

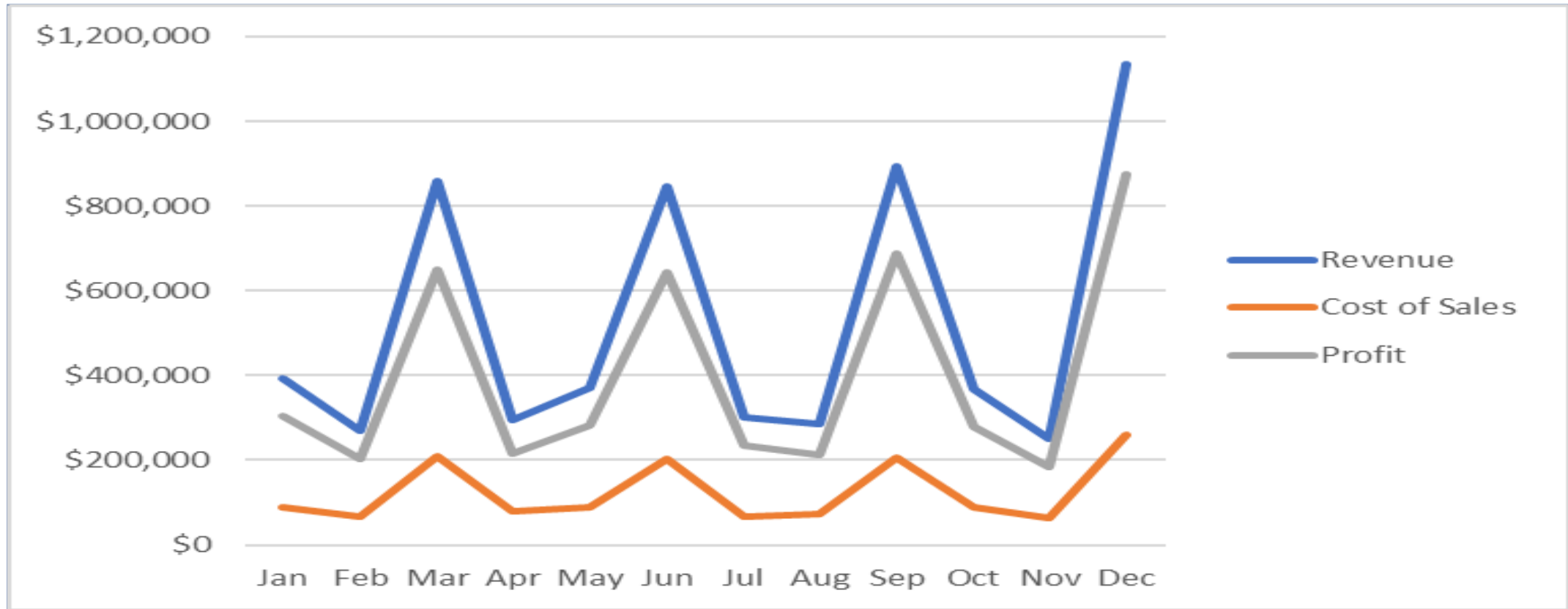


Moulin Pooch Co

Financial performance in FY21

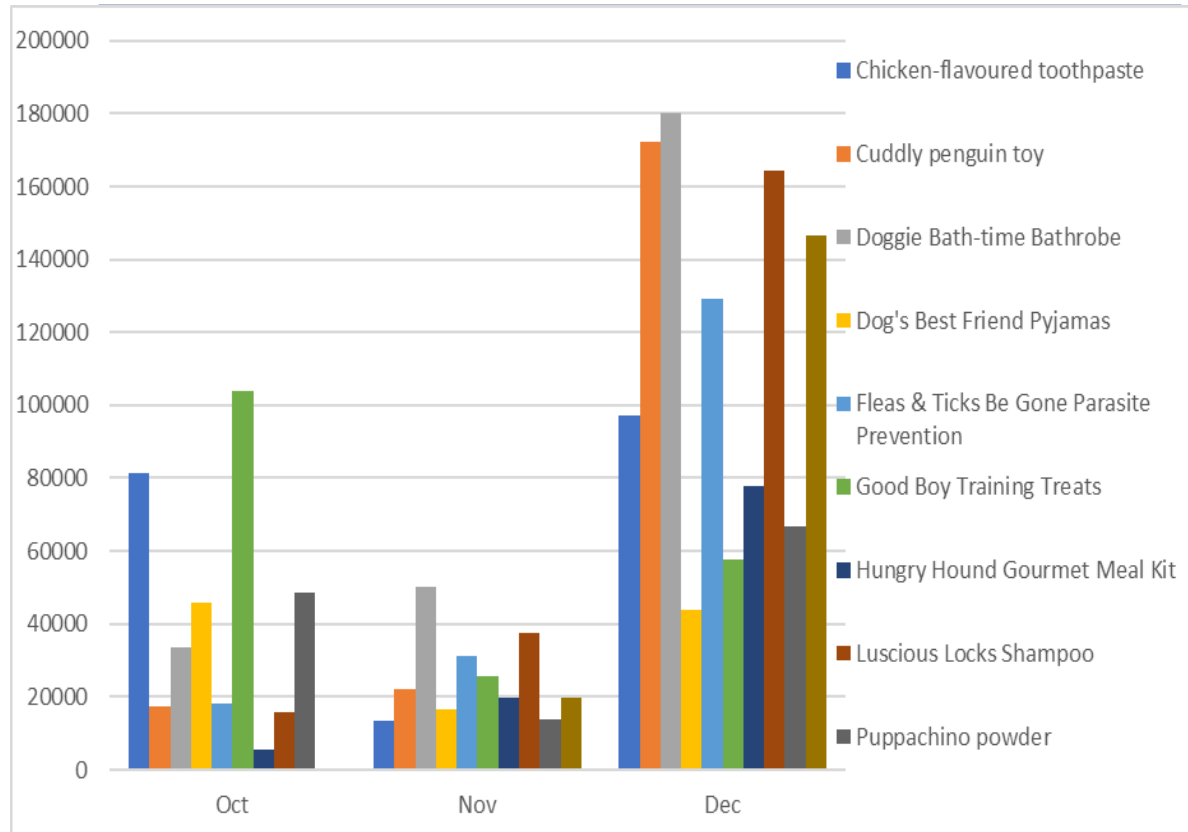


Key Insights – Seasonality

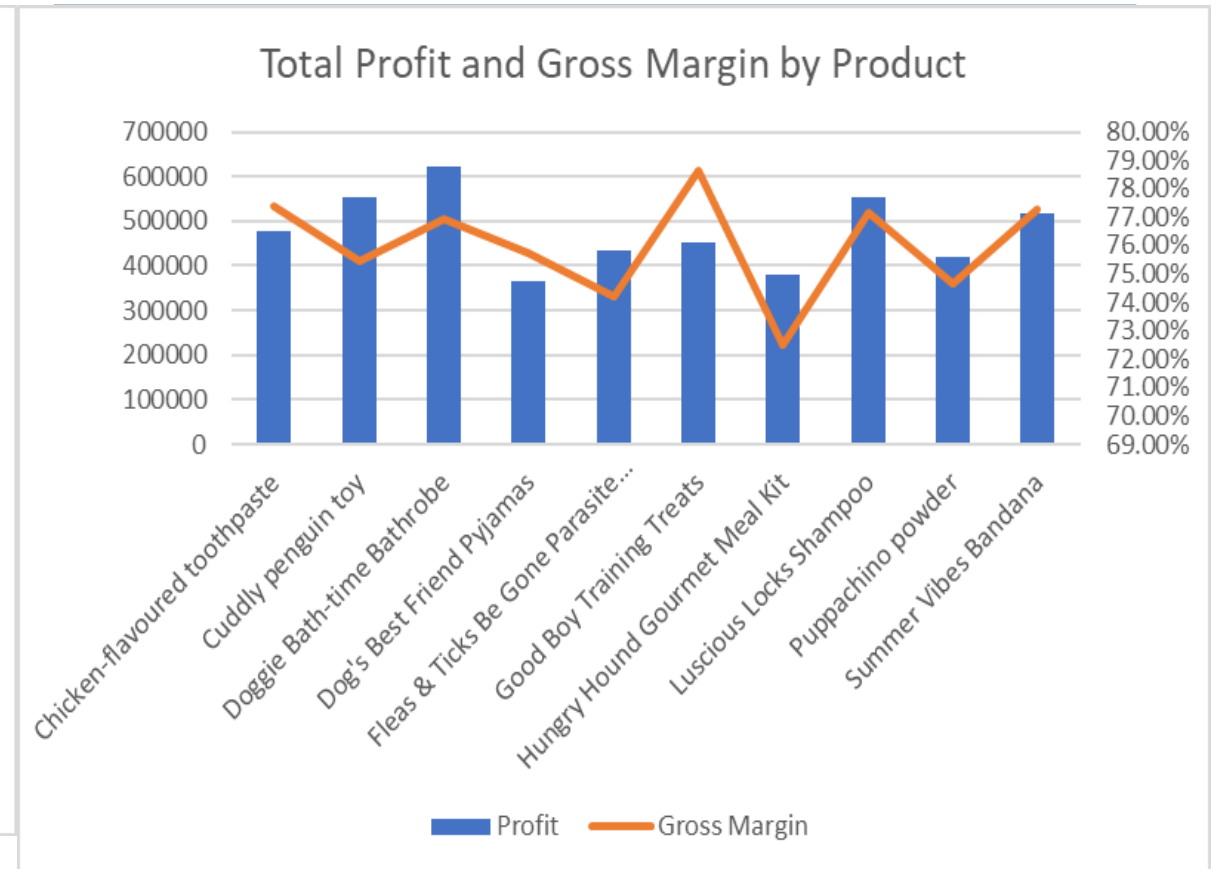


Seasonality can be observed in revenue generated and profit earned. There is a revenue spike every quarter, with the biggest spike being in December, probably due to the holiday season rush.

Key Insights – Product Profitability

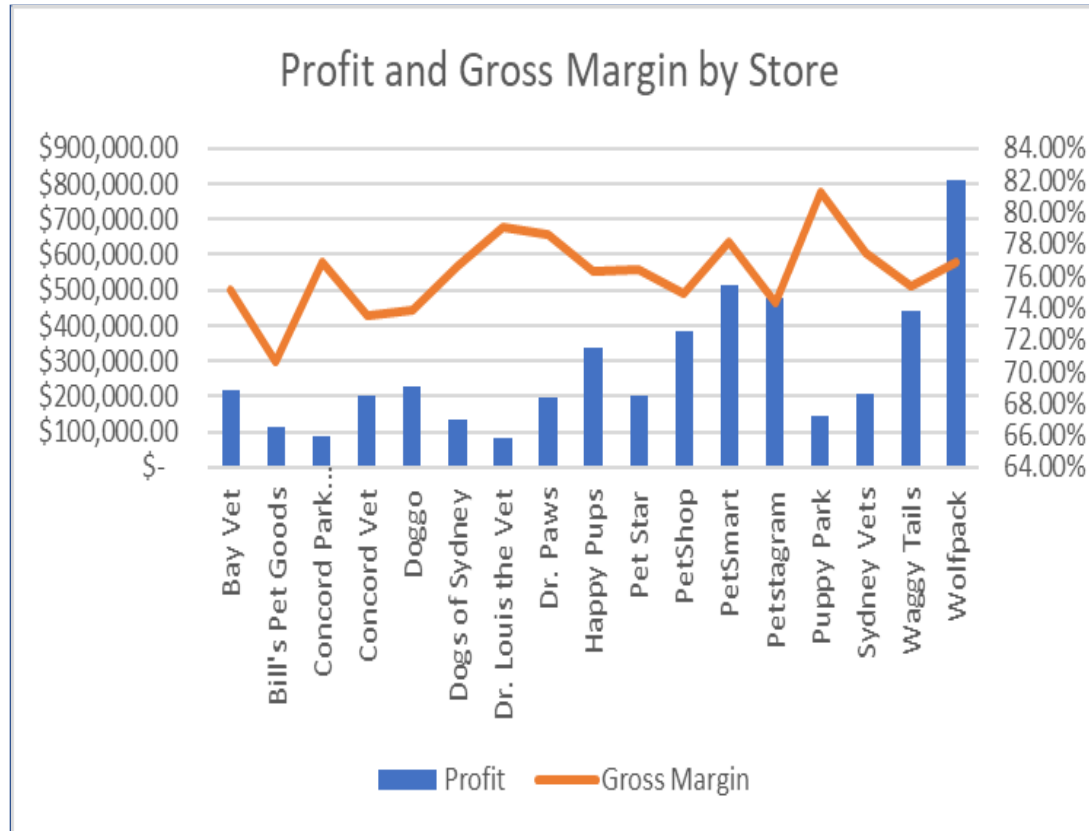


Top 3 best selling products in December are Doggie Bath-time Bathrobe, Cuddly Penguin Toy and Luscious Locks Shampoo.

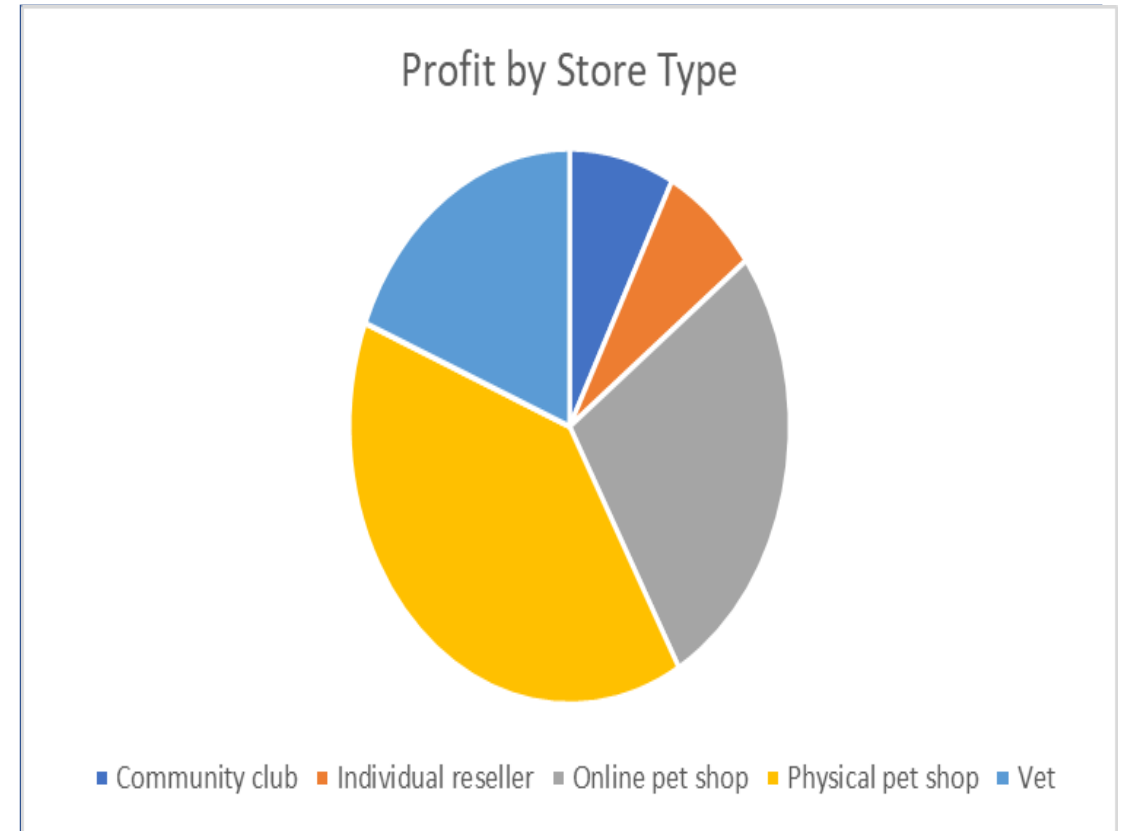


Doggie Bath-time Bathrobe has the highest total profits whereas Good Boy Training Treats has the highest gross margin.

Key Insights – Store Profitability

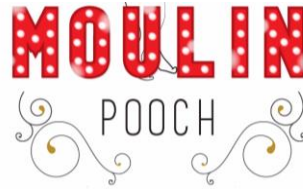


Wolfpack has the highest total profit(\$) but
Puppy Park has the highest gross margin(%).



Physical pet shops generated most profits followed
by online pet shops.

Mad Paws Competitor Analysis



Value	Mad Paws	Moulin Pooch Co.
Revenue	2,854,648	6,273,844
Operating Expenses	15,441,755	1,864,200
Net Income/Loss	11,934,981	2,452,632
Total Assets	16,848,283	3,824,630
Total Liabilities	2,872,274	681,036

Profit & Loss: Mad Paws has a lower revenue and higher expenditure indicative of a start-up in its early stages.

Balance Sheets: Despite a net loss, Mad Paws has significantly higher assets than Moulin Pooch Co. indicating a great potential future.

Financial Performance

Revenue: Revenue grew 99% YoY. Physical pet shops accounted for the largest growth in revenue.

Gross Profit: Gross profit increased by 166%, with only a 10% increase in COGS, indicating efficient profit generation.

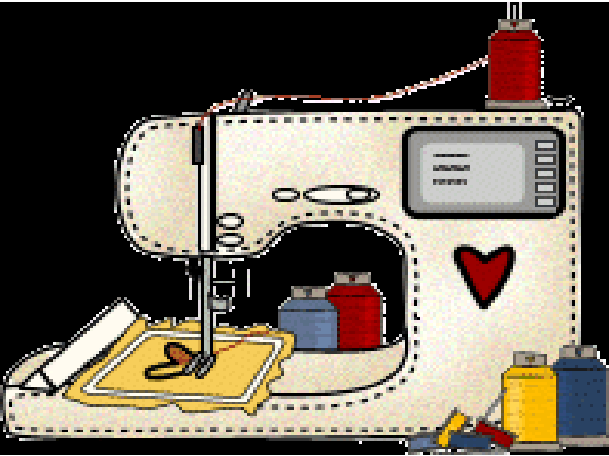
Operational Expenses: There is a large spike in salaries which could indicate a hiring activity. Depreciation expenses grew considerably due to investment in PP&E in 2020.

Metrics: Debt ratio was constant. Current ratio improved from 8.01 to 9.66 due to an increase in cash and asset ratio.

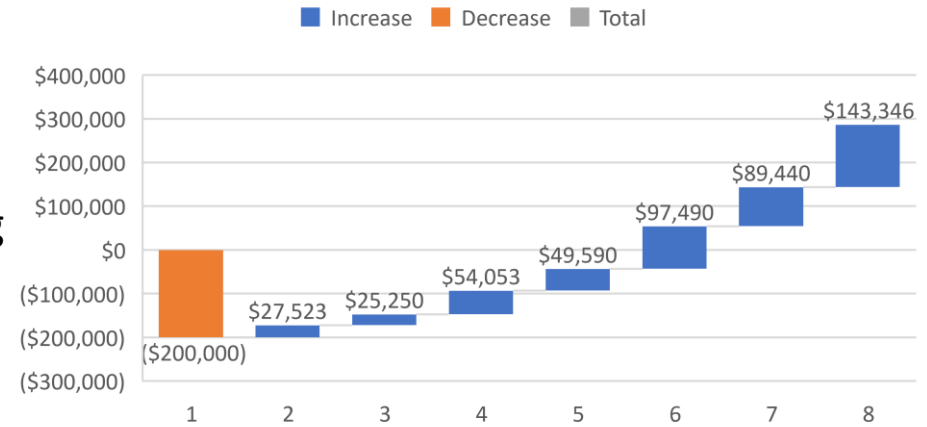
Profit & Loss Statement					
For the year ended 31 Dec 2021					
		2020	2021	Movement YoY	
		\$	\$	\$	%
Revenue					
Community club		322,908	467,799	144,891	45%
Individual reseller		228,130	466,054	237,924	104%
Online pet shop		901,833	1,695,777	793,944	88%
Physical pet shop		1,125,837	2,460,645	1,334,808	119%
Vet		579,883	1,183,569	603,686	104%
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		-	300,000.00	300,000.00	NA
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%

Current Ratio		8.01	9.66
Debt Ratio		0.17	0.18
Return on Equity		93%	78%

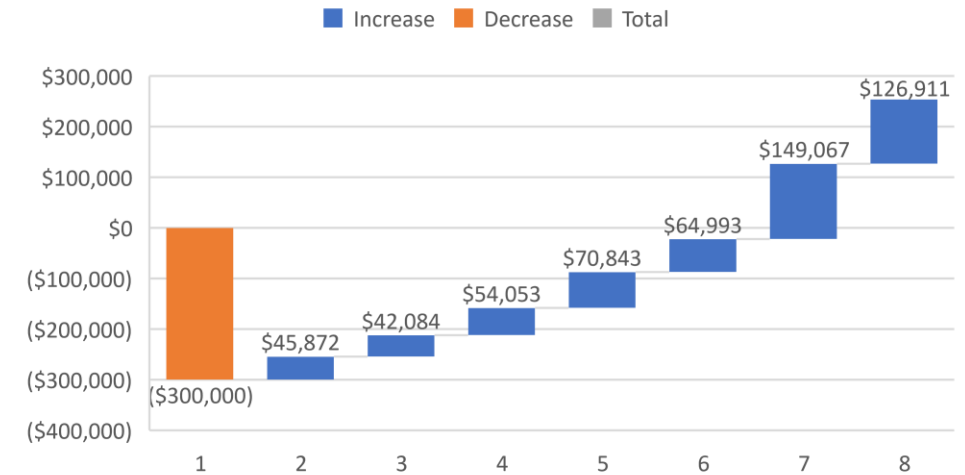
Investment Opportunities



New machine to make bow ties for dog



New store to sell dog products:



Option 1 is recommended because of the higher NPV (\$143,346 vs \$126,911).



Moulin Pooch Co

Thank You