



**Mentor Pods**  
GROUP COACHING. INDIVIDUAL FOCUS.

## 50 FINANCIAL KPIs

### Profitability KPIs

1. **Gross Profit Margin** =  $(\text{Revenue} - \text{Cost of Goods Sold}) / \text{Revenue}$
2. **Net Profit Margin** =  $\text{Net Profit} / \text{Revenue}$
3. **Operating Profit Margin** =  $\text{Operating Income} / \text{Revenue}$
4. **EBITDA Margin** =  $\text{EBITDA} / \text{Revenue}$
5. **Return on Sales (ROS)** =  $\text{Operating Profit} / \text{Revenue}$
6. **Break-even Point** =  $\text{Fixed Costs} / (\text{Price per Unit} - \text{Variable Cost per Unit})$
7. **Customer Lifetime Value (CLV or LTV)** =  $\text{Average Revenue per Customer} \times \text{Average Customer Lifespan}$
8. **Average Revenue per Client (ARPC)** =  $\text{Total Revenue} / \text{Number of Clients}$
9. **Return on Investment (ROI)** =  $(\text{Net Profit} / \text{Investment Cost}) \times 100$
10. **Return on Assets (ROA)** =  $\text{Net Income} / \text{Total Assets}$
11. **Return on Equity (ROE)** =  $\text{Net Income} / \text{Shareholder's Equity}$
12. **Gross Operating Margin** =  $\text{Gross Operating Income} / \text{Revenue}$
13. **Net Income Per Employee** =  $\text{Net Income} / \text{Number of Employees}$

### Revenue Growth & Sales Performance KPIs

14. **Revenue Growth Rate** =  $[(\text{Current Period Revenue} - \text{Previous Period Revenue}) / \text{Previous Period Revenue}] \times 100$
15. **Recurring Revenue Rate** =  $\text{Monthly Recurring Revenue (MRR) or Annual Recurring Revenue (ARR)}$
16. **Sales Conversion Rate** =  $(\text{Number of Sales} / \text{Number of Leads}) \times 100$
17. **Customer Acquisition Cost (CAC)** =  $\text{Total Cost of Sales \& Marketing} / \text{Number of New Customers}$
18. **Customer Retention Rate** =  $[(\text{Customers at End of Period} - \text{New Customers}) / \text{Customers at Start of Period}] \times 100$
19. **Churn Rate** =  $(\text{Lost Customers} / \text{Total Customers at Start of Period}) \times 100$
20. **Revenue Per Unit** =  $\text{Total Revenue} / \text{Number of Units Sold}$
21. **Sales Growth Percentage** =  $[(\text{Current Sales} - \text{Previous Sales}) / \text{Previous Sales}] \times 100$

### Cash Flow & Liquidity KPIs

22. **Operating Cash Flow** = Cash from Operations
23. **Free Cash Flow (FCF)** = Operating Cash Flow - Capital Expenditures
24. **Current Ratio** = Current Assets / Current Liabilities
25. **Quick Ratio** = (Current Assets - Inventory) / Current Liabilities
26. **Cash Conversion Cycle (CCC)** = Days Inventory Outstanding + Days Sales Outstanding - Days Payables Outstanding
27. **Burn Rate** = Monthly Operating Expenses
28. **Days Sales Outstanding (DSO)** = (Accounts Receivable / Total Credit Sales) × Number of Days
29. **Days Payable Outstanding (DPO)** = (Accounts Payable / Cost of Goods Sold) × Number of Days
30. **Days Inventory Outstanding (DIO)** = (Inventory / Cost of Goods Sold) × Number of Days
31. **Accounts Receivable Turnover** = Net Credit Sales / Average Accounts Receivable
32. **Accounts Payable Turnover** = Total Supplier Purchases / Average Accounts Payable
33. **Cash Flow to Debt Ratio** = Operating Cash Flow / Total Debt
34. **Working Capital Turnover** = Revenue / Working Capital

## Efficiency & Productivity KPIs

35. **Revenue per Employee** = Revenue / Number of Employees
36. **Operating Expense Ratio (OER)** = Operating Expenses / Revenue
37. **Labor Cost Percentage** = Total Labor Costs / Revenue
38. **Profit per Employee** = Net Profit / Number of Employees
39. **Inventory Turnover** = Cost of Goods Sold / Average Inventory
40. **Fixed Asset Turnover Ratio** = Revenue / Fixed Assets
41. **Working Capital Ratio** = Current Assets - Current Liabilities
42. **Debt-to-Equity Ratio** = Total Debt / Total Equity
43. **Interest Coverage Ratio** = EBIT / Interest Expenses
44. **Revenue Per Square Foot** = Total Revenue / Square Footage of Business Space
45. **Sales Per Square Foot** = Total Sales / Total Square Footage

## Valuation & Investor-Related KPIs

46. **Earnings Per Share (EPS)** = Net Income / Total Shares Outstanding
47. **Price-to-Earnings Ratio (P/E Ratio)** = Share Price / Earnings per Share
48. **Enterprise Value (EV)** = Market Capitalization + Total Debt - Cash & Cash Equivalents
49. **Market Capitalization** = Share Price × Total Shares Outstanding
50. **Dividend Yield** = Annual Dividend per Share / Share Price