



# Business Line Financial Analysis

Sports Inventory, Sportswear & Nutrition



\$10.85M

Gross Profit

\$5.24M

EBIT

\$6.71M

COGS

\$5.60M

OPEX

\$929.40K

Interest and Tax

61.78%

Gross Profit Margin (%)

29.86%

Operating Profit Margin (%)

24.57%

Net Profit Margin (%)

31.92%

Total OPEX Ratio

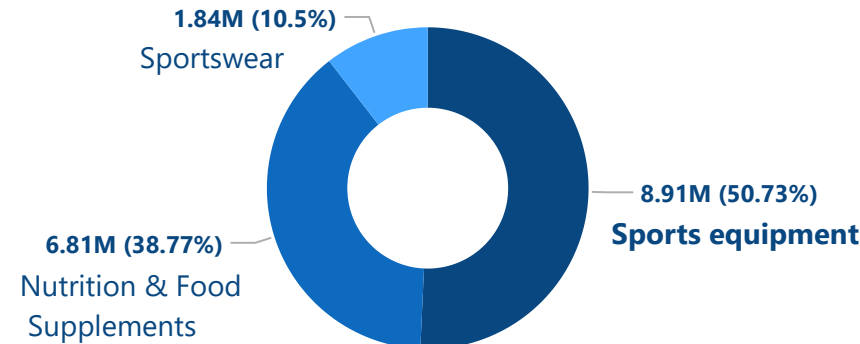
5.29%

Interest and Tax Percentage

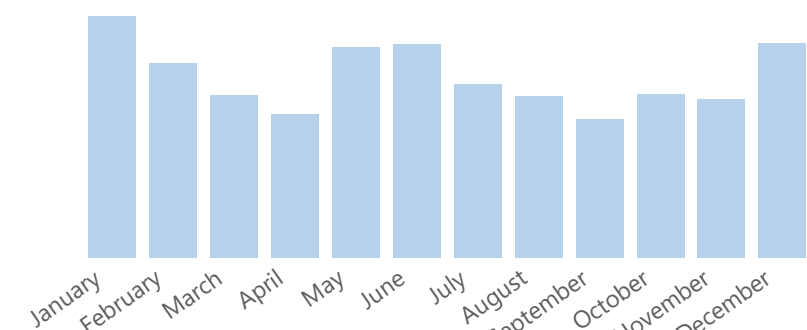
## Performance Analysis

\$17.56M

TOTAL  
REVENUE



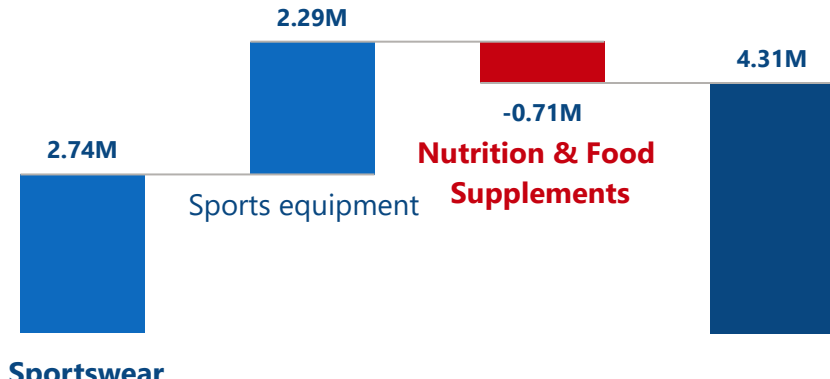
**Sports Equipment** contribute most in the **Business Line** with **Highest Revenue**



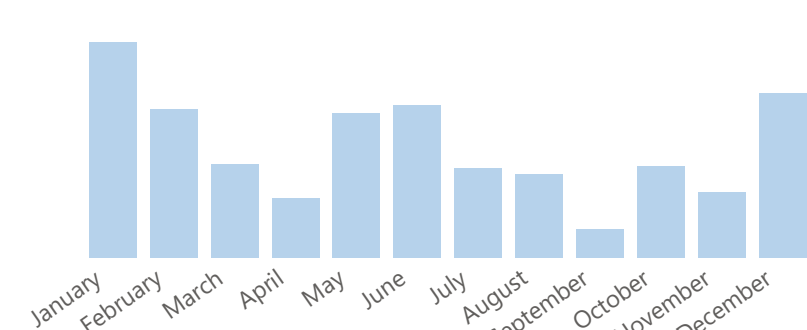
**January** contribute most in the **Business Line** having **Highest Revenue** of **11.10%**

\$4.31M

NET  
PROFIT



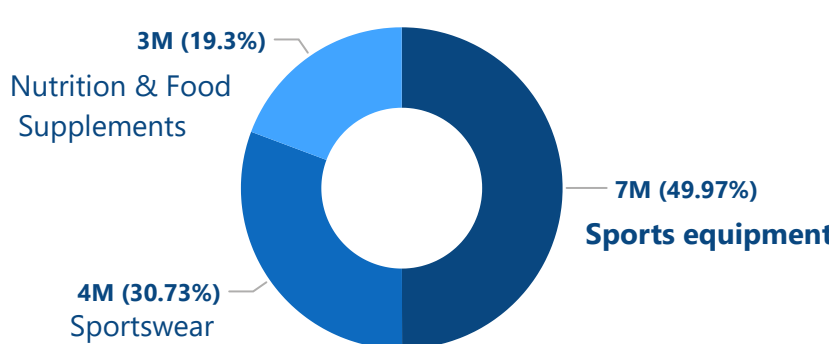
**Sportswear** is Most **Profitable** while **Nutrition & Food Supplements** shows **Loss** in **Net Profit**



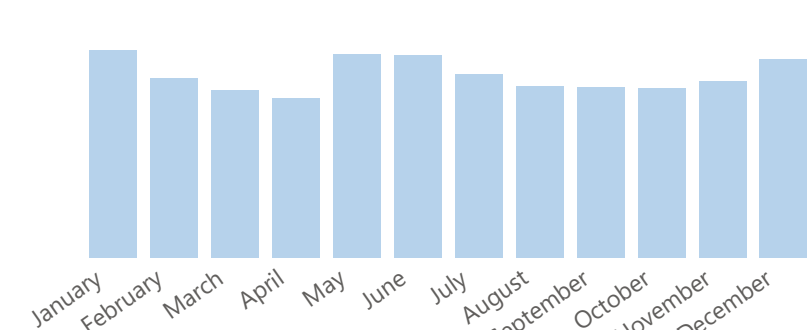
**January** having **Highest Net Profit** of **16.10%** and **September** has **Lowest Net Profit** of **2.13%**

\$13.25M

TOTAL  
EXPENSES



**Sports Equipment** has **Maximum Total Expenses** in the **Business Line**



**January** has **Highest Total Expenses** of **9.43%** and **April** has **Lowest Total Expenses** of **7.27%**

## INSIGHTS

- Sports Equipment** has highest revenue with highest Total Expenses, with second most profitable Business Line with **16.10%**, which shows strong potential for generating more revenue.
- Sportswear** is the most profitable Business Line with **45.71%**, with showing strong growth in **2nd Quarter** and considered as **Top Performing Business Line**.
- Nutrition & Food Supplements** showing loss of **30.86%**, which shows the Declining flow in Business and suggests that expenses are more as compared to Revenue. Concentrating more on the profitable lines, such as **Sports Equipment** and **Sportswear**, could help maintain or boost overall business profitability. Thoroughly examining the cost structure for **Nutrition & Food Supplements** could reveal opportunities for cost reduction or efficiency enhancements.

## Business Line Analysis

\$ 8.91M

Total Revenue

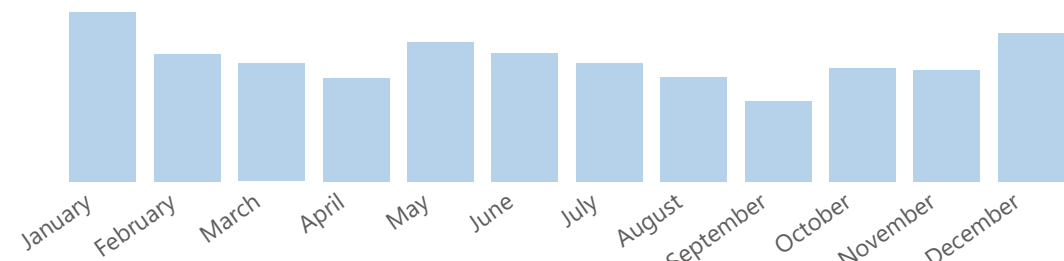
30.32%

Net Profit



\$ 6.21M

Total Expenses



**January** contribute **Highest Revenue** of **Sports Equipment**

### SPORTSWEAR

\$6.81M

Total Revenue

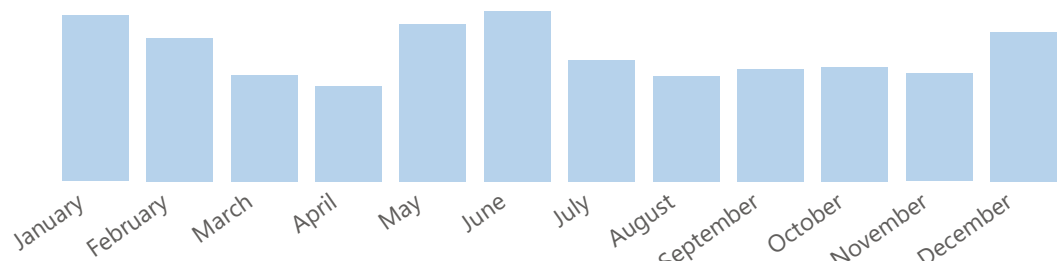
45.71%

Net Profit



\$3.70M

Total Expenses



**June** contribute **Highest Revenue** of **Sportswear**

### NUTRITION & FOOD SUPPLEMENTS

\$ 1.84M

Total Revenue

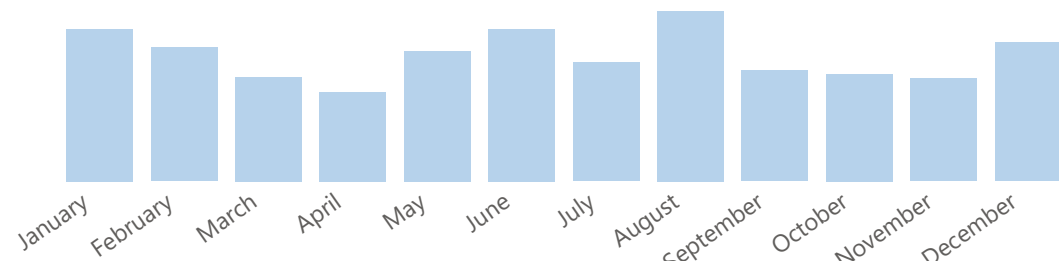
-30.86%

Net Profit



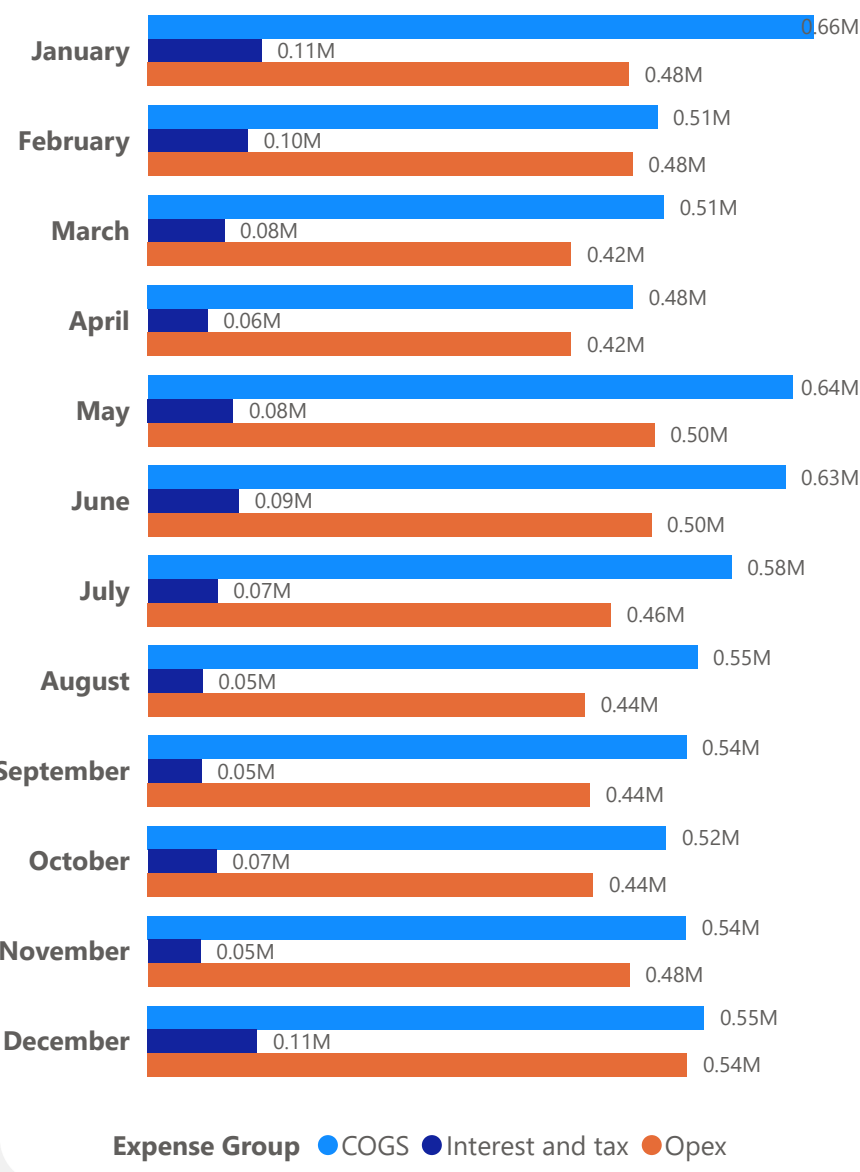
\$ 2.41M

Total Expenses

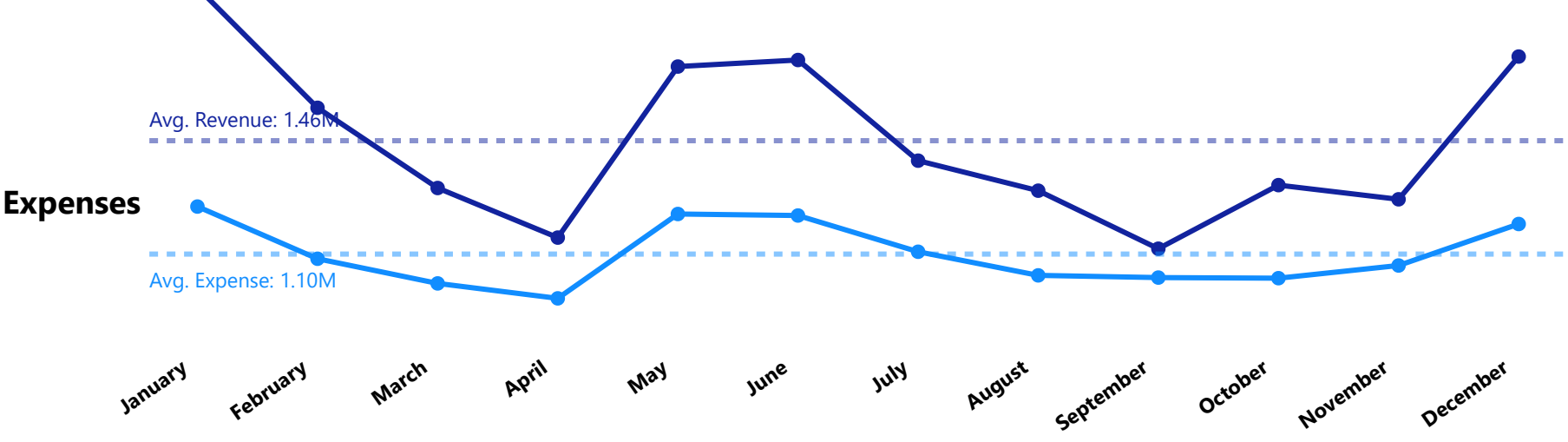


**August** contribute **Highest Revenue** of **Nutrition & Food Supplements**

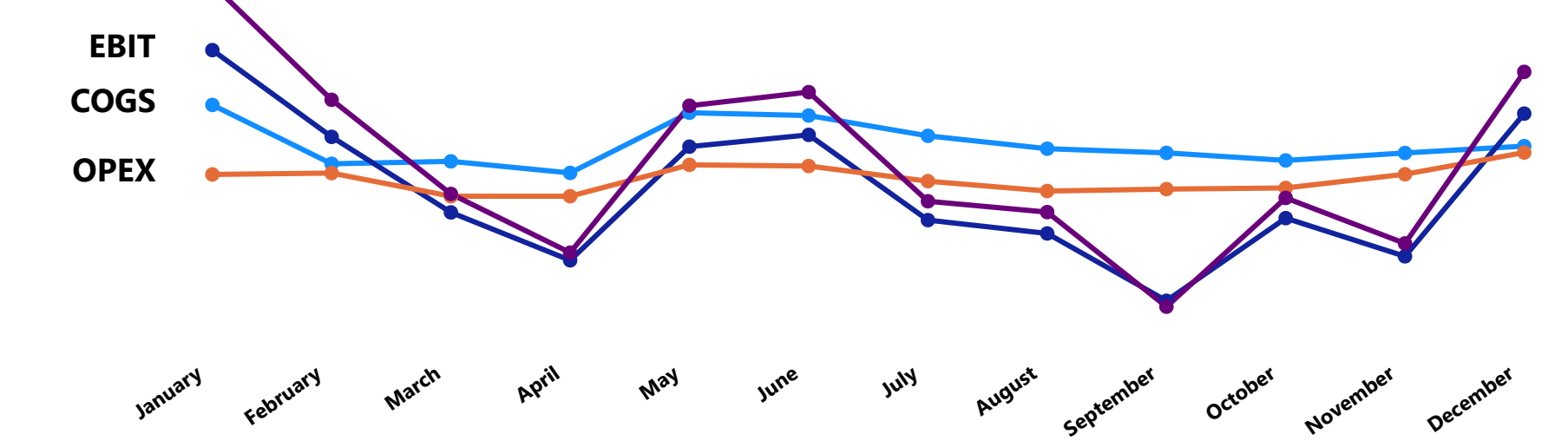
## Financial Analysis



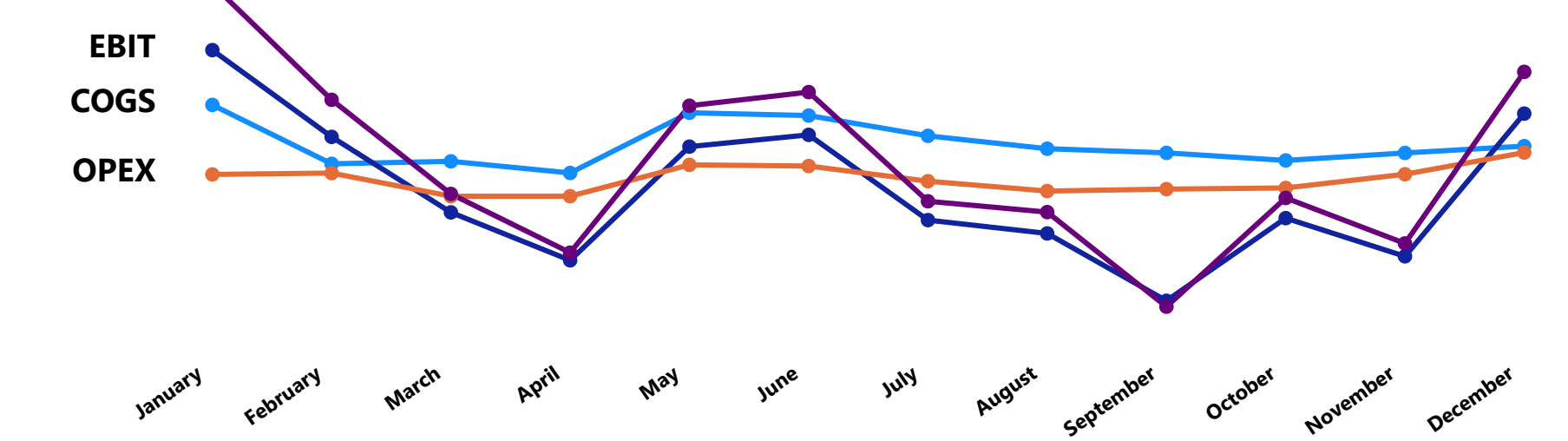
### Revenue



### Expenses



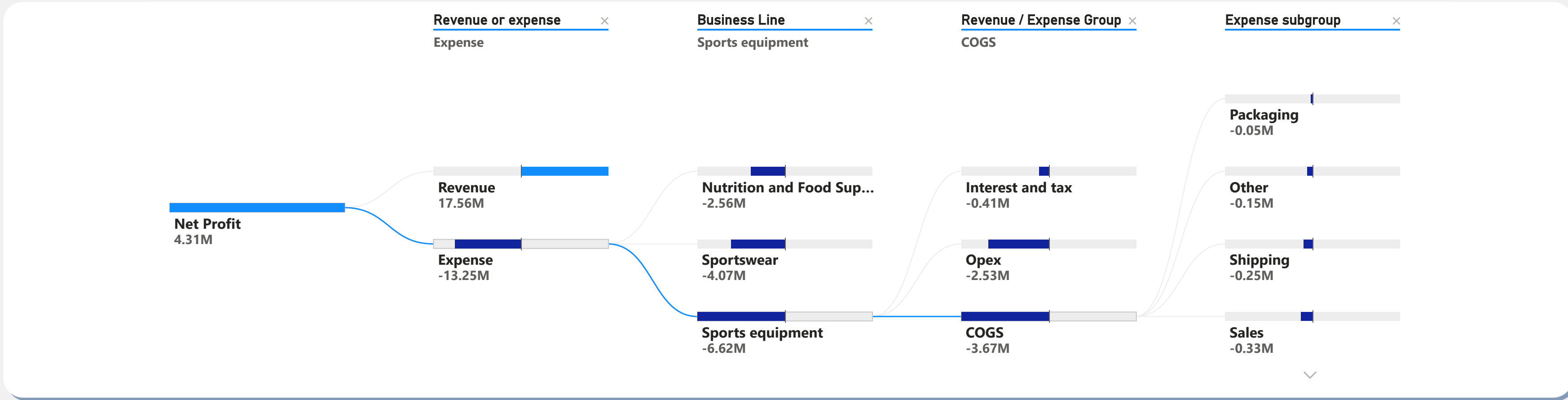
### Net Profit



## INSIGHTS

- Revenue:** Highest in **January** at 1,949,000, but experienced significant declines in **March** (1,313,350) and **September** (1,120,890).
- Expenses:** Peaked in **January** at 1,254,500, with controlled costs in **April** (963,400) and **August** (1,036,300), contributing to improved profitability during those months.
- EBIT:** Strongest in **January** at 807,500, but suffered significant declines in **April** and **September**.
- COGS:** Peaked in **May** at 641,900, with controlled costs in **February** and **August** contributing to better profitability.
- OPEX:** Highest in **December** at 536,800, with fluctuations impacting profitability, especially in **July** and **January**.
- COGS** and **OPEX** remain the highest contributors to expenses across months, with peaks in **May** and **January**. **Interest and tax** show relative stability but spike in **December**. Focus on controlling **OPEX** for profitability improvements.

## Deep Dive Analysis



## TOP

- NET PROFIT** : Negative NET PROFIT for Nutrients and Food Supplements affects the overall Revenue generated very badly.
- COGS** : High COGS for Sports Equipment significantly affects the Gross Profit Margin which shows issues with Expense Management.
- LABOR COST** : High Labor costs in Expense Group affects negatively on both Net Profit and Gross Profit margins.
- OPEX** : Interest and Tax shows relative stability but spike in December, which shows uncontrolled OPEX.
- EXTRA OPERATING EXPENSES** : Extra money spent in Business Lines, which reduce the Net Profit and Gross Margins.

## RECOMMENDATIONS

- REVENUE** : Focus on implementing targeted marketing campaigns and expanding sales channels to boost revenue during slower months.
- EBIT** : Focus on increasing operational efficiency by optimizing production processes and cost management, especially in months of lower performance.
- COGS** : Explore opportunities for bulk purchasing or supplier negotiations to consistently reduce COGS, improving gross profit margins across all months.
- OPEX** : Implement cost-control measures, such as cutting unnecessary operational expenses, renegotiating contracts, and improving process efficiencies, especially during high-expense months.