COMO ESTABLECER UN ANÁLISIS FINANCIERO UTILIZANDO UN SISTEMA DE CÓMPUTO DE FARMACIA

Declaración de conflicto de interés

- ► El Sr. Enrique Garay es dueño y fundador de Corporación ONTIME SOFT
- Analista financiero y de Estadística
- Ha realizado análisis para diferentes grupos de Farmacias como Aliadas y para dueños de farmacias, así también para Coopharma, para algunos PBM también ha participado en la compra y venta de farmacias, ha sido asesor en mas de 50 transacciones de propiedades de farmacias y de otra índole.
- Toda relación relevante financiera de este recurso ha sido mitigada para esta actividad.

Objetivos

- 1. Identificar las variables que deben tener para poder hacer un análisis financiero
- 2. Mencionar que beneficios económicos puede ofrecer un sistema de cómputos
- 3. Explicar cómo puedes comprar o vender una farmacia realizando un análisis financiero días

¿Cuáles son las variables que estan afectando a las farmacias actualmente?

- 1.Terapias de 90 días
- 2. Medicamentos de marca
- 3. El "gross margin" ha bajado entre 22% 17% en la totalidad
- 4. En dias de suplido a 90 dias estan pagando en algunos planes con un margen de 10% de ganancia
- 5. El gasto operacional en la farmacia aumenta y entonces Tambien la variable de que hay un cambio generacional en la farmacia y en ese cambio se pierde la visión contable

¿Cómo se analiza la compra de una farmacia?

1.Inventario

Recetario

Piso

Inmueble

2. Valor del negocio

Se puede multiplicar por 3 o por 4

3. Tasación del edificio

Venta de Farmacia \$650,000.00

4. Inventario

5. Recetario \$100,000

6. Piso \$30,000

7. Inmueble \$50,000

Total \$180,000

Net Income \$100,000 x 3 = \$330,000

Valor del Edificio/Terreno/ Parking \$220,000

Análisis y tendencias de reportes gráficos y en tablas en los temas de Adherencia, Ventas en recetario y en piso, Comparaciones y Administración



¿Cuales son las prioridades que deberíamos tener al analizar los reportes comparativo de la farmacia?



¿Como se analizan los reportes de una farmacia?



¿Cuales son las comparables y como comparamos la data?



¿Por qué se seleccionó esta muestra?

- 1. Estructura
- 2. Workflow definido
- 3. Inventario perpetuo, Costos y Compras totalmente computarizados.
- 4. Llevan años trabajando inventario perpetuo e inventario cíclico.
- 5. Establecer las comparables y tendencia que nos ayudaran a identificar un patrol o un gross margin por debajo de otros meses.

¿Qué es una proyección?

- 1. La proyección es una estimación acerca de la potencial situación de una empresa o del progreso de un plan, por ejemplo en un punto particular del futuro.
- 2. En este caso nos vamos a estar proyectando sobre las oportunidades de crecimiento analizando los reportes e interpretándolos.
- 3. Se tomaron de 3 4 meses como muestra para hacer el análisis estadístico usando los reportes.

¿Qué es una proyección?

- 1. ¿Como se analizan los reportes de una farmacia?
- 2. ¿Cuales son las comparables y como comparamos los reportes?
- 3. Les voy a presentar varias alternativas para comparar datos.
- 4. Comparar semestre vs semestre, año vs año (los últimos tres meses del año 2022 y los 3 meses del año 2023, trimestre vs trimestre.

¿Cómo comparar la ganancia de un PBM el primer semestre 2022 vs el segundo semestre 2023?

REZ DE DENZ'S GBZ

Total Brand						eart Salari La				
New Rx's	580	Fills	1310	A	verage	Price \$	361.0	5		
Refills	730									
Cash	\$0.00	Co-Pay		\$2	,846.92					
Plans Paid	\$470,124.05	Revenu	es	\$472	,970.97			Goods	\$440,357.10	
Gross Margin	\$32,613.87	6.896%	Usual	& Cus	tomary	\$1,	893,5	14.06		\$0.00
Tax Collected	\$0.00		Disco	ounts				\$0.00	eVoucher Paid	\$0.0
Total Generic										
New Rx's	5423	Fills	10651	A	verage	Price \$	\$18.86			
Refills	5228									
Cash	\$0.00	Co-Pay	1		\$318.4					
Plans Paid	\$200,581.74	Reven	ies	\$200	,900.1			Goods	\$48,730.67	\$0.00
Gross Margin	\$152,169.50	75.744%	Usua:	L & Cu	stomar	1	\$377,	804.70		
Tax Collected	\$0.00		Disco	ounts				\$0.00	eVoucher Paid	\$0.0
Total New Rx's	6003		tal Fill			Avera				
Total Refills	5958	To	tal Tax	Overri	des 0	Total I	Price	Overrio	des: Cash: 0 Third Party:	11961
Total Cash		\$0.00	Rx	Origi	ini	DAW Red	cap:	Bran	nd Rxs vs. Generic Rxs:	
Total Co-Pay	\$3,	165.35	Co	de 1:	4317	Code 1	: 28	2	Brands: 1310 11.0%	
Total Plans Paid	\$670	705.79	Co	de 2:	1067	Code 2	: 16	2	Generics: 10651 89.0%	
Total Revenues	\$673	871.14	Co	de 3:	6277	Code 6	:	1	Rx's Currently on Hold:	5192
Total Cost Of Goods	\$489	087.77	Co	de 4:	300				Rx's Currently in Queue:	
Total Gross Margin	\$184	783.37 2	7.421%						Rx's Placed on Hold: Rx's Placed in Queue:	

Total Usual & Customary \$2,271,318.76

Note: The Total Tax and Total Discounts values are included in the figures above.

\$0.00 Total Tax Collected

Total eVouchers Paid \$0.00 \$0.00 Total Discounts

Nor eVouchers 0 \$0.00 Total eVoucher Adm Fee

Total Patients Serviced

*** The following Does Not reflect Rx's on Hold Nor In the Queue ***

*** Percentages are based on Total Rx's Filled ***

0 0.00% 3rd Party Rx's: 11961 100.00% Total Rx's Filled: 11961 Cash Rx's: 0 0.00% 3rd Party Rx's: 10466 87.50% Total Class 0 Rx's: 10466 Cash Rx's: 0 0.00% 3rd Party Rx's: 7 0.06% Total Class 2 Rx's: 7 Cash Rx's: 0 0.00% 3rd Party Rx's: 3 0.03% Total Class 3 Rx's: 3 Cash Rx's: 0 0.00% 3rd Party Rx's: 1418 11.86% Total Class 4 Rx's: 1418 Cash Rx's: 0 0.00% 3rd Party Rx's: 67 0.56% Total Class 5 Rx's: 67 Cash Rx's: All classes of Opiates Filled: 84 Cash Rx's: 8 0.00% 3rd Party Rx's: 84 0.70% PRESCRIPTION LOG REPORT FOR PERIOD 01/01/23 THRU 05/31/23

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REPORTE DE MCS BRAND VS GENERI 2023

Total Brand									
New Rx's	663	Fills	1651	A	verage 1	Price \$3	36.17		
Refills	988								
Cash	\$0.00	Co-Pay		\$3,	,051.29				
Plans Paid	\$551,958.92	Revenues	,	\$555	,010.21	Cost	Of Goods	\$517,443.49	
Gross Margin	\$37,566.72	6.769%	Usual &	Cust	tomary	\$2,35	55,713.32	eVoucher Adm Fee	\$0.00
Tax Collected	\$0.00		Discou	ints			\$0.00	eVoucher Paid	\$0.
Total Generic									
New Rx's	5507	Fills	12013	A	verage I	rice \$1	1.66		
Refills	6506								
Cash	\$0.00	Co-Pay		4	\$578.99				
Plans Paid	\$139,479.22	Revenues		\$140	,058.21	Cost	Of Goods	\$48,469.67	
Gross Margin	\$91,588.54	65.393%	Usual	& Cus	stomary	\$	533,091.58	eVoucher Adm Fee	\$0.0
Tax Collected	\$0.00		Discou	ints			\$0.00	eVoucher Paid	\$0.
Total New Rx's	6170	Total	Fills	13	3664	Average	Price \$5	0.87	
Total Refills	7494	Total	Tax Ov	verri	des 0 1	Total Pr	ice Overri	des: Cash: 0 Third Party	13664
Total Cash		\$0.00	Rx C	rigin	n: I	AW Recaj	o: Bra	nd Rxs vs. Generic Rxs:	
Total Co-Pay	\$3,	630.28	Code	1:	5372 (Code 1:	354	Brands: 1651 12.1%	
Total Plans Paid	\$691,	438.14	Code	2:	906	Code 2:	168	Generics: 12013 87.9%	
Total Revenues	\$695,	068.42	Code	3:	7357			Rx's Currently on Hold:	5192
Total Cost Of Goods	\$565,	913.16	Code	4:	29			Rx's Currently in Queue:	11
Total Gross Margin	\$129,	155.26 18.5	82%					Rx's Placed on Hold:	13

Total Usual & Customary \$2,888,804.90

Note: The Total Tax and Total Discounts values are included in the figures above.

Total Tax Collected	\$0.00		
Total Discounts	\$0.00	Total eVouchers Paid	\$0.00
Total eVoucher Adm Fee	\$0.00	Nbr eVouchers 0	

673

Total Patients Serviced

*** The following Does Not reflect Rx's on Hold Nor In the Queue ***

*** Percentages are based on Total Rx's Filled ***

Total	Rx's	Fil	lled: 1	3664	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	13664	100.00%	
Total	Class	0	Rx's: 1	2152	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	12152	88.93%	
Total	Class	2	Rx's:	21	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	21	0.15%	
Total	Class	3	Rx's:	6	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	6	0.04%	
Total	Class	4	Rx's:	1446	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	1446	10.58%	
Total	Class	5	Rx's:	39	Cash	Rx's:		0	0.00%	3rd	Party	Rx's:	39	0.29%	
All c	lasses	of	Opiates	Fille	ed:	71	Cash	Rx'	51	0	0.00%	3rd	Party R	K18:	71

ESTO ES SOLO UN PLAN DE MEDICARE

	ENERO 1 a MA	YO 31 2022		EN	ERO 1 a MAYO 31 2	2023		
	Brand	Generics	Total	Brand	Generics	Total	Variacion	%
Total New Rx's	580	5423	6003	663	5507	6170	167	2.8%
Total Refills	730	5228	5958	988	6506	7494	1536	25.8%
Total Fills	1310	10651	11961	1651	12013	13664	1703	14.2%
Average Price	\$ 361.05	\$ 18.86	\$ 56.34	\$ 336.17	\$ 11.66	347.83	\$ 291.49	517.4%
Revenue	\$ 472,970.97	\$ 200,900.17	\$ 673,871.14	\$ 555,010.21	\$ 140,058.21	\$ 695,068.42	\$ 21,197.28	3.1%
Plans Paid	\$ 470,124.05	\$ 200,581.74	\$ 670,705.79	\$ 551,958.92	\$ 139,479.22	\$ 691,438.14	\$ 20,732.35	3.1%
Copay	\$ 2,846.92	\$ 318.43	\$ 3,165.35	\$ 3,051.29	\$ 578.99	\$ 3,630.28	\$ 464.93	14.7%
Cost of Good	\$ 440,357.10	\$ 48,730.67	\$ 489,087.77	\$ 517,443.49	\$ 48,469.67	\$ 565,913.16	\$ 76,825.39	15.7%
Gross Margin	\$ 32,613.87	\$ 152,169.50	\$ 184,783.37	\$ 37,566.72	\$ 91,588.54	\$ 129,155.26	-\$ 55,628.11	-30.1%
% Gross Margin	6.896%	75.744%	27.42%	6.769%	65.393%	18.58%	-8.84%	
Patient			741			673	-68	-9.2%

COMPARACION

- 1. A pesar de haber aumentado el volumen de recetas gane \$55,628 menos.
- 2. Mi inventario aumento \$76,825.39 representa un 15.7%.
- 3. A pesar que la venta aumento y el volumen de Recetas aumento gané menos.
- Las Recetas Brand a pesar que hay un aumento en \$5,000 es porque hubo un mayor número de recetas.

Top 20 Generic Products TRx's and Growth MAT Nov 2022

	MAT Dec	MAT Dec	MAT Dec	MAT Dec	MAT Dec	MAT Dec	MAT Dec	MAT Dec
Channel	2022	2022	2022	2022	2021	2021	2021	2021
	Calco É	Sales	TDv	TRx	Colon Č	Sales	TDv	TDy Orough
	Sales \$	Growth	TRx	Growth	Sales \$	Growth	TRx	TRx Growth
RETAIL	2,873,897,064	9.39%	62,994,482	2.26%	2,627,128,488	3.69%	61,602,195	2.04%
NON RETAIL	1,970,566,402	17.72%			1,673,890,987	17.23%		
HOSPITAL	457,998,793	8.15%			423,492,815	-12.22%		
NON-RPT DG	21,403,041	-13.35%			24,699,525	-29.93%		
Grand Total	5,323,865,299	12.10%	62,994,482	2.26%	4,749,211,815	6.03%	61,602,195	2.04%

MAT Significa Moving Anual Total

¿Cómo comparar la ganancia de un PBM el primer semestre 2022 vs el segundo semestre 2023?

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PRESCRIPTION LOG REPORT FOR PERIOD 01/01/23 THRU 06/30/23

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Total Brand									
New Rx's	31	Fills	75	Average	Price :	\$165.5	9		
Refills	44								
Cash	\$0.00	Co-Pay		\$1,196.	32				
Plans Paid	\$11,222.50	Revenues		\$12,419.	32 C	ost Of	Goods	\$10,252.13	
Gross Margin	\$2,167.19	17.450%	Usual	& Customa:	ry	\$129,	931.47	eVoucher Adm Fee	\$4.00
Tax Collected	\$0.00		Discou	nts			\$0.00	eVoucher Paid	\$200.0
Total Generic									
New Rx's	289	Fills	580	Average	Price :	\$15.80			
Refills	291								
Cash	\$0.00	Co-Pay		\$2,949.	11				
Plans Paid	\$6,212.60	Revenues		\$9,161.	71 C	ost Of	Goods	\$6,906.19	
Gross Margin	\$2,255.52	24.619%	Usual	& Customa	ry	\$117,	623.15	eVoucher Adm Fee	\$0.00
Tax Collected	\$0.00		Discou	nts			\$0.00	eVoucher Paid	\$0.0
Total New Rx's	320	Total	Fills	655	Aver	age Pr	ice \$32	.95	
Total Refills	335	Total	Tax Ov	errides 0	Total 1	Price (Overrid	es: Cash: 0 Third Party: 654	
Total Cash		\$0.00	Rx O	rigin:	DAW Rec	cap:	Bran	d Rxs vs. Generic Rxs:	
Total Co-Pay	\$4,	145.93	Code	1: 295	Code 1	: 1	6	Brands: 75 11.5%	
Total Plans Paid	\$17,	435.10	Code	3: 299	Code 2	: 1	7	Generics: 580 88.5%	
Total Revenues	\$21,	581.03	Code	4: 61				Rx's Currently on Hold: 17116	6
Total Cost Of Goods	\$17,	158.32						Rx's Currently in Queue: 71	
Total Gross Margin	\$4,	422.71 20.4	94%					Rx's Placed on Hold: 92	
Total DIR Estimate		132.00						Rx's Placed in Queue: 3	
Total Usual & Customary	y \$247,	554.62							
Note: The Total Tax and	d Total Disco	ounts values							
are included in t	the figures a	bove.							
Total Tax Collected		\$0.00							
Total Discounts		\$0.00 To	tal eVo	uchers Pa	id		\$200.0	0	
Total eVoucher Adm Fe	e	\$4.00 Nb	r eVouc	hers 2					
Total Patients Service	ed	126							
*** The following Does	Not reflect	Rx's on Hold	Nor In	the Queu	***				
*** Percentages are bas	sed on Total	Rx's Filled	***						
Total Rx's Filled:	655 Cash Ra	c's: 0	0.00%	3rd Party	/ Rx's:	655	100.00	٠	
Total Class 0 Rx's:	551 Cash Ra	c's: 0	0.00%	3rd Party	/ Rx's:	551	84.12	٠	
Total Class 2 Rx's:	46 Cash Ra	c's: 0	0.00%	3rd Party	Rx's:	46	7.02	•	
	50 m-1 m						0.05		

Total Class 4 Rx's: 58 Cash Rx's: 0 0.00% 3rd Farty Rx's: 58 8.85%

All classes of Opiates Filled: 0 Cash Rx's: 0 0.00% 3rd Farty Rx's: 0 0.00%

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PRESCRIPTION LOG REPORT FOR PERIOD 01/01/23 THRU 06/30/23

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Total Brand										
New Rx's	4	Fills	7	Averag	e Pric	e \$446.61	ı			
Refills	3									
Cash	\$0.00	Co-Pay		\$94.	48					
Plans Paid	\$3,031.79	Revenues		\$3,126.	27	Cost Of	Goods	\$2,93	88.55	
Gross Margin	\$187.72	6.005%	Usual &	Customar	У	\$3,78	39.00	eVoucher Ad	im Fee	\$0.00
Tax Collected	\$0.00		Discou	nts			\$0.00	eVoucher F	aid	\$0.00
Total Generic										
New Rx's	35	Fills	47	Averag	e Pric	e \$12.87				
Refills	12									
Cash	\$0.00	Co-Pay		\$340.	86					
Plans Paid	\$263.90	Revenues		\$604.	76	Cost Of	Goods	\$41	13.29	
Gross Margin	\$191.47	31.660%	Usual	& Customa	ry	\$2,3	335.35	eVoucher A	dm Fee	\$0.00
Tax Collected	\$0.00		Discou	nts			\$0.00	eVoucher F	aid	\$0.00
Total New Rx's	39	Total	Fills	54	λv	erage Pri	ice \$69.	09		
Total Refills	15	Total	Tax Ov	errides 0	Tota	l Price 0	verride	s: Cash: 0	Third Party:	54
Total Cash		\$0.00	Rx O	rigin:	DAW	Recap:	Brand	Rxs vs. Ger	eric Rxs:	
Total Co-Pay	\$	435.34	Code	1: 22	Code	1: 7	7	Brands: 7	13.0%	
Total Plans Paid	\$3,	295.69	Code	3: 30				Generics: 47	87.0%	
Total Revenues	\$3,	731.03	Code	4: 2				Rx's Current	ly on Hold: 1	7116
Total Cost Of Goods	\$3,	351.84					R	x's Currentl	ly in Queue: 7	1
Total Gross Margin	\$	379.19 10.1	63%					Rx's Plac	ed on Hold: 9	2
Total DIR Estimate		\$8.00						Rx's Place	ed in Queue: 4	l
Total Usual & Customary	\$6,	124.35								
Note: The Total Tax and	Total Disco	unts values								
are included in th	e figures a	bove.								
Total Tax Collected		\$0.00								
Total Discounts		\$0.00 To	tal eVo	uchers Pa	id		\$0.00	1		
Total eVoucher Adm Fee		\$0.00 N	r eVouc	hers 0						
Total Patients Serviced	l	23								
** The following Does N				the Queu	e ***					
** Percentages are base	d on Total	Rx's Filled	***							
otal Rx's Filled:	54 Cash Rx	's: 0	0.00%	3rd Part	y Rx's	: 54	100.00%			
otal Class 0 Rx's:	54 Cash Rx	's: 0	0.00%	3rd Part	y Rx's	: 54	100.00%			
all classes of Opiates F	illed:	0 Cash Rx	s:	0 0.00	% 3rd	Party Ro	c's:	0.00%		

PRESCRIPTION LOG REPORT FOR PERIOD 07/01/22 THRU 12/31/22

PRESCRIPTION RECAP

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Total Rx's Filled:

Total Class 0 Rx's:

Total Class 2 Rx's:

Total Class 3 Rx's:

Total Class 4 Rx's:

Total Class 5 Rx's:

All classes of Opiates Filled:

1218 Cash Rx's:

1085 Cash Rx's:

58 Cash Rx's:

2 Cash Rx's:

70 Cash Rx's:

3 Cash Rx's:

18 Cash Rx's:

Total Brand								
New Rx's	101	Fills	173	Average	Price \$172	.30		
Refills	72							
Cash	\$0.00	Co-Pay		\$2,733.53	3			
Plans Paid	\$27,074.24	Revenues		\$29,807.7	7 Cost	Of Goods	\$25,667.93	
Gross Margin	\$4,139.84	13.888%	Usual &	Customary	\$33	5,969.71	eVoucher Adm Fee	\$24.00
Tax Collected	\$0.00		Discoun	ts		\$0.00	eVoucher Paid	\$2,468.30
Total Generic								
New Rx's	755	Fills	1113	Average	Price \$13.	54		
Refills	358							
Cash	\$0.00	Co-Pay		\$5,611.24	4			
Plans Paid	\$9,453.70	Revenues		\$15,064.94	Cost (Of Goods	\$11,158.78	
Gross Margin	\$3,906.16	25.929%	Usual &	Customary	y \$10°	7,440.08	eVoucher Adm Fee	\$0.00
Tax Collected	\$0.00		Discoun	ts		\$0.00	eVoucher Paid	\$0.00
Total New Rx's	856	Total	Fills	1286	Average 1	Price \$34	1.89	
Total Refills	430	Total	Tax Ove	rrides 0	Total Price	e Overric	des: Cash: 0 Third Par	ty: 1286
Total Cash		\$0.00	Rx Or	igin:	DAW Recap:	Bran	nd Rxs vs. Generic Rxs:	
Total Co-Pay	\$8,	344.77	Code	1: 742	Code 1:	45	Brands: 173 13.5%	
Total Plans Paid	\$36,	527.94	Code	2: 2	Code 2:	16	Generics: 1113 86.5%	
Total Revenues	\$44,	872.71	Code	3: 475			Rx's Currently on Hole	d: 17118
Total Cost Of Goods	\$36,	826.71	Code	4: 67			Rx's Currently in Queue	e: 75
Total Gross Margin	\$8,	046.00 17.9	31%				Rx's Placed on Hole	d: 27
-							Rx's Placed in Queue	e: 4

Total Usual & Customary \$443,409.79

Note: The Total Tax and Total Discounts values are included in the figures above.

Total Tax Collected \$0.00

Total Discounts \$0.00

Total eVouchers Paid \$2,468.30

Total eVoucher Adm Fee \$24.00

Total Fatients Serviced 250

*** The following Does Not reflect Rx's on Hold Nor In the Queue ***

*** Percentages are based on Total Rx's Filled ***

0 0.00% 3rd Party Rx's: 1286 100.00% Total Rx's Filled: 1286 Cash Rx's: Total Class 0 Rx's: 1166 Cash Rx's: 0 0.00% 3rd Party Rx's: Total Class 2 Rx's: 51 Cash Rx's: 0 0.00% 3rd Party Rx's: 51 3.97% Total Class 3 Rx's: 0 0.00% 3rd Party Rx's: 2 0.16% 2 Cash Rx's: Total Class 4 Rx's: 66 Cash Rx's: 0 0.00% 3rd Party Rx's: 66 5.13% 0 0.00% 3rd Party Rx's: Total Class 5 Rx's: 1 0.08% 1 Cash Rx's: All classes of Opiates Filled: 19 Cash Rx's: 0 0.00% 3rd Party Rx's: 19 1.48%

PRESCRIPTION LOG REPORT FOR PERIOD 01/01/23 THRU 06/30/23 PRESCRIPTION RECAP

Wed Jul 12, 2023

Total Brand New Rx's 88 Fills Average Price \$192.01 Refills 73 \$2,927.74 Cash \$0.00 Co-Pay Plans Paid \$27,986.37 Revenues \$30,914.11 Cost Of Goods \$26,921.99 Gross Margin \$3,992.12 12.914% Usual & Customary \$170,760.57 eVoucher Adm Fee \$24.00 Tax Collected \$0.00 Discounts 50.00 eVoucher Paid \$1,232.97 Total Generic New Rx's 732 Fills Average Price \$13.98 Refills 325 Cash \$0.00 Co-Pay \$5,398.01 Plans Paid \$9,380.68 Revenues \$14,778.69 Cost Of Goods \$10,996.47 Gross Margin \$3,782.22 25.592% Usual & Customary \$166,629.66 eVoucher Adm Fee \$0.00 \$0.00 Tax Collected Discounts \$0.00 eVoucher Paid \$0.00 Total New Rx's 820 Total Fills 1218 Average Price \$37.51 Total Refills Total Tax Overrides 0 Total Price Overrides: Cash: 0 Third Party: 1217 Total Cash \$0.00 Rx Origin: DAW Recap: Brand Rxs vs. Generic Rxs: \$8,325.75 Total Co-Pay Code 1: 640 Code 1: Brands: 161 13.2% 28 \$37,367.05 Total Plans Paid Code 2: Code 2: Generics: 1057 86.8% \$45,692.80 Total Revenues Code 3: 487 Code 3: Rx's Currently on Hold: 17118 Total Cost Of Goods \$37,918.46 Code 4: Rx's Currently in Queue: 73 Total Gross Margin \$7,774.34 17.014% Rx's Placed on Hold: 92 Total DIR Estimate \$235.00 Rx's Placed in Queue: 3 Total Usual & Customary \$337,390.23 Note: The Total Tax and Total Discounts values are included in the figures above. Total Tax Collected \$0.00 Total Discounts \$0.00 Total eVouchers Paid \$1,232.97 Nbr eVouchers 12 Total eVoucher Adm Fee \$24.00 Total Patients Serviced 234 *** The following Does Not reflect Rx's on Hold Nor In the Queue *** *** Percentages are based on Total Rx's Filled ***

0 0.00% 3rd Party Rx's:

1218 100.00%

1085 89.08%

58 4.76%

70 5.75%

3 0.25%

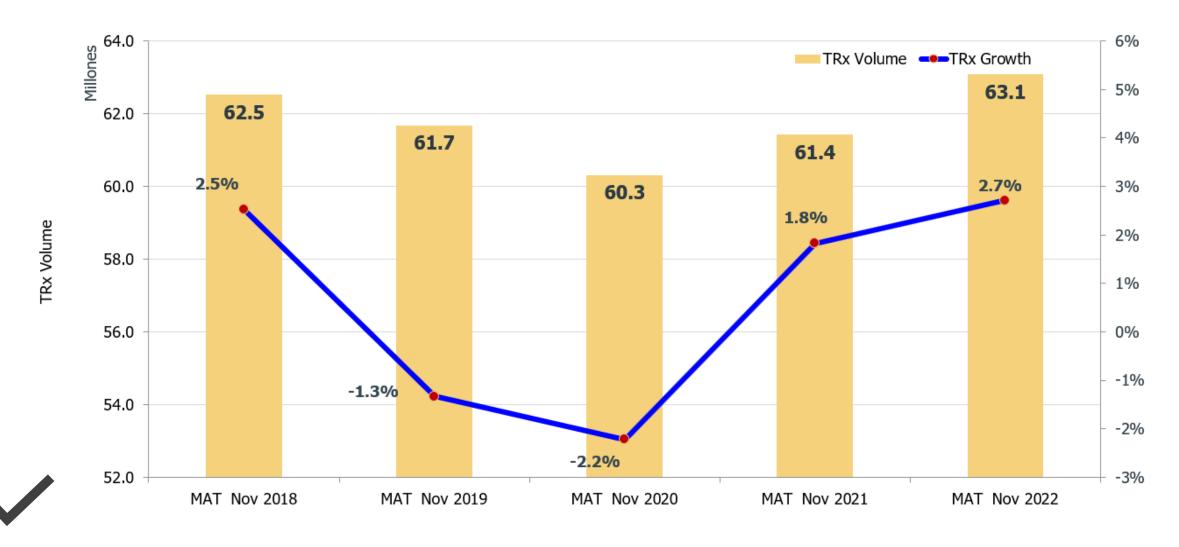
0 0.00% 3rd Party Rx's: 18 1.48%

2 0.16%

Page 1



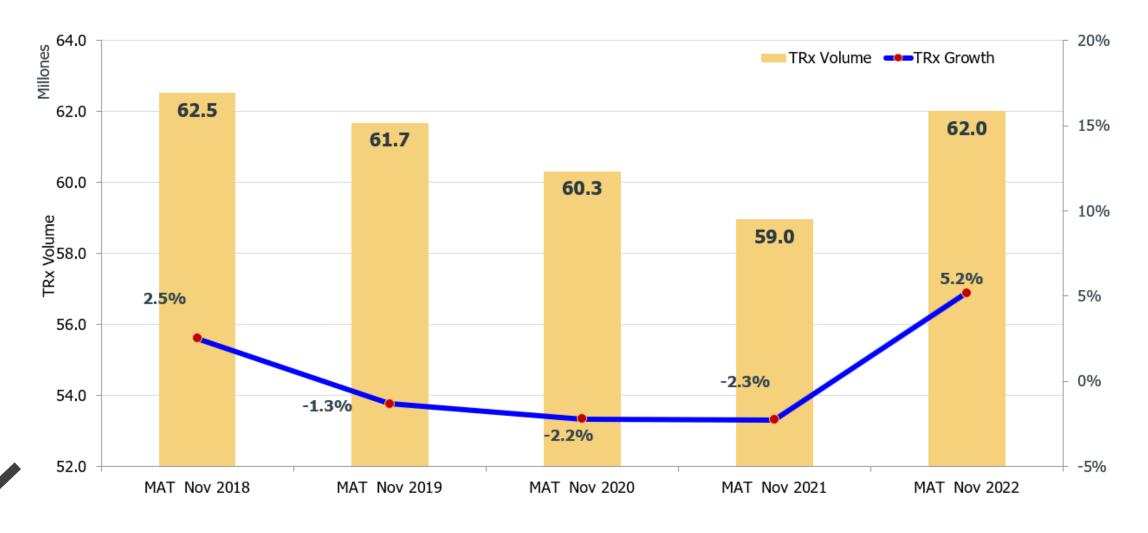
Puerto Rico Pharmaceutical Total Rxs and Growth





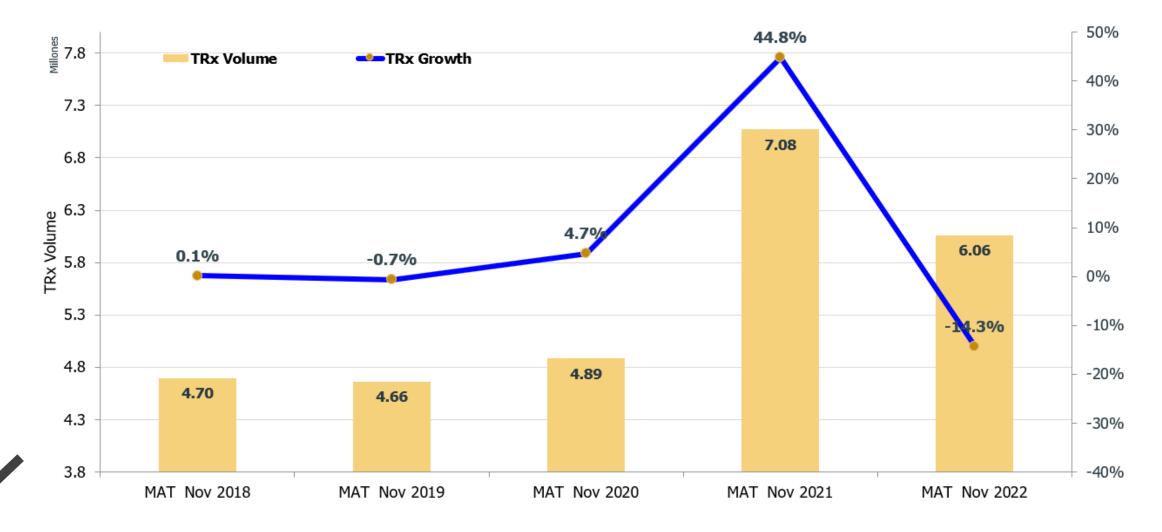


PR Pharmaceutical Total Rxs and Growth without Covid-19 Vaccine



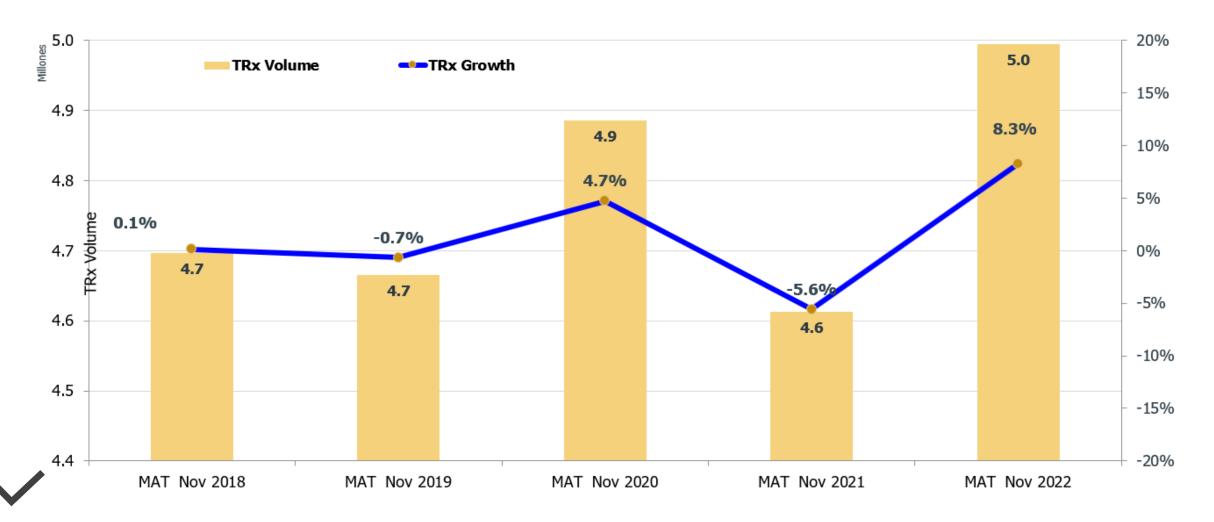


Puerto Rico Pharmaceutical Branded Retail Total Rxs and Growth





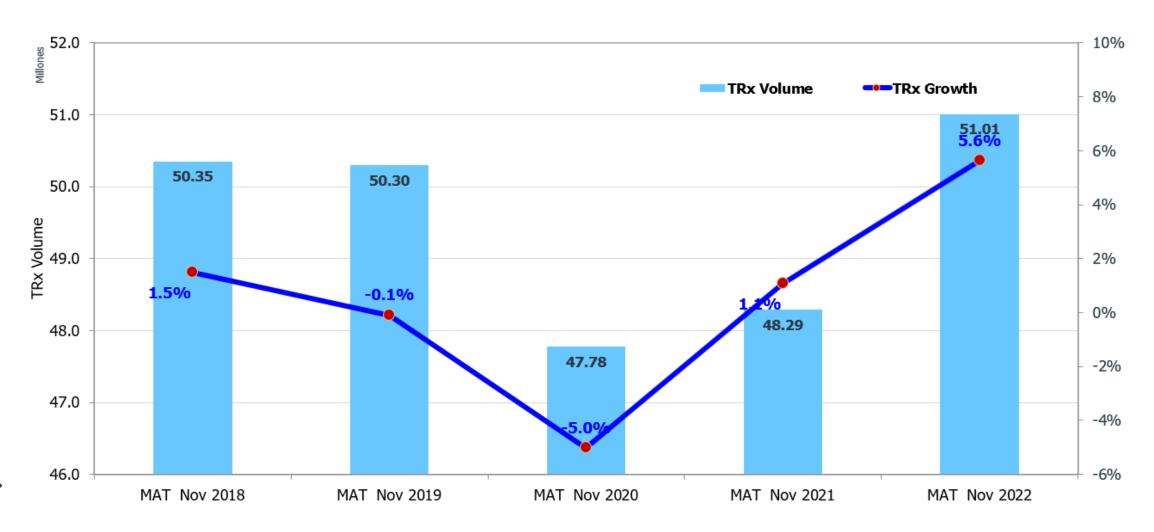
PR Pharmaceutical Branded Retail Total Rxs and Growth without Covid





Puerto Rico Retail Generic Retail TRx's & Growth









Top 20 Branded Retail Products TRxs and Growth MAT Nov 2022



Product	USC3	Corporation	Retail Product TRxs	Retail Product Growth
SYNTHROID	72100 THYROID HORMONE	ABBVIE INC	1,460,825	2.8%
COMIRNATY	27300 VIRAL VACCINES	PFIZER	667,300	-46.6%
SPIKEVAX	27300 VIRAL VACCINES	MODERNA INC	397,674	-66.1%
LANTUS	39100 DIABETES THERAPY, INSULINS	SANOFI AVENTIS	330,724	-1.5%
ELIQUIS	11100 ANTICOAGULANTS	BRISTOL-MYERS SQUI	156,786	20.6%
HUMALOG	39100 DIABETES THERAPY, INSULINS	LILLY	143,602	1.8%
HUMULIN 70/30	39100 DIABETES THERAPY, INSULINS	LILLY	139,619	-6.6%
FLOVENT HFA	28400 STEROID,INHALED	GLAXOSMITHKLINE	106,631	11.1%
FLUZONE HD QUADRI	27200 RESPIRATORY VACCINE	SANOFI AVENTIS	93,330	24.6%
HUMULIN N	39100 DIABETES THERAPY, INSULINS	LILLY	91,908	-11.7%
JANUMET	39200 DIABETES,NON-INSULIN	MERCK & CO	90,917	-8.8%
JARDIANCE	39300 DIABETES,NON-INSULIN (CONT)	BOEHRINGER INGEL	90,514	45.8%
XARELTO	11100 ANTICOAGULANTS	JOHNSON & JOHNSON	87,863	2.5%
FARXIGA	39300 DIABETES,NON-INSULIN (CONT)	ASTRAZENECA CORP	85,108	114.2%
JANUVIA	39200 DIABETES,NON-INSULIN	MERCK & CO	83,194	-5.2%
SYMBICORT	28400 STEROID,INHALED	ASTRAZENECA CORP	78,359	1.1%
LUMIGAN	61600 MIOTICS & GLAUCOMA	ABBVIE INC	75,547	3.0%
FLUARIX QUAD	27200 RESPIRATORY VACCINE	GLAXOSMITHKLINE	71,840	70.1%
TRADJENTA	39200 DIABETES,NON-INSULIN	BOEHRINGER INGEL	68,450	14.2%
PAXLOVID	82200 NON-HIV ANTIVIRALS	PFIZER	67,738	



Source: IQVIA Puerto Rico 'SMART' - National Sales & Rx audits - Nov 2022

Top 20 Generic Products TRx's and Growth MAT Dic 2022

	MAT Dec	MAT Dec	MAT Dec	MAT Dec
Product Sum	2022	2022	2021	2021
	TRx	TRx Growth	TRx	TRx Growth
ATORVASTATIN CA	1,974,449	8.84%	1,814,087	7.22%
LOSARTAN POT	1,718,441	6.37%	1,615,554	-1.05%
GABAPENTIN	1,602,699	3.62%	1,546,713	3.77%
METFORMIN HCL	1,412,087	-0.70%	1,422,015	-0.64%
FAMOTIDINE	1,272,194	21.15%	1,050,055	72.65%
LISINOPRIL	1,236,358	2.40%	1,207,340	-0.65%
AMLODIPINE BESY	1,216,983	4.60%	1,163,420	-1.71%
CLONAZEPAM	1,142,477	-1.36%	1,158,200	-1.25%
SIMVASTATIN	1,133,673	-3.05%	1,169,309	-4.03%
LEVOTHYROXINE SOD	941,580	-1.66%	957,521	-3.15%
METOPROLOL SUCCIN	928,203	7.77%	861,313	2.98%
OMEPRAZOLE (RX)	834,794	0.43%	831,202	-7.23%
AZITHROMYCIN	803,308	77.66%	452,163	-2.39%
HYDROCHLOROTHIAZID	769,044	1.94%	754,412	-12.78%
MONTELUKAST SOD	730,227	5.48%	692,281	-7.76%
PANTOPRAZOLE SOD	679,694	5.57%	643,850	2.35%
ROSUVASTATIN CAL	674,079	23.81%	544,465	22.76%
TEMAZEPAM	631,068	3.07%	612,243	1.16%
SERTRALINE HCL	569,188	4.57%	544,333	3.15%
TAMSULOSIN HCL	477,910	6.37%	449,294	3.13%

2021 State Ranking – Retail Prescriptions*



Measurement is for raw TRx volume only - no other filtering or factoring applied

Rank	State	2021 TRx	Growth
20	ALABAMA	73,334,975	3.3%
21	ARIZONA	71,039,480	4.2%
22	SOUTH CAROLINA	69,130,010	6.4%
23	MARYLAND	65,863,228	7.1%
24	WISCONSIN	62,481,138	5.2%
	PUERTO RICO	61,885,510	2.3%
25	MINNESOTA	57,207,928	6.1%
26	ARKANSAS	48,934,278	7.4%
27	OKLAHOMA	47,298,792	8.3%
28	COLORADO	46,433,410	6.6%
29	MISSISSIPPI	46,162,763	5.7%

^{*}Includes COVID vax TRx's

Source: IQVIA Puerto Rico 'SMART' - National Sales & Rx audits - Dec 2021; SMART US Regional Edition - Dec 2021

Puerto Rico Top 10 Therapy Areas Sales & Growth 2020-2022

USC3	2020 Sales \$	2020 Sales Growth	2021 Sales \$	2021 Sales Growth	2022 Sales \$	2022 Sales Growth
09100 ANTIARTH,SYSTEMIC	\$399,262,114	13.00%	\$467,879,127	17.19%	\$548,566,528	17.25%
39100 DIABETES THERAPY, INSULINS	\$424,549,220	8.27%	\$437,135,872	2.96%	\$432,769,792	-1.00%
39200 DIABETES,NON-INSULIN	\$297,786,839	24.40%	\$339,402,354	13.97%	\$400,209,856	17.92%
86200 IMMUNOMODULATORS	\$224,008,983	24.49%	\$281,049,678	25.46%	\$373,713,358	32.97%
82100 HIV ANTIVIRALS	\$403,748,945	-11.78%	\$325,078,954	-19.48%	\$358,369,038	10.24%
35200 ANTINEO MONOCLONAL ANTIBODI	\$233,325,761	12.60%	\$290,876,248	24.67%	\$346,719,233	19.20%
35100 ENZYME INHIBITORS	\$208,668,657	16.63%	\$232,646,738	11.49%	\$272,103,906	16.96%
39300 DIABETES,NON-INSULIN (CONT)	\$103,329,806	53.00%	\$147,861,849	43.10%	\$238,174,531	61.08%
11100 ANTICOAGULANTS	\$167,849,616	21.58%	\$188,177,973	12.11%	\$216,284,658	14.94%
28400 STEROID,INHALED	\$140,142,822	-2.20%	\$139,205,253	-0.67%	\$164,962,873	18.50%

DASHBOARD: ¿QUÉ ES? Business Analysis Overview

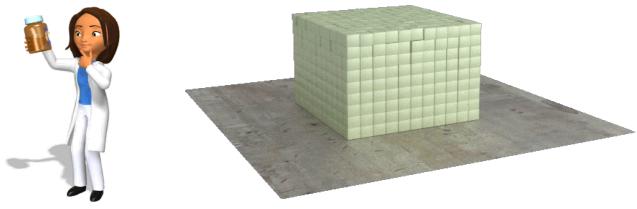
						•						
Enero 1 a Junio 30								Julio a Diciembre 2022				
Brand		Generics		Total		Brand		Generics		Total		
TRx's		8718		44653 53371			9683		44399		54082	
%Brand vs Generics		16.3%		83.70%		100%		17.9		82.1		100%
Revenue	\$	1,866,852.72	\$	649,956.89	\$	2,516,809.61	\$	1,910,034.62	\$	645,986.21	\$	3,067,225.00
Revenue %		74.18%		25.82%		100%		74.73%		25.27%		100%
Avg Revenue per Rx	\$	214.14	\$	14.56	\$	47.16	\$	236.71	\$	17.46	\$	254.17
Margin Amt	\$	139,417.62	\$	419,214.97	\$	558,632.59	\$	39,716.21	\$	409,577.90	\$	449,294.11
Margin Revenue%		7,47%		64.50%		22.20%		2.08%		63.40%		17.58%
Avg Margin per Rx	\$	15.99	\$	9.39	\$	10.47	\$	4.92	\$	11.06	\$	15.98
Total Pacientes	5799						5513					

COMO SUPERAR LOS OBSTÁCULOS QUE NOS PERM<mark>ITAN</mark> ANALIZAR NUESTRA FARMACIA









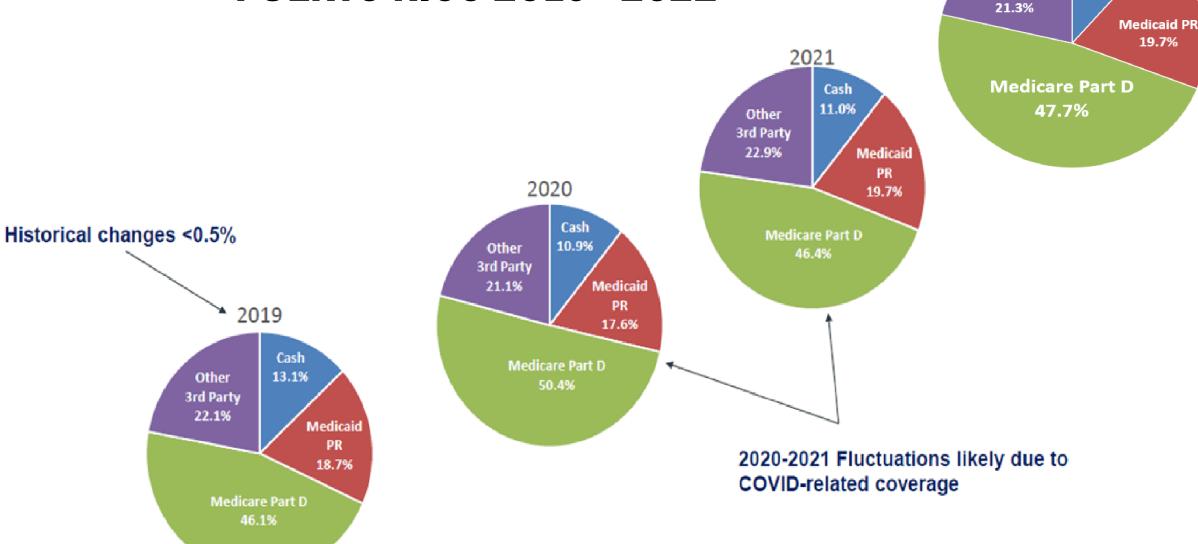


Sé preventivo



No Reactivo

DISTRIBUCIÓN DE TIPO DE PAGO TRX DE PUERTO RICO 2019 - 2022



2022

Other 3rd Party Cash 11.3%

DISTRIBUCIÓN DE TIPO DE PAGO TRX DE PUERTO RICO 20<mark>19</mark> - 2022

	Medicare Part D	Medicaid PR	Other 3rd Party	Cash
2019	46.1%	18.7%	22.1%	13.1%
2020	50.4%	17.6%	21.1%	10.9%
2021	46.4%	19.7%	22.9%	11.0%
2022	47.7%	19.7%	21.3%	11.3%

Un análisis de volumen de recetas

ANÁLISIS DE VENTAS Julio - Diciembre 2022

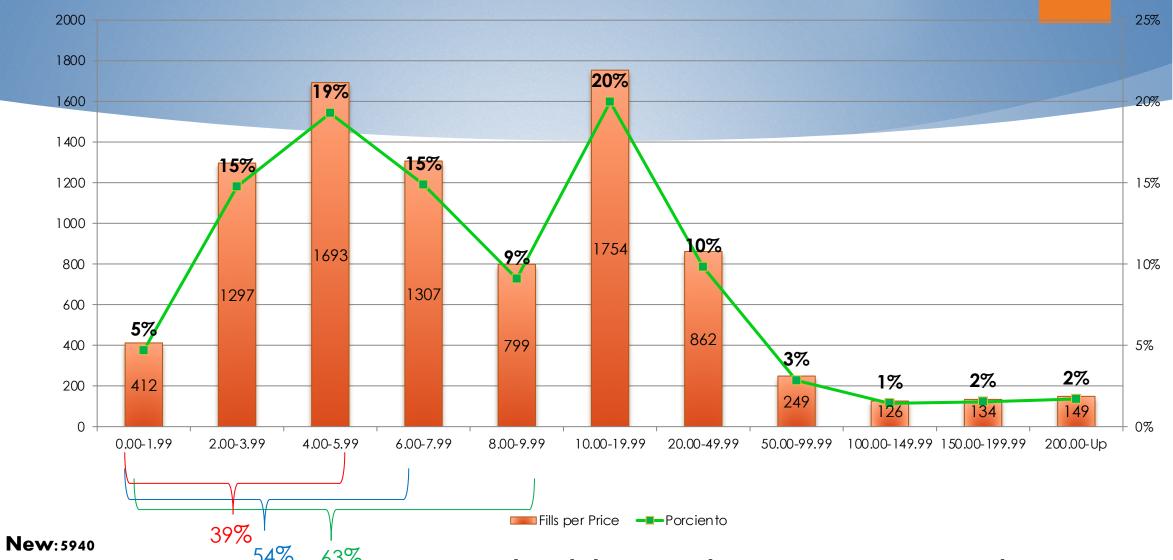
Farmacia	Volumen Rx	Revenue	GROSS Margin	% Margin	% Brand Rx	% Generic
А	45068	\$ 2,130,017.36	\$575,104.68	27%	17.9%	82.1%
В	36357	\$ 1,473,427.84	\$ 428,922.32	29.11%	17.3%	82.7%
С	35175	\$ 1,843,762.05	\$ 429,658.15	23.30%	19.9%	80.1%
D	78250	\$ 3,986,950.42	\$ 941,704.35	23.62%	19.3%	80.7%

Reporte de Venta de Recetas vs. Ganancia

							Total Rx	61346
							Total Margin	\$ 693,996.86
PRICE RANGE	TOTAL RX	MARGIN	% BUSINESS	PRICE RANGE	TOTAL RX	RX%	MARGIN	Margin % de la totalidad de la ganancia
0.00 - 1.99	1347	\$ 1,013.31	0%	0.00 - 7.99	31,900	52%	\$ 110,811.24	
2.00 - 3.99	9226	\$ 23,161.17	0.9%					16%
4.00 - 5.99	14004	\$ 51,969.81	2.2%					1070
6.00 - 7.99	7323	\$ 34,666.95	1.6%					
150.00 - 159.99	107	\$ 3,000.35	0.5%		3,641	6%	\$ 195,959.42	
160.00 - 169.99	24	\$ 1,537.47	0.1%					28%
170.00 - 179.99	21	\$ 1,701.67	0.1%	150.00 - 200.00 - & Up				
180.00 - 189.99	58	\$ 4,248.86	0.3%					2070
190.00 - 199.99	53	\$ 2,757.30	0.3%					
200.00 - & Up	3378	\$ 182,713.77	71.6%					

Este reporte maneja los últimos 4 meses del año 2022

Ventas De Recetas Por Totalidad En Dólares



Refills: 2842
Total: 8782

El 39% de las ventas de recetas son transacciones de \$6.00 o menos. El 54% son transacciones de \$8.00 o menos y el 63% \$10.00 o menos.

Ventas De Recetas Por Totalidad En Dólares



¿Cual es el análisis en un reporte como este?

- 1. Tengo un ahorro en empleados.
- 2. Ahorro en gastos de switch.
- 3. Ahorro de labels en la farmacia, en empleados.
- 4. Ahorro todo el aparato contable que conlleva el manejar un alto volumen de recetas.
- 5. El gasto operacional en todas las áreas de mi farmacia se disminuye.

¿Cómo me ayuda a administrar mi farmacia un reporte como este?

- ¿Cómo interpreto un reporte como este?
- 1. A mayor despacho de medicamentos Brand menor será la ganancia pero mayor será el dinero que gano o deposito al banco.
- 2. Algunos comentarios que se hacen dicen que la farmacia que mas procesa recetas es la que mas gana más dinero". Esto NO es siempre así
- 3. Por todo lo contrario hay farmacias que procesan menos y ganan más que una farmacia que procesa mas recetas.

¿Cómo me ayuda a administrar mi farmacia un reporte como este? ¿Cómo interpreto un reporte como este?

- 4. Entonces tenemos que hablar de la palabra clave que muchas veces no se habla en análisis financiero de una farmacia ... "El rendimiento económico"
- 5. ¿Qué es un rendimiento económico?
- Es la cantidad de dinero que me sobra después de pagar todas las deudas.
- ¿Cuál es el rendimiento mensual de tu farmacia? Muy poco se sabe sobre como manejar el rendimiento de un negocio.

Rendimiento

¿Qué es un rendimiento económico?

Es la cantidad de dinero que me sobra después de pagar todas las deudas y muy pero muy pocas farmacias que hacen esto.

Muy pocas farmacias saben como manejar un rendimiento optimo.

Análisis de Medicamento Costoso

- 1. Las recetas de 30, 60 y 90 entre mas días de suplido tenga la receta menor va a ser el margen de ganancia.
- 2. El mercado se dirige a eso mismo con las adherencias, terapias de 60 y 90 días.
- 3. A los planes les conviene esto.

Análisis de Medicamento Costoso

- 1. Que una farmacia tenga un alto volumen de recetas no implica que está ganando más que una que tiene un volumen bajo.
- 2. Analizar que a mayor tráfico de pacientes implica un gasto operacional más alto.

Reporte TOP 20



Análisis Medicamento Costoso Humira

	Medicamento	NDC	Rx Total	Revenue	Cost	Margin	%Margin	Avg Margin per Rx
Ejemplo 1	HUMIRA PEN 40 MG/0.4 ml PN	0074-0554-02	7	\$ 45,784.23	\$ 44,419.20	\$1,365.03	2.98%	\$ 194.57
Ejemplo 2	METFORMIN HCL 500 MG TAB	50228010510	98	\$ 361.28	\$ 0.01	\$263.04	72.8%	\$ 0.90

Me gano 90 centavos en una Receta , debo hacer **216 recetas** de Metformin para ganarme 194 dólares. Plan Medicare

Análisis Medicamento Costoso Humira

Ganancia Promedio por Receta

\$194.57

Cantidad de Rx de \$0.90 para ganar \$194.57

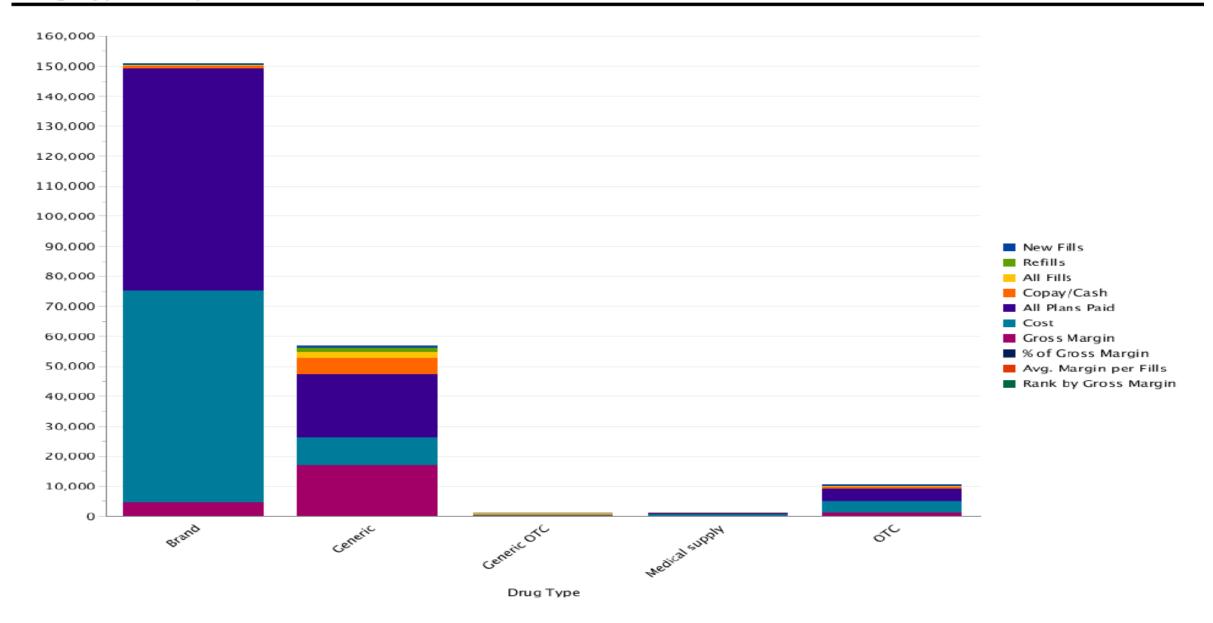
216

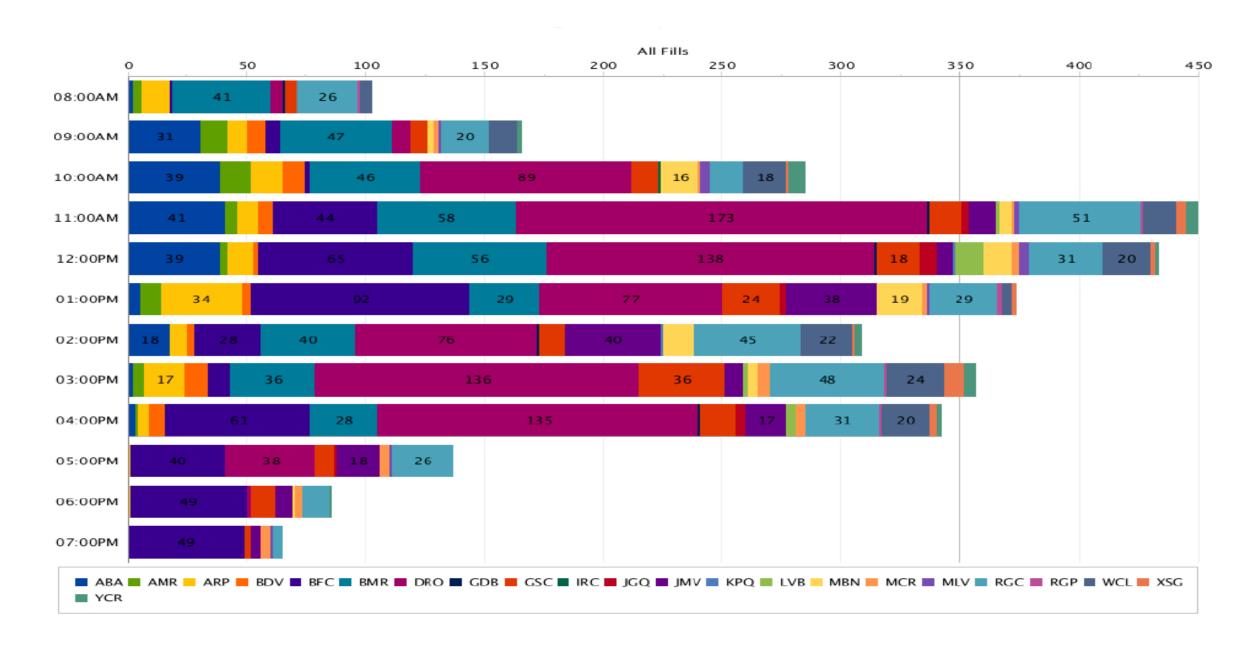
Análisis Medicamento Costoso Lantus

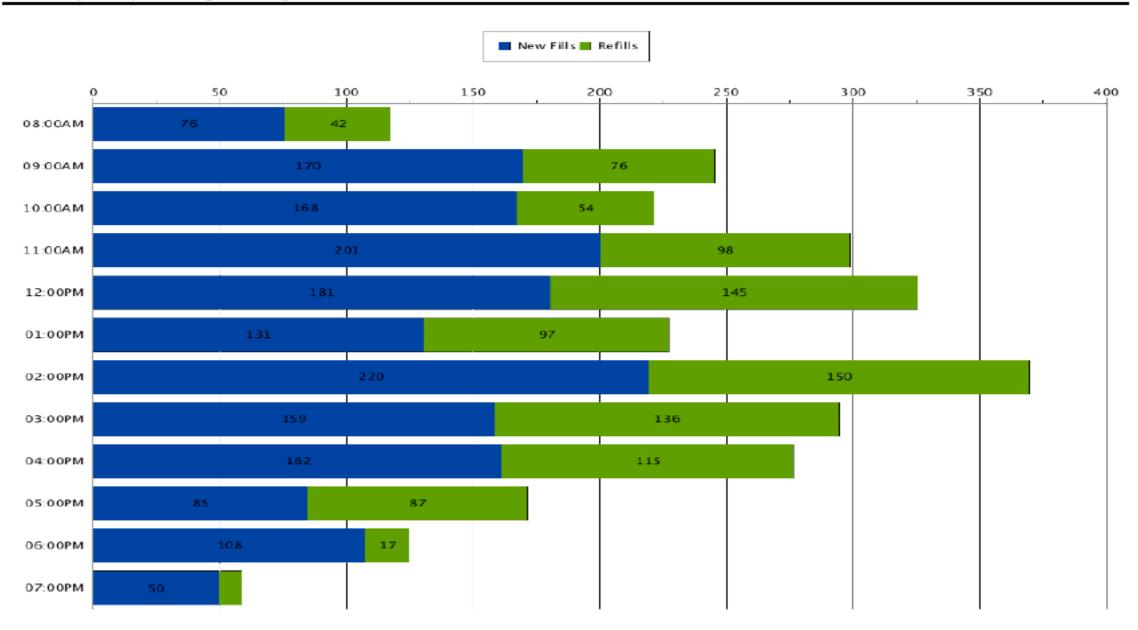
	Medicamento	Rx Total	Revenue	Cost	Margin	% Margin	Avg Margin per Rx
Farmacia #1	LANTUS 100 UNIT/ml SOLN 0088-2220-33	285	\$ 113,476.67	\$ 105,012.20	\$8,464.47	7.45%	\$ 29.7
	GABAPENTIN 300 MG CAPS 50228018010	78	\$ 521.12	\$ 130.08	\$391.04	75%	\$ 5.01

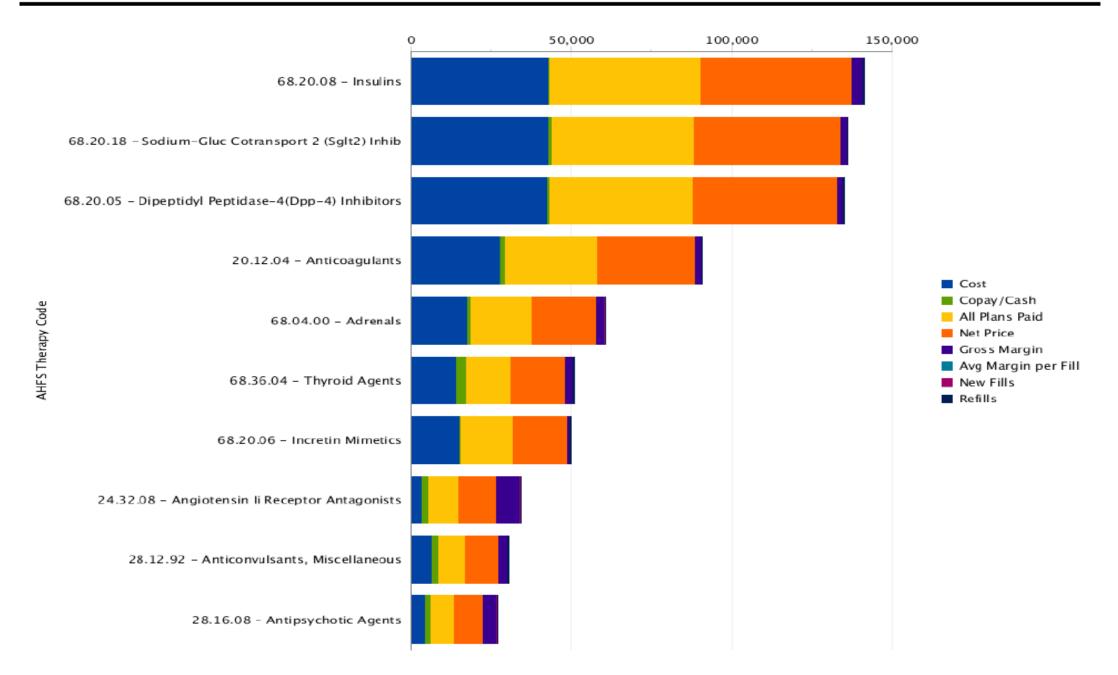
Tengo que hacer 1638 recetas de Gabapentin aproximadamente para poder ganarme la misma cantidad que el Lantus en 285 recetas. Plan Medicare

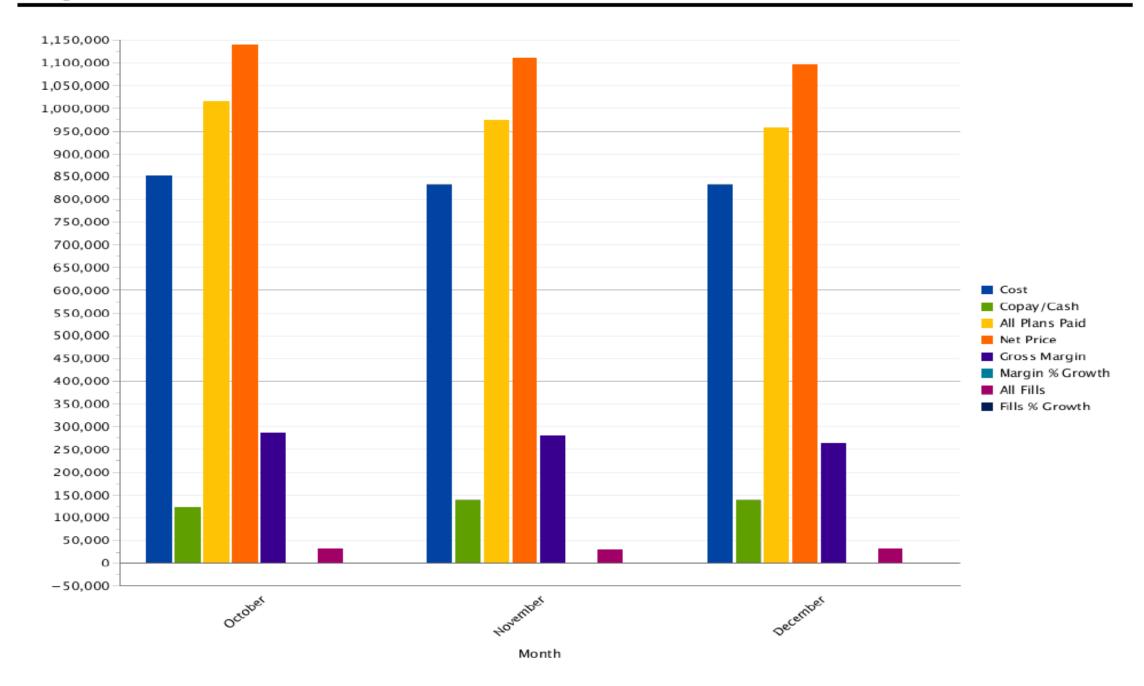
Drug Type Comparison











¿Cual es el análisis en un reporte como este?

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- 3. Ahorro de labels en la farmacia, en empleados.
- 4. Ahorro todo el aparato contable que conlleva el manejar un alto volumen de recetas.
- 5. El gasto operacional en todas las áreas de mi farmacia se disminuye.

1. Para hacer un análisis financiero debo tener los siguientes campos:

To make a financial analysis I must have the following fields:

- a. Costo del NDC Cost of NDC
- b. Precio de venta Sale price
- c. Todos los anteriores All of the above

- 2. Cuáles son las variables que identifico para comprar o vender una farmacia?
- What are the variables I identify to buy or sell a pharmacy?
- a. Valor del edificio -Value of the building
- b. Valorización del inventario en recetario y piso Value of inventory in the dispensing area and floor
- c. Valorización del inventario Value of the inventory
- d. Valor del negocio Value of the business
- e. Todas las anteriores -- All of the above

- 3. Cómo se establece el valor de una Farmacia/Negocio? How is the value of a pharmacy/business established?
- a. El rendimiento de la Farmacia multiplicado por 3 o 4 años The performance of the pharmacy multiplied by 3 or 4 years
- b. Analizando el costos Analyzing costs
- c. Analizando el precio de venta Analyzing the sale price
- d. Todas las anteriores All of the above

- 4. La mejor forma de obtener un análisis financiero de una farmacia es:
- The best way to get a financial analysis of a pharamcy is
- a. Con Inventario perpetuo y ordenes totalmente automatizadas -With perpetual inventory and fully automated orders
- b. Obtener los reportes de ventas correctos Getting the right sales reports
- c. Saber analizar el rendimiento de una farmacia- Knowing how to analyze the performance of a pharmacy
- d. Todas las contestaciones Al lof the above

5. Cómo puedo optimizar mi farmacia para obtener un rendimiento o ganancia mayor al existente?

How can I optimize my pharmacy to obtain a higher yield or profit than the existing one?

- a. Aumentar mis compras en especiales de medicamentos Increase my purchases on drug specials
- b. Saldar deudas Paying off debts
- c. Minimizar el tiempo de entrega de una receta optimizando mi sistema de cómputos de la farmacia - Minimize prescription turnaround time by optimizing my pharmacy computer system