I. Development Capability Analysis

Sales Growth Analysis

● **Year-over-year growth rates for various indicators:**

The Group's operating revenue, operating profit, total profit, total assets and equity compared to the previous year.

■ **Remove empty rows.**
■ **Add a field for date/time: DATE('Sheet3'[Year], 1, 1)**
✓ Add New Field and Column
✓ New Custom Column Name = DATE('Sheet3'[Year], 1, 1)
✓ This aligns perfectly with the date format (year-month-day) and selects January 1st.
✓ Method for Calculated Fields: Create a new measure.
■ **Create charts to calculate year-on-year changes in revenue:**
✓ Revenue Year-on-Year Growth
✓ Operating Profit Year-on-Year Growth
✓ Total Profit Year-on-Year Growth
✓ Total Assets Year-on-Year Growth
✓ Owner's Equity Year-on-Year Growth

● **Charts:**

■ **Line Chart:** Displays the trends of Operating Revenue, Operating Profit, Total Profit, Total Assets, and Owner's Equity over the years.
■ **Column Chart:** Displays the Year-on-year growth rates for each metric by using horizontal bars.
✓ **Calculated Fields:**
✓ **Operating Revenue Year-on-Year Growth Rate = (Current Year Operating Revenue - Previous Year Operating Revenue) / Previous Year Revenue**
✓ **Bar Chart:** Similar to a Column Chart, but with horizontal bars instead of vertical ones.

● **KPI Dashboard**

■ **Displays:**

✓ -->Current year's operating revenue, operating profit, total profit, total assets, and equity.

II. Profitability Analysis

● **Various indicators:**

The Group's Gross Profit, Net Profit, Gross Profit Margin, Net Profit Margin, Return on Equity (ROE).

● **Charts:**

■ Pie Chart or Bar Chart: **Displays the distribution of gross profit, net profit, gross profit margin, and net profit margin.**

✓ **Calculated Fields:**

✓ **Gross Profit Margin = Gross Profit / Revenue**

✓ **Net Profit Margin = Net Profit / Revenue**

✓ **Return on Equity = Net Profit / Shareholders' Equity**

■ Line Chart: **Displays the annual trend of gross profit and net profit.**

✓ **Calculated Fields:**

✓ **Annual trend for each indicator.**

● **KPI Dashboard**

■ Displays:

✓ --> Current Year Gross Profit

✓ --> Current Year Net Profit

✓ --> Current Year Gross Profit Margin

✓ -->Current Year Net Profit Margin

✓ --> Current Year Return on Equity

III. Operational Efficiency Analysis

● **Various indicators:**

The Group's **Current Asset Turnover, Accounts Receivable Turnover, Accounts Payable Turnover and Total Asset Turnover.**

● **Charts:**

■ **Bar Chart:** Compares the various turnover ratios (Current Asset Turnover, Accounts Receivable Turnover, Accounts Payable Turnover, Total Asset Turnover).

✓ Calculated Fields:

✓ Current Asset Turnover = Revenue / Current Assets

✓ Accounts Receivable Turnover = Revenue / Accounts Receivable

✓ Accounts Payable Turnover = Revenue / Accounts Payable

✓ Total Asset Turnover = Revenue / Total Assets

■ **Line Chart:** Displays the annual trend for each turnover ratio.

● **KPI Dashboard**

■ Displays:

✓ --> Current Year Current Asset Turnover

✓ --> Current Year Accounts Receivable Turnover

✓ --> Current Year Accounts Payable Turnover

✓ --> Current Year Total Asset Turnover

IV. Solvency Analysis

● **Various indicators:**

■ **Short-term Solvency Analysis:**
✓ **Current Ratio**
✓ **Cash Ratio**
■ **Long-term Solvency Analysis:**
✓ **Equity Multiplier**
✓ **Debt-to-Asset Ratio**

● **Charts:**

■ **Bar Chart: Displays short-term solvency analysis (Current Ratio, Cash Ratio) and long-term solvency analysis (Equity Multiplier, Debt-to-Asset Ratio).**
✓ **Calculated Fields:**
✓ **Current Ratio = Current Assets / Current Liabilities**
✓ **Cash Ratio = Cash and Cash Equivalents / Current Liabilities**
✓ **Equity Multiplier = Total Assets / Shareholders' Equity**
✓ **Debt-to-Asset Ratio = Total Liabilities / Total Assets**
■ **Line Chart: Displays the annual trend for each ratio.**

● **KPI Dashboard**

■ **Displays:**

✓ **--> Current Year Current Ratio**
✓ **--> Current Year Cash Ratio**
✓ **--> Current Year Equity Multiplier**
✓ **--> Current Year Debt-to-Asset Ratio**