AIKO Node

Business Health Check

Primary indication

Prepared for: **Example**

Date: 6 October 2026

Sample document. All names and figures are synthetic.

Summary

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.

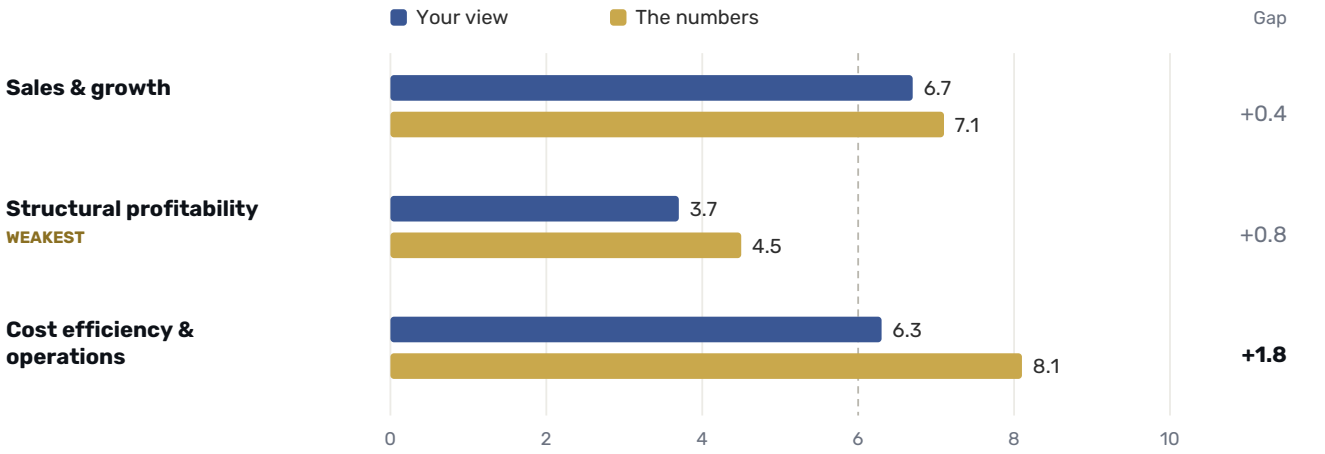
Profile	**The Hidden Engine** — The business is naturally profitable, but the lack of systems makes it hard to scale.
Weakest area	**Structural profitability**
Based on	your self-assessment and the financial lines you gave

+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

> This read-out is built from self-reported answers and figures. It shows where to look, not why: treat every point as a hypothesis to check against your own data.

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.



WHAT THIS SAYS

- Largest gap: Cost efficiency & operations (+1.8) — the numbers are above your own view.
- ▼ Weakest area: Structural profitability — 4.5 from the numbers.
- → Structural leak: the business loses margin and the systems cannot show where.

AREA	YOUR VIEW	THE NUMBERS	GAP	WHAT IT MEANS
Sales & growth	6.7	7.1	+0.4	Healthy, predictable growth.
Structural profitability	3.7	4.5	+0.8	Structural leak: the business loses margin and the systems cannot show where.
Cost efficiency & operations	6.3	8.1	+1.8	Lean and scalable.

Your profile: The Hidden Engine

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 THIS SAYS

Average of the three areas: your view 5.6, the numbers 6.6.

▼ Profile: The Hidden Engine.

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

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.

Why it matters: Each new order adds workload faster than it adds profit.

2 Gross margin is eroding

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

Why it matters: The leak sits in pricing, discounts or direct costs, not in the office.

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.

Why it matters: Effort spent on cutting overhead may be aimed at the wrong place.

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.

Questions to answer first

These are hypotheses, not conclusions. Each one can be answered from your own transaction data.

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

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.

IN A SHORT REVIEW WE WOULD

- Margin by customer and product against the company average
- Discount practice against list prices
- The first lever and how to measure it

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. Fixed price; most companies finish in 3–6 weeks. Chosen for your weakest area: Structural profitability.

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

If structural profitability is the area you want to understand first, a short review is the natural next step.

How this read-out was made

You answered nine questions in three areas (sales and growth, structural profitability, cost efficiency and operations) on a scale from 1 to 10. Where you gave revenue, cost of sales, operating expenses and net profit for 2023–2025, the same three areas were scored from those lines with fixed rules. The written read-out was drafted by AI from these scores only, checked automatically against every number, and follows the OUT method of AIKO Node: Observe, Understand, Transform.

Terms used

Revenue growth per year	Average yearly change of revenue between the first and the last year given (CAGR).
Net margin	Net profit as a share of revenue.
Gross margin	Revenue minus cost of sales, as a share of revenue.
Overhead	Operating expenses as a share of revenue.
Operating leverage	How much faster profit grows than revenue: above 1 profit grows faster, below 1 slower.
pp	Percentage points: the difference between two percentages.

This is a primary indication from self-reported answers, not a diagnosis. It is not legal, tax or investment advice. The figures are those you entered; AIKO Node has not verified them.

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`The System Over Intuition.`