

Spa Violet Ray Salon Inc.
2021 - 2024 Seller Discretionary Earnings Analysis

	2021	2022	2023	Thru 04/30/2024
Gross Revenues	317,508	521,391	525,741	137,181
<i>Cost of Goods Sold - Non-Labor</i>	<i>68,851</i>	<i>58,563</i>	<i>58,293</i>	<i>16,429</i>
<i>Cost of Goods Sold - Labor</i>	<i>183,791</i>	<i>314,527</i>	<i>318,631</i>	<i>81,000</i>
Gross Profit	64,866	148,301	148,817	39,751
%	20%	28%	28%	29%
Selling, General, and Administrative Expenses				
<i>Computer & Internet</i>	<i>2,227</i>	<i>4,148</i>	<i>7,552</i>	<i>1,932</i>
<i>Insurance</i>	<i>4,256</i>	<i>6,318</i>	<i>6,894</i>	<i>11,261</i>
<i>Office Supplies</i>	<i>7,917</i>	<i>3,202</i>	<i>4,209</i>	<i>1,424</i>
<i>Legal & Professional</i>	<i>7,192</i>	<i>9,001</i>	<i>8,008</i>	<i>10,559</i>
<i>Supplies, Linens, Laundry</i>	<i>2,042</i>	<i>5,401</i>	<i>393</i>	<i>265</i>
<i>Payroll Taxes</i>	<i>16,682</i>	<i>30,661</i>	<i>33,331</i>	<i>9,098</i>
<i>State Taxes</i>	<i>3,324</i>	<i>6,262</i>	<i>6,570</i>	<i>1,596</i>
<i>Dues & Professional Development</i>	<i>889</i>	<i>983</i>	<i>1,606</i>	<i>608</i>
<i>Other Selling, General, and Administrative</i>	<i>6,623</i>	<i>4,791</i>	<i>1,866</i>	<i>400</i>
Seller Discretionary Earnings	13,713	77,534	78,389	2,609
	4%	15%	15%	2%