

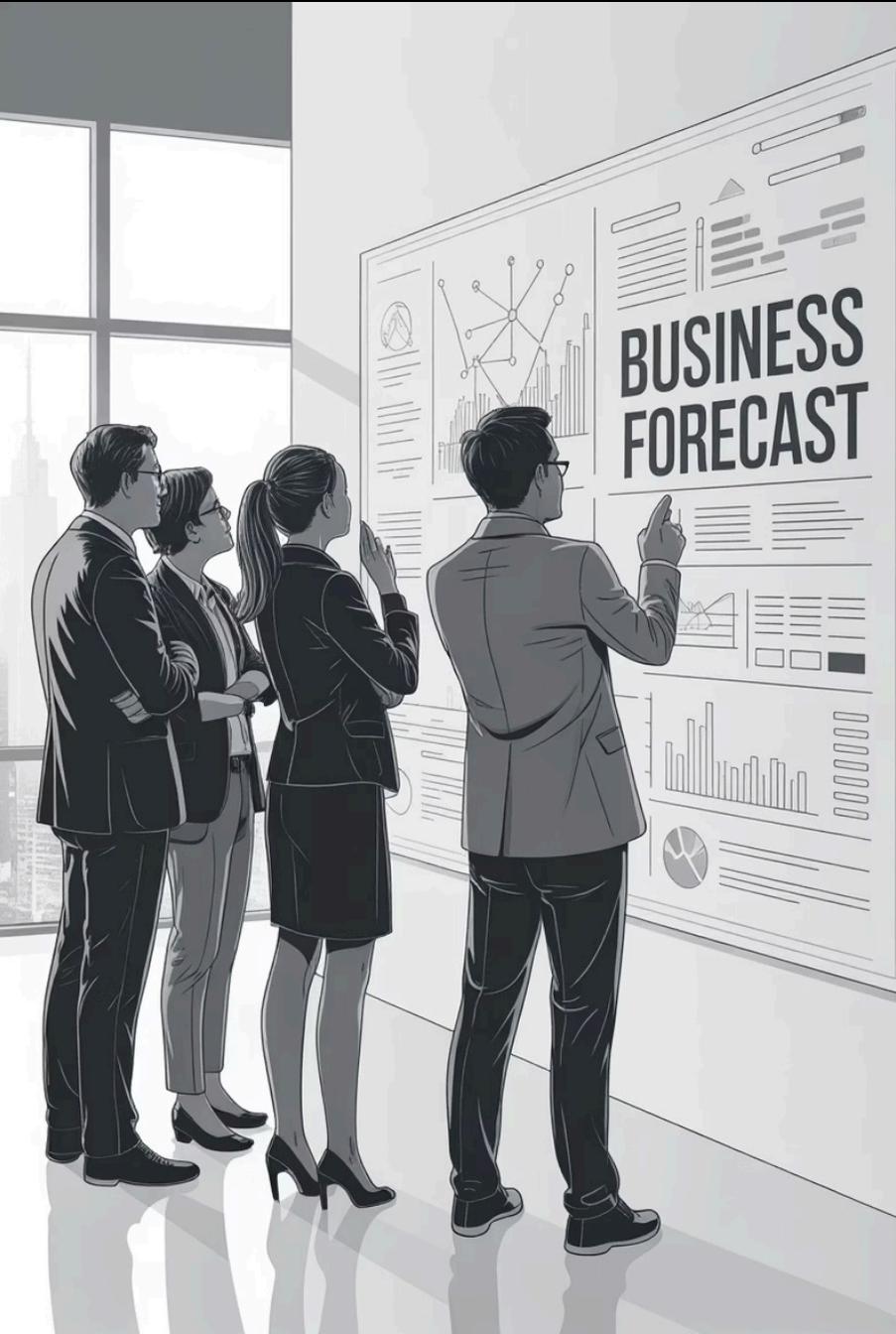
WHITE PAPER

Implementing Dynamic and Agile Planning

September 2025

Despite promises of order and insight, many organizations find modern Enterprise Planning platforms become rigid and unresponsive, crippling their ability to adapt to dynamic market conditions. This white offers practical recommendations for an agile enterprise that reacts quickly to evolving business needs to secure a competitive advantage.





The Planning Paradox

The Promise

Modern SaaS planning platforms streamline chaotic and disconnected planning processes. They deliver long-term competitive advantage by empowering business users, teams and departments.

The Reality

The initial planning models rolled out after several months become a rigid bottleneck when business had to react to changing market conditions. FP&A struggle to react quickly and efficiently to evolving business needs.

The Solution

Shift from rigid planning models to a dynamic framework that reduces adaptation time for changing business conditions from weeks to days, empowering business agility.

Meet FreshFoods Inc.

Like many established CPG companies, FreshFoods Inc.'s finance department was drowning in spreadsheets.

Their annual budgeting and trade promotion planning processes were painful exercises that involved emailing countless file versions and manually consolidating data.

They invested in a powerful, industry-leading "modern SaaS platform" for enterprise planning. External consultants successfully delivered a rigorous six-month implementation overseen by key executives.

The goal: streamline planning and forecasting processes.





Launching a New Era: The First Win

01

Structural Dimensions

Hierarchies were built for Product Category (Organic Snacks, Frozen Meals, Beverages), Sales Channel (Major Retailers, Regional Grocers, DTC Website), and Geography.

02

Business Logic

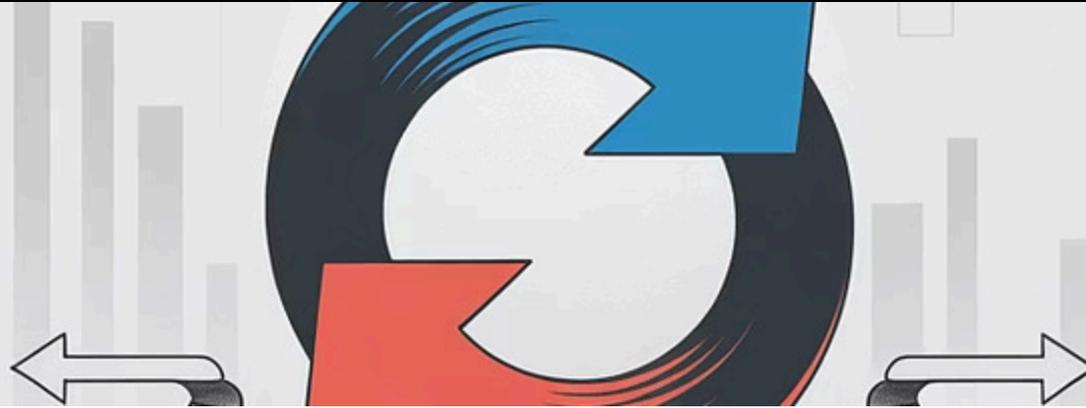
Core calculations were incorporated into the platform's proprietary engine. Revenue was $\text{Volume} \times \text{Price}$, and trade spend was a fixed percentage of gross sales.

03

Data Integration

Large, one-time effort was undertaken to migrate and map data from ERP and trade promotion management systems into the planning platform's database.

The result was impressive: a centralized model that the entire organization used for planning with the same assumptions. The upcoming annual budget cycle was the smoothest in company history.



But soon after..

The Market Changed

Six months later, shifting consumer preferences and an aggressive move by a major retail partner forced FreshFoods Inc.'s leadership to make a sharp strategic pivot.



The Strategic Pivot: Two Game-Changing Initiatives

Major Private Label Deal

Secured a contract to produce a private label line of frozen meals for a large national retailer. The new business involves a completely different margin structure driven by committed volumes, not brand marketing.

Regional Beverage Acquisition

Acquired a small, fast-growing beverage company to enter the high-growth kombucha market and expand their portfolio.

The CEO tasked the FP&A team with re-forecasting the entire business for the rest of the year, incorporating both initiatives. They needed answers in a week.

Error 404: Planning disrupted



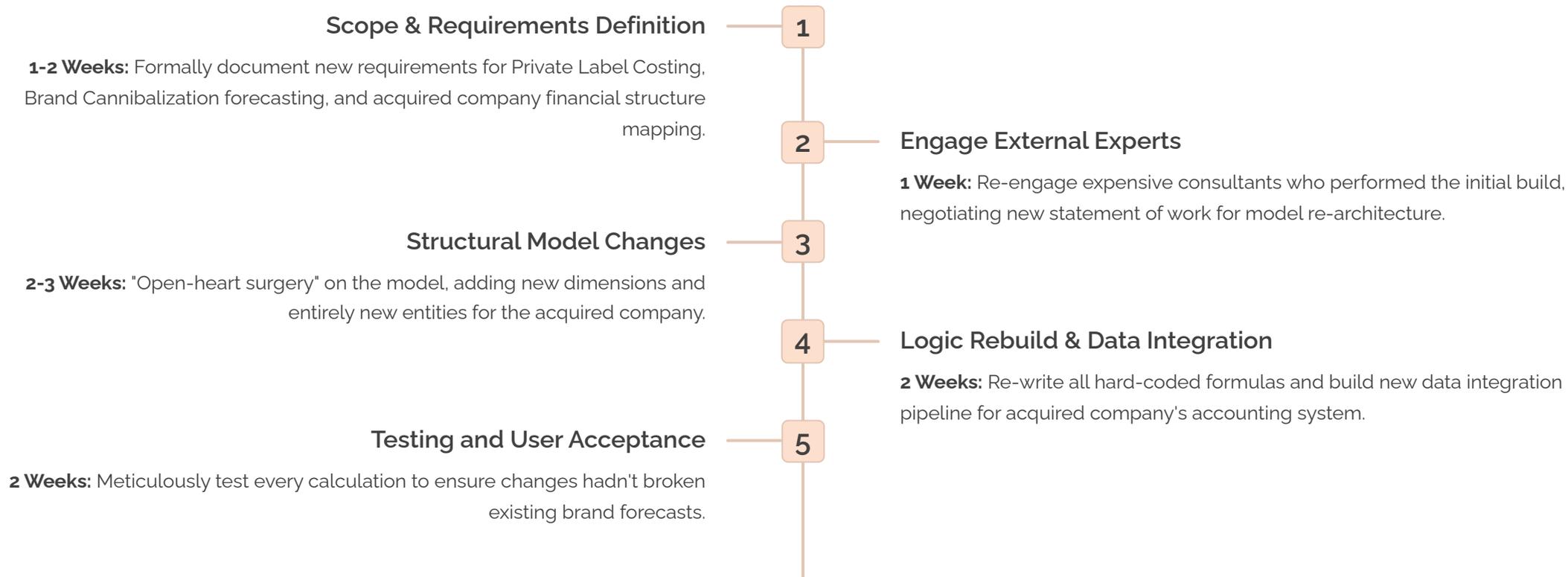
Hitting the Wall

"The beautiful, static snapshot of their old business could not easily evolve to support their new one."

When the FP&A team turned to their new platform, they immediately discovered that their "agile" planning system was anything but agile. The planning model that had been their salvation became their prison.

To incorporate the strategic pivot, they had to initiate a formal, time-consuming project that would take weeks—not the days the business demanded.

The Painful Adaptation Process



⊗ **Total Realistic Timeline: 8 to 10 Weeks**

The business needed answers in a week; the system required over two months.

A New Paradigm: Agile Planning with Lumel EPM

What if FreshFoods Inc. had adopted Lumel EPM, a solution that is deeply integrated with Microsoft Fabric, from the start? The philosophy and approach to planning are fundamentally different: Build an **agile** and **flexible** planning layer on top of your unified data ecosystem.



Data Foundation

Core data from ERP and TPM systems resides in Microsoft Fabric data warehouse, shaped into a central semantic model.



Business Logic

Written as DAX measures within the semantic model—a skill the company's Fabric/BI analysts already possessed.



Planning Interface

Lumel EPM Fabric app natively consumes the semantic model to create interactive planning and write-back interfaces.

The Agile Adaptation Process

When the strategic pivot happened, the FP&A and BI teams could collaborate and deliver the new forecast with incredible speed.

-  **Update Fabric Semantic Model**
1-2 Days: BI analyst connects to acquired company's data source and adds Business Line (Direct vs. Private Label) dimension to existing semantic model.
-  **Create New DAX Measures**
1-2 Days: Write new, flexible DAX measures for private label P&L and combined entity modeling. No consultants required.
-  **Configure New Planning Interfaces**
1 Day: FP&A analyst configures new planning views for private label forecast and acquired brand in Lumel EPM app. Scenarios are also integrated and visualized.
-  **Seamless Integration**
Automated: Dependent models updated automatically via Lumel EPM's InfoBridge service, ensuring consistency across planning landscape.
-  **Publish and Share**
Minutes: Updated planning template published immediately and securely available to all stakeholders.

✔ Total Realistic Timeline: 3 to 4 Days

A Comparison

Your SaaS Platform vs. Agile Lumel EPM

Feature	SaaS Platform	Fabric-Native Lumel EPM
Timeline for Change	✗ Weeks to Months	✓ Days
Skillset Required	✗ Expensive external consultants	✓ In-house Fabric/BI analysts
Data Governance	✗ Separate data silo	✓ Unified Fabric ecosystem
Total Cost	✗ High licensing + consultant fees	✓ Lower, maximizes Microsoft investments
Best For	✗ Standardized, infrequent changes	✓ Agile FP&A requiring rapid adaptation

The Agility Advantage

8-10

Weeks

Traditional platform adaptation time for strategic pivots

3-5

Days

Fabric-native Lumel EPM adapts faster for the same changes

90%

Faster

Time reduction when using modern, agile planning architecture

In today's volatile market, the ability to re-forecast, model new scenarios, and adapt your plan in days—not months—is a critical competitive advantage that can determine business survival and success.



Key Takeaways

01

Beware of Planning Rigidity

Modern platforms promise agile planning but cannot respond with the velocity expected of them.

02

Empower Your Teams

Fabric-native EPM architecture leverages existing in-house skills, reducing dependence on expensive consultants for every change.

03

Speed = Competitive Advantage

Organizations that can adapt their planning models in days rather than weeks gain critical advantages in volatile markets.

The Choice is Clear

Outdated planning is hindering your organization. It's time to transform to an agile, data-driven approach that fuels your strategy and unlocks competitive advantage.

Embrace Agile Planning Today With Lumel EPM

