

Helper-column build

Worked slide template for an Excel-based analysis

Category	Invisible base	Movement / total
Opening	0	100 total
Gain	100	20 increase
Loss	110	10 decrease
Closing	0	110 total

Helper convention: $\text{base} = \min(\text{before}, \text{after})$ for positive balances.

Illustrative example. Replace assumptions and evidence before use.