

# KPI Results

	RESULT		TREND
<b>A PROFITABILITY</b>	DEC 2023	DEC 2022	vs NOV 2023
Total Revenue	\$1,483,550	\$1,348,191	▲ 14%
Gross Profit Margin	44.55%	39.2%	▲ 0.23%
Profitability Ratio	12.36%	11.63%	▲ 3.61%
Net Profit After Tax Margin	9.69%	9.16%	▲ 3.98%
<b>B ACTIVITY</b>			
Activity Ratio	4.32 times	5.03 times	▲ 0.31 times
Accounts Receivable Days *	72 days	61 days	▼ -3 days
Inventory Days *	73 days	65 days	▼ -8 days
Accounts Payable Days	54 days	47 days	▼ -5 days
Work in Progress Days *	0 days	0 days	0 days
<b>C EFFICIENCY</b>			
Return on Equity	-	-	-
Return on Assets	33.42%	34.64%	▲ 11.25%
<b>D ASSET USAGE</b>			
Asset Turnover	2.70 times	2.98 times	▲ 0.17 times
<b>E LIQUIDITY</b>			
Current Ratio	0.92:1	0.75:1	▲ 0.02:1
Quick Ratio	0.59:1	0.45:1	▲ 0.03:1
<b>F GEARING</b>			
Debt to Equity *	-1,800.98%	-375.17%	▼ -665.06%
<b>G CASH FLOW</b>			
Operating Cash Flow	\$147,355	\$45,859	▲ 24.7%
Net Cash Flow	\$89,656	-\$43,657	▲ 44.4%
Cash on Hand	\$195,367	\$0	▲ 24.4%
Net Variable Cash Flow	23.88%	20.02%	▲ 1.33%
<b>H GROWTH</b>			
Revenue Growth	14.05%	17.5%	▼ -5.13%
COS Change *	13.59%	24.68%	▼ -5.1%
Expense Change *	3.2%	-13.92%	▼ -0.09%
Gross Profit Growth	14.63%	7.87%	▼ -5.17%
EBIT Growth	61.1%	170.84%	▼ -181.04%

\* For this metric, a result below target is favourable