

FINANCIAL YEAR ENDED 30 JUNE [YEAR] — CONFIDENTIAL MANAGEMENT REPORT

COMPANY NAME [Enter company name]	ABN / ACN [XX XXX XXX XXX]	PREPARED BY [Name, Title, CPA/CA]	DATE OF REPORT [DD/MM/YYYY]
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A. EO FY PERFORMANCE SUMMARY — ALL CATEGORIES

Category	Metric	Prior FY	Current FY	Change	ATO Benchmark	Status
Profitability						
Profitability	Gross Profit Margin	[]%	[]%	[]pp	[]%	Above
Profitability	EBITDA Margin	[]%	[]%	[]pp	[]%	Above
Profitability	Net Profit Margin	[]%	[]%	[]pp	[]%	At Avg
Profitability	Return on Assets (ROA)	[]%	[]%	[]pp	—	Above
Profitability	Return on Equity (ROE)	[]%	[]%	[]pp	—	Above
Liquidity						
Liquidity	Current Ratio	[]x	[]x	[]x	> 1.5	Healthy
Liquidity	Quick Ratio	[]x	[]x	[]x	> 1.0	Caution
Liquidity	Cash Ratio	[]x	[]x	[]x	> 0.3	Healthy
Liquidity	Net Working Capital	\$[]	\$[]	\$[]	Positive	Healthy
Solvency and Leverage						
Solvency	Debt-to-Equity Ratio	[]x	[]x	[]x	< 0.6	Low Risk
Solvency	Interest Coverage Ratio	[]x	[]x	[]x	> 3.0x	Strong
Solvency	Debt Ratio	[]%	[]%	[]pp	< 50%	Low Risk
Efficiency						
Efficiency	Debtor Days (DSO)	[] days	[] days	[] days	[] days	Better
Efficiency	Inventory Turnover	[]x	[]x	[]x	[]x	Above
Efficiency	Asset Turnover	[]x	[]x	[]x	—	At Avg
Efficiency	Cash Conversion Cycle	[] days	[] days	[] days	Lower better	Improved

B. ATO SMALL BUSINESS BENCHMARK COMPARISON

ATO Benchmark Metric	ATO Low (%)	ATO High (%)	Your Result	Position	Notes
Cost of sales / turnover	[]%	[]%	[]%	Within range	[Commentary]
Labour / turnover	[]%	[]%	[]%	Within range	[Commentary]
Rent / turnover	[]%	[]%	[]%	Above range	[Commentary]
Motor vehicle / turnover	[]%	[]%	[]%	Within range	[Commentary]
Total income / net profit	[]%	[]%	[]%	Within range	[Commentary]

C. TAX POSITION AND COMPLIANCE SUMMARY (EOFY)

Income Tax Summary		GST and Other Obligations	
Item	Amount (\$)	Item	Amount (\$)
Accounting profit (before tax)	[]	GST collected on sales	[]
Add: Non-deductible expenses	[]	GST paid on purchases	([])
Less: Tax-exempt income	([])	Net GST Remitted to ATO	\$[]
Less: Tax deductions / depreciation	([])	Payroll tax (if applicable)	[]
Taxable Income	[]	Superannuation guarantee (SGC)	[]
Tax rate applied	30% / 25%	Fringe benefits tax (if applicable)	[]
Income Tax Payable	\$[]	Workers' compensation premiums	[]
PAYG instalments paid (Q1-Q4)	(\$[])	Total Tax and Compliance Obligations	\$[]
Tax Refund / (Balance Payable)	\$[]		

D. AASB COMPLIANCE AND REPORTING NOTES

Standard	Requirement	Applicable?	Compliant?	Notes / Action Required
AASB 101	Presentation of Financial Statements	[Yes / No]	Yes	[Notes]
AASB 107	Statement of Cash Flows	[Yes / No]	Yes	[Notes]
AASB 108	Accounting Policies and Changes	[Yes / No]	In Progress	[Notes]
AASB 16	Leases (right-of-use assets)	[Yes / No]	Yes	[Notes]
AASB 15	Revenue from Contracts with Customers	[Yes / No]	Yes	[Notes]

E. MANAGEMENT COMMENTARY AND OUTLOOK

Provide a consolidated narrative assessment of the financial year. Summarise overall financial health, key achievements, and areas of concern. Comment on the ATO benchmark position and any compliance matters. Set out management's financial targets and strategic priorities for the coming financial year (1 July onwards).

F. DIRECTOR / CFO SIGN-OFF

Prepared by (Accountant/CFO): [Name, CPA/CA] Date: [DD/MM/YYYY]	Reviewed by (Director): [Name / Title] Date: [DD/MM/YYYY]	Board / Audit Committee Approved: [Name / Title] Date: [DD/MM/YYYY]
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