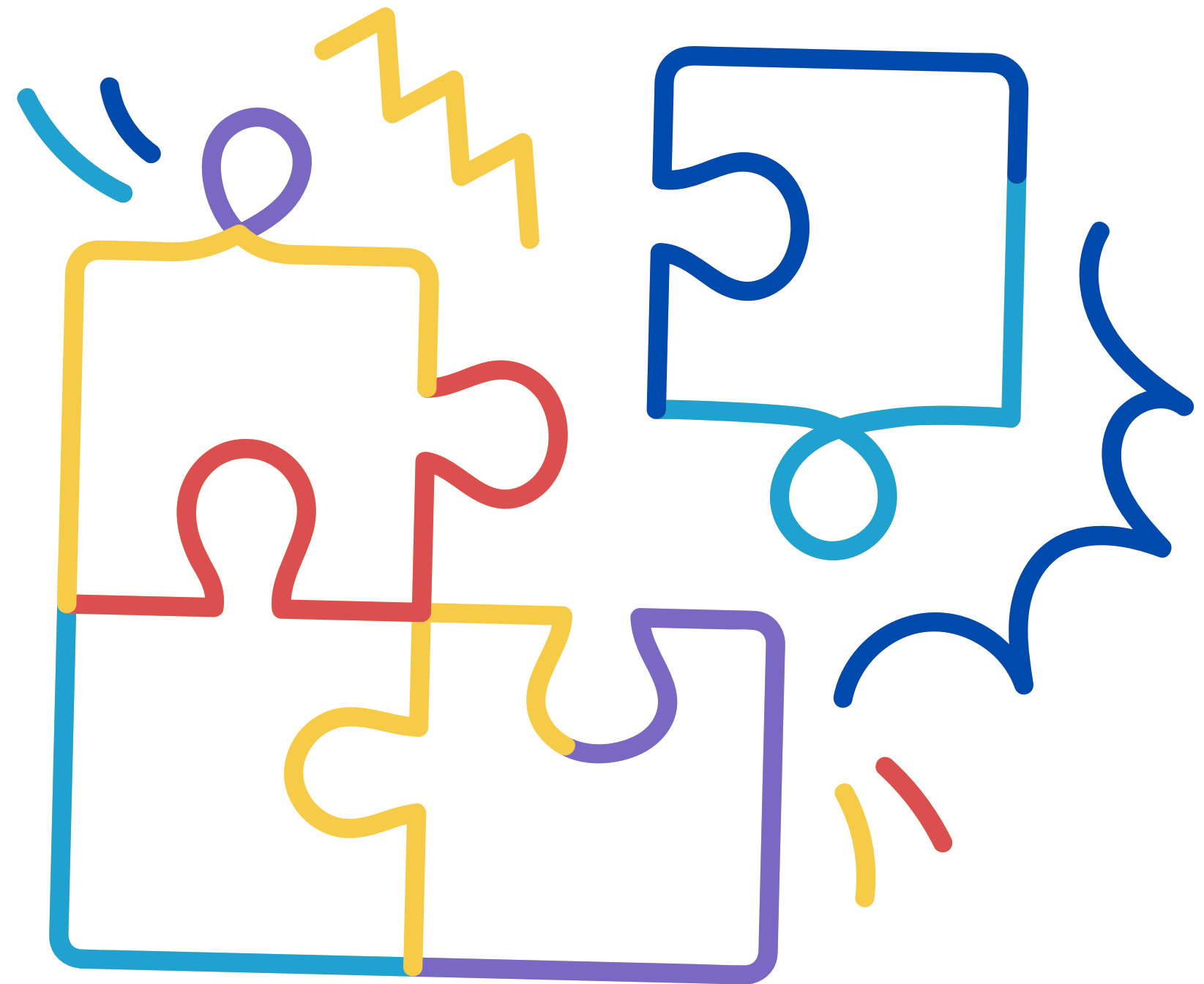


Accounting Statements Analysis

An overview of the company's
financial performance

Presented By
Nour Walied
Kyrollos Sarwat



Agenda

- ⦿1. Exploring and preparing Data
- ⦿2. Balance Sheet Overview
- ⦿3. Fixed & Current Assets Breakdown
- ⦿4. Liabilities & Equity Breakdown
- ⦿5. Income Statement Overview
- ⦿6. Expense Breakdown & Budget Allocation
- ⦿7. Liquidity & Financial Health
- ⦿8. Conclusion & Recommendations



Exploring and preparing Data



Exploring and preparing Data

We had 2 files contains company financial data in form of +5000 rows and 11 columns.

We created measures using **DAX** language to calculate each category.



A ^B _C Category	A ^B _C Group	A ^B _C Sub-Group	A ^B _C Account
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10001
Assets	Current Assets	Cash & Bank Balances	10002
Assets	Current Assets	Cash & Bank Balances	10002

A ^B _C Entity	Date	A ^B _C Group	1.2 Budget
Entity 1	1/1/2018	Revenue	2667700
Entity 1	2/1/2018	Revenue	3603930
Entity 1	3/1/2018	Revenue	910000
Entity 1	4/1/2018	Revenue	1040000
Entity 1	5/1/2018	Revenue	2095000
Entity 1	6/1/2018	Revenue	2765500
Entity 1	7/1/2018	Revenue	4085000
Entity 1	8/1/2018	Revenue	3639595
Entity 1	9/1/2018	Revenue	1203960
Entity 1	10/1/2018	Revenue	580000
Entity 1	11/1/2018	Revenue	4424500
Entity 1	12/1/2018	Revenue	1933512
Entity 1	1/1/2018	Cost of Revenue	1147111

BalanceSheet Dashboard



350M
Total Assets

343M
Total Liabilities & Equity

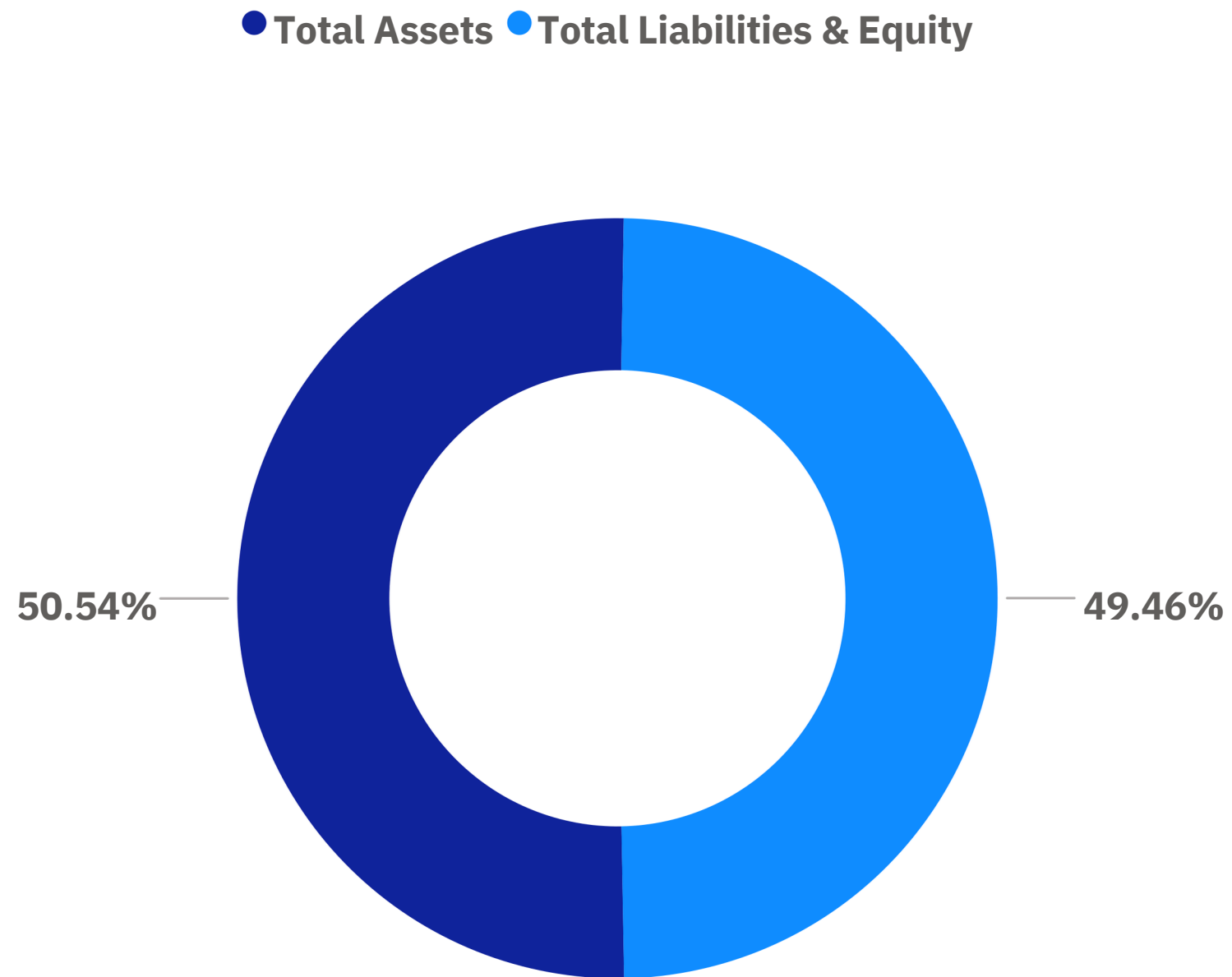
333M
Total Current Assets

312M
Total Current Liabilities

21M
Total Non-Current Liabilities

18M
Total Fixed Assets

10M
Total Shareholder's Equity



Balance Sheet Overview

The company has a high proportion of current assets, suggesting liquidity strength.

Fixed assets are a small portion of total assets.

Low shareholder equity indicates heavy reliance on liabilities for financing.

Key Points:

Total Assets: \$350M

Total Liabilities & Equity: \$343M

Asset Breakdown:

Current Assets: \$333M (Majority of total assets)

Fixed Assets: \$18M

Liabilities & Equity Breakdown:

Current Liabilities: \$312M

Non-Current Liabilities: \$21M

Shareholder's Equity: \$10M



Fixed & Current Assets Dashboard



18M

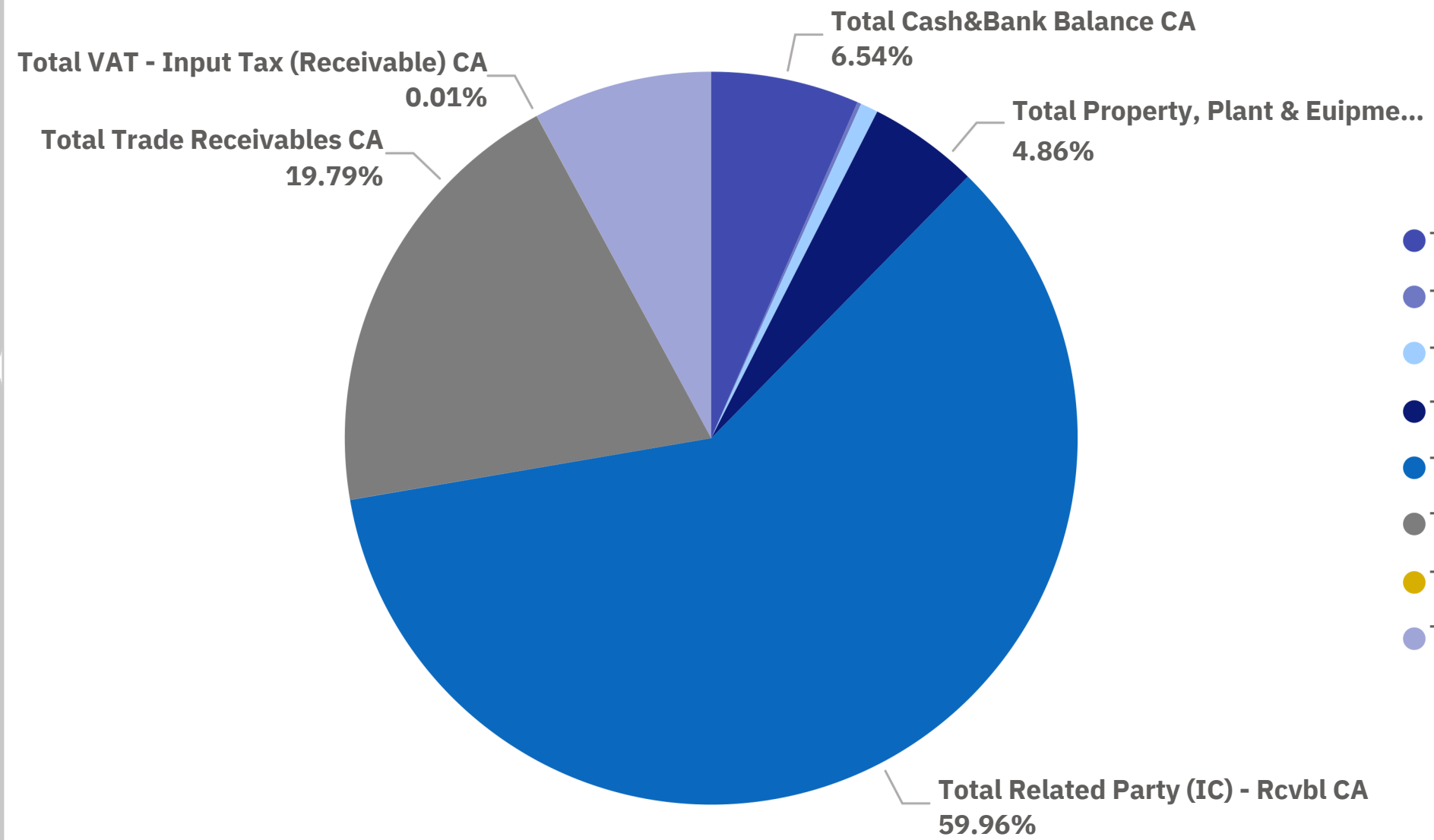
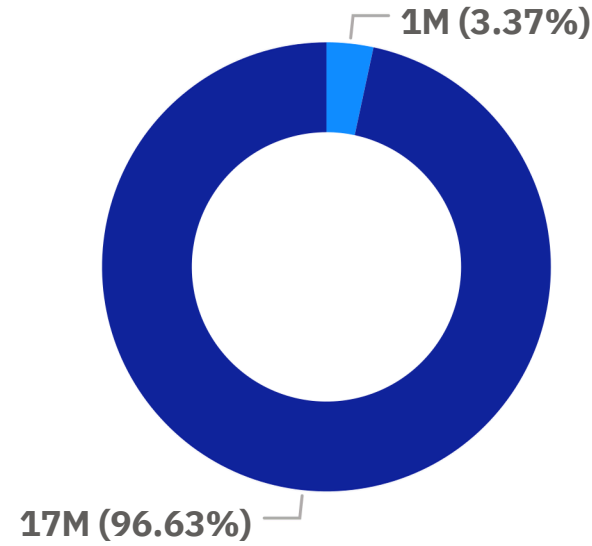
Total Fixed Assets

333M

Total Current Assets

Fixed Assets

Total Accumulated Depreciation FA Total Property, Plant &...



Total Cash&Bank Balance CA
Total Accumulated Depreciation FA
Total Inventory CA
Total Property, Plant & Equipment FA
Total Related Party (IC) - Rcvbl CA
Total Trade Receivables CA
Total VAT - Input Tax (Receivable) CA
Total Deposits&Advances CA

Current Assets



Total Cash&Bank Balance CA Total Deposits&Advances CA Total Inventory CA Total Related Party (IC) - Rcvbl CA Total Trade Receivables CA Total VAT - Input Tax (Receivable) CA

Fixed & Current Assets Breakdown

High trade receivables could indicate a long collection cycle.
Heavy reliance on related party receivables might pose risks.
Sufficient cash & bank balance ensure liquidity.

Key Points:

Fixed Assets: \$18M

Property, Plant & Equipment: \$17M

Accumulated Depreciation: \$1M (Low depreciation impact)

Current Assets: \$333M

Related Party Receivables: 59.96% of total

Trade Receivables: 19.79%

Cash & Bank Balance: 6.54%



Liabilities & Equity Dashboard



312M

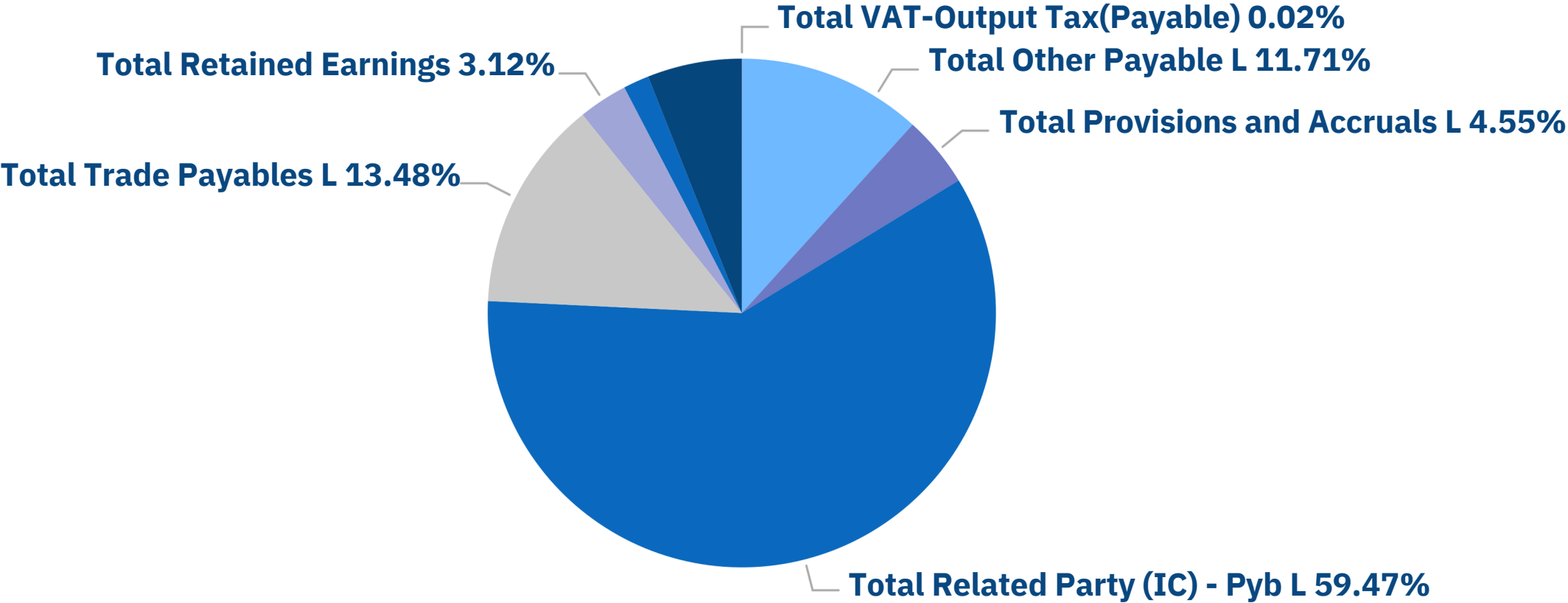
Total Current Liabilities

21M

Total Non-Current Liabilities

10M

Total Shareholder's Equity



Shareholder's Equity

Total Dividend Total Retained Earnings Total Partner's Capital Account



Current Liabilities

Total Trade Payables L Total Other Payable L Total Provisions and Accruals L Total Related Party...



Liabilities & Equity Breakdown

The company is highly leveraged, with significant liabilities.
Low equity suggests limited reinvestment in the business.
Related party transactions are significant in both assets & liabilities.

Key Points:

Total Liabilities & Equity: \$333M

Major Portion: 94% are current liabilities.

Trade Payables: 13.48%

Related Party Liabilities: 59.47%

Shareholder's Equity: \$10M

Retained Earnings: \$10.9M

Dividend Payments: -\$6.8M



Income Statement Dashboard



2.67M

Total Revenue

1.52M

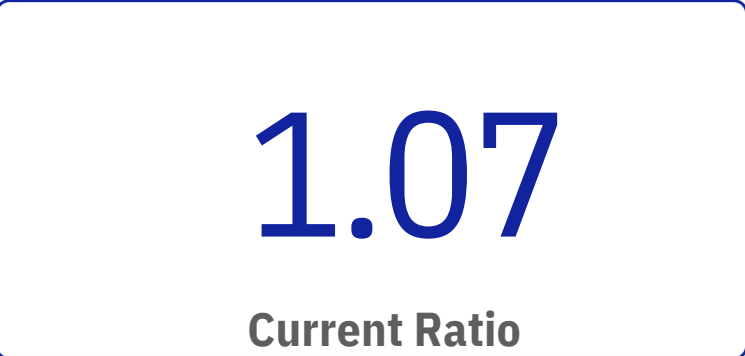
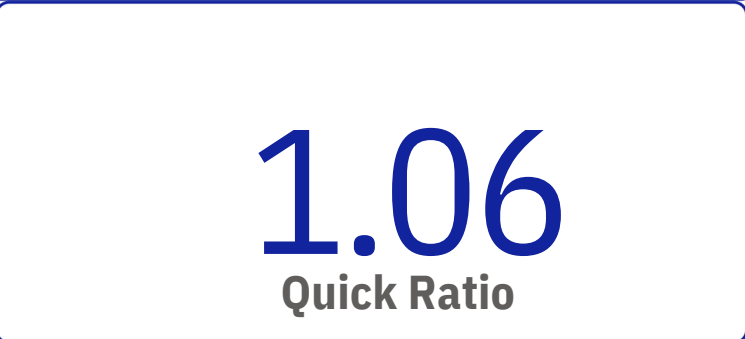
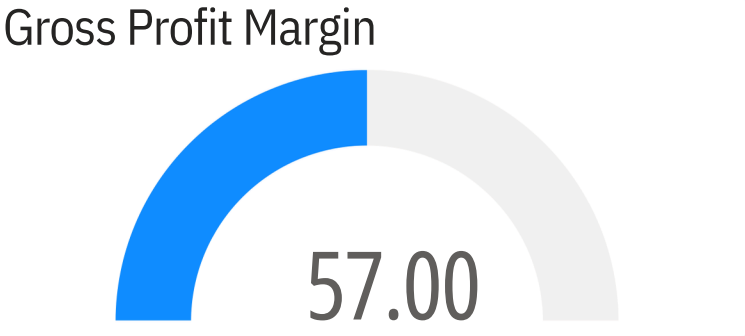
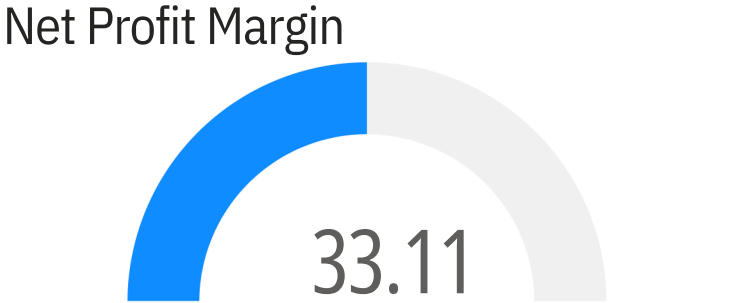
Gross profit

925.21K

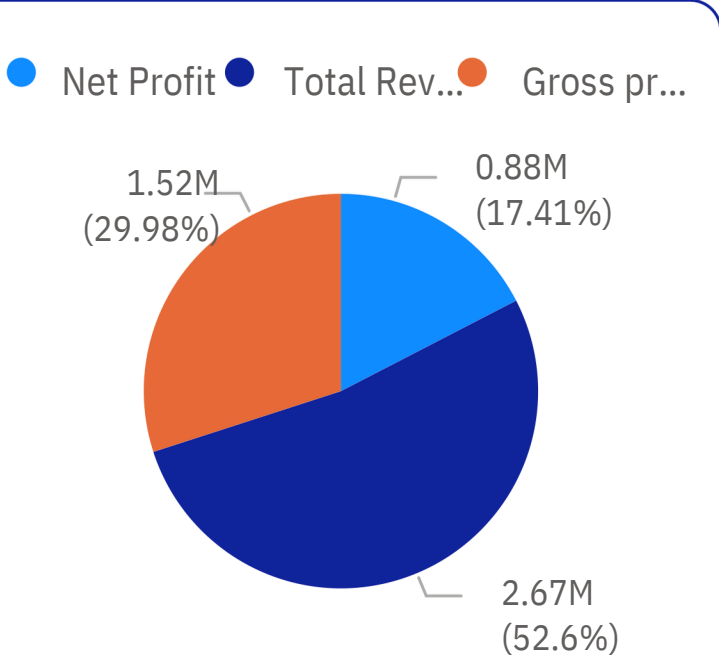
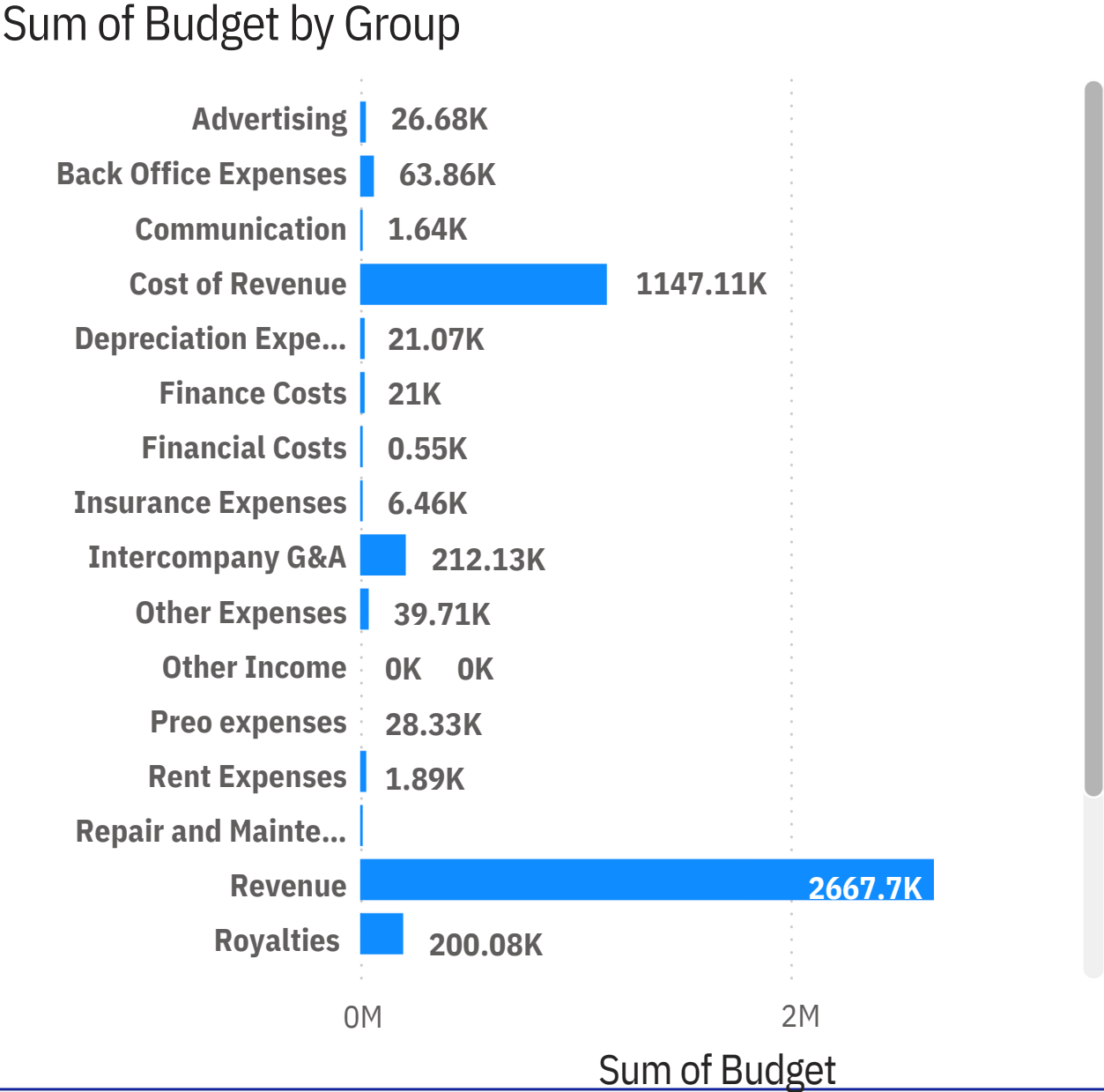
Operating Profit (EBIT)

883.15K

Net Profit



Group	Total Revenue	Total Cost of Revenue COGS	Gross profit
Advertising	2,667,700.00	1,147,111.00	1,520,589.00
Back Office Expenses	2,667,700.00	1,147,111.00	1,520,589.00
Communication	2,667,700.00	1,147,111.00	1,520,589.00
Cost of Revenue	2,667,700.00	1,147,111.00	1,520,589.00
Depreciation Expense	2,667,700.00	1,147,111.00	1,520,589.00
Finance Costs	2,667,700.00	1,147,111.00	1,520,589.00
Financial Costs	2,667,700.00	1,147,111.00	1,520,589.00
Insurance Expenses	2,667,700.00	1,147,111.00	1,520,589.00
Intercompany G&A	2,667,700.00	1,147,111.00	1,520,589.00
Other Expenses	2,667,700.00	1,147,111.00	1,520,589.00
Other Income	2,667,700.00	1,147,111.00	1,520,589.00
Preo expenses	2,667,700.00	1,147,111.00	1,520,589.00
Rent Expenses	2,667,700.00	1,147,111.00	1,520,589.00
Repair and Maintenance	2,667,700.00	1,147,111.00	1,520,589.00
Revenue	2,667,700.00	1,147,111.00	1,520,589.00
Royalties	2,667,700.00	1,147,111.00	1,520,589.00
Salaries And Benefits	2,667,700.00	1,147,111.00	1,520,589.00
Total	2,667,700.00	1,147,111.00	1,520,589.00



Income Statement Overview

Strong profitability with a high gross profit margin.
Net profit margin indicates efficient cost management.
Operating profit is healthy, showing good operational efficiency.

Key Points:

Total Revenue: \$2.67M

Gross Profit: \$1.52M

Operating Profit (EBIT): \$925K

Net Profit: \$883K

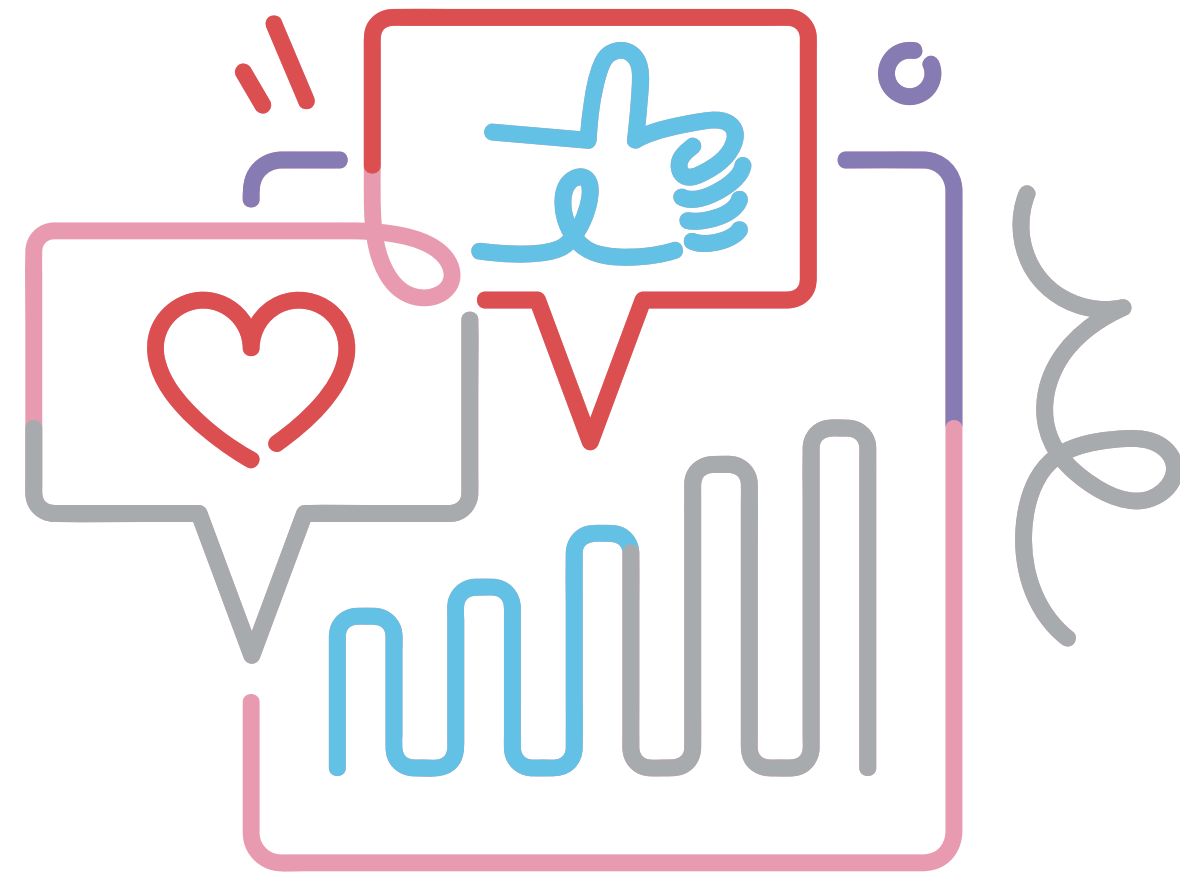
Key Financial Ratios:

Gross Profit Margin: 57%

Net Profit Margin: 33.11%



Conclusion & Recommendations



Conclusion



Strengths

High gross profit and net profit margins.
Sufficient liquidity to cover short-term liabilities.
Stable revenue generation.



Weaknesses

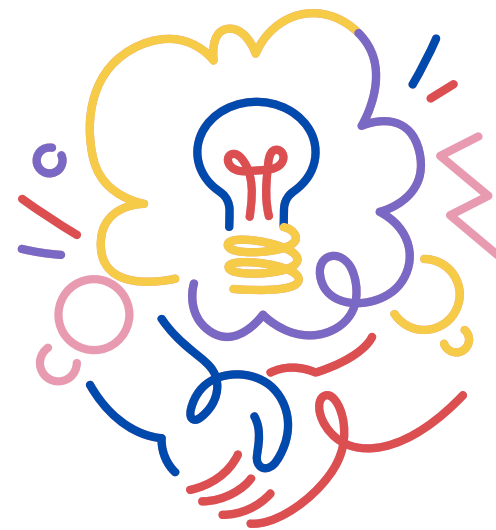
High dependence on liabilities.
Heavy related-party transactions.
Low shareholder equity.

Recommendations



1

Increase equity financing to improve financial stability



2

Reduce reliance on related-party transactions.



3

Strengthen cash flow management and receivables collection.

Thank you!



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[Kyrollos Sarwat](#)

