

# 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

**Yicheng Fang**



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