

Cover	CFO Dashboard	Income Statement Analysis	Balance Sheet Analysis	Annual Cash Flow Analysis	Accounts Receivable Analysis	Accounts Payable Analysis	Daily Cash Flow Management
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<div>68.17%</div> <div>Gross Margin</div>	<div>28.55%</div> <div>Operating Margin</div>	<div>Year</div> <div><div></div> 2022</div> <div><div></div> 2023</div> <div><div>●</div> 2024</div>	<div>8.08</div> <div>Current Ratio</div>	<div>0.09</div> <div>Debt to Equity</div>
<div>20.35%</div> <div>EBIT Margin</div>	<div>16.46%</div> <div>Net Margin</div>		<div>14%</div> <div>ROCE</div>	<div>12%</div> <div>ROE</div>

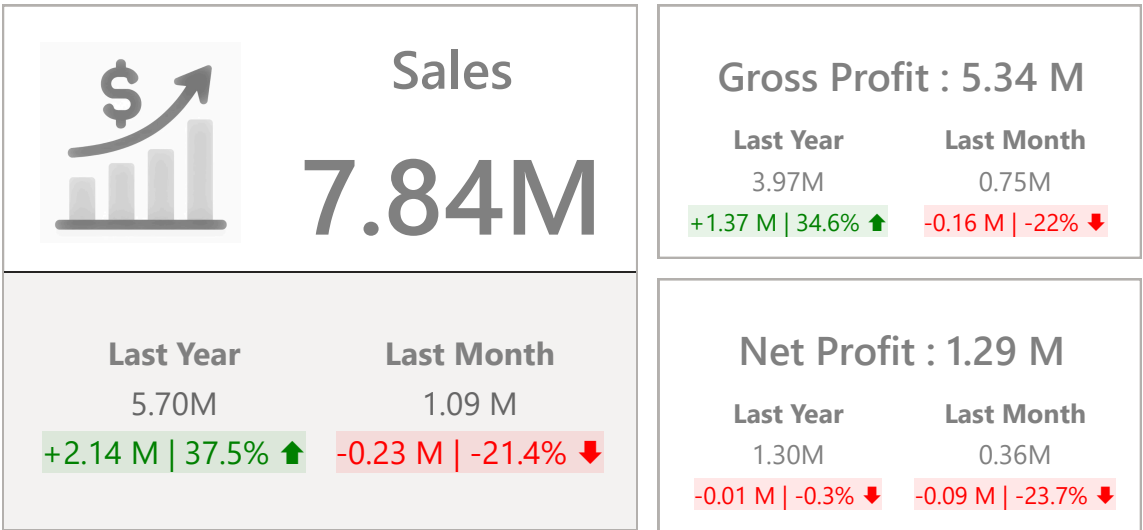


# Summary | CFO Dashboard

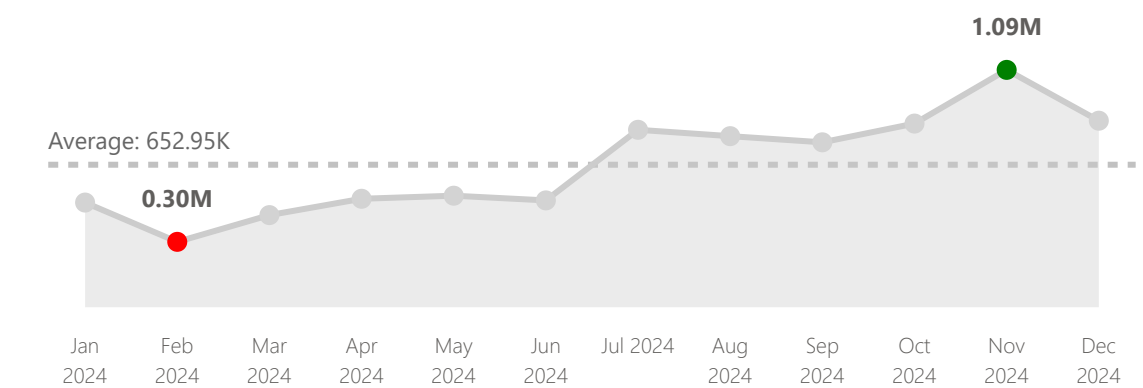
All figures in USD

Year 2024 Country All

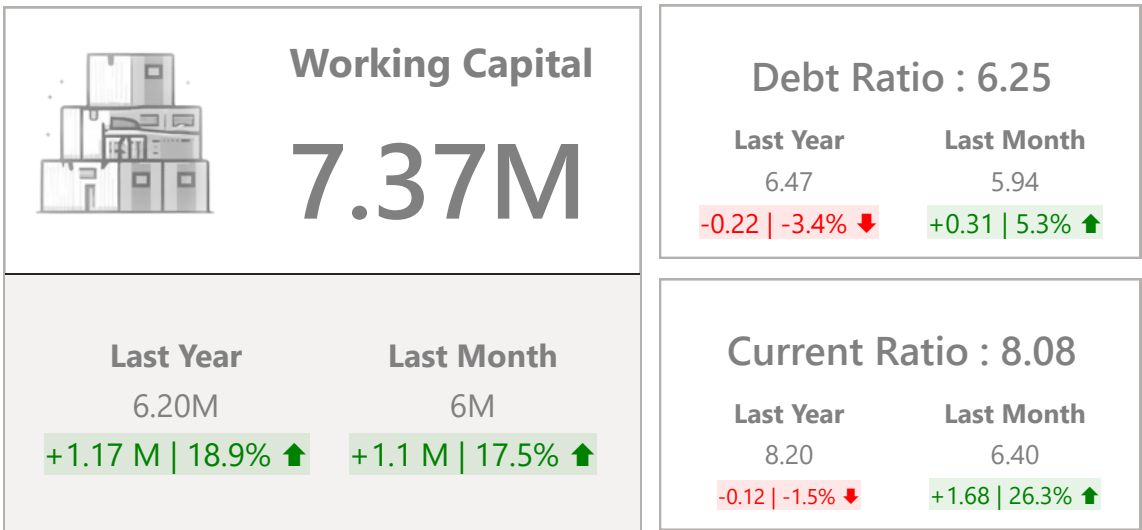
## Income Statement Analysis



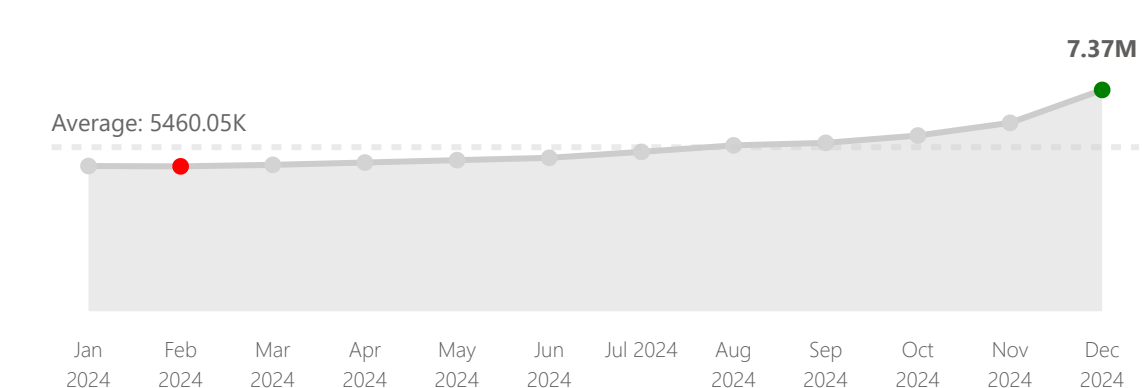
Highest Sale of USD 1.09 M in Nov 2024



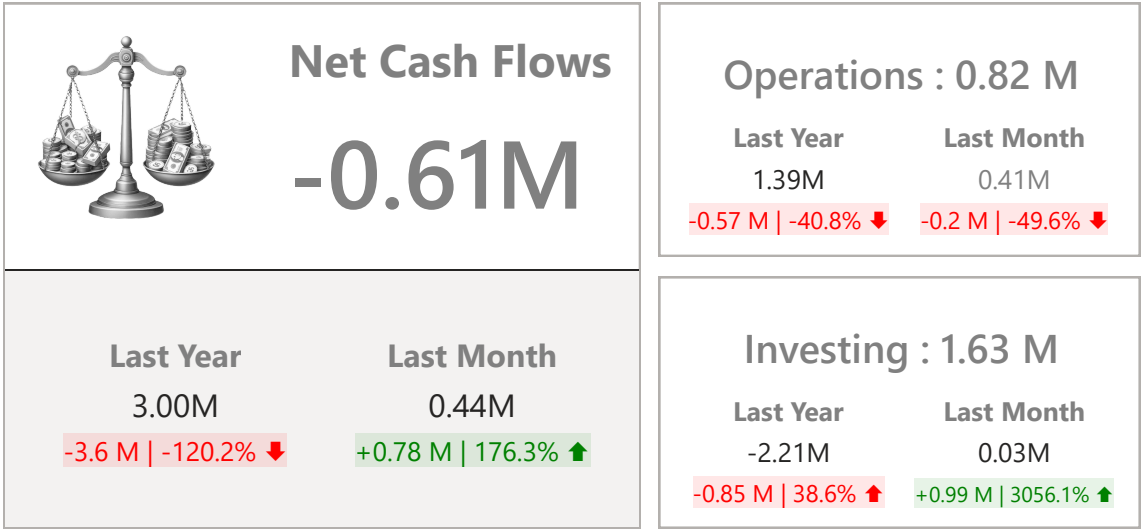
## Balance Sheet Analysis



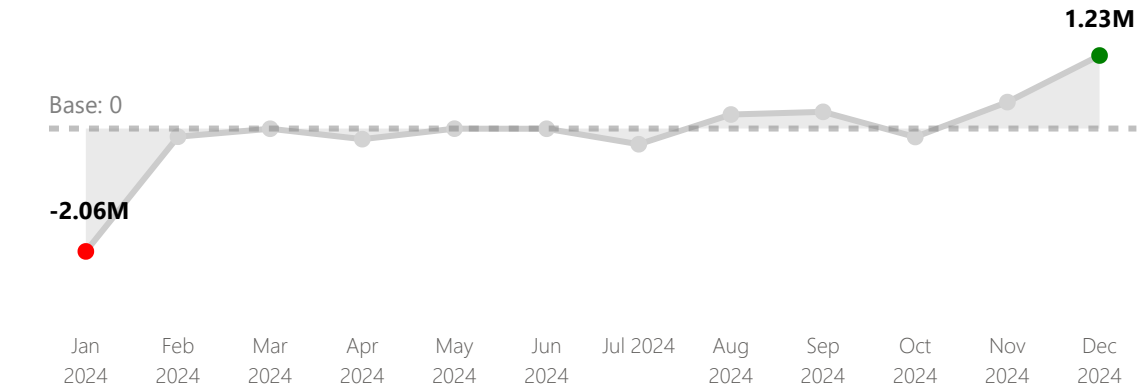
Highest Working Capital of USD 7.37 M in Dec 2024



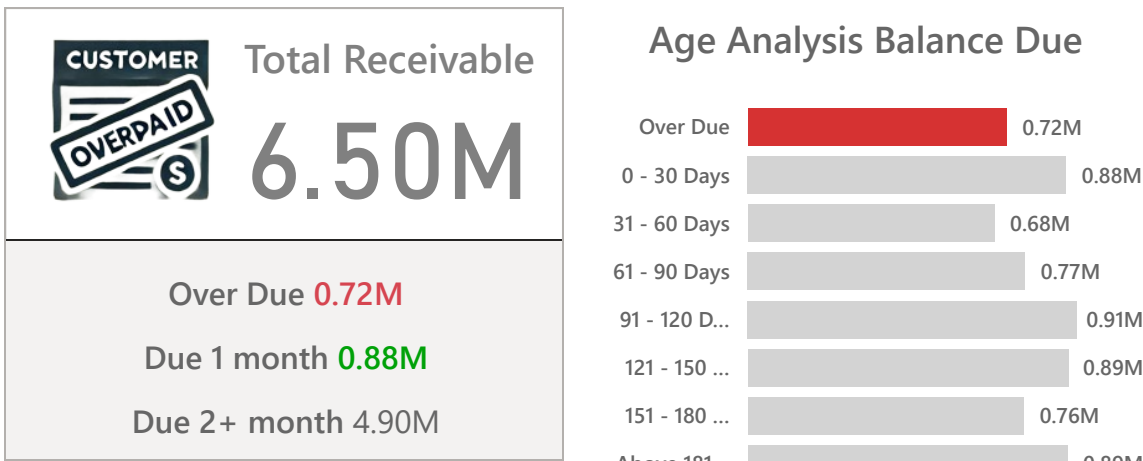
## Cash Flow Statement Analysis



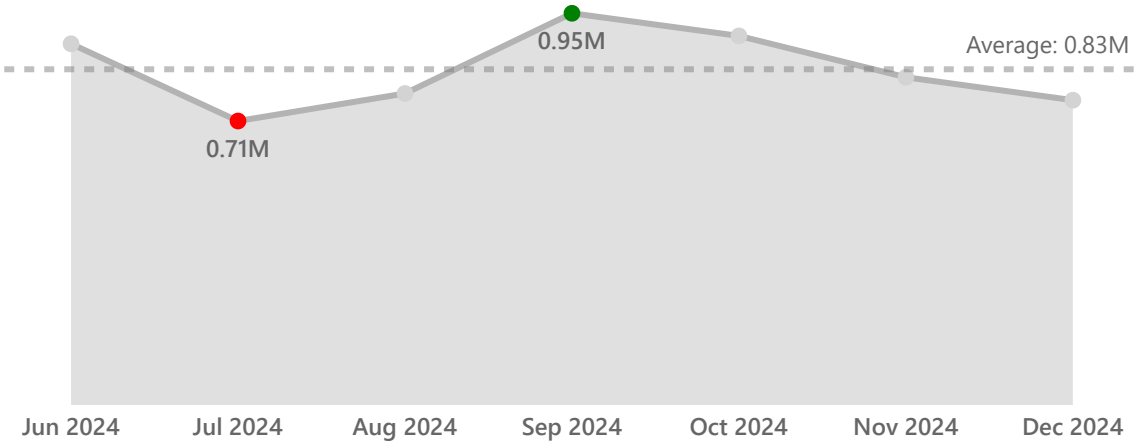
Highest Net Cash Flows of USD 1.23 M in Dec 2024



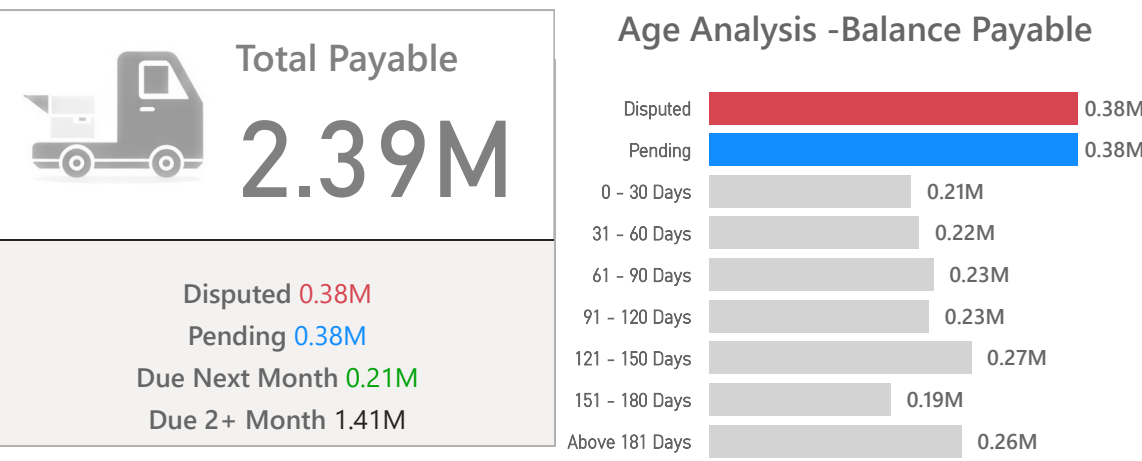
## Account Receivable Analysis



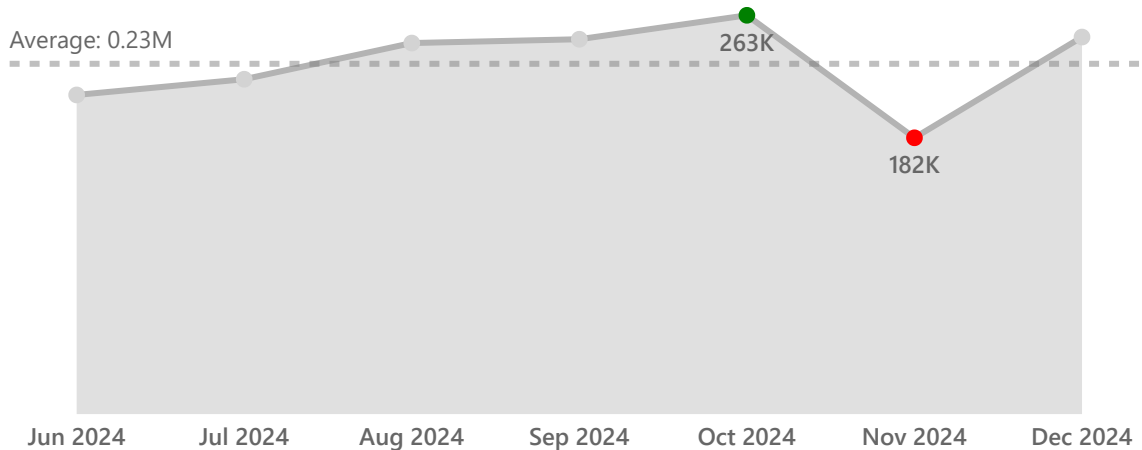
Estimated Cash InFlow in next 7 month



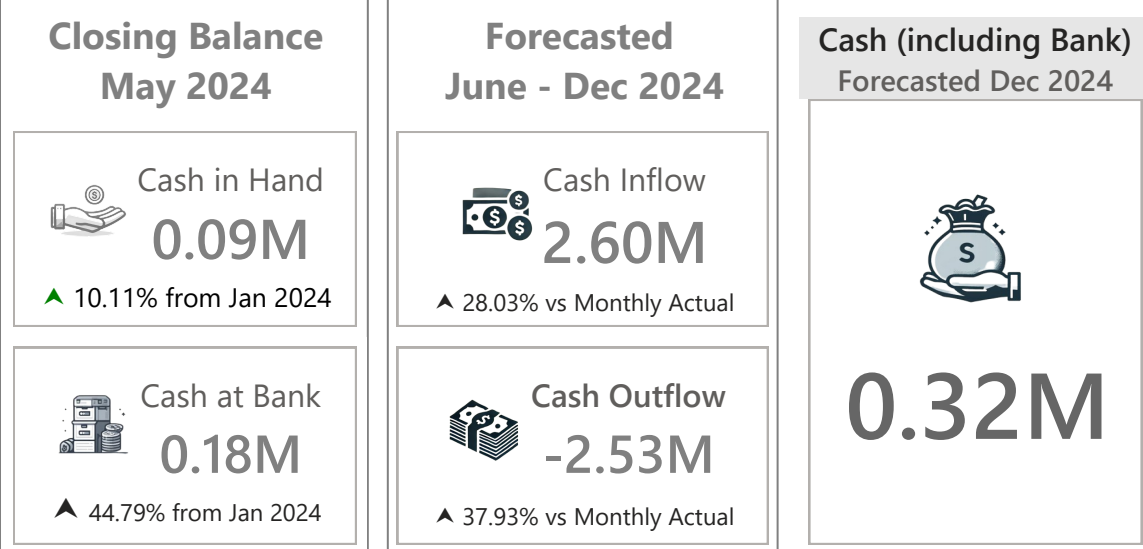
## Account Payable Analysis



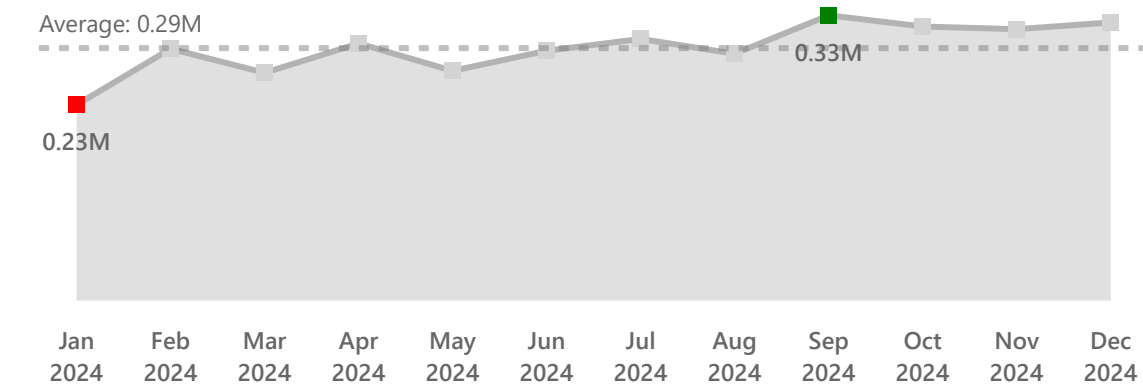
Estimated Cash Out-Flow in next 7 months



## Cash and Bank Analysis



Actual and Forecasted - Cash Balance






# Detailed Analysis | Income Statement Analysis

All figures in USD

Year  
2024

## Revenue Analysis



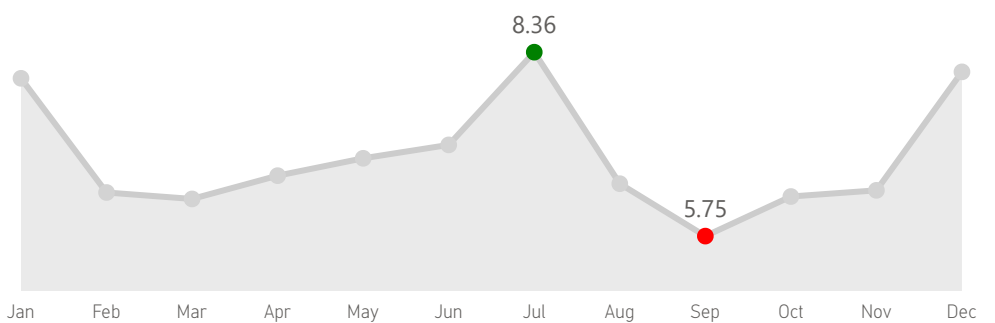
7.84M

**Vs Last Year** 5.70M +2.14 M | 37.5% ↑


**Vs Budget** 7.90M -0.06 M | -0.8% ↓

**Vs Current Month (PY)** 0.62M +0.23 M | 37.4% ↑

Country	Bud	-	AC	-	Δ Bud	-	Δ Bud %
USA	2,500,000		2,407,673		-92,327		-4%
New Zealand	500,000		1,421,583		921,583		184%
Germany	1,300,000		1,130,570		-169,430		-13%
Australia	1,300,000		986,109		-313,891		-24%
France	1,300,000		986,109		-313,891		-24%
Canada	500,000		481,541		-18,459		-4%
UK	500,000		421,784		-78,216		-16%



## Gross Profit Analysis



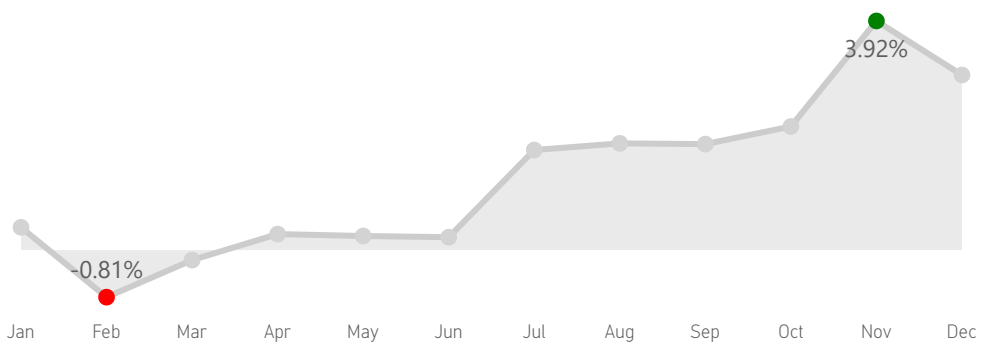
5.34M

**Vs Last Year** 3.97M +1.37 M | 34.6% ↑


**Vs Budget** 4.95M +0.39 M | 7.9% ↑

**Vs Current Month (PY)** 0.43M -0.16 M | -22% ↓

Country	Bud	-	AC	---	Δ Bud	----	Δ Bud %
USA	1,500,000		1,681,617		181,617		12%
New Zealand	350,000		1,105,748		755,748		216%
Germany	800,000		767,535		-32,465		-4%
France	800,000		724,729		-75,271		-9%
Australia	800,000		463,351		-336,649		-42%
Canada	350,000		336,327		-13,673		-4%
UK	350,000		262,053		-87,947		-25%



## Cost of Revenue Analysis



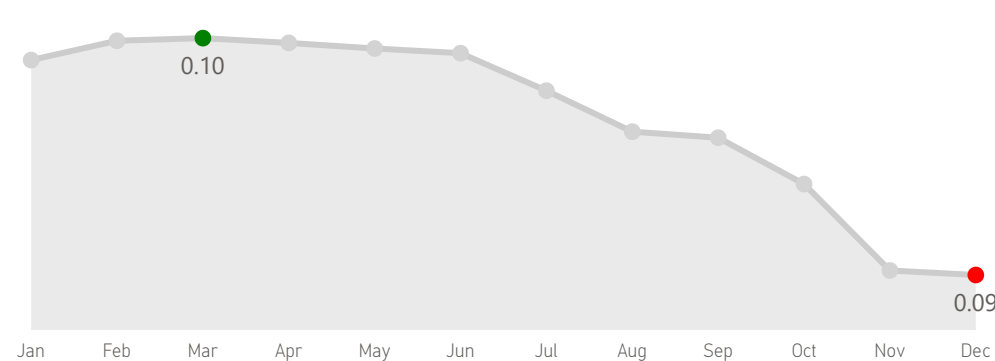
2.49M

**Vs Last Year** 1.73M +0.76 M | 44.2% ↑


**Vs Budget** 2.95M -0.46 M | -15.5% ↓

**Vs Current Month (PY)** 270.88K +0.08 M | 44.2% ↑

Country	Bud	-	AC	--	Δ Bud	---	Δ Bud %
USA	1,000,000		726,056		-273,944		-27%
Australia	500,000		522,758		22,758		5%
Germany	500,000		363,035		-136,965		-27%
New Zealand	150,000		315,835		165,835		111%
France	500,000		261,380		-238,620		-48%
UK	150,000		159,731		9,731		6%
Canada	150,000		145,214		-4,786		-3%



## Operating Expenses Analysis



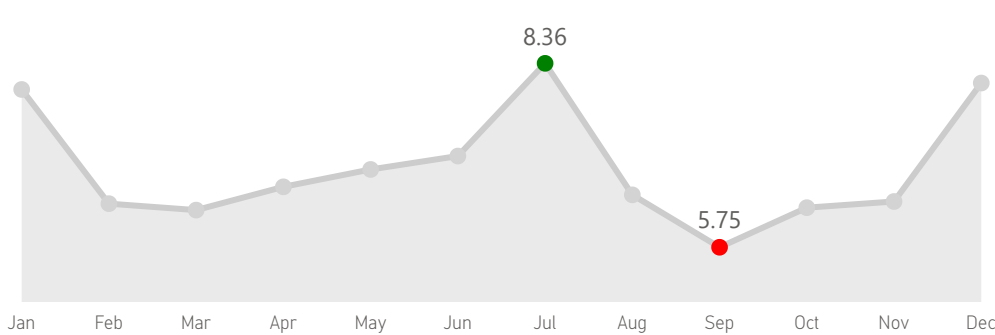
3.10M

**Vs Last Year** 1.96M +1.14 M | 58.3% ↑

**Vs Budget** 3.17M -0.06 M | -2% ↓

**Vs Current Month (PY)** 124.89K +0.07 M | 56.7% ↑

Country	Bud	-	AC	--	Δ Bud	---	Δ Bud %
USA	1,040,000		947,660		-92,340		-9%
Australia	520,000		529,131		9,131		2%
Germany	520,000		459,398		-60,602		-12%
New Zealand	189,000		412,937		223,937		118%
France	520,000		339,250		-180,750		-35%
UK	189,000		226,452		37,452		20%
Canada	189,000		189,526		526		0%



## Income Statement Analysis

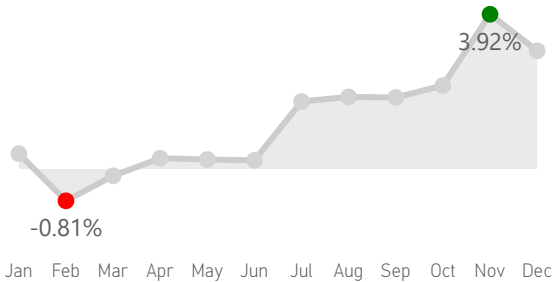
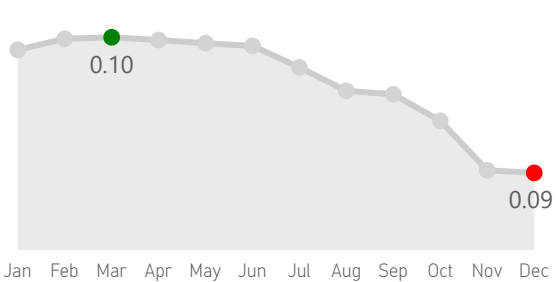
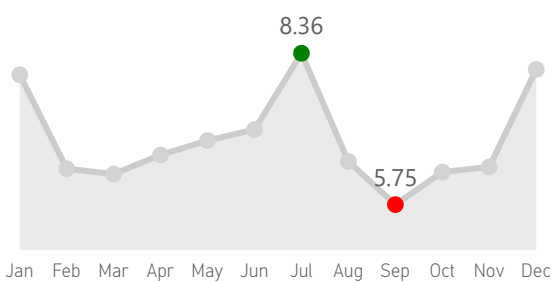
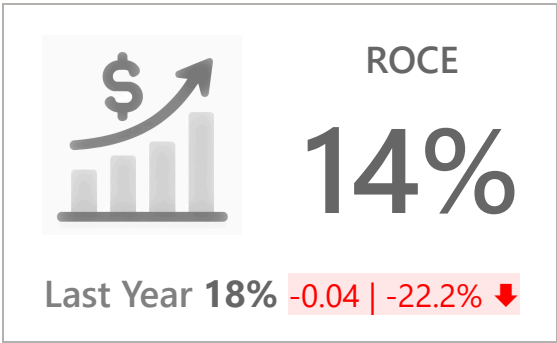
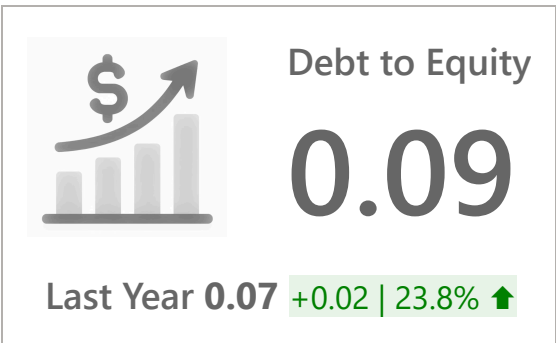
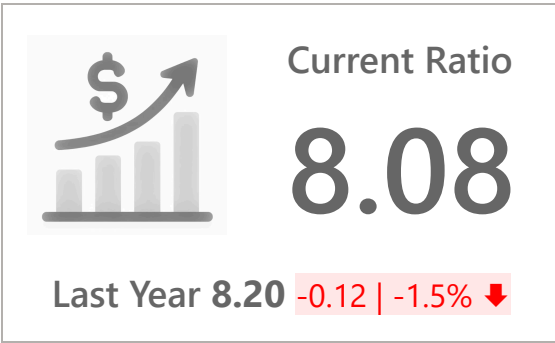
	-	CY	PY	Δ PY	Δ PY%	--	Bud	Δ Bud	Δ Bud%	----
Net Sales		7,835	5,698	2,138	37.5%		7,900	-65	-0.8%	
Cost of Sales		-2,494	-1,729	765	44.2%		-2,950	-456	-15.5%	
Gross Profit		5,341	3,969	1,373	34.6%		4,950	391	7.9%	
Operating Expenses		-3,104	-1,961	1,144	58.3%		-3,167	-63	-2.0%	
EBITDA		2,237	2,008	229	11.4%		1,783	454	25.5%	
Depreciation		-715	-532	183	34.4%		-583	132	22.6%	
Operating Profit		1,522	1,476	46	3.1%		1,200	322	26.8%	
Non Operating		72	47	25	53.2%		78	-6	-7.4%	
EBIT		1,594	1,523	72	4.7%		1,278	316	24.8%	
Interest & Tax		-304	-220	85	38.6%		-245	59	24.3%	
Net Profit		1,290	1,303	-13	-1.0%		1,033	257	24.9%	

# Detailed Analysis | Balance Sheet Analysis

All figures in USD

Year

2024



Balance Sheet Analysis

Reporting for All Countries || Amount in ('000)

BS Particular	CY	PY	Δ PY	--	Δ PY%	--
ASSETS						
Current Assets	8,406	7,057	1,349		19.12%	
Non Current Assets	3,914	2,182	1,733		79.43%	
Total Assets	12,320	9,238	3,082		33.36%	
EQUITY AND LIABILITIES						
Current Liabilities	1,040	860	180		20.93%	
Non Current Liabilities	931	568	364		64.09%	
Total Liabilities	1,972	1,428	544		38.08%	
Equity	10,348	7,810	2,538		32.50%	
Total Equity and Liabilities	12,320	9,238	3,082		33.36%	

# Detailed Analysis | Cash Flow Statement Analysis

All figures in USD

Year

2024



Operating

0.82M

Last Year 1.39M -0.57 M | -40.8% ↓



Investing

-3.06M

Last Year 3.82M -2.19 M | -57.3% ↓



Financing

1.63M

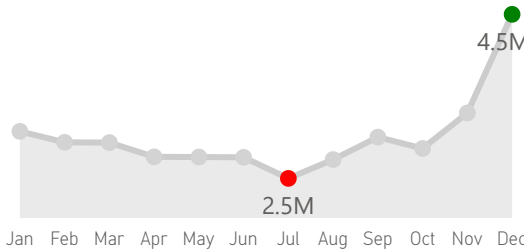
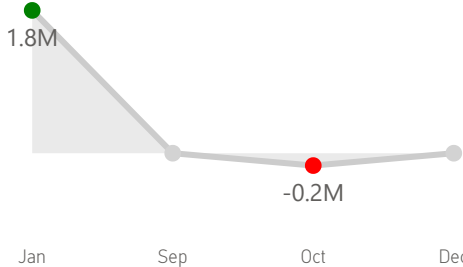
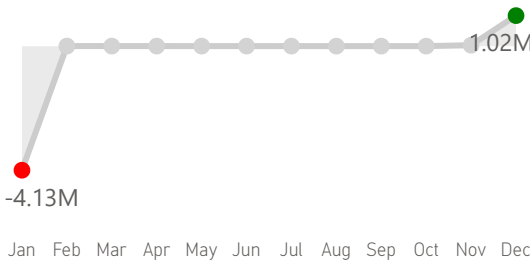
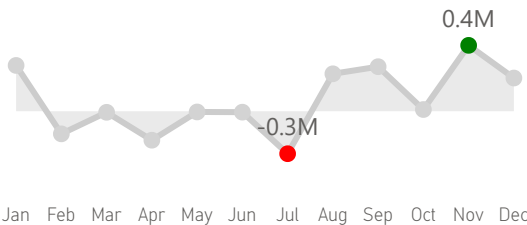
Last Year 3.82M -2.19 M | -57.3% ↓



Closing Cash

4.51M

Last Year 5.11M -0.6 M | -11.7% ↓



## Cash Flow Statement

Reporting for All Countries || Amount in ('000)

Particulars	Australia	Canada	France	Germany	New Zealand	UK	USA
OPERATING ACTIVITIES							
Profit before tax	-153257	104928	298002	208097	605334	-18683	524606
Interest Expense	2976	1800	2976	3516	2976	2160	9000
Non-Cash items	93528	44880	93528	106992	93528	57984	224400
Working Capital Changes	-35696	-69600	-140167	-112671	-528161	37302	-348014
Interest Paid	-2926	-1770	-2926	-3457	-2926	-2124	-8850
Non-Operating	-8373	-4497	-8373	-9720	-8373	-5423	-22490
Tax paid	-23216	-15477	-23216	-27859	-23216	-23216	-61908
Cash Flows from Operating Activities	-126964	60264	219824	164898	139162	48000	316744
INVESTING ACTIVITIES							
Dividends received	3465	2100	3465	4095	3465	2940	10500
Interest received	4130	1965	4130	4718	4130	1965	9830
Investments	-92160	-38400	-92160	-103680	-92160	-61440	-192000
Purchase and Sales of Non-Current Assets	-314334	-155880	-314334	-361098	-314334	-208236	-779400
Cash Flows from Investing Activities							
FINANCING ACTIVITIES							
Dividends paid	-52260	-22360	-52260	-58968	-52260	-26832	-111800
Proceeds from long term borrowings	45683	24100	45683	52913	45683	29135	120500
Proceeds from the issuance of Share Capital	234000	104000	234000	265200	234000	52000	520000



**All figures in USD | Last Updated : May 31, 2024**

1/1/2024

12/31/2025

Customer

Country

Employee

All

All

All

Ageing Group

Over Due

0 - 30 Days

31 - 60 Days

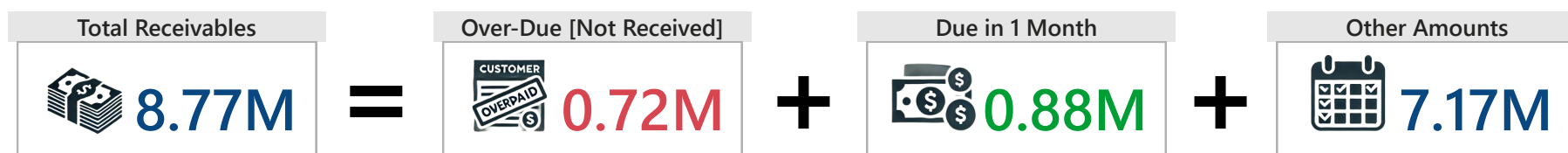
61 - 90 Days

91 - 120 Days

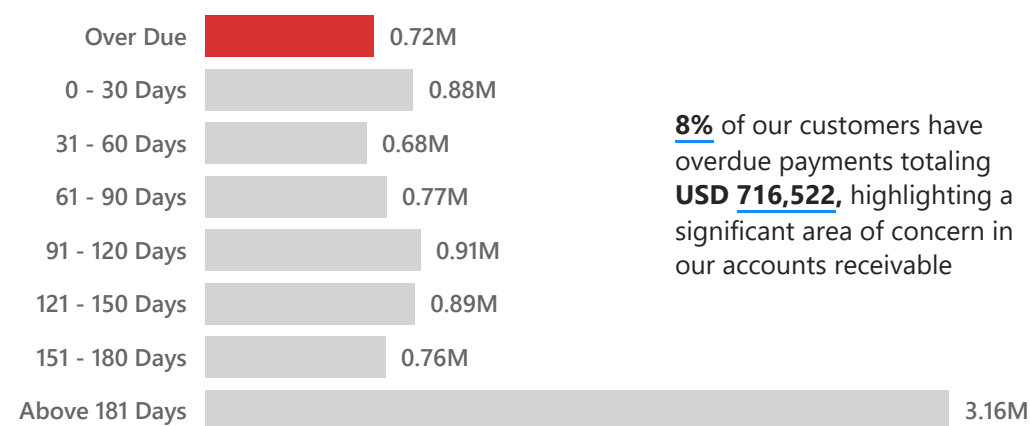
121 - 150 Days

151 - 180 Days

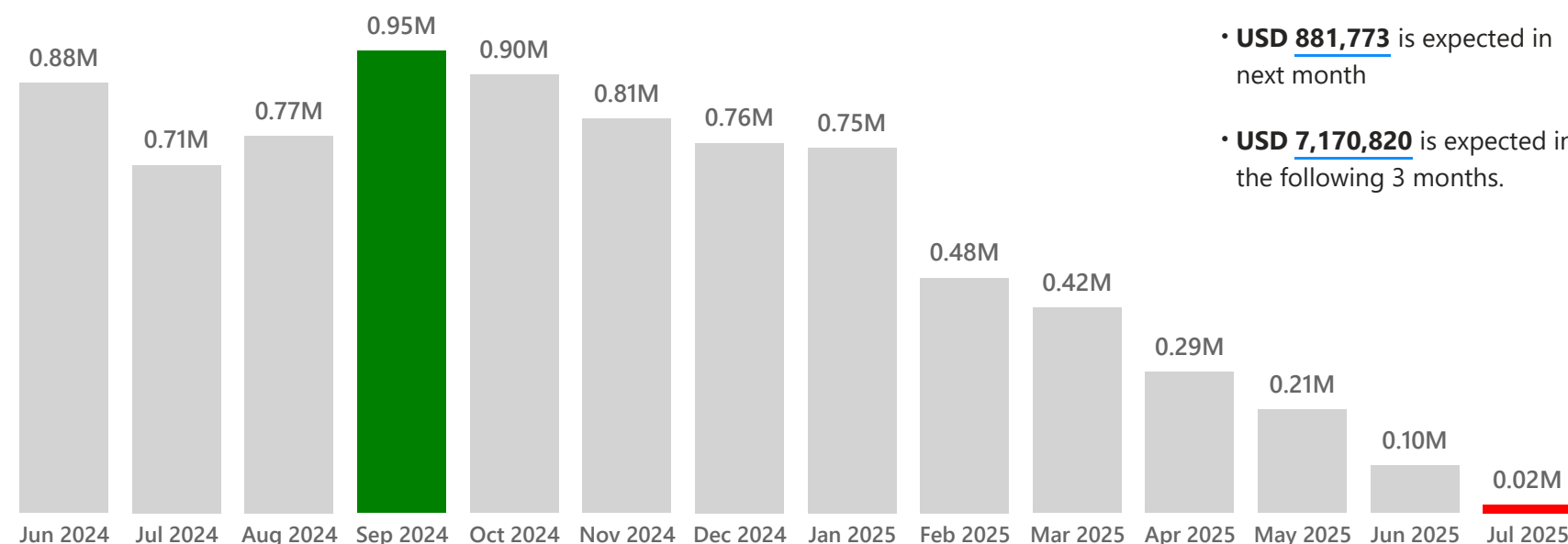
181 - 210 Days



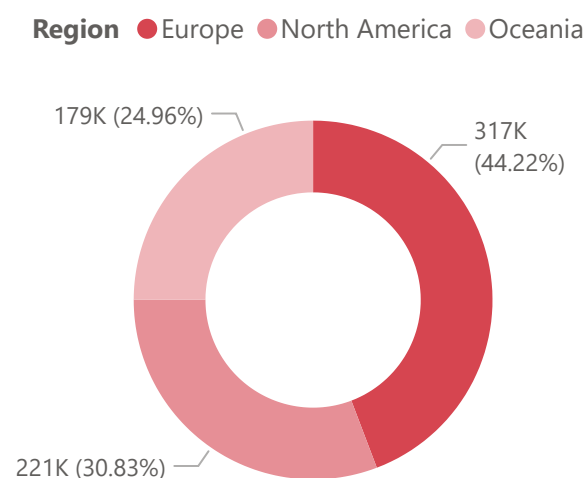
### Age Analysis by Balance Due



### Estimated Cash InFlow in next 12 month



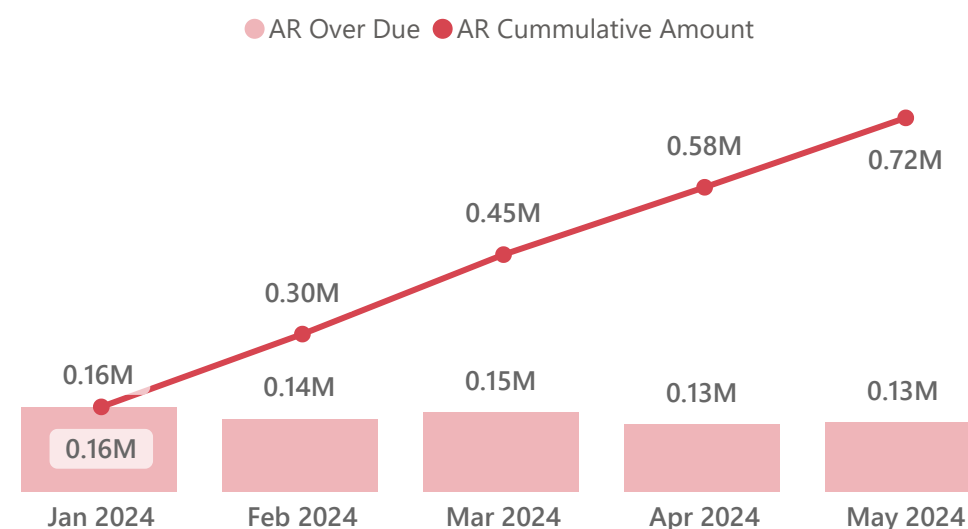
### Over-Due Amount by Region



### Top 10 Customers with Over-Due Amount

Region	Over Due	%GT Over Due
<b>Europe</b>	<b>81,193</b>	<b>48.60%</b>
ALK-Abello Ltd	19,576	11.72%
Feednation Corp	16,899	10.12%
Skyble Corp	16,092	9.63%
Organon Corp	15,643	9.36%
WOCKHARDT Group	12,983	7.77%
<b>Oceania</b>	<b>50,401</b>	<b>30.17%</b>
Podcat Corp	19,157	11.47%
Roomm Company	17,923	10.73%
Janyx Group	13,321	7.97%
<b>North America</b>	<b>35,453</b>	<b>21.22%</b>
Nexus Group	17,817	10.67%
Rochester Group	17,636	10.56%
<b>Total</b>	<b>167,047</b>	<b>100.00%</b>

### Cummulative Vs Monthly Amount - Over-Due



## Customer Details by Invoice

Customer Names		Over Due	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	Above 181 Days	Total Due
+	ALK-Abello Ltd	19576	19476	6641	2189	15603	3347	7229	33057	107111
+	Sanum-Kehl Group		19652	6358	22494	17185	1552		33021	100266
+	Rhynoodle Ltd	4605	4903	15560		6981	12119	21925	32476	98566
+	Divanoodle Ltd		4283	8729	13823	8273	9961	9341	40843	95255
+	Colgate-Pa Group	6700	10847	6138	6965	8880		17568	30820	87918
+	Cogidoo Company	5759	4294	28023			7027	28329	13754	87188
+	Twinte Group		2738	3074		8932	22700	9397	39646	86488
+	Tagfeed Ltd	4303	10401	9419		8026	8822	7271	37822	86066
+	Mydeo Ltd	5881		14406	9190	9092		6803	39098	84477
+	Neutrogena Ltd	9098		5015	10072		18718	14349	26663	83918
+	Feednation Corp	16899	10941			13321		6398	35321	82888
+	Geiss Company		10255	15943	6758		14348	9958	24845	82108
+	Jaxbean Group	9901	23077	8906		9877			28359	80128
+	Roberts Company	9790	14784			7778	9455	8268	29626	79708
+	Blogspan Ltd		9922		19720	9324	25706		14126	78798
+	Pfizer Corp		13620	3965	5579	13433		16128	25296	78028
+	Family Corp	5991	7696		11509	2611	3437	9400	36732	77377
+	Nexus Group	17817		9619	8187			26001	14716	76348
+	Golden Corp	7768	15240		5263	9984	9407	13488	15189	76338
+	Unit Ltd	9537					7033		59422	75998
+	Gigabox Group	12434	8447		6950	7436		15415	24953	75638
+	Aimbo Corp				5748	4822	17538	11852	35431	75398
+	Nlounge Ltd	8503		9062	1944	4019	10044	2617	39152	75348
+	Yodoo Ltd	9372		24199	3521	13157		3464	21150	74868
+	SUPERVALU Ltd		8754		24382			17155	23069	73368



# Detailed Analysis | Accounts Payable Dashboard

All figures in USD | Last Updated : May 31, 2024

1/1/202412/31/2025

Total Payables

2.81M

=

Disputed Payable

0.38M

+

Pending Payables

0.38M

+

Payable Next Month

0.21M

+

Payables Not Due

1.41M

Vendor

All

Employee

All

Age Analysis by Balance Payable

Estimated Cash Out-Flow in next 7 months

Ageing Group

☐ Disputed

☐ Pending

☐ 0 - 30 Days

☐ 31 - 60 Days

☐ 61 - 90 Days

☐ 91 - 120 Days

☐ 121 - 150 Days

☐ 151 - 180 Days

☐ Above 181 Days

Disputed

0.38M

Pending

0.38M

0 - 30 Days

0.21M

31 - 60 Days

0.22M

61 - 90 Days

0.23M

91 - 120 Days

0.23M

121 - 150 Days

0.27M

151 - 180 Days

0.19M

Above 181 Days

0.26M

Nil

0.42M

• 14 % of payments (USD 384,082) are disputed with vendors.

• 14 % of payments (USD 384,450) are pending due to a shortage of funds.

0.21M

0.22M

0.24M

0.25M

0.26M

0.18M

0.25M

Jun 2024

Jul 2024

Aug 2024

Sep 2024

Oct 2024

Nov 2024

Dec 2024

Disputed Payable Amount

Pending Payable Amount

Top 10 Vendor

Cummulative Vs Monthly

Top 10 Vendor

Cummulative Vs Monthly

Vendor

Amount

%GT Amount

Vendor\_21

14,117.52

12.29%

Vendor\_98

13,928.93

12.13%

Vendor\_43

12,451.94

10.84%

Vendor\_31

11,985.85

10.43%

Vendor\_72

11,370.26

9.90%

Vendor\_82

11,060.35

9.63%

Vendor\_66

10,787.61

9.39%

Vendor\_70

9,904.11

8.62%

Vendor\_84

9,794.46

8.53%

Vendor\_10

9,470.95

8.24%

Total

114,871.98

100.00%

Disputed

Disputed Cum

0.08M

0.06M

0.07M

0.06M

0.10M

Jan 2024

Feb 2024

Mar 2024

Apr 2024

May 2024

Vendor

Amount

%GT Amount

Vendor\_34

14,876.85

12.96%

Vendor\_68

12,633.64

11.01%

Vendor\_11

12,074.55

10.52%

Vendor\_93

12,000.85

10.45%

Vendor\_21

10,999.29

9.58%

Vendor\_5

10,876.79

9.47%

Vendor\_23

10,539.11

9.18%

Vendor\_25

10,512.55

9.16%

Vendor\_3

10,487.32

9.14%

Vendor\_4

9,796.84

8.53%

Total

114,797.79

100.00%

Pending

Pending Cum

0.07M

0.08M

0.06M

0.09M

0.07M

Jan 2024

Feb 2024

Mar 2024

Apr 2024

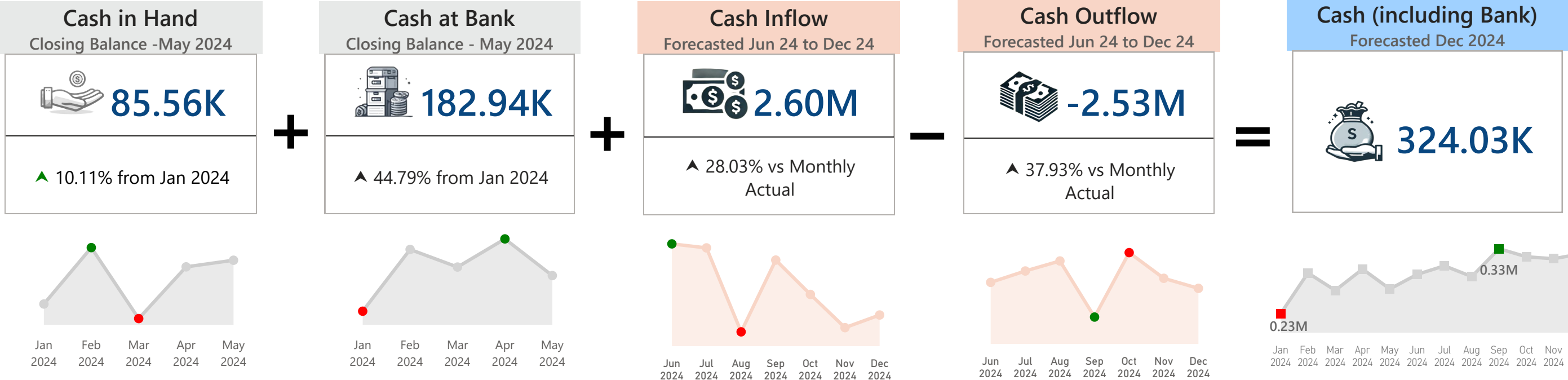
May 2024

Vendor Details by Purchase Order												
Vendor	Disputed	Pending	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	Above 181 Days	Nil	Total Due	
Vendor_52		7,376.30	3,458.68	6,874.67	9,098.69	1,549.48	3,974.21	4,660.52		15,268.36	52,260.91	
Vendor_21	14,117.52	10,999.29	6,820.97			7,729.90	2,627.43			6,252.97	48,548.08	
Vendor_4	4,379.48	9,796.84		3,937.70	4,564.33	8,508.08	5,203.15		3,022.79	8,797.52	48,209.89	
Vendor_68	2,481.74	12,633.64	4,291.07	4,254.57	6,481.24	4,154.34	8,354.73			514.41	43,165.74	
Vendor_1	4,922.21	8,368.50		3,430.11	7,421.87	4,413.60			9,778.65	4,358.27	42,693.21	
Vendor_84	9,794.46		2,686.78	8,248.49	7,945.25		3,570.73	3,572.16		2,958.23	42,223.29	
Vendor_98	13,928.93	8,387.83	1,781.75	4,074.94			4,193.26			4,607.02	42,022.83	
Vendor_70	9,904.11	1,407.70		7,061.40	4,413.73	3,644.80	7,359.29			4,922.34	40,862.12	
Vendor_92	8,897.40	7,452.51	2,333.61	6,171.27	1,531.39		3,314.20	3,106.59		8,028.53	40,835.50	
Vendor_7	4,281.73	2,894.73		1,927.25	4,345.90	6,269.03	4,632.32		7,642.69	8,115.73	40,109.38	
Vendor_88	2,212.35	7,025.87	2,622.39	4,686.79			2,191.45	9,580.93		946.24	39,820.18	
Vendor_82	11,060.35	1,561.16	2,386.20	1,916.26	4,227.20	3,089.45	3,819.20			10,927.14	38,986.96	
Vendor_99	4,239.90	6,674.00	3,068.44	4,722.03	4,638.78	3,099.52	1,190.19	3,787.92	4,854.91	2,166.68	38,442.37	
Vendor_49	2,875.12			3,301.18	4,520.41	4,108.01	3,416.75	3,875.34		14,709.61	36,806.42	
Vendor_72	11,370.26	4,165.64	1,110.62	4,385.78		3,751.96	7,725.84		1,688.41	2,557.99	36,756.50	
Vendor_37	6,095.29		5,602.89		2,461.69		5,633.99	2,789.48	4,734.37	9,135.82	36,453.53	
Vendor_11	3,660.88	12,074.55	4,622.11	2,931.87	3,371.99			5,472.25	845.54	3,361.86	36,341.05	
Vendor_80		4,510.63	2,541.03	822.81	8,472.97	3,577.02		2,083.04	7,133.10	7,098.57	36,239.17	
Vendor_34	1,402.26	14,876.85	6,345.31		4,025.93	3,124.14		2,897.91	3,434.13	8,358.78	36,106.53	
Vendor_74	3,412.06	4,108.31		4,811.27	2,861.61	3,431.77	2,073.01	1,750.74	4,568.41		35,375.96	
Vendor_39		904.68	11,050.93		8,066.69	5,460.32	6,472.66		3,028.36		34,983.64	



# Detailed Analysis | Cash Flow Management Dashboard

All figures in USD | Last Updated : May 31, 2024



## Cash Flow Trend

