AIKO Node

# Results presentation

Margin X-Ray • Example Trading Ltd

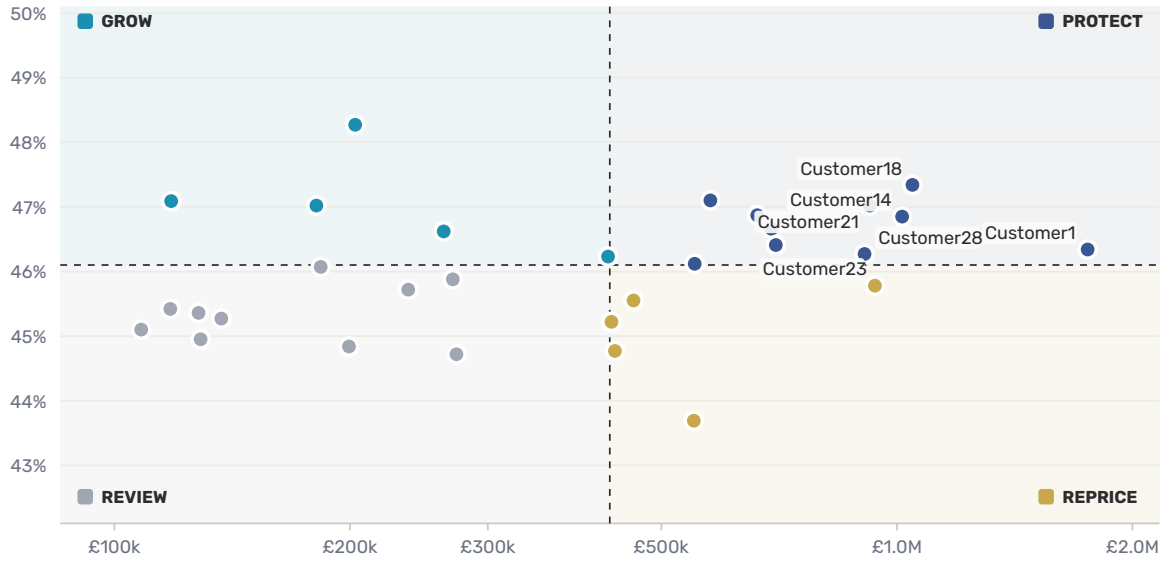
2024-01 – 2025-12 · 30 March 2026

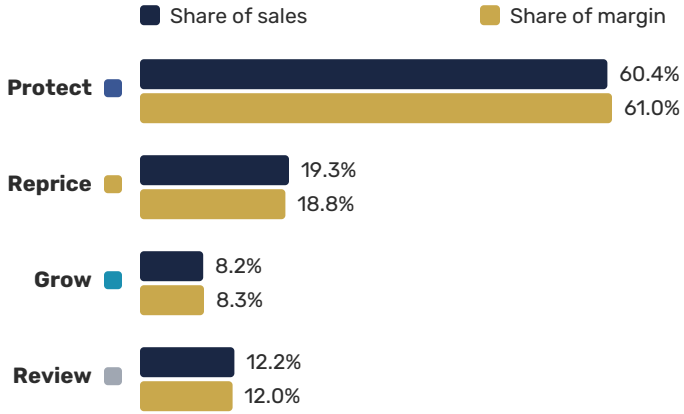
# Executive summary

| £15M | £6.8M | 46.2% | 1.6% | 38.8% |
|---|---|---|---|---|
| Net sales | Contribution margin | Margin, % | Discounts, % of sales | Top 5 customers, % of sales |

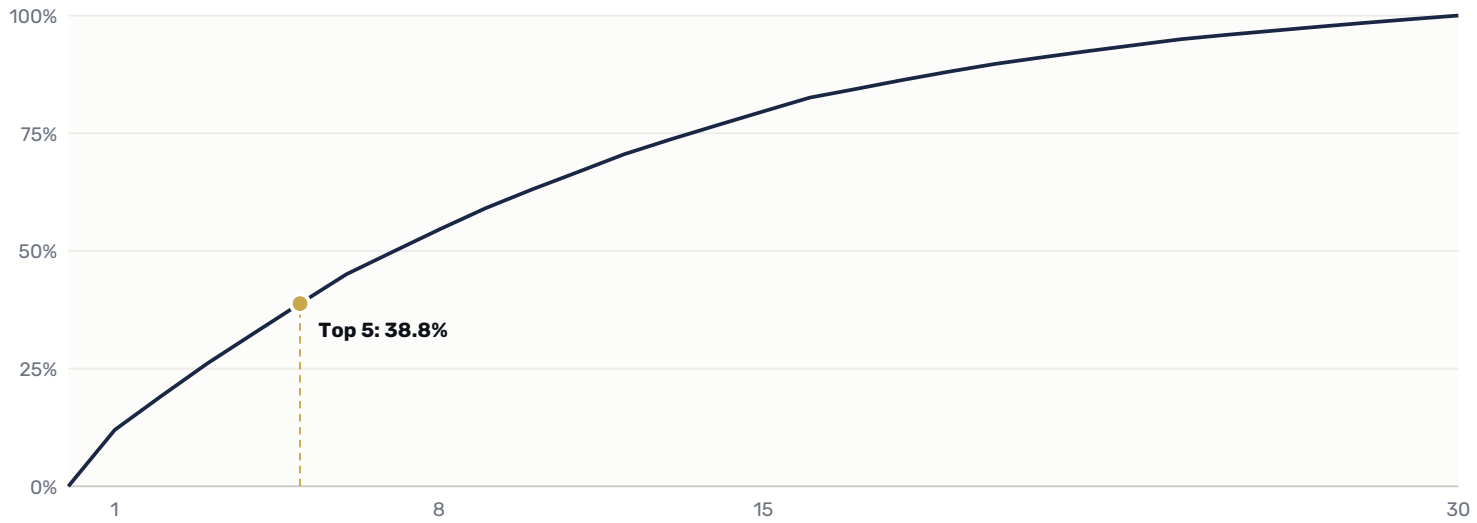
Contribution margin is £6,762,321, or 46.2% of net sales. The Reprice quadrant holds 5 customers: they bring 19.3% of sales but only 18.8% of margin. There are 0 loss-making customers. The 5 largest customers account for 38.8% of sales.

# Margin map: customers



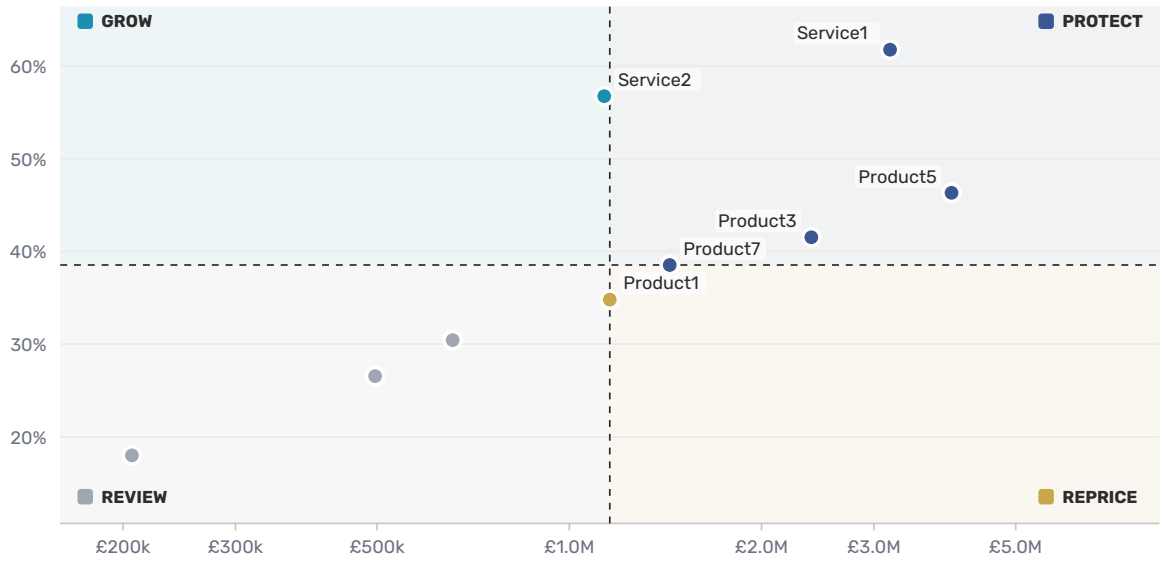



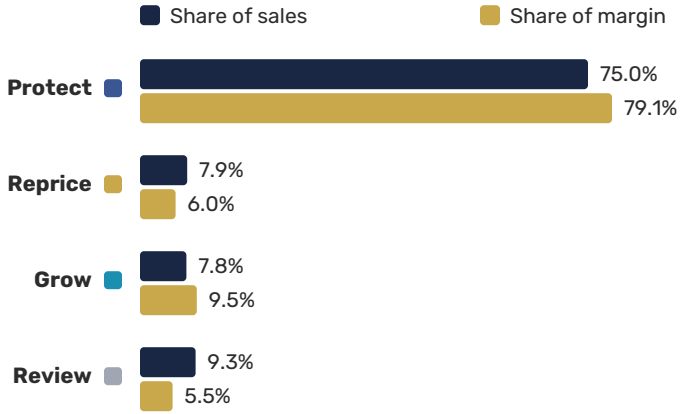
# Sales concentration




The 5 largest customers make up 38.8% of sales.

# Margin map: products



# Three key findings

## 1 Discounts without rules

80% of the team often give discounts without a manager's approval, while discounts make up 1.6% of sales. This may be one source of the margin spread.

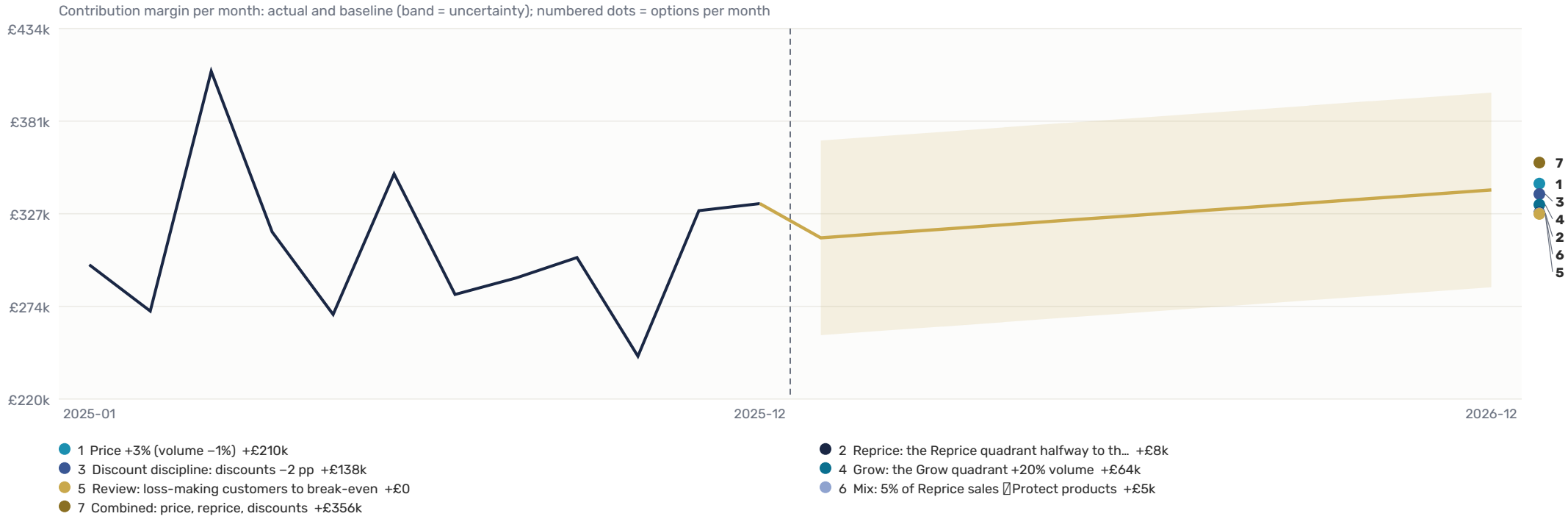
## 2 The team cannot see low-margin customers

80% of the team do not know, or only partly know, which customers earn the least, although the Reprice quadrant brings 19.3% of sales.

## 3 Margin is not a management metric

80% of the team do not see the result of their work in margin terms.

# If nothing changes — and the options



# The options and what they are worth

| Option | Assumption | Margin in 12 months | Difference |
|---|---|---|---|
| **Baseline, nothing changes** | current trend | £3,923,666 | — |
| **Price +3% (volume −1%)** | price +3 %, volume −1 % | £4,133,371 | +£209,704 |
| **Reprice: the Reprice quadrant halfway to the median margin** | Reprice customers (5) halfway to the median margin | £3,931,783 | +£8,117 |
| **Discount discipline: discounts −2 pp** | discounts −2 pp of sales | £4,061,675 | +£138,009 |
| **Grow: the Grow quadrant +20% volume** | Grow quadrant (5) volume +20 % | £3,987,642 | +£63,976 |
| **Review: loss-making customers to break-even** | loss-making customers (0) to break-even | £3,923,666 | +£0 |
| **Mix: 5% of Reprice sales → Protect products** | mix: 5% of Reprice product sales → Protect | £3,928,274 | +£4,608 |
| **Combined: price, reprice, discounts** | price + reprice + discounts | £4,279,496 | +£355,830 |

# Sensitivity: price × discounts

| Price ↓ • Discounts → | 0 pp | -1 pp | -2 pp | -3 pp |
|---|---|---|---|---|
| **-3 %** | £3.7M | £3.8M | £3.8M | £3.8M |
| **0 %** | £3.9M | £4.0M | £4.1M | £4.1M |
| **+3 %** | £4.2M | £4.3M | £4.3M | £4.3M |
| **+5 %** | £4.3M | £4.4M | £4.5M | £4.5M |

# Proposal for next steps

Sales and margin do not move together: the Reprice quadrant brings 19.3% of sales but only 18.8% of margin, and discounts make up 1.6% of sales. Margin leaks through pricing and discount rules, not through one customer.

> We suggest starting with "Price +3% (volume −1%)": the largest single effect (+£209,704 of margin over 12 months) and a decision within your own control. In parallel, discount rules, because without them repricing leaks back. The whole programme is worth +£355,830.

# What next

The report, the workshop deck and the results presentation are the core of the service. In the workshop your team chooses the target and the initiatives; if you enter them on your project page, we add them to the results presentation (while the project is open). We recommend a monthly gap review and repeating the X-Ray in 6–12 months. The next step can be the Profit Engine X-Ray (how revenue turns into profit) or the Sales X-Ray (whether revenue will repeat). AIKO Node can support the implementation stage (Transform).

# Thank you

The System Over Intuition.

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