

EARNINGS INFORMATION - SAMPLE FRANCHISE A

Student Numbers at 75th percentile for new franchises operating 3-5 years, as of 30th June 2022
 Opened Aug-16, operating from non-commercial premises. Full licence since Feb-2018

						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-18	44	0	\$ -	\$ 5,720.00	\$ 5,720.00	\$ 2,574.00	\$ 234.00	\$ 286.00	\$ 2,860.00
Feb-18	49	4	\$ 320.00	\$ 6,370.00	\$ 6,690.00	\$ 2,708.00	\$ 246.18	\$ 362.00	\$ 3,620.00
Mar-18	46	1	\$ 80.00	\$ 5,980.00	\$ 6,060.00	\$ 2,432.00	\$ 221.09	\$ 329.82	\$ 3,298.18
Apr-18	51	4	\$ 320.00	\$ 6,630.00	\$ 6,950.00	\$ 2,812.00	\$ 255.64	\$ 376.18	\$ 3,761.82
May-18	52	6	\$ 480.00	\$ 6,760.00	\$ 7,240.00	\$ 2,944.00	\$ 267.64	\$ 390.55	\$ 3,905.45
Jun-18	54	4	\$ 320.00	\$ 7,020.00	\$ 7,340.00	\$ 2,968.00	\$ 269.82	\$ 397.45	\$ 3,974.55
Jul-18	53	1	\$ 80.00	\$ 6,890.00	\$ 6,970.00	\$ 2,796.00	\$ 254.18	\$ 379.45	\$ 3,794.55
Aug-18	58	10	\$ 800.00	\$ 7,540.00	\$ 8,340.00	\$ 3,416.00	\$ 310.55	\$ 447.64	\$ 4,476.36
Sep-18	63	5	\$ 400.00	\$ 8,190.00	\$ 8,590.00	\$ 3,476.00	\$ 316.00	\$ 464.91	\$ 4,649.09
Oct-18	61	2	\$ 160.00	\$ 7,930.00	\$ 8,090.00	\$ 3,252.00	\$ 295.64	\$ 439.82	\$ 4,398.18
Nov-18	63	0	\$ -	\$ 8,190.00	\$ 8,190.00	\$ 3,276.00	\$ 297.82	\$ 446.73	\$ 4,467.27
Dec-18	57	0	\$ -	\$ 7,410.00	\$ 7,410.00	\$ 2,964.00	\$ 269.45	\$ 404.18	\$ 4,041.82
Jan-19	41	1	\$ 80.00	\$ 5,330.00	\$ 5,410.00	\$ 2,172.00	\$ 197.45	\$ 294.36	\$ 2,943.64
Feb-19	53	2	\$ 200.00	\$ 7,420.00	\$ 7,620.00	\$ 3,068.00	\$ 278.91	\$ 413.82	\$ 4,138.18
Mar-19	58	3	\$ 300.00	\$ 8,120.00	\$ 8,420.00	\$ 3,398.00	\$ 308.91	\$ 456.55	\$ 4,565.45
Apr-19	66	11	\$ 1,100.00	\$ 9,240.00	\$ 10,340.00	\$ 4,246.00	\$ 386.00	\$ 554.00	\$ 5,540.00
May-19	71	4	\$ 400.00	\$ 9,940.00	\$ 10,340.00	\$ 4,176.00	\$ 379.64	\$ 560.36	\$ 5,603.64
Jun-19	78	4	\$ 400.00	\$ 10,920.00	\$ 11,320.00	\$ 4,568.00	\$ 415.27	\$ 613.82	\$ 6,138.18
Jul-19	77	5	\$ 500.00	\$ 10,780.00	\$ 11,280.00	\$ 4,562.00	\$ 414.73	\$ 610.73	\$ 6,107.27
Aug-19	86	6	\$ 600.00	\$ 12,040.00	\$ 12,640.00	\$ 5,116.00	\$ 465.09	\$ 684.00	\$ 6,840.00
Sep-19	89	4	\$ 400.00	\$ 12,460.00	\$ 12,860.00	\$ 5,184.00	\$ 471.27	\$ 697.82	\$ 6,978.18
Oct-19	89	4	\$ 400.00	\$ 12,460.00	\$ 12,860.00	\$ 5,184.00	\$ 471.27	\$ 697.82	\$ 6,978.18
Nov-19	86	3	\$ 300.00	\$ 12,040.00	\$ 12,340.00	\$ 4,966.00	\$ 451.45	\$ 670.36	\$ 6,703.64
Dec-19	74	1	\$ 100.00	\$ 10,360.00	\$ 10,460.00	\$ 4,194.00	\$ 381.27	\$ 569.64	\$ 5,696.36
Jan-20	55	0	\$ -	\$ 7,700.00	\$ 7,700.00	\$ 3,080.00	\$ 280.00	\$ 420.00	\$ 4,200.00
Feb-20	73	5	\$ 500.00	\$ 10,220.00	\$ 10,720.00	\$ 4,338.00	\$ 394.36	\$ 580.18	\$ 5,801.82
Mar-20	82	3	\$ 300.00	\$ 11,480.00	\$ 11,780.00	\$ 4,742.00	\$ 431.09	\$ 639.82	\$ 6,398.18
Apr-20	73	0	\$ -	\$ 10,220.00	\$ 10,220.00	\$ 4,088.00	\$ 371.64	\$ 557.45	\$ 5,574.55
May-20	67	0	\$ -	\$ 9,380.00	\$ 9,380.00	\$ 3,752.00	\$ 341.09	\$ 511.64	\$ 5,116.36
Jun-20	67	2	\$ 200.00	\$ 9,380.00	\$ 9,580.00	\$ 3,852.00	\$ 350.18	\$ 520.73	\$ 5,207.27
Jul-20	66	0	\$ -	\$ 9,240.00	\$ 9,240.00	\$ 3,696.00	\$ 336.00	\$ 504.00	\$ 5,040.00
Aug-20	59	2	\$ 200.00	\$ 8,260.00	\$ 8,460.00	\$ 3,404.00	\$ 309.45	\$ 459.64	\$ 4,596.36
Sep-20	63	4	\$ 400.00	\$ 8,820.00	\$ 9,220.00	\$ 3,728.00	\$ 338.91	\$ 499.27	\$ 4,992.73
Oct-20	66	1	\$ 100.00	\$ 9,240.00	\$ 9,340.00	\$ 3,746.00	\$ 340.55	\$ 508.55	\$ 5,085.45
Nov-20	69	3	\$ 300.00	\$ 9,660.00	\$ 9,960.00	\$ 4,014.00	\$ 364.91	\$ 540.55	\$ 5,405.45
Dec-20	63	0	\$ -	\$ 8,820.00	\$ 8,820.00	\$ 3,528.00	\$ 320.73	\$ 481.09	\$ 4,810.91
Jan-21	51	0	\$ -	\$ 7,140.00	\$ 7,140.00	\$ 2,856.00	\$ 259.64	\$ 389.45	\$ 3,894.55
Feb-21	71	6	\$ 600.00	\$ 9,940.00	\$ 10,540.00	\$ 4,276.00	\$ 388.73	\$ 569.45	\$ 5,694.55
Mar-21	81	9	\$ 900.00	\$ 11,340.00	\$ 12,240.00	\$ 4,986.00	\$ 453.27	\$ 659.45	\$ 6,594.55
Apr-21	81	7	\$ 700.00	\$ 11,340.00	\$ 12,040.00	\$ 4,886.00	\$ 444.18	\$ 650.36	\$ 6,503.64
May-21	84	1	\$ 100.00	\$ 11,760.00	\$ 11,860.00	\$ 4,754.00	\$ 432.18	\$ 646.00	\$ 6,460.00
Jun-21	86	3	\$ 300.00	\$ 12,040.00	\$ 12,340.00	\$ 4,966.00	\$ 451.45	\$ 670.36	\$ 6,703.64
Jul-21	93	6	\$ 600.00	\$ 13,020.00	\$ 13,620.00	\$ 5,508.00	\$ 500.73	\$ 737.45	\$ 7,374.55
Aug-21	88	1	\$ 100.00	\$ 12,320.00	\$ 12,420.00	\$ 4,978.00	\$ 452.55	\$ 676.55	\$ 6,765.45
Sep-21	79	2	\$ 200.00	\$ 11,060.00	\$ 11,260.00	\$ 4,524.00	\$ 411.27	\$ 612.36	\$ 6,123.64
Oct-21	78	2	\$ 200.00	\$ 10,920.00	\$ 11,120.00	\$ 4,468.00	\$ 406.18	\$ 604.73	\$ 6,047.27
Nov-21	77	1	\$ 100.00	\$ 10,780.00	\$ 10,880.00	\$ 4,362.00	\$ 396.55	\$ 592.55	\$ 5,925.45
Dec-21	63	3	\$ 300.00	\$ 8,820.00	\$ 9,120.00	\$ 3,678.00	\$ 334.36	\$ 494.73	\$ 4,947.27
Jan-22	45	1	\$ 100.00	\$ 6,300.00	\$ 6,400.00	\$ 2,570.00	\$ 233.64	\$ 348.18	\$ 3,481.82
Feb-22	62	1	\$ 100.00	\$ 8,680.00	\$ 8,780.00	\$ 3,522.00	\$ 320.18	\$ 478.00	\$ 4,780.00
Mar-22	65	3	\$ 300.00	\$ 9,100.00	\$ 9,400.00	\$ 3,790.00	\$ 344.55	\$ 510.00	\$ 5,100.00
Apr-22	59	0	\$ -	\$ 8,260.00	\$ 8,260.00	\$ 3,304.00	\$ 300.36	\$ 450.55	\$ 4,505.45
May-22	59	4	\$ 400.00	\$ 8,260.00	\$ 8,660.00	\$ 3,504.00	\$ 318.55	\$ 468.73	\$ 4,687.27
Jun-22	71	6	\$ 600.00	\$ 9,940.00	\$ 10,540.00	\$ 4,276.00	\$ 388.73	\$ 569.45	\$ 5,694.55
Jul-22	79	5	\$ 500.00	\$ 11,060.00	\$ 11,560.00	\$ 4,674.00	\$ 424.91	\$ 626.00	\$ 6,260.00
Aug-22	74	1	\$ 100.00	\$ 10,360.00	\$ 10,460.00	\$ 4,194.00	\$ 381.27	\$ 569.64	\$ 5,696.36
Sep-22	76	2	\$ 200.00	\$ 10,640.00	\$ 10,840.00	\$ 4,356.00	\$ 396.00	\$ 589.45	\$ 5,894.55
Oct-22	74	2	\$ 200.00	\$ 10,360.00	\$ 10,560.00	\$ 4,244.00	\$ 385.82	\$ 574.18	\$ 5,741.82
Nov-22	74	2	\$ 200.00	\$ 10,360.00	\$ 10,560.00	\$ 4,244.00	\$ 385.82	\$ 574.18	\$ 5,741.82
Dec-22	43	0	\$ -	\$ 6,020.00	\$ 6,020.00	\$ 2,408.00	\$ 218.91	\$ 328.36	\$ 3,283.64

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 30th June 2022
 Opened May-17, operating from commercial premises. Full licence since Aug-19

	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-18	30	5	\$ 400.00	\$ 3,900.00	\$ 4,300.00	\$ 1,955.00	\$ 177.73	\$ 213.18	\$ 2,131.82
Feb-18	39	8	\$ 640.00	\$ 5,070.00	\$ 5,710.00	\$ 2,601.50	\$ 236.50	\$ 282.59	\$ 2,825.91
Mar-18	42	5	\$ 400.00	\$ 5,460.00	\$ 5,860.00	\$ 2,657.00	\$ 241.55	\$ 291.18	\$ 2,911.82
Apr-18	51	6	\$ 480.00	\$ 6,630.00	\$ 7,110.00	\$ 3,223.50	\$ 293.05	\$ 353.32	\$ 3,533.18
May-18	57	4	\$ 320.00	\$ 7,410.00	\$ 7,730.00	\$ 3,494.50	\$ 317.68	\$ 385.05	\$ 3,850.45
Jun-18	60	2	\$ 160.00	\$ 7,800.00	\$ 7,960.00	\$ 3,590.00	\$ 326.36	\$ 397.27	\$ 3,972.73
Jul-18	55	6	\$ 480.00	\$ 7,150.00	\$ 7,630.00	\$ 3,457.50	\$ 314.32	\$ 379.32	\$ 3,793.18
Aug-18	70	17	\$ 1,360.00	\$ 9,100.00	\$ 10,460.00	\$ 4,775.00	\$ 434.09	\$ 516.82	\$ 5,168.18
Sep-18	74	6	\$ 480.00	\$ 9,620.00	\$ 10,100.00	\$ 4,569.00	\$ 415.36	\$ 502.82	\$ 5,028.18
Oct-18	73	3	\$ 240.00	\$ 9,490.00	\$ 9,730.00	\$ 4,390.50	\$ 399.14	\$ 485.41	\$ 4,854.09
Nov-18	67	0	\$ -	\$ 8,710.00	\$ 8,710.00	\$ 3,919.50	\$ 356.32	\$ 435.50	\$ 4,355.00
Dec-18	50	0	\$ -	\$ 6,500.00	\$ 6,500.00	\$ 2,925.00	\$ 265.91	\$ 325.00	\$ 3,250.00
Jan-19	41	0	\$ -	\$ 5,330.00	\$ 5,330.00	\$ 2,398.50	\$ 218.05	\$ 266.50	\$ 2,665.00
Feb-19	63	12	\$ 1,200.00	\$ 8,820.00	\$ 10,020.00	\$ 4,569.00	\$ 415.36	\$ 495.55	\$ 4,955.45
Mar-19	68	10	\$ 1,000.00	\$ 9,520.00	\$ 10,520.00	\$ 4,784.00	\$ 434.91	\$ 521.45	\$ 5,214.55
Apr-19	74	5	\$ 500.00	\$ 10,360.00	\$ 10,860.00	\$ 4,912.00	\$ 446.55	\$ 540.73	\$ 5,407.27
May-19	66	4	\$ 400.00	\$ 9,240.00	\$ 9,640.00	\$ 4,358.00	\$ 396.18	\$ 480.18	\$ 4,801.82
Jun-19	67	3	\$ 300.00	\$ 9,380.00	\$ 9,680.00	\$ 4,371.00	\$ 397.36	\$ 482.64	\$ 4,826.36
Jul-19	88	13	\$ 1,300.00	\$ 12,320.00	\$ 13,620.00	\$ 6,194.00	\$ 563.09	\$ 675.09	\$ 6,750.91
Aug-19	92	8	\$ 800.00	\$ 12,880.00	\$ 13,680.00	\$ 5,552.00	\$ 504.73	\$ 738.91	\$ 7,389.09
Sep-19	95	10	\$ 1,000.00	\$ 13,300.00	\$ 14,300.00	\$ 5,820.00	\$ 529.09	\$ 770.91	\$ 7,709.09
Oct-19	95	3	\$ 300.00	\$ 13,300.00	\$ 13,600.00	\$ 5,470.00	\$ 497.27	\$ 739.09	\$ 7,390.91
Nov-19	98	2	\$ 200.00	\$ 13,720.00	\$ 13,920.00	\$ 5,588.00	\$ 508.00	\$ 757.45	\$ 7,574.55
Dec-19	88	1	\$ 100.00	\$ 12,320.00	\$ 12,420.00	\$ 4,978.00	\$ 452.55	\$ 676.55	\$ 6,765.45
Jan-20	62	0	\$ -	\$ 8,680.00	\$ 8,680.00	\$ 3,472.00	\$ 315.64	\$ 473.45	\$ 4,734.55
Feb-20	86	20	\$ 2,000.00	\$ 12,040.00	\$ 14,040.00	\$ 5,816.00	\$ 528.73	\$ 747.64	\$ 7,476.36
Mar-20	83	3	\$ 300.00	\$ 11,620.00	\$ 11,920.00	\$ 4,798.00	\$ 436.18	\$ 647.45	\$ 6,474.55
Apr-20	72	0	\$ -	\$ 10,080.00	\$ 10,080.00	\$ 4,032.00	\$ 366.55	\$ 549.82	\$ 5,498.18
May-20	67	3	\$ 300.00	\$ 9,380.00	\$ 9,680.00	\$ 3,902.00	\$ 354.73	\$ 525.27	\$ 5,252.73
Jun-20	67	2	\$ 200.00	\$ 9,380.00	\$ 9,580.00	\$ 3,852.00	\$ 350.18	\$ 520.73	\$ 5,207.27
Jul-20	82	10	\$ 1,000.00	\$ 11,480.00	\$ 12,480.00	\$ 5,092.00	\$ 462.91	\$ 671.64	\$ 6,716.36
Aug-20	94	5	\$ 500.00	\$ 13,160.00	\$ 13,660.00	\$ 5,514.00	\$ 501.27	\$ 740.55	\$ 7,405.45
Sep-20	92	3	\$ 300.00	\$ 12,880.00	\$ 13,180.00	\$ 5,302.00	\$ 482.00	\$ 716.18	\$ 7,161.82
Oct-20	90	4	\$ 400.00	\$ 12,600.00	\$ 13,000.00	\$ 5,240.00	\$ 476.36	\$ 705.45	\$ 7,054.55
Nov-20	96	9	\$ 900.00	\$ 13,440.00	\$ 14,340.00	\$ 5,826.00	\$ 529.64	\$ 774.00	\$ 7,740.00
Dec-20	88	0	\$ -	\$ 12,320.00	\$ 12,320.00	\$ 4,928.00	\$ 448.00	\$ 672.00	\$ 6,720.00
Jan-21	72	1	\$ 100.00	\$ 10,080.00	\$ 10,180.00	\$ 4,082.00	\$ 371.09	\$ 554.36	\$ 5,543.64
Feb-21	97	26	\$ 2,600.00	\$ 13,580.00	\$ 16,180.00	\$ 6,732.00	\$ 612.00	\$ 858.91	\$ 8,589.09
Mar-21	104	10	\$ 1,000.00	\$ 14,560.00	\$ 15,560.00	\$ 6,324.00	\$ 574.91	\$ 839.64	\$ 8,396.36
Apr-21	117	9	\$ 900.00	\$ 16,380.00	\$ 17,280.00	\$ 7,002.00	\$ 636.55	\$ 934.36	\$ 9,343.64
May-21	124	12	\$ 1,200.00	\$ 17,360.00	\$ 18,560.00	\$ 7,544.00	\$ 685.82	\$ 1,001.45	\$ 10,014.55
Jun-21	115	2	\$ 200.00	\$ 16,100.00	\$ 16,300.00	\$ 6,540.00	\$ 594.55	\$ 887.27	\$ 8,872.73
Jul-21	110	2	\$ 200.00	\$ 15,400.00	\$ 15,600.00	\$ 6,260.00	\$ 569.09	\$ 849.09	\$ 8,490.91
Aug-21	96	0	\$ -	\$ 13,440.00	\$ 13,440.00	\$ 5,376.00	\$ 488.73	\$ 733.09	\$ 7,330.91
Sep-21	94	2	\$ 200.00	\$ 13,160.00	\$ 13,360.00	\$ 5,364.00	\$ 487.64	\$ 726.91	\$ 7,269.09
Oct-21	96	6	\$ 600.00	\$ 13,440.00	\$ 14,040.00	\$ 5,676.00	\$ 516.00	\$ 760.36	\$ 7,603.64
Nov-21	91	1	\$ 100.00	\$ 12,740.00	\$ 12,840.00	\$ 5,146.00	\$ 467.82	\$ 699.45	\$ 6,994.55
Dec-21	90	2	\$ 200.00	\$ 12,600.00	\$ 12,800.00	\$ 5,140.00	\$ 467.27	\$ 696.36	\$ 6,963.64
Jan-22	91	3	\$ 300.00	\$ 12,740.00	\$ 13,040.00	\$ 5,246.00	\$ 476.91	\$ 708.55	\$ 7,085.45
Feb-22	109	18	\$ 1,800.00	\$ 15,260.00	\$ 17,060.00	\$ 7,004.00	\$ 636.73	\$ 914.18	\$ 9,141.82
Mar-22	104	6	\$ 600.00	\$ 14,560.00	\$ 15,160.00	\$ 6,124.00	\$ 556.73	\$ 821.45	\$ 8,214.55
Apr-22	106	3	\$ 300.00	\$ 14,840.00	\$ 15,140.00	\$ 6,086.00	\$ 553.27	\$ 823.09	\$ 8,230.91
May-22	104	8	\$ 800.00	\$ 14,560.00	\$ 15,360.00	\$ 6,224.00	\$ 565.82	\$ 830.55	\$ 8,305.45
Jun-22	120	16	\$ 1,600.00	\$ 16,800.00	\$ 18,400.00	\$ 7,520.00	\$ 683.64	\$ 989.09	\$ 9,890.91
Jul-22	110	2	\$ 200.00	\$ 15,400.00	\$ 15,600.00	\$ 6,260.00	\$ 569.09	\$ 849.09	\$ 8,490.91
Aug-22	107	6	\$ 600.00	\$ 14,980.00	\$ 15,580.00	\$ 6,292.00	\$ 572.00	\$ 844.36	\$ 8,443.64
Sep-22	125	22	\$ 2,200.00	\$ 17,500.00	\$ 19,700.00	\$ 8,100.00	\$ 736.36	\$ 1,054.55	\$ 10,544.55
Oct-22	117	2	\$ 200.00	\$ 16,380.00	\$ 16,580.00	\$ 6,652.00	\$ 604.73	\$ 902.55	\$ 9,025.45
Nov-22	115	7	\$ 700.00	\$ 16,100.00	\$ 16,800.00	\$ 6,790.00	\$ 617.27	\$ 910.00	\$ 9,100.00
Dec-22	102	2	\$ 200.00	\$ 14,280.00	\$ 14,480.00	\$ 5,812.00	\$ 528.36	\$ 788.00	\$ 7,880.00

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 30th June 2022
 Opened Jul-17, 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-18	47	3	\$ 240.00	\$ 6,110.00	\$ 6,350.00	\$ 2,869.50	\$ 260.86	\$ 316.41	\$ 3,164.09
Feb-18	68	14	\$ 1,120.00	\$ 8,840.00	\$ 9,960.00	\$ 4,538.00	\$ 412.55	\$ 492.91	\$ 4,929.09
Mar-18	81	11	\$ 880.00	\$ 10,530.00	\$ 11,410.00	\$ 5,178.50	\$ 470.77	\$ 566.50	\$ 5,665.00
Apr-18	73	0	\$ -	\$ 9,490.00	\$ 9,490.00	\$ 4,270.50	\$ 388.23	\$ 474.50	\$ 4,745.00
May-18	75	6	\$ 480.00	\$ 9,750.00	\$ 10,230.00	\$ 4,627.50	\$ 420.68	\$ 509.32	\$ 5,093.18
Jun-18	80	9	\$ 720.00	\$ 10,400.00	\$ 11,120.00	\$ 5,040.00	\$ 458.18	\$ 552.73	\$ 5,527.27
Jul-18	97	11	\$ 880.00	\$ 12,610.00	\$ 13,490.00	\$ 6,114.50	\$ 555.86	\$ 670.50	\$ 6,705.00
Aug-18	98	4	\$ 320.00	\$ 12,740.00	\$ 13,060.00	\$ 5,893.00	\$ 535.73	\$ 651.55	\$ 6,515.45
Sep-18	96	9	\$ 720.00	\$ 12,480.00	\$ 13,200.00	\$ 5,976.00	\$ 543.27	\$ 656.73	\$ 6,567.27
Oct-18	111	6	\$ 480.00	\$ 14,430.00	\$ 14,910.00	\$ 6,733.50	\$ 612.14	\$ 743.32	\$ 7,433.18
Nov-18	98	0	\$ -	\$ 12,740.00	\$ 12,740.00	\$ 5,733.00	\$ 521.18	\$ 637.00	\$ 6,370.00
Dec-18	84	0	\$ -	\$ 10,920.00	\$ 10,920.00	\$ 4,914.00	\$ 446.73	\$ 546.00	\$ 5,460.00
Jan-19	79	5	\$ 400.00	\$ 10,270.00	\$ 10,670.00	\$ 4,821.50	\$ 438.32	\$ 531.68	\$ 5,316.82
Feb-19	82	12	\$ 1,200.00	\$ 11,480.00	\$ 12,680.00	\$ 5,766.00	\$ 524.18	\$ 628.55	\$ 6,285.45
Mar-19	100	16	\$ 1,600.00	\$ 14,000.00	\$ 15,600.00	\$ 7,100.00	\$ 645.45	\$ 772.73	\$ 7,727.27
Apr-19	102	1	\$ 100.00	\$ 14,280.00	\$ 14,380.00	\$ 6,476.00	\$ 588.73	\$ 718.55	\$ 7,185.45
May-19	106	5	\$ 500.00	\$ 14,840.00	\$ 15,340.00	\$ 6,928.00	\$ 629.82	\$ 764.73	\$ 7,647.27
Jun-19	110	9	\$ 900.00	\$ 15,400.00	\$ 16,300.00	\$ 7,380.00	\$ 670.91	\$ 810.91	\$ 8,109.09
Jul-19	110	4	\$ 400.00	\$ 15,400.00	\$ 15,800.00	\$ 7,130.00	\$ 648.18	\$ 788.18	\$ 7,881.82
Aug-19	120	9	\$ 900.00	\$ 16,800.00	\$ 17,700.00	\$ 8,010.00	\$ 728.18	\$ 880.91	\$ 8,809.09
Sep-19	120	4	\$ 400.00	\$ 16,800.00	\$ 17,200.00	\$ 7,760.00	\$ 705.45	\$ 858.18	\$ 8,581.82
Oct-19	116	3	\$ 300.00	\$ 16,240.00	\$ 16,540.00	\$ 7,458.00	\$ 678.00	\$ 825.64	\$ 8,256.36
Nov-19	126	3	\$ 300.00	\$ 17,640.00	\$ 17,940.00	\$ 8,088.00	\$ 735.27	\$ 895.64	\$ 8,956.36
Dec-19	102	1	\$ 100.00	\$ 14,280.00	\$ 14,380.00	\$ 6,476.00	\$ 588.73	\$ 718.55	\$ 7,185.45
Jan-20	94	0	\$ -	\$ 13,160.00	\$ 13,160.00	\$ 5,922.00	\$ 538.36	\$ 658.00	\$ 6,580.00
Feb-20	113	20	\$ 2,000.00	\$ 15,820.00	\$ 17,820.00	\$ 8,119.00	\$ 738.09	\$ 881.91	\$ 8,819.09
Mar-20	116	7	\$ 700.00	\$ 16,240.00	\$ 16,940.00	\$ 7,658.00	\$ 696.18	\$ 843.82	\$ 8,438.18
Apr-20	84	0	\$ -	\$ 11,760.00	\$ 11,760.00	\$ 5,292.00	\$ 481.09	\$ 588.00	\$ 5,880.00
May-20	78	0	\$ -	\$ 10,920.00	\$ 10,920.00	\$ 4,914.00	\$ 446.73	\$ 546.00	\$ 5,460.00
Jun-20	75	0	\$ -	\$ 10,500.00	\$ 10,500.00	\$ 4,725.00	\$ 429.55	\$ 525.00	\$ 5,250.00
Jul-20	73	2	\$ 200.00	\$ 10,220.00	\$ 10,420.00	\$ 4,699.00	\$ 427.18	\$ 520.09	\$ 5,200.91
Aug-20	78	4	\$ 400.00	\$ 10,920.00	\$ 11,320.00	\$ 5,114.00	\$ 464.91	\$ 564.18	\$ 5,641.82
Sep-20	76	0	\$ -	\$ 10,640.00	\$ 10,640.00	\$ 4,788.00	\$ 435.27	\$ 532.00	\$ 5,320.00
Oct-20	75	3	\$ 300.00	\$ 10,500.00	\$ 10,800.00	\$ 4,875.00	\$ 443.18	\$ 538.64	\$ 5,386.36
Nov-20	73	4	\$ 400.00	\$ 10,220.00	\$ 10,620.00	\$ 4,799.00	\$ 436.27	\$ 529.18	\$ 5,291.82
Dec-20	75	3	\$ 300.00	\$ 10,500.00	\$ 10,800.00	\$ 4,875.00	\$ 443.18	\$ 538.64	\$ 5,386.36
Jan-21	80	6	\$ 600.00	\$ 11,200.00	\$ 11,800.00	\$ 5,340.00	\$ 485.45	\$ 587.27	\$ 5,872.73
Feb-21	121	33	\$ 3,300.00	\$ 16,940.00	\$ 20,240.00	\$ 9,273.00	\$ 843.00	\$ 997.00	\$ 9,970.00
Mar-21	126	10	\$ 1,000.00	\$ 17,640.00	\$ 18,640.00	\$ 8,438.00	\$ 767.09	\$ 927.45	\$ 9,274.55
Apr-21	136	13	\$ 1,300.00	\$ 19,040.00	\$ 20,340.00	\$ 9,218.00	\$ 838.00	\$ 1,011.09	\$ 10,110.91
May-21	147	13	\$ 1,300.00	\$ 20,580.00	\$ 21,880.00	\$ 8,882.00	\$ 807.45	\$ 1,181.64	\$ 11,816.36
Jun-21	153	5	\$ 500.00	\$ 21,420.00	\$ 21,920.00	\$ 8,818.00	\$ 801.64	\$ 1,191.09	\$ 11,910.91
Jul-21	158	6	\$ 600.00	\$ 22,120.00	\$ 22,720.00	\$ 9,148.00	\$ 831.64	\$ 1,233.82	\$ 12,338.18
Aug-21	151	1	\$ 100.00	\$ 21,140.00	\$ 21,240.00	\$ 8,506.00	\$ 773.27	\$ 1,157.64	\$ 11,576.36
Sep-21	151	2	\$ 200.00	\$ 21,140.00	\$ 21,340.00	\$ 8,556.00	\$ 777.82	\$ 1,162.18	\$ 11,621.82
Oct-21	146	1	\$ 100.00	\$ 20,440.00	\$ 20,540.00	\$ 8,226.00	\$ 747.82	\$ 1,119.45	\$ 11,194.55
Nov-21	138	5	\$ 500.00	\$ 19,320.00	\$ 19,820.00	\$ 7,978.00	\$ 725.27	\$ 1,076.55	\$ 10,765.45
Dec-21	121	6	\$ 600.00	\$ 16,940.00	\$ 17,540.00	\$ 7,076.00	\$ 643.27	\$ 951.27	\$ 9,512.73
Jan-22	96	4	\$ 400.00	\$ 13,440.00	\$ 13,840.00	\$ 5,576.00	\$ 506.91	\$ 751.27	\$ 7,512.73
Feb-22	105	11	\$ 1,100.00	\$ 14,700.00	\$ 15,800.00	\$ 6,430.00	\$ 584.55	\$ 851.82	\$ 8,518.18
Mar-22	130	24	\$ 2,400.00	\$ 18,200.00	\$ 20,600.00	\$ 8,480.00	\$ 770.91	\$ 1,101.82	\$ 11,018.18
Apr-22	134	9	\$ 900.00	\$ 18,760.00	\$ 19,660.00	\$ 7,954.00	\$ 723.09	\$ 1,064.18	\$ 10,641.82
May-22	150	17	\$ 1,700.00	\$ 21,000.00	\$ 22,700.00	\$ 9,250.00	\$ 840.91	\$ 1,222.73	\$ 12,227.27
Jun-22	161	17	\$ 1,700.00	\$ 22,540.00	\$ 24,240.00	\$ 9,866.00	\$ 896.91	\$ 1,306.73	\$ 13,067.27
Jul-22	176	16	\$ 1,600.00	\$ 24,640.00	\$ 26,240.00	\$ 10,656.00	\$ 968.73	\$ 1,416.73	\$ 14,167.27
Aug-22	175	8	\$ 800.00	\$ 24,500.00	\$ 25,300.00	\$ 10,200.00	\$ 927.27	\$ 1,372.73	\$ 13,727.27
Sep-22	180	13	\$ 1,300.00	\$ 25,200.00	\$ 26,500.00	\$ 10,730.00	\$ 975.45	\$ 1,433.64	\$ 14,336.36
Oct-22	181	8	\$ 800.00	\$ 25,340.00	\$ 26,140.00	\$ 10,536.00	\$ 957.82	\$ 1,418.55	\$ 14,185.45
Nov-22	196	7	\$ 700.00	\$ 27,440.00	\$ 28,140.00	\$ 11,326.00	\$ 1,029.64	\$ 1,528.55	\$ 15,285.45
Dec-22	173	0	\$ -	\$ 24,220.00	\$ 24,220.00	\$ 9,688.00	\$ 880.73	\$ 1,321.09	\$ 13,210.91

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