|  |  |  |
| --- | --- | --- |
|  | M Score | F Score |
| 2013 | -2.072 | 0.86 |
| 2014 | -2.511 | 0.7 |

M Score: the most important factor is SGI. Its sales growth was 43% and 66% respectively in 2014 and 2013, which is suspicious.

F score: the most important factor is soft assets, taking up 93% of the total assets. This made the environment to be “easier to manipulate”.