Financial Indicators

Reporting for Restoration Local Enterprises

WRI AFRICA

September, 2025

Enterprise Team

Outline of Presentation

01 Why Financial Reporting Matters to WRI

Why Financial Reporting Matters to WRI

Demonstrates Accountability

Builds trust with WRI

Enables future funding & scaling opportunities

Ensures transparency in project implementation

Help WRI showcase financial growth of your Business

02

Key Financial Indicators for Enterprises

WRI FINANCIAL INDICATORS

These indicators reflect spending efficiency, profitability, and financial health of your business -which will help us identify gaps or opportunity in reporting to our doners, attract additional funding and improve on WRI's Investment strategy.

Key Indicators for Enterprises

Net Profit Margin = (Net Profit ÷ Total Revenue) × 100

Gross & Percent Change in Revenue=((Revenue Current Year - Revenue Previous Year)/Revenue Previous Year) ×100

Current Ratio = Current Assets ÷ Current Liabilities

Loan Repayment Performance: % on-time repayments: % of finance repaid

External finance Catalyzed: Total amount of additional funds leveraged (loans, Equity or Grants)

Net Profit Margin

1. Indicates the percentage of revenue that translates to Net Profit

2. Helps assess operational efficiency and Cost Management

3. Indicates sustainability and Investment Readiness

Net Profit and Loss Margin-Enterprise

2024 Financial Position

Total Revenue

KES 50,531,337

Net Profit

KES 6,015,298

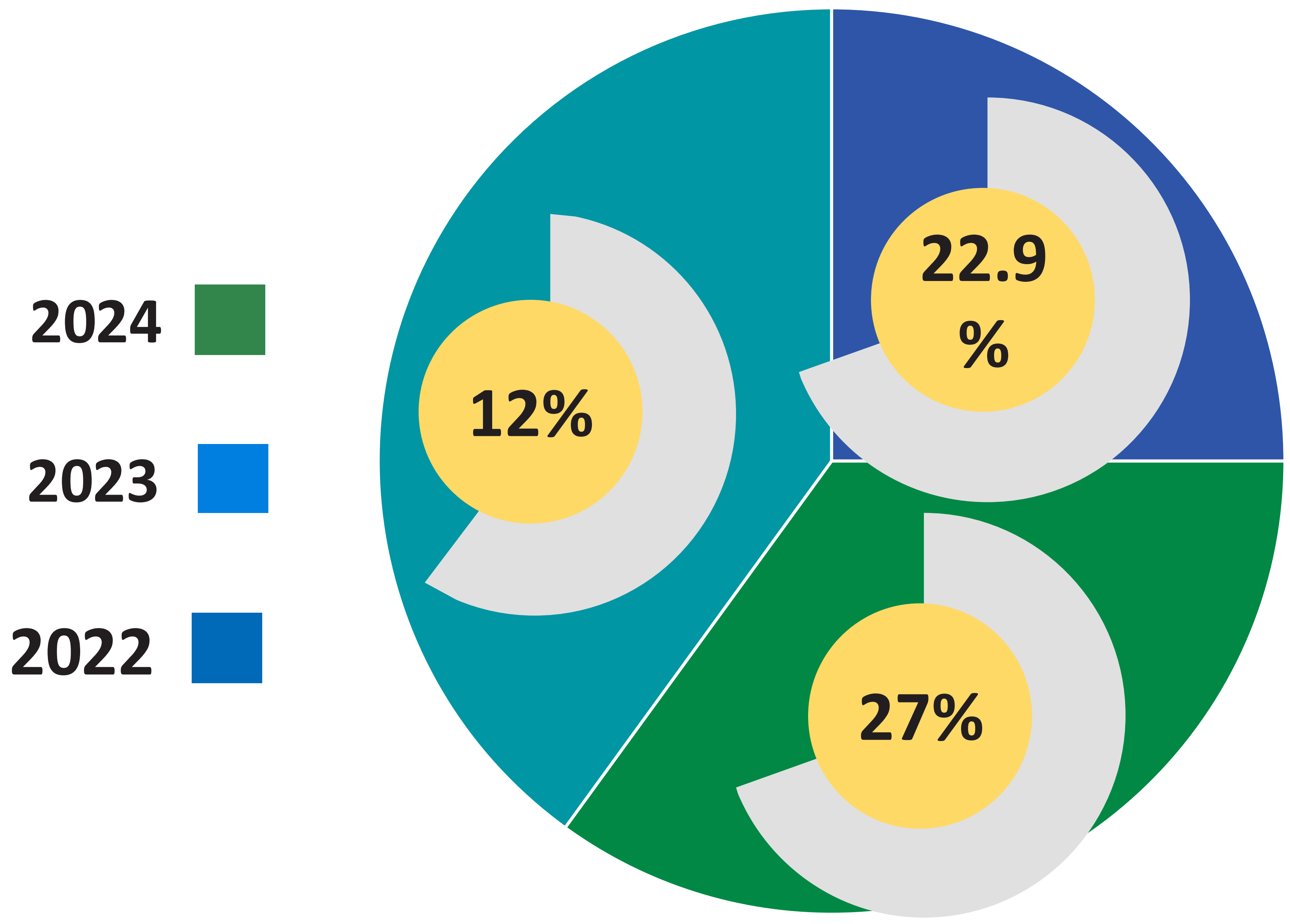
Total Expenses

KES 44,516,039

Net Profit margin

12%

Sample-In Depth Analysis Annual Growth Analysis



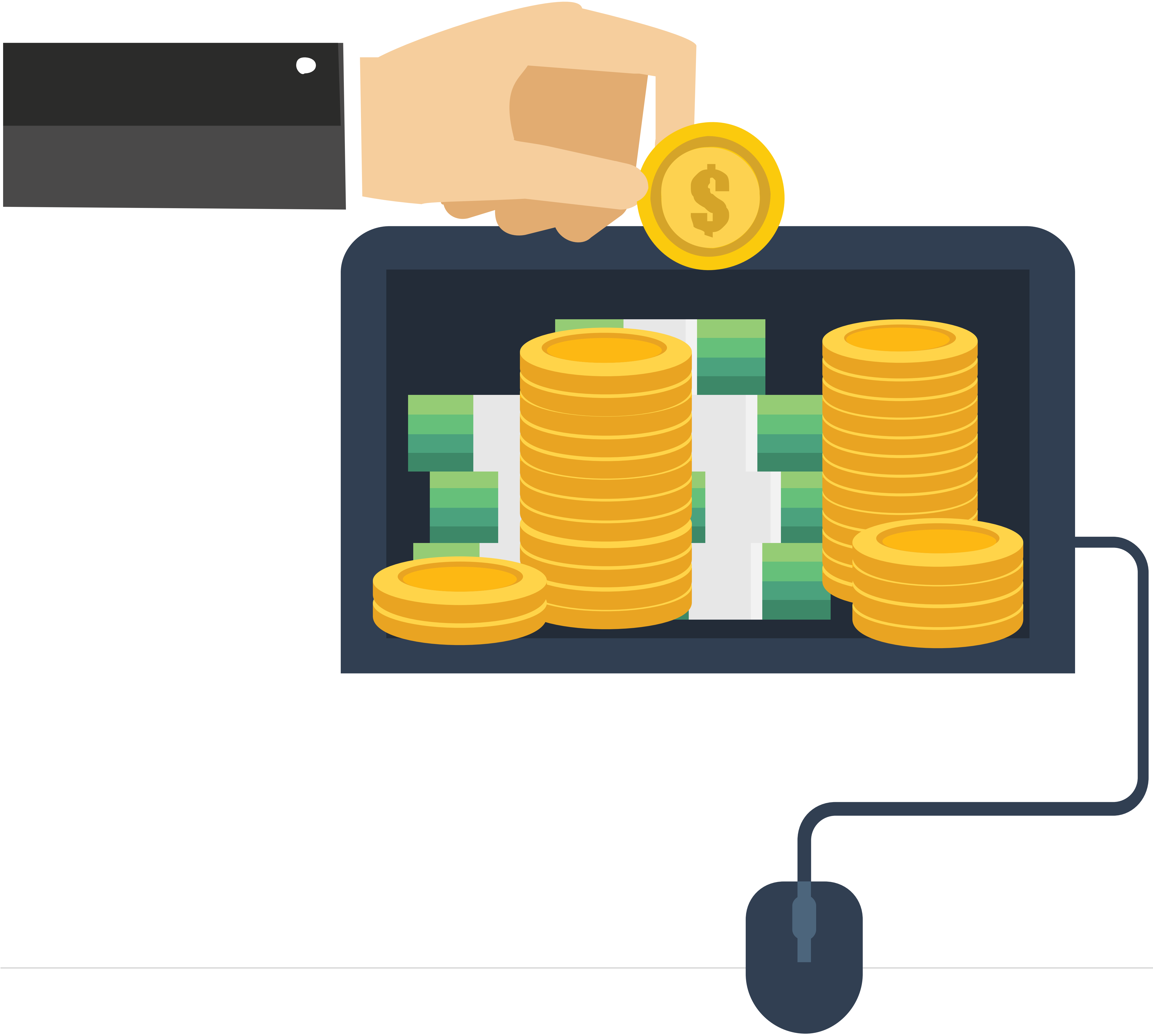
Net Profit Margin Interpretation

- < 0% - Operating at a loss
- 0% – 10% - Low profit
- 10% – 20% - Healthy profit margin
- > 20% - Strong profitability

Current Ratio

1. Assess enterprise's ability to pay short term debts
2. Reveals financial health of the enterprises
3. Helps identify potential cash flow problems

FINANCIAL HEALTH



Current Assets

Current assets are resources expected to be converted to cash or used within one year or a company's operating cycle, such as: Cash, Accounts receivable, Inventory, Prepaid expenses.

Current Liabilities

Current liabilities are debts or obligations that a company expects to settle within: One year or within Its operating cycle. Such as: Accounts payable, Short-term loans, Accrued expenses ,Taxes owed.

Current Ratio Interpretation

< 1.0 - Risk of short-term insolvency

1.0 – 1.5 - Tight liquidity

1.5 – 2.0 - Good liquidity

> 2.0 - Excess liquidity/ underused assets

03 Data Sources + Verification

Data Sources & Verification

- TerraMatch platform uploads
- Audited financial statements
- Non-Audited or Management Accounts
- Investment agreements

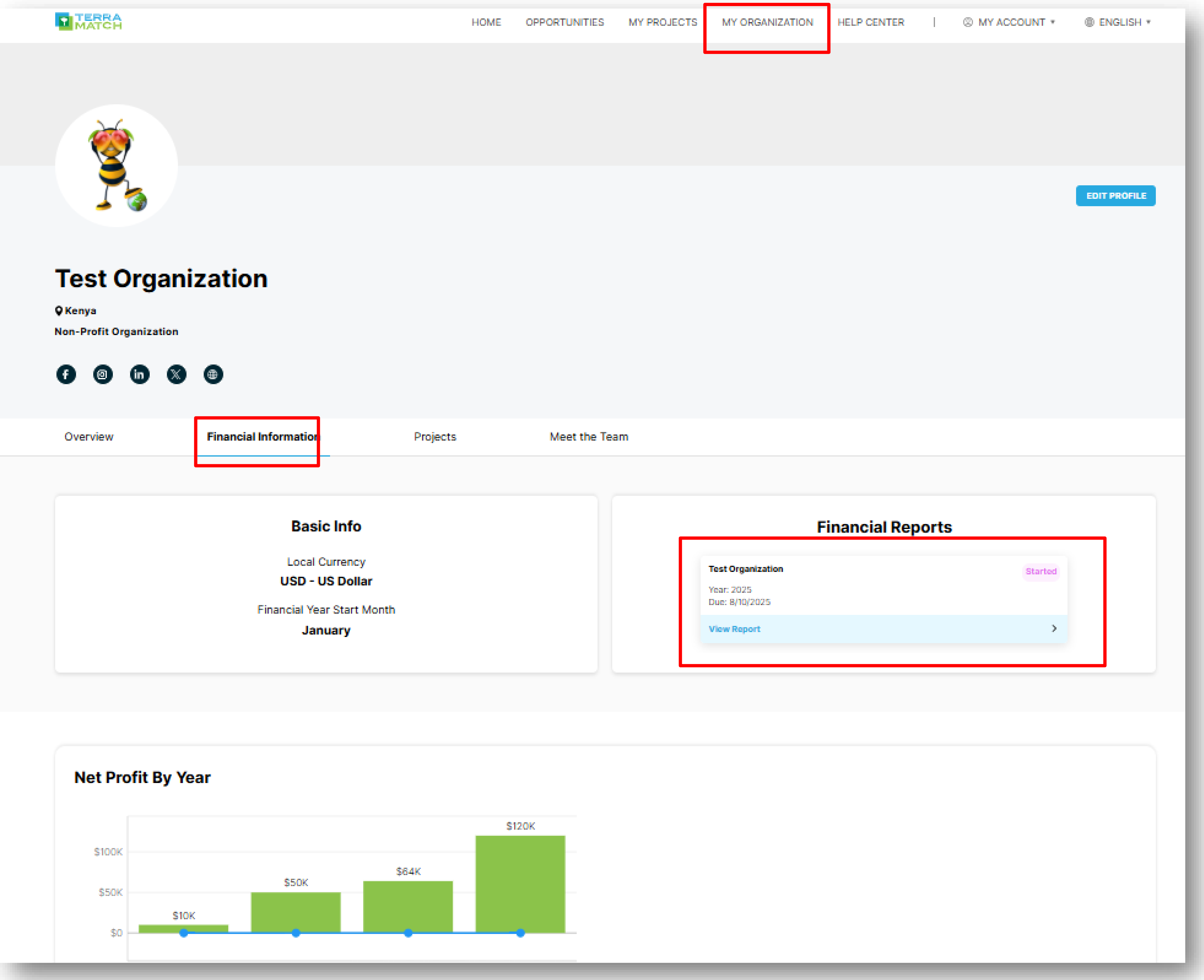
04

Organizational Financial Report

Walk Through of the New Financial Report on TerraMatch

Step 1: Access the Annual Report On TerraMatch

- You can find the report under "**My Organization**", under the "**Financial Information**" tab
- Report is location in top right of the "**Financial Information**" page
- To edit the report, click on report pill and then the blue "**update report button**"



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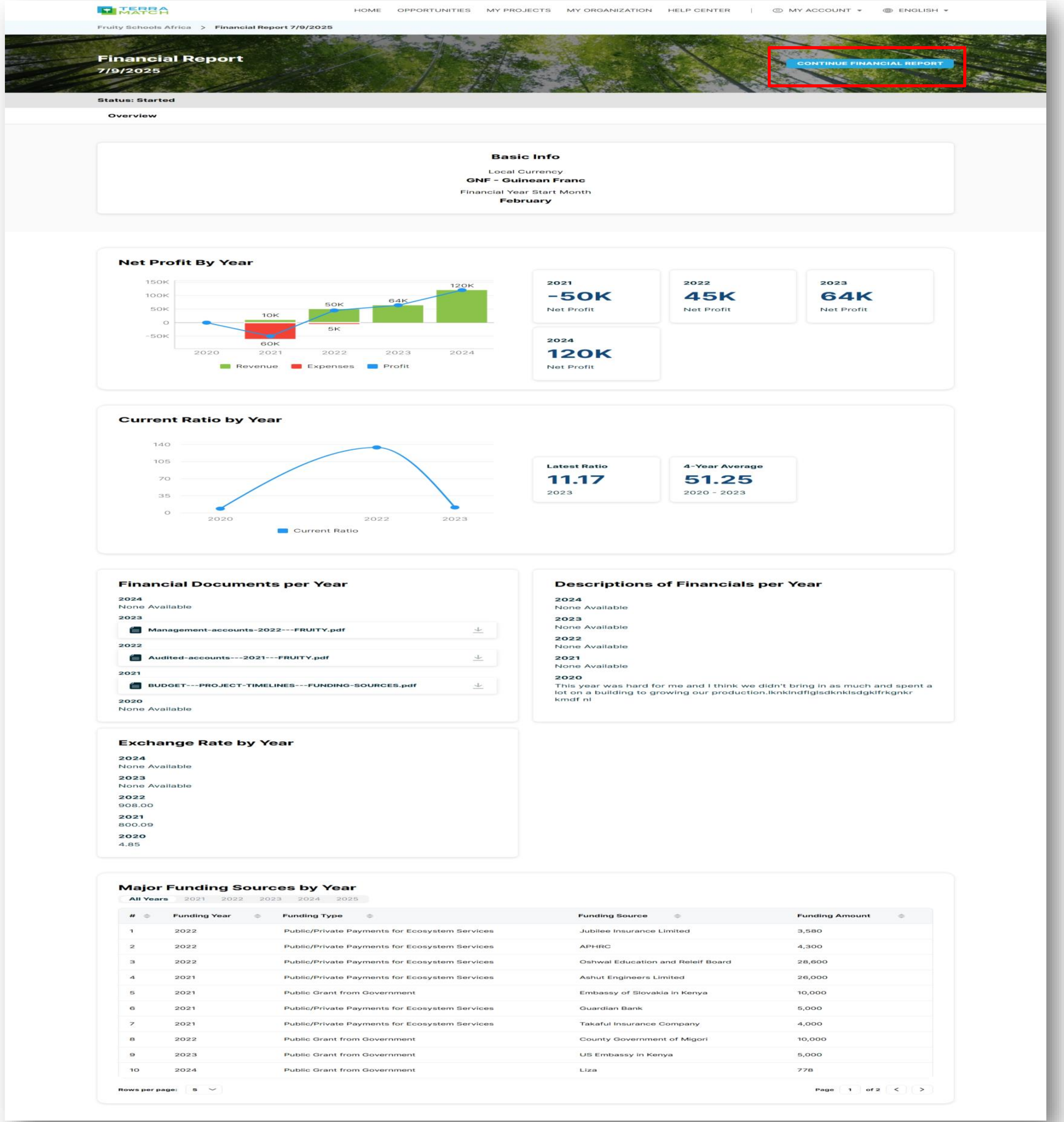

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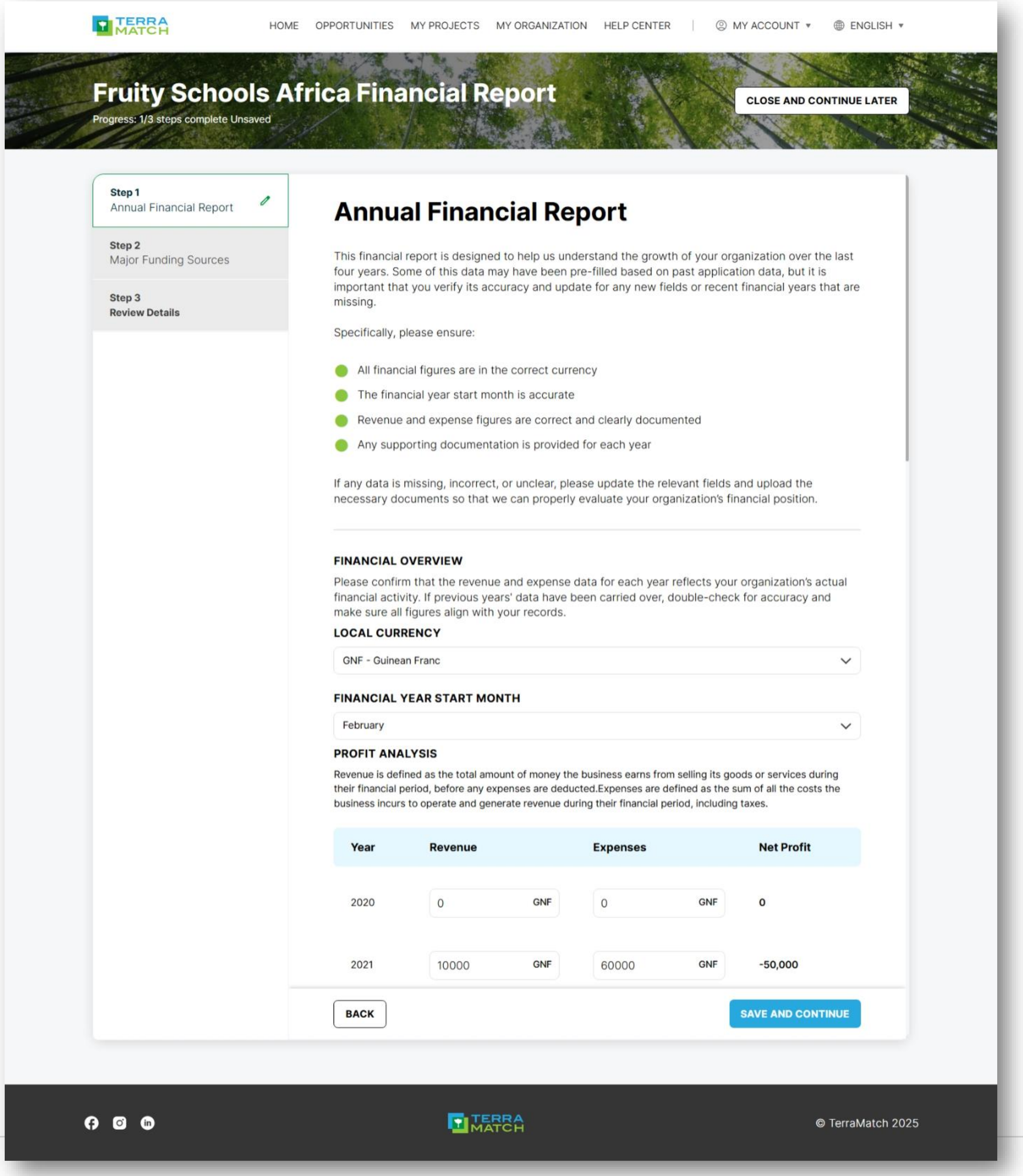
Step 2: Fill out the Report

- Once you open the report you will find a few different sections for you to fill out.
- Previously submitted data will be found under different years, if these look incorrect, please fix them, but focus on updating the most recent years (2023 + 2024)



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Currency, Start Month, Net Profit by Year

FINANCIAL OVERVIEW

Please confirm that the revenue and expense data for each year reflects your organization's actual financial activity. If previous years' data have been carried over, double-check for accuracy and make sure all figures align with your records.

LOCAL CURRENCY

GNF - Guinean Franc

FINANCIAL YEAR START MONTH

February

PROFIT ANALYSIS

Revenue is defined as the total amount of money the business earns from selling its goods or services during their financial period, before any expenses are deducted.Expenses are defined as the sum of all the costs the business incurs to operate and generate revenue during their financial period, including taxes.

Year	Revenue	Expenses	Net Profit
2020	0 GNF	0 GNF	**0**
2021	10000 GNF	60000 GNF	**-50,000**
2022	50000 GNF	5000 GNF	**45,000**
2023	64000 GNF	680 GNF	**63,320**
2024	120000 GNF	0 GNF	**120,000**

Current Ratio by Year

CURRENT RATIO

Current assets are defined as: Cash, accounts receivable, inventory, and other assets that are expected to be converted to cash within one year.Current liabilities are defined as: Accounts payable, short-term debt, and other obligations due within one year.Current ratio is defined as: Current assets divided by current liabilities. A ratio above 1.0 indicates the company can pay its short-term obligations.

Year	Current Assets	Current Liabilities	Current Ratio
2020	6000 GNF	70000 GNF	**0.086**
2021	0 GNF	0 GNF	**0**
2022	6700 GNF	6700 GNF	**1**
2023	6800 GNF	6700 GNF	**1.015**
2024	9 GNF	10 GNF	**0.9**

Documentation, Exchange Rate + Description By Year

DOCUMENTATION

Please provide supporting documentation for each year's financial data and add any relevant notes or context about your financial position.

Year	Description	USD Exchange Rate	Financial Documents
2022	Add description here	908.00	**Upload File** Drag and drop or...
2023	Add description here	e.g. 6.97	**Upload File** Drag and drop or...
2024	Add description here	e.g. 6.97	**Upload File** Drag and drop or...

Major Funding Sources

Major Funding Sources

Please indicate any additional funding you have received since starting TerraFund. For each source of funding indicate who provided you funding, what type of funding did you receive, and how much funding did you received

Only list the funders that provided you more than $10,000 USD. List the organisation or individual’s name, the amount that you received converted to USD, and the type of financing that the funder provided. Do not use commas or full stops when adding in these numbers.

ADD YOUR MAJOR FUNDING SOURCES YOU RECIEVED SINCE STARTING TERRAFUND

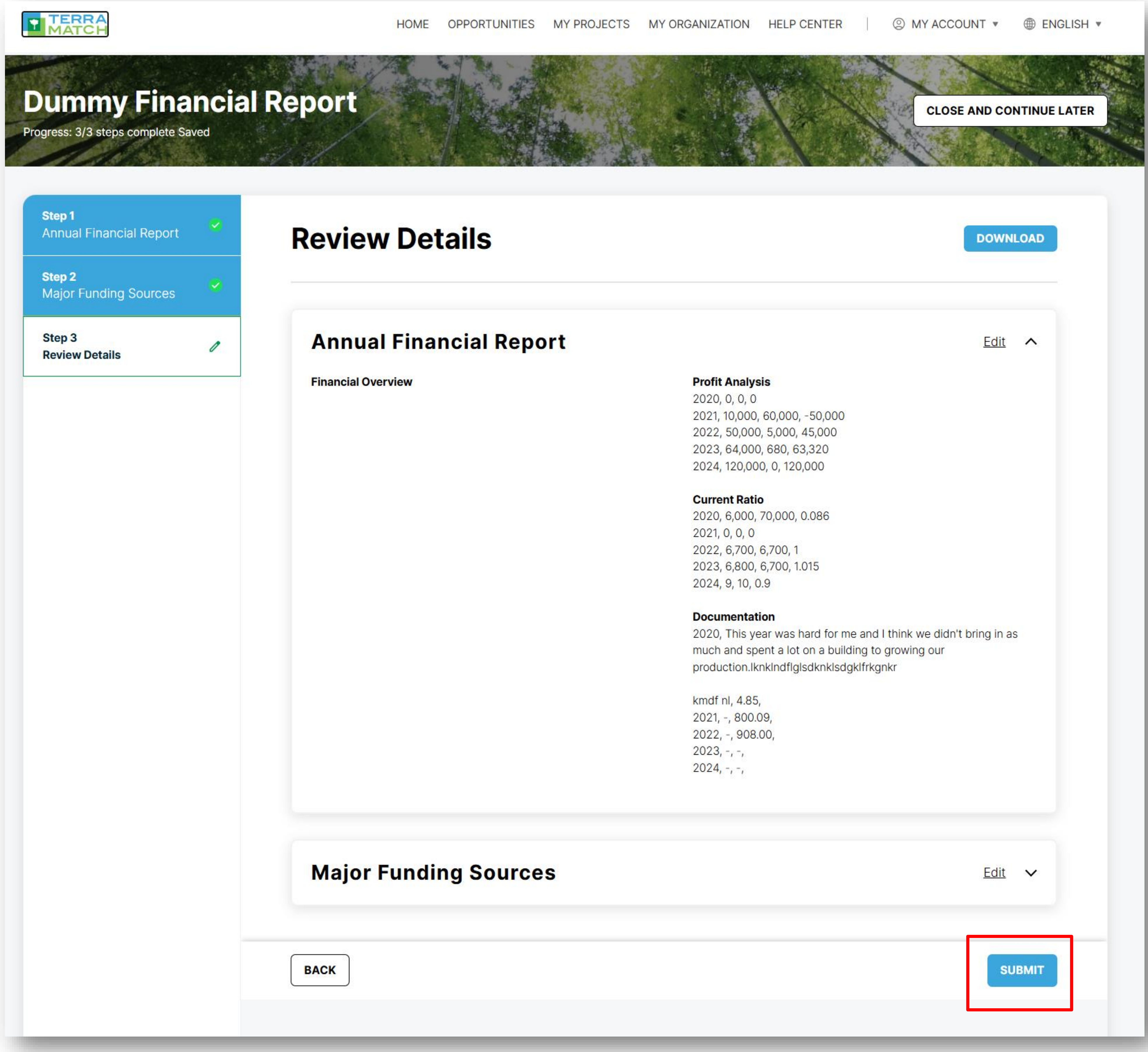
Definitions for each of these types of financing can be found here.

+ ADD FUNDING SOURCE

#	Funding year	Funding type	Funding source	Funding amount
11	2025	Public Grant from Government	Adam	7888888
10	2024	Public Grant from Government	Liza	778
9	2023	Public Grant from Government	TEST	5000
1	2022	Public/Private Payments for Ecosystem Services	Dummy Name	3580

Step 3: Submit the report + respond to any feedback

- Once you have filled out the report to the best of your abilities, please submit it for review
- Your PM will reach out with any questions or concerns
- Once questions are resolved, the PM will approve the report



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05 Reporting Tips

Common Challenges & Solutions

1

Delays in report submission → Set internal deadlines

2

Missing supporting documents → Maintain organized financial records

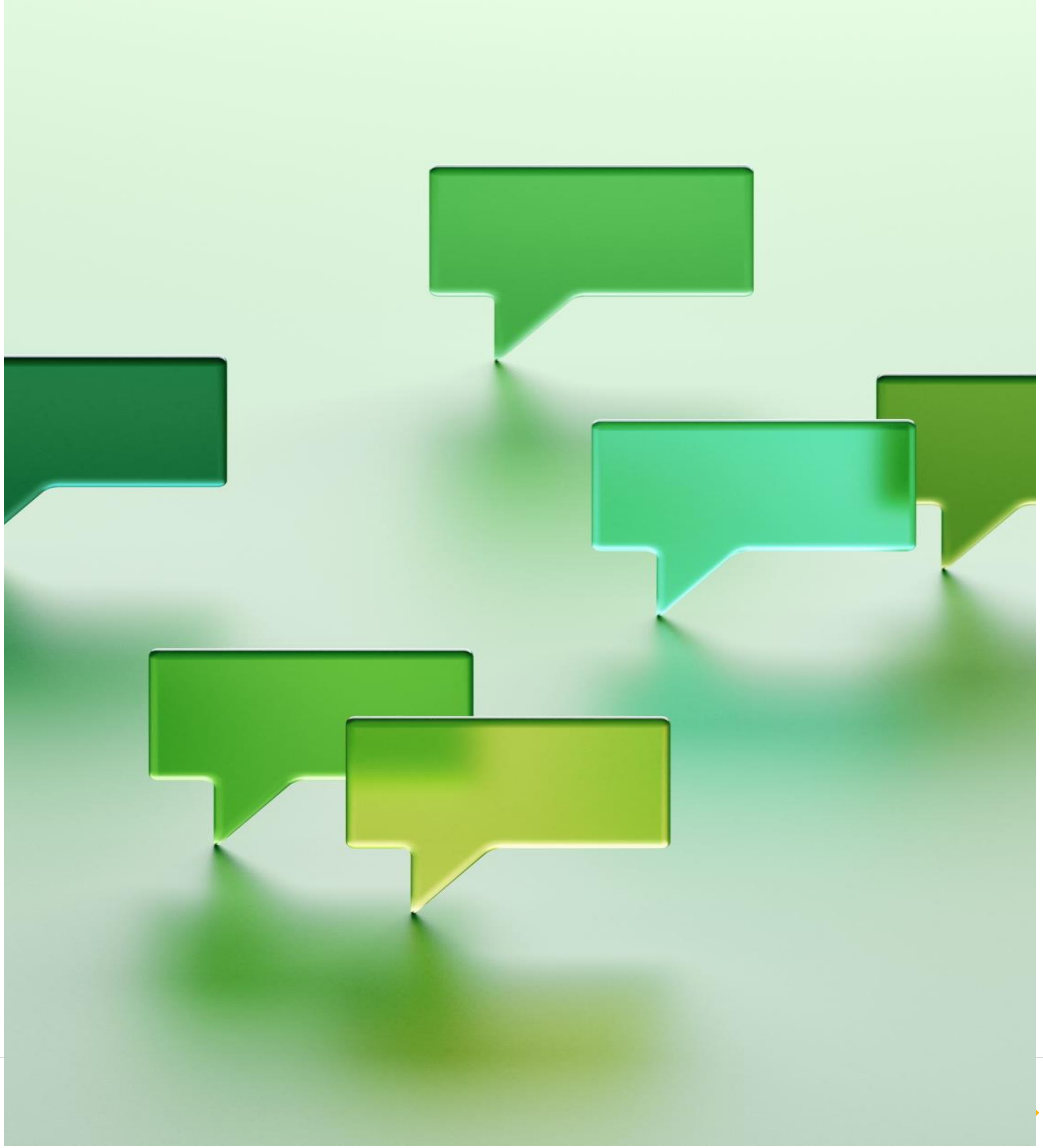
3

Incorrect calculations → Use provided templates and tools

Best Practices

1. Seek clarification early
2. Cross-check with TerraFund templates
3. Align financial reporting with organizational goals
4. Regularly update financial records

Q&A and Discussion



Thank You.

CONTACT US

wri.org