MONTH END REPORT

Company Name

October 2025

Prepared by

Book Pillar CPA

MONTHLY REPORT INCLUDES:

Report Disclaimer

The information contained in this report is provided for informational purposes only. These financial statements were prepared by Book Pillar CPA from the books and records of the company. We have not audited, reviewed, or compiled the accompanying financial statements and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on them.

Executive Summary

Revenue

October revenue was $233,523, an increase of 3.9% from September. Year to date revenue of $2,012,727 is 16.7% ahead of the same period last year ($1,724,318).

Gross Profit and Margin

October gross profit was $159,614, an increase of 3.8% from September, at a gross margin of 68.4% against 68.4% in September, a decrease of 0.1 percentage points. Year to date gross profit of $1,368,654 is 17.8% ahead of the same period last year ($1,162,148), at a margin of 68.0% against 67.4%.

Expenses

October total expenses were $189,206, an increase of 0.2% from September. Year to date expenses of $1,751,075 are 15.4% ahead of the same period last year ($1,517,400). By category:

Category	October 2025	vs. September	YTD 2025	vs. YTD 2024
Cost of Services	$73,909	+4.2%	$644,073	+14.7%
Payroll	$52,505	+2.5%	$503,183	+14.4%
Marketing	$42,710	-8.3%	$402,546	+26.2%
General & Administrative	$20,082	-0.5%	$201,273	+2.1%

Net Profit and Net Margin

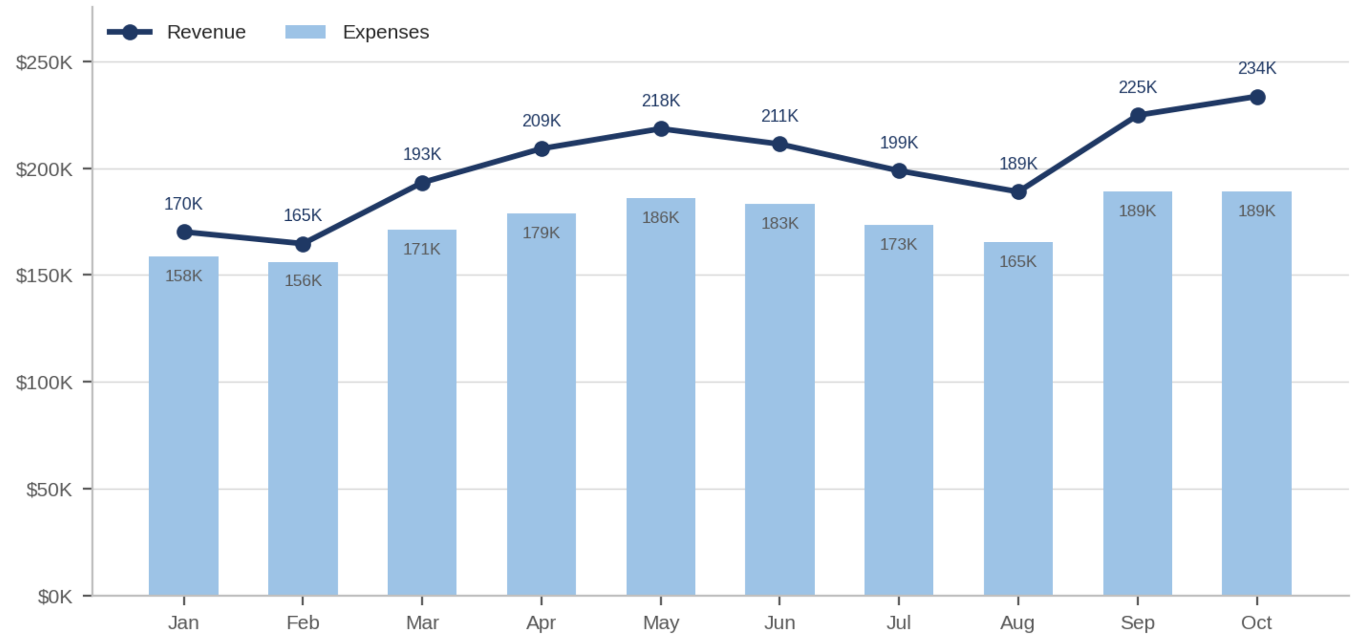
October net profit was $44,317, an increase of 23.7% from September, at a net margin of 19.0% against 15.9% in September, an increase of 3.0 percentage points. Year to date net profit of $261,652 is 26.5% ahead of the same period last year ($206,918), at a margin of 13.0% against 12.0%.

Cash Position

Cash at October 31 was $315,223, an increase of 5.5% from September 30. Cash has built $88,145 year to date, though it remains 7.8% below the balance at October 31 last year ($341,875), reflecting $166,000 of owner distributions during the period.

Financial Dashboard

Revenue vs. Expenses by Month



Graph Insights

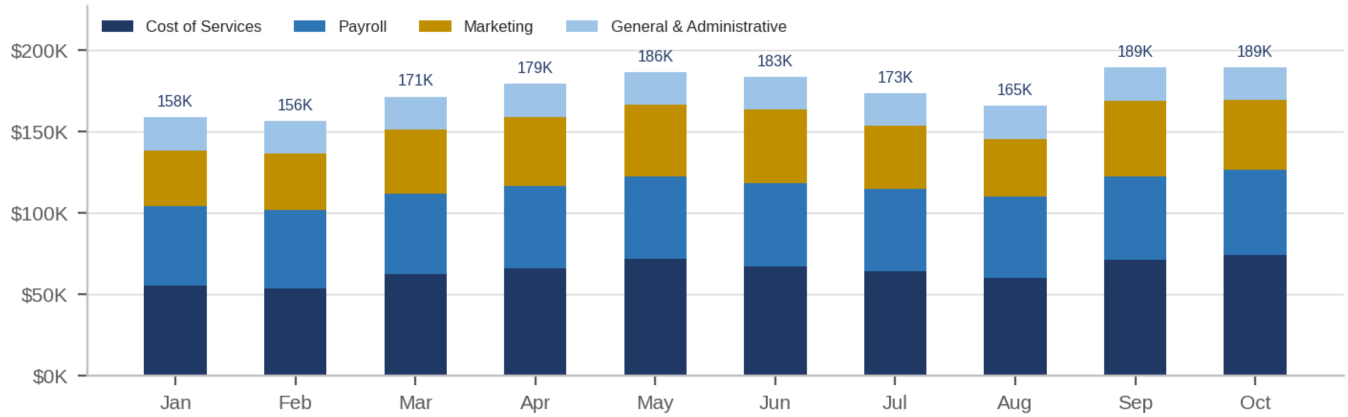
Revenue for January through October 2025 was $2,012,727, an average of $201,273 per month. The best performing month was October ($233,523) and the weakest was February ($164,655).

Expenses for the same period were $1,751,075, an average of $175,108 per month. The highest month was October ($189,206) and the lowest was February ($156,213).

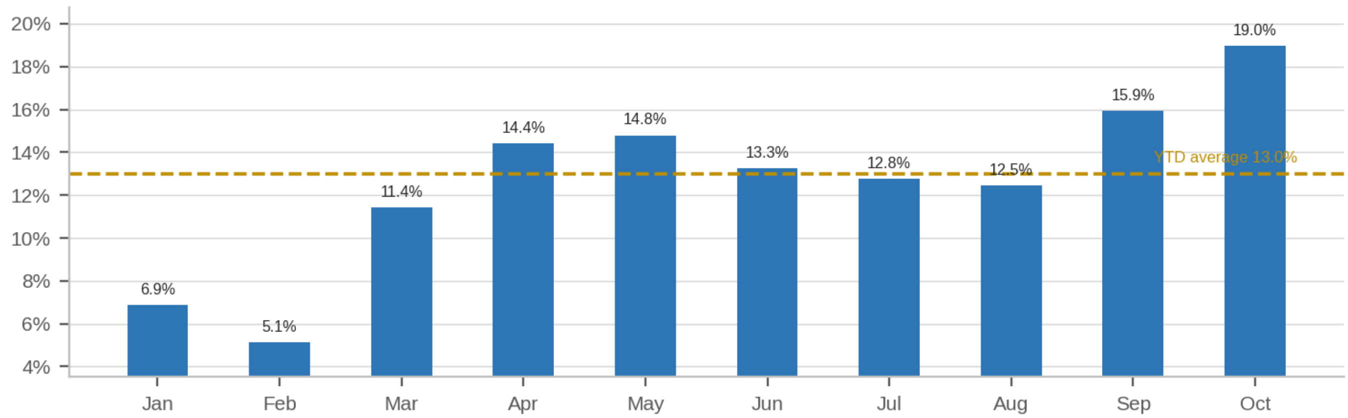
Profit for the period was $261,652, an average of $26,165 per month. The best performing month was October ($44,317) and the weakest was February ($8,442). The clinic was profitable in every month of the period.

Financial Dashboard

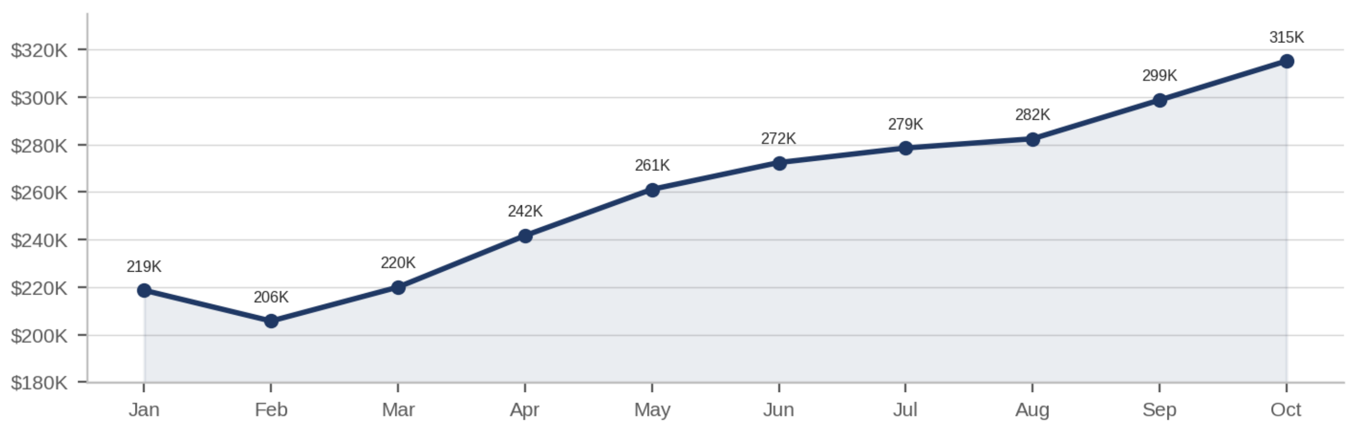
Expenses by Category by Month



Net Profit Margin by Month



Cash Balance by Month



Profit and Loss

Modified Cash Basis

	Oct 2025	YTD 2025
Revenue		
Surgical Procedures	187,294	1,617,030
Non-Surgical Treatments	37,416	321,312
Consultations & Other	8,813	74,385
Total Revenue	**233,523**	**2,012,727**
Cost of Services		
Provider Compensation	30,232	261,655
Clinical & Technical Staff Wages	18,002	161,018
Medical Supplies & Consumables	18,727	161,018
Facility & Procedure Costs	6,948	60,382
Total Cost of Services	**73,909**	**644,073**
Gross Profit	**159,614**	**1,368,654**
Gross Margin %	68.4%	68.0%
Operating Expenses		
Payroll		
Administrative & Coordinator Salaries	26,173	261,655
Management Compensation	12,017	120,764
Payroll Taxes & Benefits	14,315	120,764
Total Payroll	**52,505**	**503,183**
Marketing		
Digital Advertising & Paid Search	23,272	221,400
Broadcast, Print & Outdoor	8,542	80,509
Agency & Creative Fees	6,225	60,382
Referral & Affiliate Programs	4,671	40,255
Total Marketing	**42,710**	**402,546**
General & Administrative		
Rent & Occupancy	6,846	68,433
Depreciation	3,622	36,229
Software & Technology	2,625	26,165
Insurance	2,010	20,127
Office & Administrative	1,574	16,102
Professional Fees	1,010	10,064
Other Administrative	768	8,051
Total General & Administrative	**18,455**	**185,171**
Total Operating Expenses	**113,670**	**1,090,900**
Operating Income	**45,944**	**277,754**
Other Income and Expense		
Interest Expense	(1,627)	(16,102)
Total Other Income and Expense	**(1,627)**	**(16,102)**
Net Income	**44,317**	**261,652**

Prepared on the modified cash basis. Negative amounts are shown in parentheses.

Balance Sheet

	Oct 31, 2025
Assets	
Current Assets	
Operating Checking	186,432
Payroll Account	34,178
Money Market Savings	94,613
Total Cash	**315,223**
Patient Receivables & Financing, net	142,876
Supplies Inventory	38,415
Prepaid Expenses	24,193
Total Current Assets	**520,707**
Fixed Assets	
Clinical Equipment & Instruments	512,384
Leasehold Improvements	187,946
Accumulated Depreciation	(298,517)
Total Fixed Assets	**401,813**
Total Assets	**922,520**
Liabilities and Equity	
Current Liabilities	
Accounts Payable	94,318
Credit Cards	22,647
Accrued Payroll & Benefits	61,283
Deferred Revenue & Patient Deposits	78,412
Payroll Taxes Payable	19,476
Equipment Notes - Current Portion	48,215
Total Current Liabilities	**324,351**
Long-Term Liabilities	
Equipment Notes, less current portion	164,873
Line of Credit	25,000
Total Long-Term Liabilities	**189,873**
Total Liabilities	**514,224**
Equity	
Common Stock	1,000
Additional Paid-In Capital	85,000
Retained Earnings	226,644
Owner Distributions	(166,000)
Net Income - Year to Date	261,652
Total Equity	**408,296**
Total Liabilities and Equity	**922,520**

Prepared on the modified cash basis. Working capital is $196,356, a current ratio of 1.61. Patient receivables and financing of $142,876 is 27% of current assets.

Cash Flow Statement

	Oct 2025	YTD 2025
Cash Flows from Operating Activities		
Net Income	44,317	261,652
Depreciation	3,622	36,229
(Increase) in Patient Receivables	(1,338)	(34,184)
(Increase) in Supplies Inventory	(2,147)	(9,318)
(Increase) in Prepaid Expenses	(1,283)	(4,672)
Increase in Accounts Payable	6,914	21,483
Increase in Accrued Payroll & Benefits	3,286	12,745
Increase in Deferred Revenue & Deposits	5,417	23,816
Increase in Payroll Taxes Payable	1,142	4,283
Net Cash Provided by Operating Activities	**59,930**	**312,034**
Cash Flows from Investing Activities		
Purchase of Clinical Equipment	(14,283)	(86,417)
Net Cash Used in Investing Activities	**(14,283)**	**(86,417)**
Cash Flows from Financing Activities		
Proceeds from Equipment Notes	-	42,000
Principal Payments on Equipment Notes	(4,183)	(38,472)
Net Draw on Line of Credit	-	25,000
Owner Distributions	(25,000)	(166,000)
Net Cash Used in Financing Activities	**(29,183)**	**(137,472)**
Net Change in Cash	**16,464**	**88,145**
Cash at Beginning of Period	298,759	227,078
Cash at End of Period	**315,223**	**315,223**

Operating activities generated $59,930 in October and $312,034 year to date, ahead of year to date net income of $261,652 because depreciation and growth in deferred revenue and patient deposits are non-cash or cash-favourable. Cash increased $88,145 year to date after $86,417 of equipment purchases and $166,000 of owner distributions, funded in part by $42,000 of new equipment notes and a $25,000 line of credit draw.