

ANALYSIS OF FINANCIAL OPERATIONS DATA REPORT

Financial Operations Data Report Analysis			
Report Period: January 2021 - December 2021			
Data Source: Company's Financial System			
Generated on: January 1, 2022			
Key Metrics			
Metric	Value	Change (%)	Comment
Total Revenue	\$10,000,000	+3.5%	Revenue increased due to strong sales performance.
Cost of Goods Sold	\$6,000,000	-1.2%	Improved cost control resulted in reduced expenses.
Gross Profit	\$4,000,000	+7.3%	Strong revenue growth and reduced costs contributed.
Operating Expenses	\$2,500,000	+2.8%	Slight increase due to higher marketing expenditure.
Net Income	\$1,200,000	+9.6%	Improved profitability driven by higher gross profit.
Earnings per Share (EPS)	\$2.50	+11.1%	Higher EPS due to increased net income.
Return on Equity (ROE)	15.2%	+1.4%	ROE improved due to higher net income and efficiency.
Return on Assets (ROA)	8.9%	+0.7%	Slight improvement in ROA due to increased net income.
Revenue Breakdown by Product Line			
Product Line	Revenue	Share (%)	YoY Growth (%)
Product A	\$4,500,000	45.0%	+5.0%
Product B	\$3,200,000	32.0%	+2.8%
Product C	\$2,300,000	23.0%	+1.2%
Total	\$10,000,000	100.0%	+3.5%
Expense Breakdown by Category			
Category	Expense	Share (%)	YoY Change (%)
Marketing	\$500,000	20.0%	+10.0%
Salaries and Benefits	\$1,200,000	48.0%	+3.0%
Rent and Utilities	\$250,000	10.0%	-5.0%
Raw Materials	\$700,000	28.0%	-2.0%
Total	\$2,650,000	100.0%	+2.8%
Financial Ratios			
Ratio	Value	Interpretation	
Current Ratio	2.1	Healthy liquidity position	
Debt-to-Equity Ratio	0.4	Low debt leverage	
Gross Profit Margin	40.0%	Good profitability on sales	
Net Profit Margin	12.0%	Healthy level of profitability	
Return on Investment (ROI)	16.0%	Reliable return on investment	

Operational Financial Analysis

James William Martin



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