### ****Summary of the Overview and Income Statement Dashboards****

The **Overview Dashboard** provides a high-level financial snapshot of the company’s performance, displaying key financial metrics such as **Revenue, Cost of Goods Sold (COGS), Gross Profit, Expenses, and Net Profit**. It highlights actual values compared to set goals, allowing stakeholders to quickly assess overall financial health.

* **Revenue ($3.62M)** is significantly above the target, indicating strong sales performance.
* **COGS ($2.14M)** is also higher than the goal, showing that production or service-related costs are consuming a large portion of revenue.
* **Gross Profit ($1.48M, 40.83%)** remains strong, meaning the company retains a healthy portion of earnings after covering direct costs.
* **Expenses ($0.90M)** are a notable factor reducing profitability.
* **Net Profit ($0.57M, 15.82%)** is positive, confirming profitability, but the net profit margin is lower than the target, suggesting cost pressures.

The **Income Statement Dashboard** further breaks down financial performance, using a **KPI Funnel and Trend Analysis** to provide deeper insights into how revenue flows through different stages of the financial structure.

* The **KPI Funnel** illustrates the distribution of revenue, showing how costs and expenses impact final profitability. It visualizes the transition from revenue to net profit, emphasizing where financial reductions occur.
* The **Trend Analysis Chart** shows how revenue, expenses, and profit fluctuate over time. Seasonal variations and cost fluctuations are visible, providing insights into performance patterns.

Overall, both dashboards collectively describe the company’s financial position, highlighting strong revenue growth but also the impact of high costs and expenses on net profitability.

### ****Detailed Explanation of Charts from the Overview and Income Statement Dashboards****

Below is a thorough breakdown of each chart in the dashboards, explained in a way that anyone, even without financial knowledge, can understand.

## ****1. Charts from the Overview Dashboard****

### ****A. Operational Profit Over Time Chart****

🔹 **What is it?**  
Operational profit refers to the earnings a company makes from its core business operations, excluding taxes and interest payments. This chart tracks how the company’s operational profit has changed over time, usually on a monthly or quarterly basis.

🔹 **What is it telling us?**

* If the line is increasing, it means the business is making more money from its main operations.
* If the line is decreasing, it means operational costs may be increasing or sales revenue is declining.
* Fluctuations (ups and downs) could indicate seasonal effects or irregular business cycles.

➡️ This chart helps stakeholders understand whether the company’s daily business activities are profitable before considering external costs like taxes and financing expenses.

### ****B. Net Profit Over Time Chart****

🔹 **What is it?**  
Net profit is the final amount the company earns after subtracting **all** expenses, including taxes, interest, and operational costs. It’s the true bottom-line measure of profitability.

🔹 **What is it telling us?**

* If net profit is consistently **positive and growing**, the company is becoming more profitable.
* If it **fluctuates**, it suggests varying expenses, possibly due to high operational costs or external factors.
* If it is **declining**, the company is either spending too much or earning less revenue than before.

➡️ This chart helps assess the overall health of the business. Even if operational profit is high, net profit may be low due to high external expenses.

### ****C. Assets and Liabilities Chart****

🔹 **What is it?**  
Assets represent everything the company owns (cash, inventory, equipment, etc.), while liabilities are what the company owes (loans, debts, unpaid expenses).

🔹 **What is it telling us?**

* If **assets are higher than liabilities**, the company is financially stable.
* If **liabilities are increasing**, it means the company is borrowing more or delaying payments, which could be risky.
* A **balance between assets and liabilities** ensures financial security, while too much debt could be problematic.

➡️ This chart is crucial for understanding the company's financial stability and ability to meet future financial obligations.

### ****D. General & Administrative (G&A) Expenses Chart****

🔹 **What is it?**  
G&A expenses include costs not directly related to production but necessary for running the business, such as salaries, rent, utilities, and office expenses.

🔹 **What is it telling us?**

* If G&A expenses are **increasing**, the company might be spending too much on administrative activities.
* If they are **steady or decreasing**, it means cost control is in place.
* High G&A expenses compared to revenue can **reduce overall profitability**.

➡️ This chart helps determine whether the company is managing operational costs efficiently.

## ****2. Charts from the Income Statement Dashboard****

### ****A. KPI Funnel****

🔹 **What is it?**  
The KPI funnel visually represents how revenue is distributed at different financial levels, showing how much money is lost at each stage before reaching net profit.

🔹 **What is it telling us?**

* **Top of the Funnel – Revenue:** The total money the company makes from selling products or services.
* **COGS Deduction:** The cost of producing goods or services is subtracted, leaving the **Gross Profit**.
* **Operating Expenses Deduction:** Expenses like rent, salaries, and marketing are subtracted, reducing profits further.
* **Final Stage – Net Profit:** The remaining profit after all costs are deducted.

➡️ This funnel helps stakeholders **see where money is going** and identify which stage is consuming the most profit.

### ****B. Revenue Trends Over Time Chart****

🔹 **What is it?**  
This chart shows how revenue changes over different periods, usually months or quarters.

🔹 **What is it telling us?**

* **Upward trend:** The company is selling more products/services and growing its revenue.
* **Downward trend:** Sales might be declining due to lower demand or market issues.
* **Fluctuations:** Seasonal variations, promotions, or economic factors affecting sales.

➡️ This chart is useful for identifying revenue patterns and understanding how sales performance varies over time.