

OPERATIONAL EFFICIENCY & CAPACITY OPTIMIZATION

Scenario Case is being selected: Best

		2024												2025												
Number of Classes		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
1	Business English	1	5	2		2	1	2	3	1	1	1	2	2.26	2.24	1.79	2.33	1.46	2.00	1.85	2.16	2.51	2.10	1.71	1.75	24
2	Conversational English	2		3		2		3	3	5	2	1	6	2.52	3.05	2.91	2.89	2.29	2.44	3.01	2.81	2.61	2.65	2.12	1.76	31
3	Corporate Training	1	1	1	2	1	3	2	1	1	2	1	3	1.56	2.14	2.47	2.71	1.15	2.04	2.02	1.04	1.47	1.65	1.99	1.59	22
4	English Advanced	1	2	2	2	1	1	1		1	1	2		1.54	2.05	1.17	1.10	1.54	1.07	1.66	1.31	1.11	1.15	1.33	1.07	16
5	English Beginner	3	1		1	3	3	3	3		1	2	2	1.45	2.40	2.43	2.60	2.28	2.49	2.29	2.67	2.31	1.28	1.35	1.76	25
6	English Intermediate	4	1	2	4		1	2			1			1.09	1.36	1.50	2.03	1.27	1.74	1.75	1.44	1.52	1.27	1.10	1.18	17
7	IELTS Preparation	4	1	1	1		2	1	3	1	3	2	1	1.92	2.99	1.60	2.27	1.77	1.68	2.83	1.78	1.42	2.04	1.23	1.47	23
8	TOEIC Preparation		3	1	3	1		1	1	2	2	1	1	1.38	2.06	1.63	1.62	1.40	1.47	1.77	2.09	1.82	1.46	0.53	1.15	18
Total		16	14	12	13	10	11	15	14	11	13	10	15	13.72	18.29	15.51	17.57	13.15	14.92	17.18	15.29	14.77	13.60	11.36	11.73	177

		2024												2025												
Average Utilization Rate		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
1	Business English	92%	68%	57%		59%	76%	63%	77%	85%	80%	80%	76%	53%	84%	100%	82%	100%	64%	100%	72%	71%	100%	76%	64%	80.40%
2	Conversational English	83%		75%		75%		82%	81%	71%	82%	80%	62%	73%	85%	73%	85%	80%	85%	87%	81%	76%	65%	75%	100%	80.50%
3	Corporate Training	68%	70%	85%	93%	50%	83%	73%	40%	53%	67%	100%	74%	68%	83%	68%	56%	100%	76%	100%	100%	100%	86%	46%	67%	79.24%
4	English Advanced	100%	100%	60%	57%	100%	65%	90%		60%	70%	100%		54%	54%	100%	100%	90%	100%	75%	92%	100%	97%	77%	92%	85.99%
5	English Beginner	56%	70%		80%	89%	91%	74%	92%		47%	61%	73%	100%	85%	87%	75%	62%	60%	80%	71%	87%	100%	100%	100%	84.03%
6	English Intermediate	64%	60%	70%	95%		96%	86%			70%			100%	89%	85%	75%	90%	56%	78%	90%	90%	95%	90%	90%	85.61%
7	IELTS Preparation	81%	95%	53%	76%		67%	100%	67%	50%	81%	60%	67%	73%	59%	100%	59%	84%	100%	56%	77%	100%	64%	100%	100%	80.95%
8	TOEIC Preparation		84%	70%	69%	76%		80%	100%	83%	75%	33%	67%	86%	61%	91%	100%	67%	86%	100%	51%	77%	76%	100%	100%	82.96%
Average		78%	78%	67%	78%	75%	80%	81%	76%	67%	71%	73%	70%	76%	75%	88%	79%	84%	78%	85%	79%	88%	85%	83%	89%	82.46%

Tuition Analysis		2024												2025												
Tuition Opportunity Lost		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
1	Business English	720	2,862	3,840		3,660	2,160	3,375	2,040	1,350	1,800	1,800	2,160	4,614	1,520	-	1,755	-	3,539	-	2,711	2,811	-	2,380	3,539	22.87K
2	Conversational English	963		1,357		1,375		978	1,039	1,577	1,018	1,100	2,108	1,582	854	1,537	854	1,163	854	727	1,123	1,367	2,003	1,451	-	13.52K
3	Corporate Training	4,800	4,500	2,250	1,050	7,500	2,500	4,000	9,000	7,000	4,900	-	3,850	5,463	2,938	5,463	7,674	-	4,135	-	-	-	2,371	9,235	5,697	42.98K
4	English Advanced	-	-	4,000	4,333	-	3,500	1,000		4,000	3,000	-		4,902	4,902	-	-	1,037	-	2,647	871	-	346	2,417	871	17.99K
5	English Beginner	2,613	1,800		1,200	680	540	1,547	500		3,200	2,350	1,600	-	906	774	1,557	2,320	2,417	1,202	1,776	774	-	-	-	11.73K
6	English Intermediate	2,867	3,200	2,400	427		320	1,120			2,400			-	925	1,281	2,083	844	3,728	1,881	844	844	391	844	844	14.51K
7	IELTS Preparation	1,601	425	3,967	2,040		2,833	-	2,833	4,250	1,624	3,400	2,833	2,497	3,861	-	3,861	1,492	-	4,135	2,130	-	3,399	-	-	21.37K
8	TOEIC Preparation		1,120	2,100	2,139	1,680		1,400	-	1,225	1,785	4,667	2,333	1,009	2,890	660	-	2,421	1,009	-	3,604	1,674	1,762	-	-	15.03K
Total		13,563	13,907	19,913	11,189	14,895	11,853	13,419	15,412	19,402	19,727	13,317	14,885	20,067	18,794	9,715	17,784	9,276	15,681	10,593	13,057	7,470	10,272	16,327	10,950	159.99K
Total Tuition		2.099M	1.781M	2.065M	1.386M	1.405M	1.335M	1.943M	1.540M	1.849M	1.073M	1.262M	1.253M	1.827M	2.436M	2.314M	2.314M	1.827M	1.948M	2.192M	2.070M	2.192M	1.948M	1.583M	1.705M	24.356M
% Tuition Opportunity Lost		0.65%	0.78%	0.96%	0.81%	1.06%	0.89%	0.69%	1.00%	1.05%	1.84%	1.06%	1.19%	1.10%	0.77%	0.42%	0.77%	0.51%	0.80%	0.48%	0.63%	0.34%	0.53%	1.03%	0.64%	0.66%

		2024												2025												
Costs (Teacher and Materials)		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	YTD
1	Business English	13.89K	2.78K	6.95K		6.95K	13.89K	6.95K	4.63K	13.89K	13.89K	13.89K	6.95K	5.48K	5.54K	6.94K	5.32K	8.50K	6.22K	6.72K	5.75K	4.94K	5.91K	7.27K	7.11K	75.70K
2	Conversational English	6.95K		4.63K		6.95K		4.63K	4.63K	2.78K	6.95K	13.89K	2.32K	4.93K	4.07K	4.26K	4.29K	5.42K	5.09K	4.12K	4.42K	4.75K	4.68K	5.87K	7.07K	58.98K
3	Corporate Training	13.89K	13.89K	13.89K	6.95K	13.89K	4.63K	6.95K	13.89K	13.89K	6.95K	13.89K	4.63K	7.94K	5.79K	5.02K	4.59K	10.80K	6.08K	6.14K	11.91K	8.44K	7.52K	6.23K	7.79K	88.24K
4	English Advanced	13.89K	6.95K	6.95K	6.95K	13.89K	13.89K	13.89K		13.89K	13.89K	6.95K		8.07K	6.05K	10.61K	11.24K	8.07K	11.64K	7.47K	9.51K	11.20K	10.80K	9.31K	11.55K	115.51K
5	English Beginner	4.63K	13.89K		13.89K	4.63K	4.63K	4.63K	4.63K		13.89K	6.95K	6.95K	8.56K	5.18K	5.10K	4.77K	5.45K	4.98K	5.43K	4.65K	5.38K	9.71K	9.17K	7.06K	75.45K
6	English Intermediate	3.47K	13.89K	6.95K	3.47K		13.89K	6.95K			13.89K			11.41K	9.15K	8.25K	6.10K	9.78K	7.15K	7.09K	8.63K	8.15K	9.80K	11.28K	10.48K	107.27K
7	IELTS Preparation	3.47K	13.89K	13.89K	13.89K		6.95K	13.89K	4.63K	13.89K	4.63K	6.95K	13.89K	6.47K	4.15K	7.78K	5.46K	7.02K	7.39K	4.38K	6.95K	8.76K	6.09K	10.10K	8.44K	82.99K
8	TOEIC Preparation		4.63K	13.89K	4.63K	13.89K		13.89K	13.89K	6.95K	6.95K	13.89K	13.89K	8.99K	6.01K	7.59K	7.65K	8.86K	8.43K	7.01K	5.94K	6.80K	8.47K	23.31K	10.82K	109.91K
Total		60.19K	69.92K	67.14K	49.78K	60.19K	57.88K	71.77K	46.30K	65.29K	81.03K	76.40K	48.62K	61.86K	45.94K	55.56K	49.42K	63.90K	56.97K	48.36K	57.77K	58.42K	62.99K	82.54K	70.31K	714.05K

		2024												2025												
Operational Breakeven Class Size		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
1	Business English	1.64	0.33	0.82		0.82	1.64	0.82	0.55	1.64	1.64	1.64	0.82	0.60	0.61	0.76	0.58	0.93	0.68	0.73	0.63	0.54	0.65	0.79	0.78	0.69
2	Conversational English	0.82		0.55		0.82		0.55	0.55	0.33	0.82	1.64	0.27	0.54	0.44	0.47	0.47	0.59	0.56	0.45	0.48	0.52	0.51	0.64	0.77	0.54
3	Corporate Training	1.64	1.64	1.64	0.82	1.64	0.55	0.82	1.64	1.64	0.82	1.64	0.55	0.87	0.63	0.55	0.50	1.18	0.66	0.67	1.30	0.92	0.82	0.68	0.85	0.80
4	English Advanced	1.64	0.82	0.82	0.82	1.64	1.64	1.64		1.64	1.64	0.82		0.88	0.66	1.16	1.23	0.88	1.27	0.82	1.04	1.22	1.18	1.02	1.26	1.05
5	English Beginner	0.55	1.64		1.64	0.55	0.55	0.55	0.55		1.64	0.82	0.82	0.94	0.57	0.56	0.52	0.60	0.54	0.59	0.51	0.59	1.06	1.00	0.77	0.69
6	English Intermediate	0.41	1.64	0.82	0.41		1.64	0.82			1.64			1.25	1.00	0.90	0.67	1.07	0.78	0.77	0.94	0.89	1.07	1.23	1.14	0.98
7	IELTS Preparation	0.41	1.64	1.64	1.64		0.82	1.64	0.55	1.64	0.55	0.82	1.64	0.71	0.45	0.85	0.60	0.77	0.81	0.48	0.76	0.96	0.66	1.10	0.92	0.76
8	TOEIC Preparation		0.55	1.64	0.55	1.64		1.64	1.64	0.82	0.82	1.64	1.64	0.98	0.66	0.83	0.84	0.97	0.92	0.77	0.65	0.74	0.93	2.54	1.18	1.00

		2024												2025												
Financial Breakeven Class Size		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Average
	Total Variable Costs	192.95K	209.53K	148.08K	145.20K	159.38K	142.40K	194.26K	194.99K	164.73K	184.52K	139.49K	263.64K	164.85K	219.80K	208.81K	208.81K	164.85K	175.84K	197.82K	186.83K	197.82K	175.84K	142.87K	153.86K	183.17K
	Total Fixed Costs	502.50K	326.30K	236.41K	273.05K	355.61K	381.31K	427.79K	476.25K	306.42K	301.13K	453.45K	417.08K	344.21K	458.95K	436.00K	436.00K	344.21K	367.16K	413.05K	390.11K	413.05K	367.16K	298.32K	321.26K	382.46K
	Total Costs	695.45K	535.83K	384.49K	418.25K	514.99K	523.71K	622.06K	671.24K	471.15K	485.65K	592.94K	680.71K	509.06K	678.75K	644.81K	644.81K	509.06K	543.00K	610.88K	576.94K	610.88K	543.00K	441.19K	475.13K	565.63K
	Optimal Class Size	6	3	2	2	3	3	4	5	2	4	5	5	5	4	4	3	4	4	5	4	4	3	4	2	4