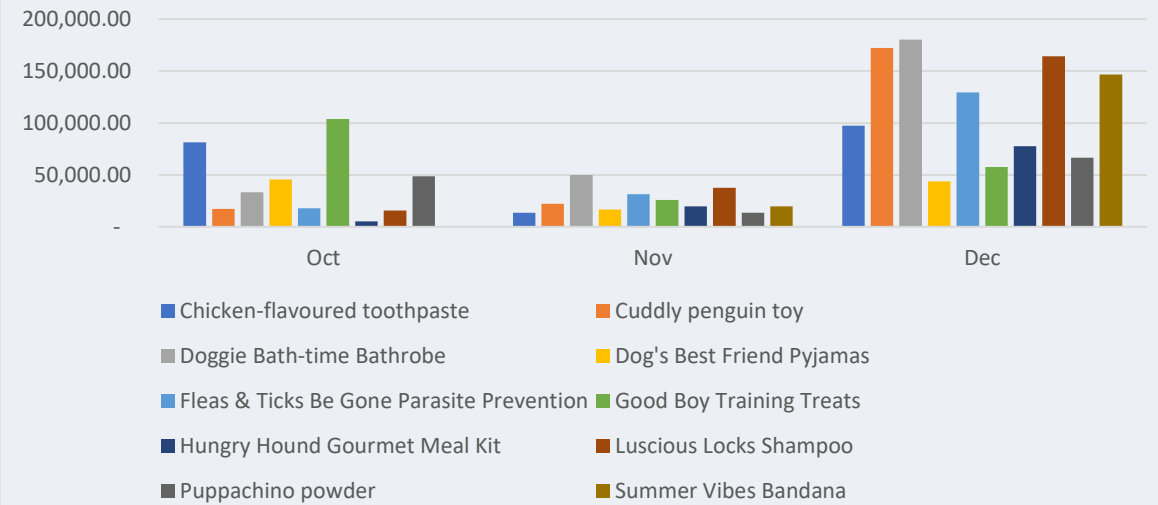
- YoY growth in revenue and expense lines

PRODUCT PERFORMANCE

Gross profit and Gross margin by Product



3-month Revenue by Product



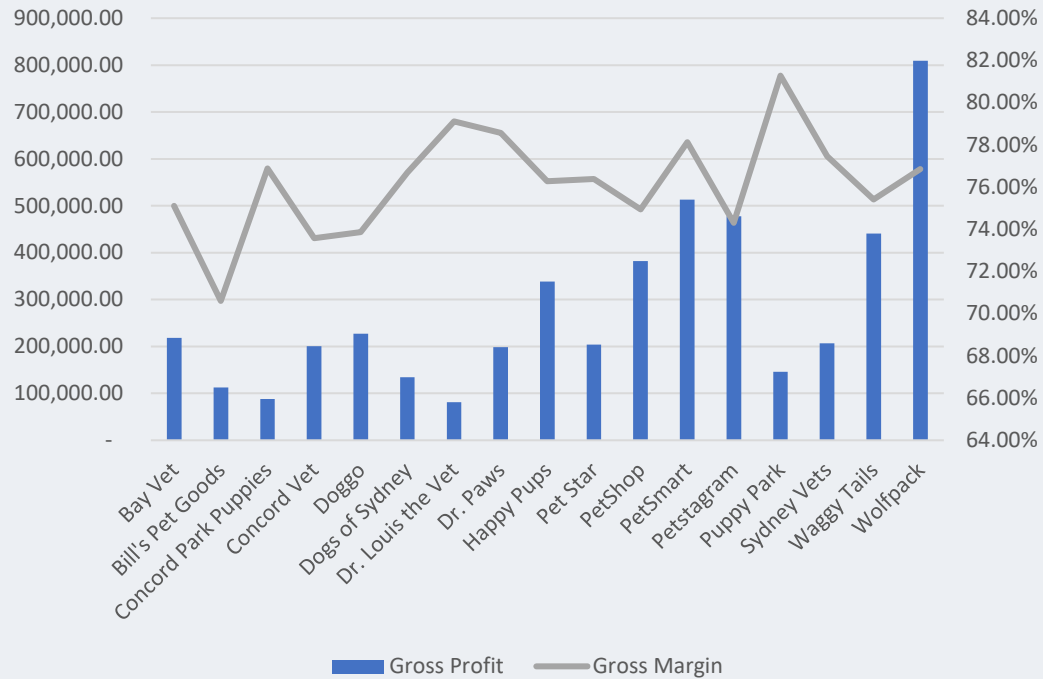
- Doggie Bath-time Bathrobe has the highest total profit
- Good boy Training treats is the most profitable by Gross margin

Top selling products in December are

- Doggie Bath-time Bathrobe
- Cuddly penguin toy
- Luscious Locks Shampoo

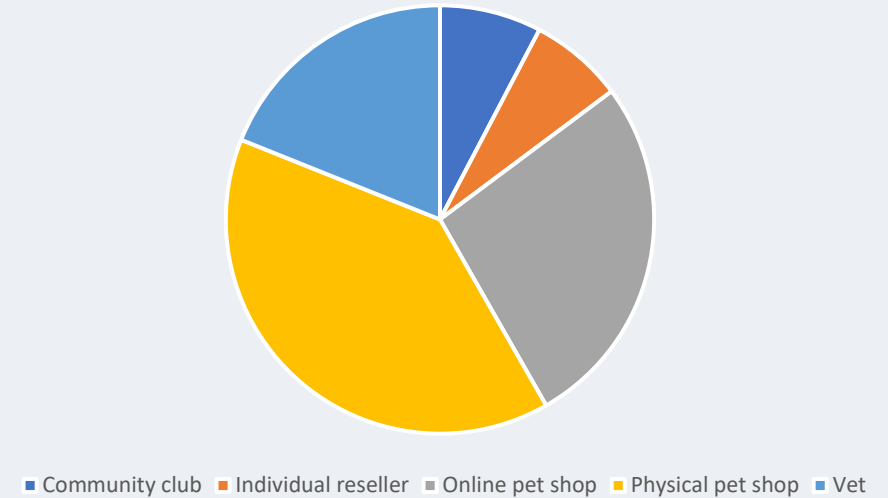
STORE PERFORMANCE

Gross profit and Gross margin by Store



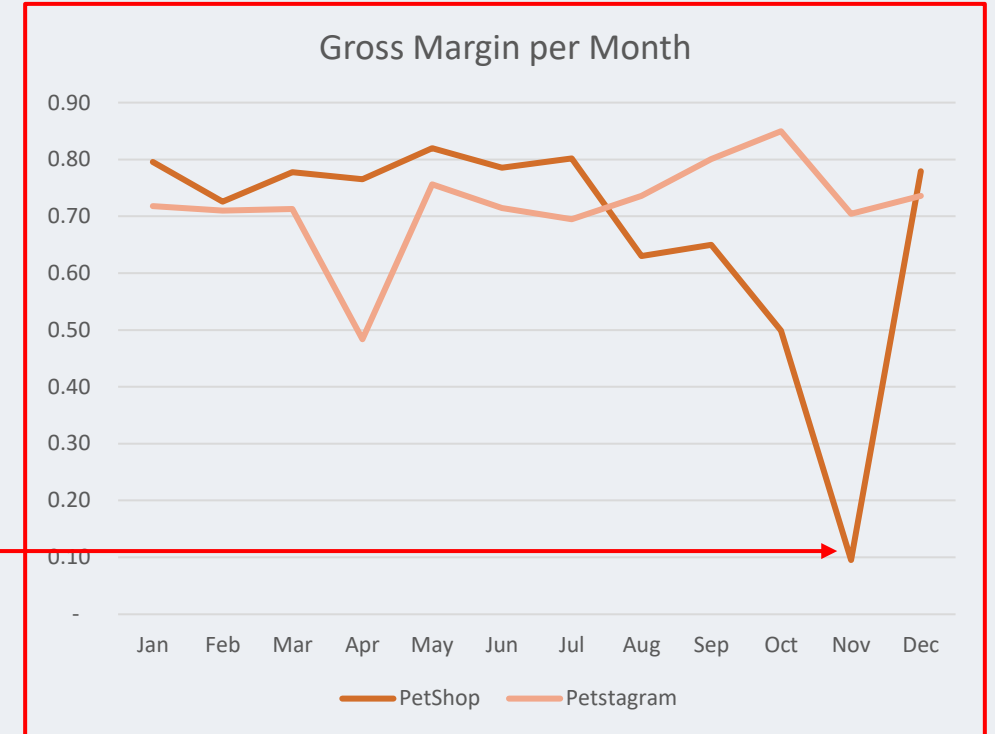
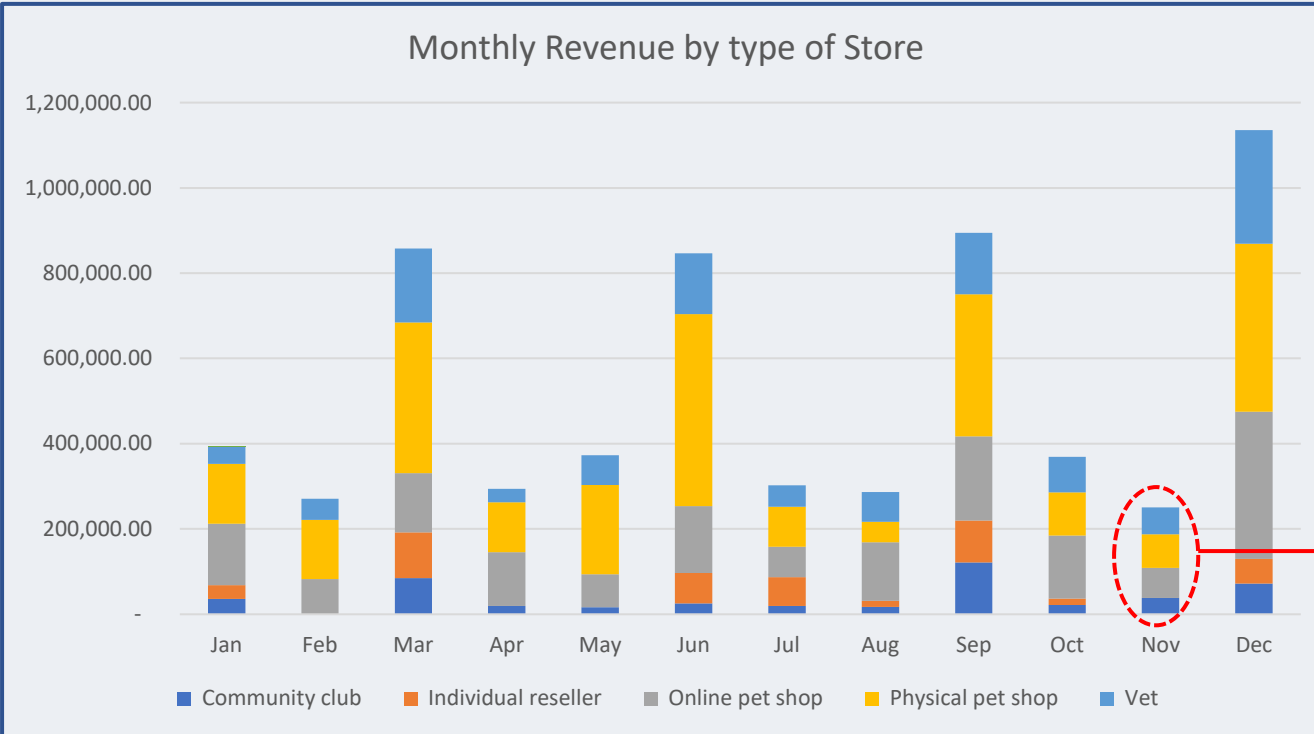
- Wolfpack is the most profitable profit by gross profit
- Top 3 stores (gross profit): Wolfpack, Petsmart, Pestagram
- Puppy Park has the highest Gross margin

Total profit by store



- Physical Pet shop generated the highest total profit

STORE PERFORMANCE



- Highest revenue in December, lowest revenue in November
- Decline in November traceable to sharp decline in Petshop revenue
- Petshop is a physical pet store

FINANCIAL PERFORMANCE

- Gross profit and Net Profit Margins grew year-on-year (57% to 76%, and 20% to 39% respectively) in line with a similar growth in actual revenues.
- The huge growths recorded in revenues and operating expenses indicate a growth in the size of the business, likely due to an expansion across the product lines - Salaries grew 119%, while Depreciation and Amortization grew by 700% due to the new PP&E purchased in 2021
- Revenue growth of 99% compared to growth in costs of 10% also confirms a reduction in the cost of producing the goods sold

	Mvmt YoY			
	2020	2021	\$	%
	\$	\$		
Revenue				
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	300,000.00	#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%

Ratio Analysis	2020	2021
Gross profit margin (for both 2020 and 2021)	57%	76%
Net profit margin (for both 2020 and 2021)	20%	39%
Current ratio (for both 2020 and 2021)	8.01	9.66
Debt ratio (for both 2020 and 2021)	17%	18%
Return on equity (for both 2020 and 2021)	93%	78%

COMPETITOR ANALYSIS



Profit & Loss Statement For the year ended 31 Dec 2021

	Moolin Pooch	Mad Paws
	2021	2021
	\$	
Revenue		
Total Revenue	6,273,844	2,854,648
Cost of Sales	(1,499,467)	(394,481)
Gross Profit	4,774,376	2,460,167
Other income	300,000	652,126.00
Total Operating Expenses	(1,864,200)	(11,540,500)
Profit Before Tax	3,210,176	(8,428,207)
Income Tax	(757,544)	-
Net income after Tax	2,452,632	(8,428,207)

Balance Sheet As at 31 Dec 2021

	Moolin Pooch	Mad Paws
	2021	2021
Assets		
Cash	1,130,880	12,486,625
Accounts Receivable	790,000	141,183
Inventory	310,000	180,797
R&D Tax Incentive		226,457
other Assets		137,974
PP&E	1,093,750	68,567
Intangible assets	500,000	3,606,680
Total Assets	3,824,630	16,848,283
Liabilities		
Accounts payable	231,036	1,316,346
Debt	450,000	28,497
other liabilities		1,527,431
Equity		
Common Stock	50,000	36,903,944
Retained Earnings (Accumulated)	3,093,594	(22,927,935)
Total Liabilities & Equity	3,824,630	16,848,283

INVESTMENT OPPORTUNITY

Option 1	Today	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Cash flow	\$ (200,000)	\$ 30,000	\$ 30,000	\$ 70,000	\$ 70,000	\$ 150,000	\$ 150,000	\$ 300,000
Present value	\$ (200,000)	\$ 27,522.94	\$ 25,250.40	\$ 54,052.84	\$ 49,589.76	\$ 97,489.71	\$ 89,440.10	\$ 143,346
NPV	\$ 143,346							

Option 2	Today	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
Cash flow	\$ (300,000)	\$ 50,000	\$ 50,000	\$ 70,000	\$ 100,000	\$ 100,000	\$ 250,000	\$ 320,000
Present value	\$ (300,000)	\$ 45,871.56	\$ 42,084.00	\$ 54,052.84	\$ 70,842.52	\$ 64,993.14	\$ 149,066.83	\$ 126,911
NPV	\$ 126,911							

Decision

Choose investment option 1 since it has the higher Net Present Value (NPV)



Moulin
Pooch Co.