

EARNINGS INFORMATION - SAMPLE FRANCHISE A

Student Numbers at 75th percentile for new franchises operating 3-5 years, as of 31st December 2023
 Opened May-19, operating from commercial premises. Full licence since May-21

						Cost of Franchise	Breakdown of GST Expense		Revenue
	Student No.	New Enrolments	(A) Enrolment Fee	(B) Tuition Fee	(C) =A+B Gross Income	(D) Kumon Royalty	(E) Royalty Payable by Supervisor	(F) =(C-D)/11 GST on Gross Income Payable by Supervisor	(G) =C-(D+F) Operating Revenue
Jan-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-19	5	4	\$ 400.00	\$ 700.00	\$ 1,100.00	\$ 515.00	\$ 46.82	\$ 53.18	\$ 531.82
Jun-19	19	7	\$ 700.00	\$ 2,660.00	\$ 3,360.00	\$ 1,547.00	\$ 140.64	\$ 164.82	\$ 1,648.18
Jul-19	23	4	\$ 400.00	\$ 3,220.00	\$ 3,620.00	\$ 1,649.00	\$ 149.91	\$ 179.18	\$ 1,791.82
Aug-19	31	5	\$ 500.00	\$ 4,340.00	\$ 4,840.00	\$ 2,203.00	\$ 200.27	\$ 239.73	\$ 2,397.27
Sep-19	39	5	\$ 500.00	\$ 5,460.00	\$ 5,960.00	\$ 2,707.00	\$ 246.09	\$ 295.73	\$ 2,957.27
Oct-19	37	1	\$ 100.00	\$ 5,180.00	\$ 5,280.00	\$ 2,381.00	\$ 216.45	\$ 263.55	\$ 2,635.45
Nov-19	32	2	\$ 200.00	\$ 4,480.00	\$ 4,680.00	\$ 2,116.00	\$ 192.36	\$ 233.09	\$ 2,330.91
Dec-19	28	1	\$ 100.00	\$ 3,920.00	\$ 4,020.00	\$ 1,814.00	\$ 164.91	\$ 200.55	\$ 2,005.45
Jan-20	30	2	\$ 200.00	\$ 4,200.00	\$ 4,400.00	\$ 1,990.00	\$ 180.91	\$ 219.09	\$ 2,190.91
Feb-20	48	9	\$ 900.00	\$ 6,720.00	\$ 7,620.00	\$ 3,474.00	\$ 315.82	\$ 376.91	\$ 3,769.09
Mar-20	50	4	\$ 400.00	\$ 7,000.00	\$ 7,400.00	\$ 3,350.00	\$ 304.55	\$ 368.18	\$ 3,681.82
Apr-20	44	0	\$ -	\$ 6,160.00	\$ 6,160.00	\$ 2,772.00	\$ 252.00	\$ 308.00	\$ 3,080.00
May-20	50	2	\$ 200.00	\$ 7,000.00	\$ 7,200.00	\$ 3,250.00	\$ 295.45	\$ 359.09	\$ 3,590.91
Jun-20	47	0	\$ -	\$ 6,580.00	\$ 6,580.00	\$ 2,961.00	\$ 269.18	\$ 329.00	\$ 3,290.00
Jul-20	48	0	\$ -	\$ 6,720.00	\$ 6,720.00	\$ 3,024.00	\$ 274.91	\$ 336.00	\$ 3,360.00
Aug-20	53	5	\$ 500.00	\$ 7,420.00	\$ 7,920.00	\$ 3,589.00	\$ 326.27	\$ 393.73	\$ 3,937.27
Sep-20	52	4	\$ 400.00	\$ 7,280.00	\$ 7,680.00	\$ 3,476.00	\$ 316.00	\$ 382.18	\$ 3,821.82
Oct-20	60	6	\$ 600.00	\$ 8,400.00	\$ 9,000.00	\$ 4,080.00	\$ 370.91	\$ 447.27	\$ 4,472.73
Nov-20	61	2	\$ 200.00	\$ 8,540.00	\$ 8,740.00	\$ 3,943.00	\$ 358.45	\$ 436.09	\$ 4,360.91
Dec-20	54	0	\$ -	\$ 7,560.00	\$ 7,560.00	\$ 3,402.00	\$ 309.27	\$ 378.00	\$ 3,780.00
Jan-21	61	5	\$ 500.00	\$ 8,540.00	\$ 9,040.00	\$ 4,093.00	\$ 372.09	\$ 449.73	\$ 4,497.27
Feb-21	68	9	\$ 900.00	\$ 9,520.00	\$ 10,420.00	\$ 4,734.00	\$ 430.36	\$ 516.91	\$ 5,169.09
Mar-21	69	4	\$ 400.00	\$ 9,660.00	\$ 10,060.00	\$ 4,547.00	\$ 413.36	\$ 501.18	\$ 5,011.82
Apr-21	62	0	\$ -	\$ 8,680.00	\$ 8,680.00	\$ 3,906.00	\$ 355.09	\$ 434.00	\$ 4,340.00
May-21	62	3	\$ 300.00	\$ 8,680.00	\$ 8,980.00	\$ 3,622.00	\$ 329.27	\$ 487.09	\$ 4,870.91
Jun-21	60	6	\$ 600.00	\$ 8,400.00	\$ 9,000.00	\$ 3,660.00	\$ 332.73	\$ 485.45	\$ 4,854.55
Jul-21	56	3	\$ 300.00	\$ 7,840.00	\$ 8,140.00	\$ 3,286.00	\$ 298.73	\$ 441.27	\$ 4,412.73
Aug-21	52	0	\$ -	\$ 7,280.00	\$ 7,280.00	\$ 2,912.00	\$ 264.73	\$ 397.09	\$ 3,970.91
Sep-21	59	5	\$ 500.00	\$ 8,260.00	\$ 8,760.00	\$ 3,554.00	\$ 323.09	\$ 473.27	\$ 4,732.73
Oct-21	55	6	\$ 600.00	\$ 7,700.00	\$ 8,300.00	\$ 3,380.00	\$ 307.27	\$ 447.27	\$ 4,472.73
Nov-21	63	2	\$ 200.00	\$ 8,820.00	\$ 9,020.00	\$ 3,628.00	\$ 329.82	\$ 490.18	\$ 4,901.82
Dec-21	61	4	\$ 400.00	\$ 8,540.00	\$ 8,940.00	\$ 3,616.00	\$ 328.73	\$ 484.00	\$ 4,840.00
Jan-22	45	0	\$ -	\$ 6,300.00	\$ 6,300.00	\$ 2,520.00	\$ 229.09	\$ 343.64	\$ 3,436.36
Feb-22	55	0	\$ -	\$ 7,700.00	\$ 7,700.00	\$ 3,080.00	\$ 280.00	\$ 420.00	\$ 4,200.00
Mar-22	57	4	\$ 400.00	\$ 7,980.00	\$ 8,380.00	\$ 3,392.00	\$ 308.36	\$ 453.45	\$ 4,534.55
Apr-22	57	2	\$ 200.00	\$ 7,980.00	\$ 8,180.00	\$ 3,292.00	\$ 299.27	\$ 444.36	\$ 4,443.64
May-22	60	2	\$ 200.00	\$ 8,400.00	\$ 8,600.00	\$ 3,460.00	\$ 314.55	\$ 467.27	\$ 4,672.73
Jun-22	62	6	\$ 600.00	\$ 8,680.00	\$ 9,280.00	\$ 3,772.00	\$ 342.91	\$ 500.73	\$ 5,007.27
Jul-22	57	0	\$ -	\$ 7,980.00	\$ 7,980.00	\$ 3,192.00	\$ 290.18	\$ 435.27	\$ 4,352.73
Aug-22	65	5	\$ 500.00	\$ 9,100.00	\$ 9,600.00	\$ 3,890.00	\$ 353.64	\$ 519.09	\$ 5,190.91
Sep-22	76	9	\$ 900.00	\$ 10,640.00	\$ 11,540.00	\$ 4,706.00	\$ 427.82	\$ 621.27	\$ 6,212.73
Oct-22	78	4	\$ 400.00	\$ 10,920.00	\$ 11,320.00	\$ 4,568.00	\$ 415.27	\$ 613.82	\$ 6,138.18
Nov-22	73	2	\$ 200.00	\$ 10,220.00	\$ 10,420.00	\$ 4,188.00	\$ 380.73	\$ 566.55	\$ 5,665.45
Dec-22	53	1	\$ 100.00	\$ 7,420.00	\$ 7,520.00	\$ 3,018.00	\$ 274.36	\$ 409.27	\$ 4,092.73
Jan-23	58	4	\$ 400.00	\$ 8,120.00	\$ 8,520.00	\$ 3,448.00	\$ 313.45	\$ 461.09	\$ 4,610.91
Feb-23	59	1	\$ 100.00	\$ 8,260.00	\$ 8,360.00	\$ 3,354.00	\$ 304.91	\$ 455.09	\$ 4,550.91
Mar-23	64	6	\$ 600.00	\$ 8,960.00	\$ 9,560.00	\$ 3,884.00	\$ 353.09	\$ 516.00	\$ 5,160.00
Apr-23	70	5	\$ 500.00	\$ 9,800.00	\$ 10,300.00	\$ 4,170.00	\$ 379.09	\$ 557.27	\$ 5,572.73
May-23	73	7	\$ 700.00	\$ 10,220.00	\$ 10,920.00	\$ 4,438.00	\$ 403.45	\$ 589.27	\$ 5,892.73
Jun-23	87	11	\$ 1,100.00	\$ 12,180.00	\$ 13,280.00	\$ 5,422.00	\$ 492.91	\$ 714.36	\$ 7,143.64
Jul-23	96	8	\$ 800.00	\$ 13,440.00	\$ 14,240.00	\$ 5,776.00	\$ 525.09	\$ 769.45	\$ 7,694.55
Aug-23	102	5	\$ 500.00	\$ 14,280.00	\$ 14,780.00	\$ 5,962.00	\$ 542.00	\$ 801.64	\$ 8,016.36
Sep-23	105	6	\$ 600.00	\$ 14,700.00	\$ 15,300.00	\$ 6,180.00	\$ 561.82	\$ 829.09	\$ 8,290.91
Oct-23	103	2	\$ 200.00	\$ 14,420.00	\$ 14,620.00	\$ 5,868.00	\$ 533.45	\$ 795.64	\$ 7,956.36
Nov-23	86	0	\$ -	\$ 12,040.00	\$ 12,040.00	\$ 4,816.00	\$ 437.82	\$ 656.73	\$ 6,567.27
Dec-23	78	3	\$ 300.00	\$ 10,920.00	\$ 11,220.00	\$ 4,518.00	\$ 410.73	\$ 609.27	\$ 6,092.73

Note:

1. Enrolment fees are based on actual fees collected for the month.
2. Tuition fees are based on actual number of students multiplied by the monthly fee.
3. *Enrolment royalty is calculated at 50% of enrolment fees.
4. **Royalty fee is based on 40% of the tuition fees for a full licensed Instructor.
5. GST on royalty and GST on Gross Income is shown to provide a breakdown of total GST payable.
6. Enrolment fees increased from \$100 from Feb 19
7. Tuition fees increased to \$140 per month from Feb 19

EARNINGS INFORMATION - SAMPLE FRANCHISE B

Student Numbers at 50th percentile for new franchises operating 3-5 years, as of 31st December 2023
 Opened Sep-19, operating from Non commercial premises. Full licence since Dec-20

						Cost of Franchise	Breakdown of GST Expense		Revenue
	Student No.	New Enrolments	(A) Enrolment Fee	(B) Tuition Fee	(C) =A+B Gross Income	(D) Kumon Royalty	(E) Royalty Payable by Supervisor	(F) =(C-D)/11 GST on Gross Income Payable by Supervisor	(G) =C-(D+F) Operating Revenue
Jan-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-19	49	39	\$ 3,900.00	\$ 6,860.00	\$ 10,760.00	\$ 5,037.00	\$ 457.91	\$ 520.27	\$ 5,202.73
Oct-19	72	11	\$ 1,100.00	\$ 10,080.00	\$ 11,180.00	\$ 5,086.00	\$ 462.36	\$ 554.00	\$ 5,540.00
Nov-19	81	9	\$ 900.00	\$ 11,340.00	\$ 12,240.00	\$ 5,553.00	\$ 504.82	\$ 607.91	\$ 6,079.09
Dec-19	81	3	\$ 300.00	\$ 11,340.00	\$ 11,640.00	\$ 5,253.00	\$ 477.55	\$ 580.64	\$ 5,806.36
Jan-20	80	0	\$ -	\$ 11,200.00	\$ 11,200.00	\$ 5,040.00	\$ 458.18	\$ 560.00	\$ 5,600.00
Feb-20	84	8	\$ 800.00	\$ 11,760.00	\$ 12,560.00	\$ 5,692.00	\$ 517.45	\$ 624.36	\$ 6,243.64
Mar-20	92	12	\$ 1,200.00	\$ 12,880.00	\$ 14,080.00	\$ 6,396.00	\$ 581.45	\$ 698.55	\$ 6,985.45
Apr-20	94	0	\$ -	\$ 13,160.00	\$ 13,160.00	\$ 5,922.00	\$ 538.36	\$ 658.00	\$ 6,580.00
May-20	94	2	\$ 200.00	\$ 13,160.00	\$ 13,360.00	\$ 6,022.00	\$ 547.45	\$ 667.09	\$ 6,670.91
Jun-20	90	0	\$ -	\$ 12,600.00	\$ 12,600.00	\$ 5,670.00	\$ 515.45	\$ 630.00	\$ 6,300.00
Jul-20	98	6	\$ 600.00	\$ 13,720.00	\$ 14,320.00	\$ 6,474.00	\$ 588.55	\$ 713.27	\$ 7,132.73
Aug-20	96	1	\$ 100.00	\$ 13,440.00	\$ 13,540.00	\$ 6,098.00	\$ 554.36	\$ 676.55	\$ 6,765.45
Sep-20	82	0	\$ -	\$ 11,480.00	\$ 11,480.00	\$ 5,166.00	\$ 469.64	\$ 574.00	\$ 5,740.00
Oct-20	81	0	\$ -	\$ 11,340.00	\$ 11,340.00	\$ 5,103.00	\$ 463.91	\$ 567.00	\$ 5,670.00
Nov-20	84	10	\$ 1,000.00	\$ 11,760.00	\$ 12,760.00	\$ 5,792.00	\$ 526.55	\$ 633.45	\$ 6,334.55
Dec-20	84	6	\$ 600.00	\$ 11,760.00	\$ 12,360.00	\$ 5,004.00	\$ 454.91	\$ 668.73	\$ 6,687.27
Jan-21	79	0	\$ -	\$ 11,060.00	\$ 11,060.00	\$ 4,424.00	\$ 402.18	\$ 603.27	\$ 6,032.73
Feb-21	98	9	\$ 900.00	\$ 13,720.00	\$ 14,620.00	\$ 5,938.00	\$ 539.82	\$ 789.27	\$ 7,892.73
Mar-21	95	2	\$ 200.00	\$ 13,300.00	\$ 13,500.00	\$ 5,420.00	\$ 492.73	\$ 734.55	\$ 7,345.45
Apr-21	96	2	\$ 200.00	\$ 13,440.00	\$ 13,640.00	\$ 5,476.00	\$ 497.82	\$ 742.18	\$ 7,421.82
May-21	104	4	\$ 400.00	\$ 14,560.00	\$ 14,960.00	\$ 6,024.00	\$ 547.64	\$ 812.36	\$ 8,123.64
Jun-21	121	13	\$ 1,300.00	\$ 16,940.00	\$ 18,240.00	\$ 7,426.00	\$ 675.09	\$ 983.09	\$ 9,830.91
Jul-21	119	6	\$ 600.00	\$ 16,660.00	\$ 17,260.00	\$ 6,964.00	\$ 633.09	\$ 936.00	\$ 9,360.00
Aug-21	125	7	\$ 700.00	\$ 17,500.00	\$ 18,200.00	\$ 7,350.00	\$ 668.18	\$ 986.36	\$ 9,863.64
Sep-21	126	3	\$ 300.00	\$ 17,640.00	\$ 17,940.00	\$ 7,206.00	\$ 655.09	\$ 975.82	\$ 9,758.18
Oct-21	117	3	\$ 300.00	\$ 16,380.00	\$ 16,680.00	\$ 6,702.00	\$ 609.27	\$ 907.09	\$ 9,070.91
Nov-21	114	3	\$ 300.00	\$ 15,960.00	\$ 16,260.00	\$ 6,534.00	\$ 594.00	\$ 884.18	\$ 8,841.82
Dec-21	100	0	\$ -	\$ 14,000.00	\$ 14,000.00	\$ 5,600.00	\$ 509.09	\$ 763.64	\$ 7,636.36
Jan-22	90	5	\$ 500.00	\$ 12,600.00	\$ 13,100.00	\$ 5,290.00	\$ 480.91	\$ 710.00	\$ 7,100.00
Feb-22	104	9	\$ 900.00	\$ 14,560.00	\$ 15,460.00	\$ 6,274.00	\$ 570.36	\$ 835.09	\$ 8,350.91
Mar-22	114	9	\$ 900.00	\$ 15,960.00	\$ 16,860.00	\$ 6,834.00	\$ 621.27	\$ 911.45	\$ 9,114.55
Apr-22	106	0	\$ -	\$ 14,840.00	\$ 14,840.00	\$ 5,936.00	\$ 539.64	\$ 809.45	\$ 8,094.55
May-22	101	3	\$ 300.00	\$ 14,140.00	\$ 14,440.00	\$ 5,806.00	\$ 527.82	\$ 784.91	\$ 7,849.09
Jun-22	101	0	\$ -	\$ 14,140.00	\$ 14,140.00	\$ 5,656.00	\$ 514.18	\$ 771.27	\$ 7,712.73
Jul-22	90	2	\$ 200.00	\$ 12,600.00	\$ 12,800.00	\$ 5,140.00	\$ 467.27	\$ 696.36	\$ 6,963.64
Aug-22	97	4	\$ 400.00	\$ 13,580.00	\$ 13,980.00	\$ 5,632.00	\$ 512.00	\$ 758.91	\$ 7,589.09
Sep-22	109	8	\$ 800.00	\$ 15,260.00	\$ 16,060.00	\$ 6,504.00	\$ 591.27	\$ 868.73	\$ 8,687.27
Oct-22	106	5	\$ 500.00	\$ 14,840.00	\$ 15,340.00	\$ 6,186.00	\$ 562.36	\$ 832.18	\$ 8,321.82
Nov-22	110	6	\$ 600.00	\$ 15,400.00	\$ 16,000.00	\$ 6,460.00	\$ 587.27	\$ 867.27	\$ 8,672.73
Dec-22	92	0	\$ -	\$ 12,880.00	\$ 12,880.00	\$ 5,152.00	\$ 468.36	\$ 702.55	\$ 7,025.45
Jan-23	88	7	\$ 700.00	\$ 12,320.00	\$ 13,020.00	\$ 5,278.00	\$ 479.82	\$ 703.82	\$ 7,038.18
Feb-23	112	17	\$ 1,700.00	\$ 15,680.00	\$ 17,380.00	\$ 7,122.00	\$ 647.45	\$ 932.55	\$ 9,325.45
Mar-23	119	4	\$ 400.00	\$ 16,660.00	\$ 17,060.00	\$ 6,864.00	\$ 624.00	\$ 926.91	\$ 9,269.09
Apr-23	114	4	\$ 400.00	\$ 15,960.00	\$ 16,360.00	\$ 6,584.00	\$ 598.55	\$ 888.73	\$ 8,887.27
May-23	117	6	\$ 600.00	\$ 16,380.00	\$ 16,980.00	\$ 6,852.00	\$ 622.91	\$ 920.73	\$ 9,207.27
Jun-23	123	8	\$ 800.00	\$ 17,220.00	\$ 18,020.00	\$ 7,288.00	\$ 662.55	\$ 975.64	\$ 9,756.36
Jul-23	127	9	\$ 900.00	\$ 17,780.00	\$ 18,680.00	\$ 7,562.00	\$ 687.45	\$ 1,010.73	\$ 10,107.27
Aug-23	128	3	\$ 300.00	\$ 17,920.00	\$ 18,220.00	\$ 7,318.00	\$ 665.27	\$ 991.09	\$ 9,910.91
Sep-23	128	9	\$ 900.00	\$ 17,920.00	\$ 18,820.00	\$ 7,618.00	\$ 692.55	\$ 1,018.36	\$ 10,183.64
Oct-23	133	7	\$ 700.00	\$ 18,620.00	\$ 19,320.00	\$ 7,798.00	\$ 708.91	\$ 1,047.45	\$ 10,474.55
Nov-23	133	8	\$ 800.00	\$ 18,620.00	\$ 19,420.00	\$ 7,848.00	\$ 713.45	\$ 1,052.00	\$ 10,520.00
Dec-23	118	3	\$ 300.00	\$ 16,520.00	\$ 16,820.00	\$ 6,758.00	\$ 614.36	\$ 914.73	\$ 9,147.27

Note:

1. Enrolment fees are based on actual fees collected for the month.
2. Tuition fees are based on actual number of students multiplied by the monthly fee.
3. *Enrolment royalty is calculated at 50% of enrolment fees.
4. **Royalty fee is based on 40% of the tuition fees for a full licensed Instructor.
5. GST on royalty and GST on Gross Income is shown to provide a breakdown of total GST payable.
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7. Tuition fees increased to \$140 per month from Feb 19

EARNINGS INFORMATION - SAMPLE FRANCHISE C

Student Numbers at 25th percentile for new franchises operating 3-5 years, as of 31st December 2023
 Opened Sep-20, operating from Non commercial premises. Full licence since Jun-22

	Student No.	New Enrolments	(A) Enrolment Fee	(B) Tuition Fee	(C) =A+B Gross Income	Cost of Franchise	Breakdown of GST Expense		Revenue
						(D) Kumon Royalty	(E) Royalty Payable by Supervisor	(F) =(C-D)/11 GST on Gross Income Payable by Supervisor	(G) =C-(D+F) Operating Revenue
Jan-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Oct-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Nov-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dec-19	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jan-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Feb-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Mar-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Apr-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
May-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jun-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jul-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Aug-20	0	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sep-20	25	21	\$ 2,100.00	\$ 3,500.00	\$ 5,600.00	\$ 2,625.00	\$ 238.64	\$ 270.45	\$ 2,704.55
Oct-20	58	21	\$ 2,100.00	\$ 8,120.00	\$ 10,220.00	\$ 4,704.00	\$ 427.64	\$ 501.45	\$ 5,014.55
Nov-20	77	13	\$ 1,300.00	\$ 10,780.00	\$ 12,080.00	\$ 5,501.00	\$ 500.09	\$ 598.09	\$ 5,980.91
Dec-20	90	15	\$ 1,500.00	\$ 12,600.00	\$ 14,100.00	\$ 6,420.00	\$ 583.64	\$ 698.18	\$ 6,981.82
Jan-21	103	15	\$ 1,500.00	\$ 14,420.00	\$ 15,920.00	\$ 7,239.00	\$ 658.09	\$ 789.18	\$ 7,891.82
Feb-21	148	29	\$ 2,900.00	\$ 20,720.00	\$ 23,620.00	\$ 10,774.00	\$ 979.45	\$ 1,167.82	\$ 11,678.18
Mar-21	172	22	\$ 2,200.00	\$ 24,080.00	\$ 26,280.00	\$ 11,936.00	\$ 1,085.09	\$ 1,304.00	\$ 13,040.00
Apr-21	184	21	\$ 2,100.00	\$ 25,760.00	\$ 27,860.00	\$ 12,642.00	\$ 1,149.27	\$ 1,383.45	\$ 13,834.55
May-21	212	21	\$ 2,100.00	\$ 29,680.00	\$ 31,780.00	\$ 14,406.00	\$ 1,309.64	\$ 1,579.45	\$ 15,794.55
Jun-21	230	14	\$ 1,400.00	\$ 32,200.00	\$ 33,600.00	\$ 15,190.00	\$ 1,380.91	\$ 1,673.64	\$ 16,736.36
Jul-21	236	15	\$ 1,500.00	\$ 33,040.00	\$ 34,540.00	\$ 15,618.00	\$ 1,419.82	\$ 1,720.18	\$ 17,201.82
Aug-21	251	11	\$ 1,100.00	\$ 35,140.00	\$ 36,240.00	\$ 16,363.00	\$ 1,487.55	\$ 1,807.00	\$ 18,070.00
Sep-21	203	0	\$ -	\$ 28,420.00	\$ 28,420.00	\$ 12,789.00	\$ 1,162.64	\$ 1,421.00	\$ 14,210.00
Oct-21	179	0	\$ -	\$ 25,060.00	\$ 25,060.00	\$ 11,277.00	\$ 1,025.18	\$ 1,253.00	\$ 12,530.00
Nov-21	169	5	\$ 500.00	\$ 23,660.00	\$ 24,160.00	\$ 10,897.00	\$ 990.64	\$ 1,205.73	\$ 12,057.27
Dec-21	166	4	\$ 400.00	\$ 23,240.00	\$ 23,640.00	\$ 10,658.00	\$ 968.91	\$ 1,180.18	\$ 11,801.82
Jan-22	135	2	\$ 200.00	\$ 18,900.00	\$ 19,100.00	\$ 8,605.00	\$ 782.27	\$ 954.09	\$ 9,540.91
Feb-22	170	13	\$ 1,300.00	\$ 23,800.00	\$ 25,100.00	\$ 11,360.00	\$ 1,032.73	\$ 1,249.09	\$ 12,490.91
Mar-22	202	16	\$ 1,600.00	\$ 28,280.00	\$ 29,880.00	\$ 13,526.00	\$ 1,229.64	\$ 1,486.73	\$ 14,867.27
Apr-22	207	6	\$ 600.00	\$ 28,980.00	\$ 29,580.00	\$ 13,341.00	\$ 1,212.82	\$ 1,476.27	\$ 14,762.73
May-22	235	24	\$ 2,400.00	\$ 32,900.00	\$ 35,300.00	\$ 16,005.00	\$ 1,455.00	\$ 1,754.09	\$ 17,540.91
Jun-22	237	6	\$ 600.00	\$ 33,180.00	\$ 33,780.00	\$ 13,572.00	\$ 1,233.82	\$ 1,837.09	\$ 18,370.91
Jul-22	249	12	\$ 1,200.00	\$ 34,860.00	\$ 36,060.00	\$ 14,544.00	\$ 1,322.18	\$ 1,956.00	\$ 19,560.00
Aug-22	277	27	\$ 2,700.00	\$ 38,780.00	\$ 41,480.00	\$ 16,862.00	\$ 1,532.91	\$ 2,238.00	\$ 22,380.00
Sep-22	308	10	\$ 1,000.00	\$ 43,120.00	\$ 44,120.00	\$ 17,748.00	\$ 1,613.45	\$ 2,397.45	\$ 23,974.55
Oct-22	290	10	\$ 1,000.00	\$ 40,600.00	\$ 41,600.00	\$ 16,740.00	\$ 1,521.82	\$ 2,260.00	\$ 22,600.00
Nov-22	300	17	\$ 1,700.00	\$ 42,000.00	\$ 43,700.00	\$ 17,650.00	\$ 1,604.55	\$ 2,368.18	\$ 23,681.82
Dec-22	270	4	\$ 400.00	\$ 37,800.00	\$ 38,200.00	\$ 15,320.00	\$ 1,392.73	\$ 2,080.00	\$ 20,800.00
Jan-23	109	0	\$ -	\$ 15,260.00	\$ 15,260.00	\$ 6,104.00	\$ 554.91	\$ 832.36	\$ 8,323.64
Feb-23	241	28	\$ 2,800.00	\$ 33,740.00	\$ 36,540.00	\$ 14,896.00	\$ 1,354.18	\$ 1,967.64	\$ 19,676.36
Mar-23	270	20	\$ 2,000.00	\$ 37,800.00	\$ 39,800.00	\$ 16,120.00	\$ 1,465.45	\$ 2,152.73	\$ 21,527.27
Apr-23	267	12	\$ 1,200.00	\$ 37,380.00	\$ 38,580.00	\$ 15,552.00	\$ 1,413.82	\$ 2,093.45	\$ 20,934.55
May-23	288	18	\$ 1,800.00	\$ 40,320.00	\$ 42,120.00	\$ 17,028.00	\$ 1,548.00	\$ 2,281.09	\$ 22,810.91
Jun-23	293	10	\$ 1,000.00	\$ 41,020.00	\$ 42,020.00	\$ 16,908.00	\$ 1,537.09	\$ 2,282.91	\$ 22,829.09
Jul-23	295	14	\$ 1,400.00	\$ 41,300.00	\$ 42,700.00	\$ 17,220.00	\$ 1,565.45	\$ 2,316.36	\$ 23,163.64
Aug-23	307	19	\$ 1,900.00	\$ 42,980.00	\$ 44,880.00	\$ 18,142.00	\$ 1,649.27	\$ 2,430.73	\$ 24,307.27
Sep-23	291	7	\$ 700.00	\$ 40,740.00	\$ 41,440.00	\$ 16,646.00	\$ 1,513.27	\$ 2,254.00	\$ 22,540.00
Oct-23	286	7	\$ 700.00	\$ 40,040.00	\$ 40,740.00	\$ 16,366.00	\$ 1,487.82	\$ 2,215.82	\$ 22,158.18
Nov-23	259	3	\$ 300.00	\$ 36,260.00	\$ 36,560.00	\$ 14,654.00	\$ 1,332.18	\$ 1,991.45	\$ 19,914.55
Dec-23	242	3	\$ 300.00	\$ 33,880.00	\$ 34,180.00	\$ 13,702.00	\$ 1,245.64	\$ 1,861.64	\$ 18,616.36

Note:

1. Enrolment fees are based on actual fees collected for the month.
2. Tuition fees are based on actual number of students multiplied by the monthly fee.
3. *Enrolment royalty is calculated at 50% of enrolment fees.
4. **Royalty fee is based on 40% of the tuition fees for a full licensed Instructor.
5. GST on royalty and GST on Gross Income is shown to provide a breakdown of total GST payable.
6. Enrolment fees increased from \$100 from Feb 19
7. Tuition fees increased to \$140 per month from Feb 19