AIKO Node

Business Health Check

Board summary • Example

6 October 2026

Sample document. All names and figures are synthetic.

PRIMARY INDICATION

Revenue grows while profit slips back

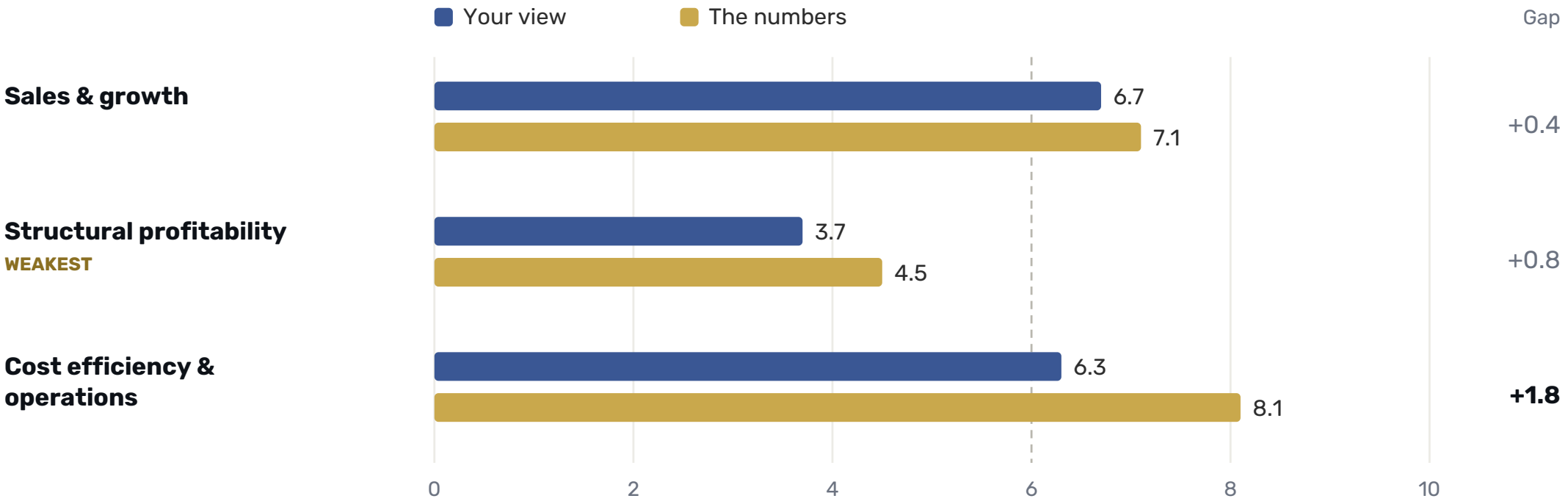
Revenue has grown 7.8% a year, yet net margin has slipped to 5.0%. Your own view of profitability is the lowest of the three areas, and the numbers agree: the gap is not in sales or overhead, it sits between price and direct cost.

Profile	**The Hidden Engine**
Weakest area	**Structural profitability**

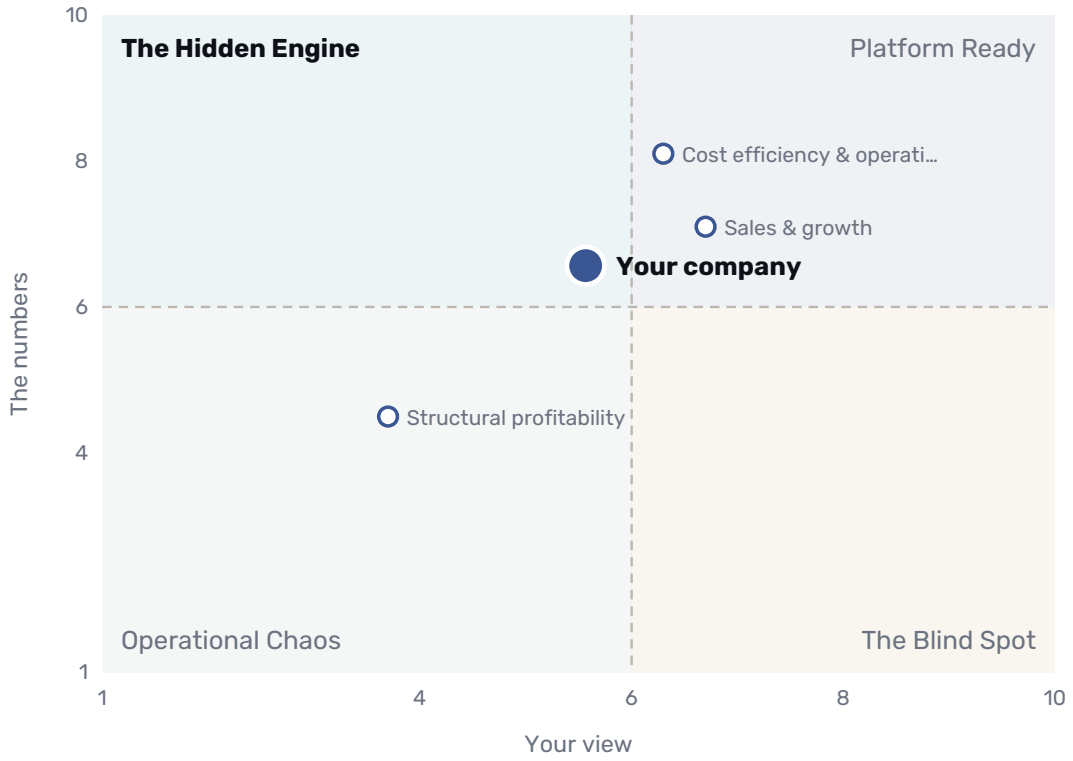
+7.8%	5.0%	-1.0 pp	-1.0 pp	17%
Revenue growth per year	Net margin, last year	Net margin change	Gross margin change	Overhead, % of revenue

Three areas: your view and the numbers

Each area is scored from 1 to 10 twice: from your own answers and, where you gave figures, from the financial lines. The gap between the two is the core signal.



Your profile: The Hidden Engine



The business is naturally profitable, but the lack of systems makes it hard to scale.

Average of the three areas: your view across, the numbers up. The line at 6 separates strong from weak; hollow points are the three areas.

What the data shows

1 Growth is not reaching the bottom line

Revenue grew 7.8% a year while net margin changed by -1.0 percentage points to 5.0%. Operating leverage is -0.19: profit moved against revenue.

2 Gross margin is eroding

Gross margin changed by -1.0 percentage points over the period, while overhead fell to 17.0% of revenue.

3 Costs are better than you rate them

Cost efficiency scores 8.1 from the numbers against 6.3 in your own view, a gap of +1.8.

Questions to answer first

- Which customers and products earn below the company average margin?
- How much of the gross margin change comes from discounts rather than costs?
- Which price terms have not been reviewed since costs last rose?

> **Cost of inaction.** If the pattern holds, more volume brings more work at a lower margin, and the business becomes more exposed to the next cost increase.

Next step

These figures show where profit leaks, not who causes it or what fixing it is worth. A short review establishes exactly that from your sales by customer and product.

Short review

We go through this read-out with you and agree where to look first. No cost, no obligation.

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Margin X-Ray

Margin by customer and product from the reports your finance team already has, a 12-month baseline and simulated options on margin, and a workshop deck that turns the gap into initiatives with owners and KPIs. Chosen for your weakest area: Structural profitability.

`aikonode.com/margin-x-ray.html`

Thank you

The System Over Intuition.

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