AIKO Node

Results presentation

Profit Engine X-Ray • Example Packaging Ltd

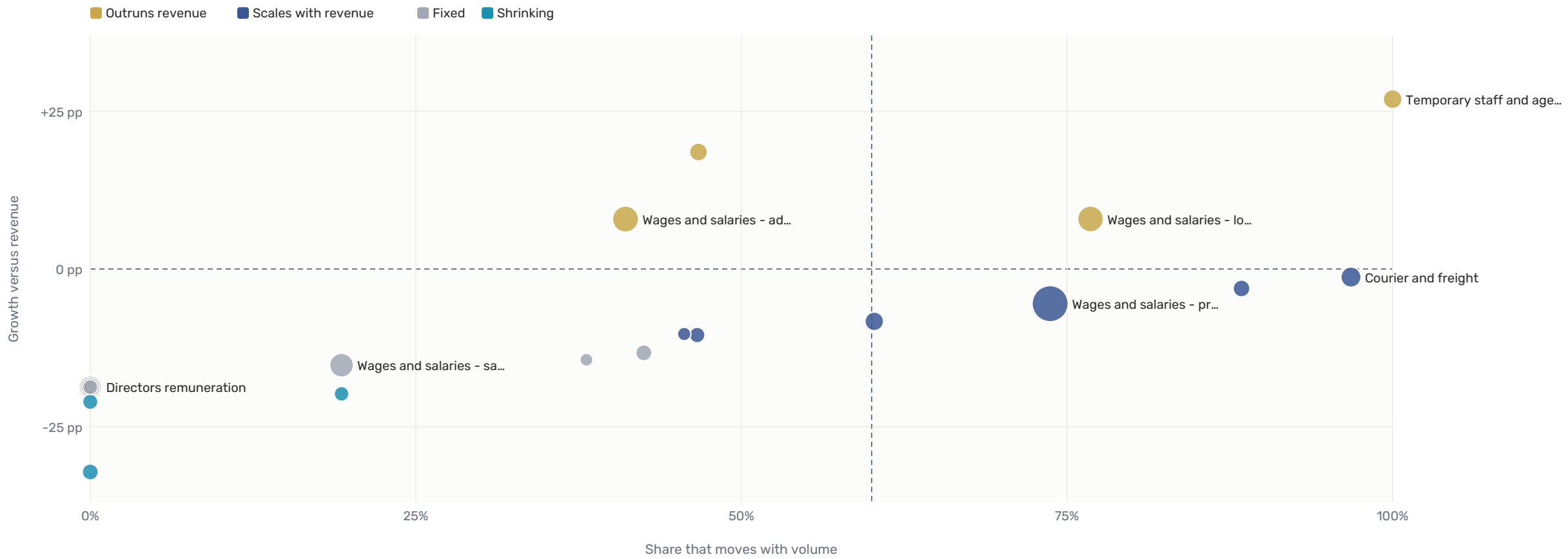
2024-01 – 2025-12 · 30 March 2026

Executive summary

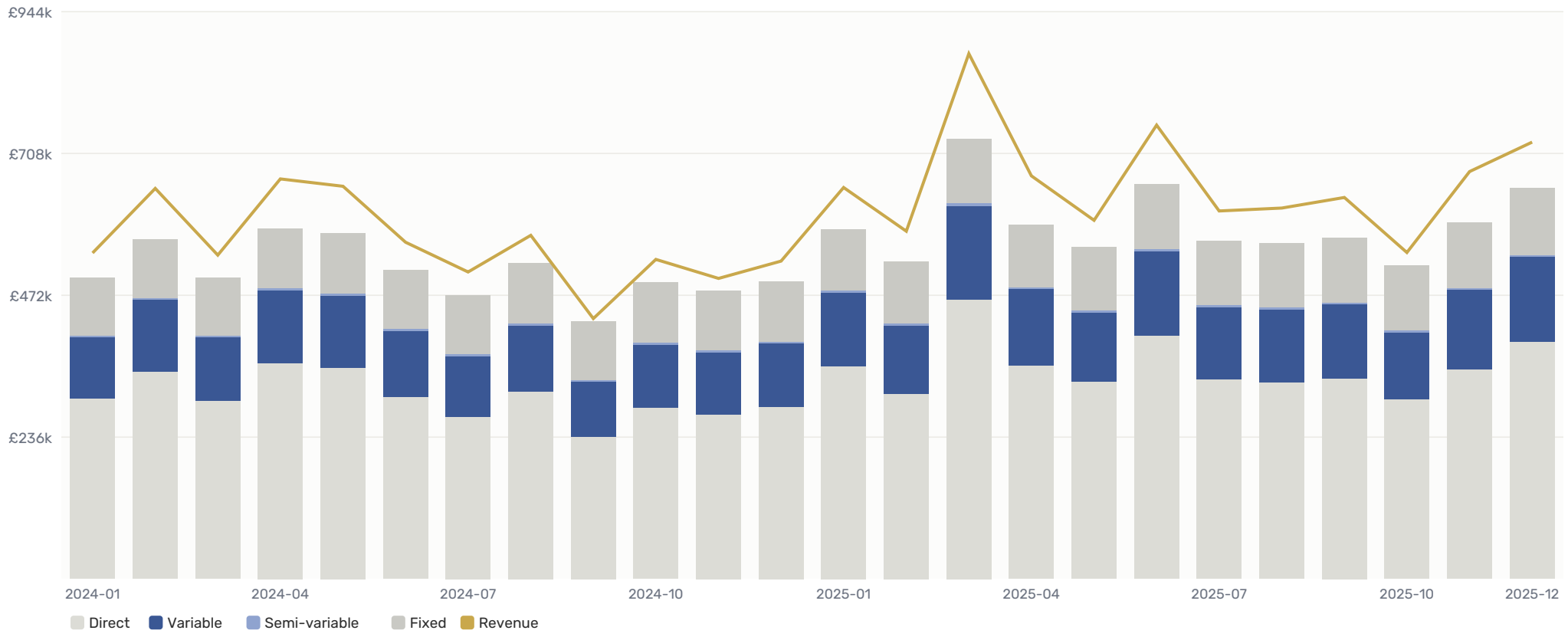
£7.3M	£699k	28.0%	65.9%	£149k
Revenue	Operating profit	Contribution margin	Break-even, % of revenue	Revenue per FTE

Variable costs take 72.0% of revenue, fixed costs are £112,408 a month and break-even sits at 65.9% of current revenue. 4 cost lines outrun revenue (27.5% of operating costs). On current trends profit over the next 12 months is £754,674 (last 12 months: £873,998).

Engine map: cost behaviour



Monthly trend and the price–volume–mix bridge



Price–volume–mix bridge



Three key findings

1 Costs are outrunning revenue

4 cost lines grow faster than revenue and make up 27.5% of operating costs (£61,451 a month). The largest: Wages and salaries - admin, Wages and salaries - logistics, Temporary staff and agency.

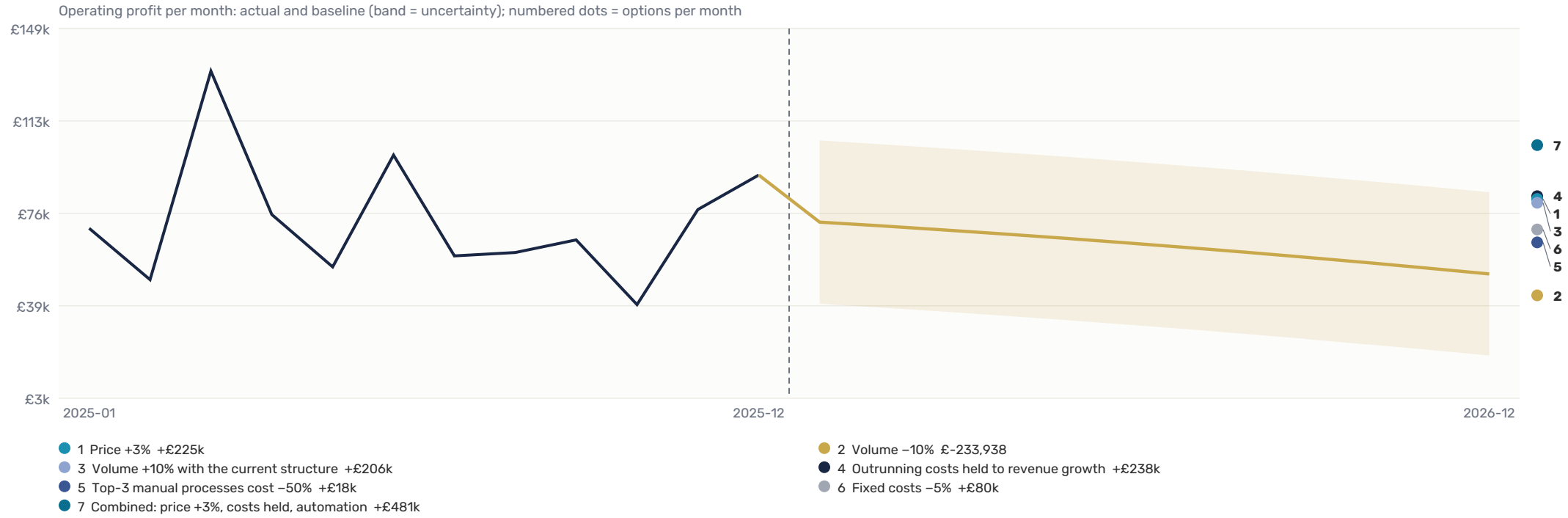
2 Fixed base and break-even

Variable costs take 72.0% of revenue; contribution margin is 28.0%. Fixed costs are £112,408 a month and break-even sits at 65.9% of current revenue. The headroom above break-even is 34.1% of revenue.

3 If nothing changes, and where the biggest lever is

On current trends profit over the next 12 months is £754,674 (last 12 months: £873,998); the revenue trend is £4,856 a month.

If nothing changes — and three scenarios



IF NOTHING CHANGES — AND THREE SCENARIOS

The options and what they are worth

Option	Assumption	Profit in 12 months	Difference
Baseline, nothing changes	current trends	£754,674	—
Price +3%	price +3 %, volume -1 %	£979,833	+£225,159
Volume -10%	volume -10 %, same structure	£520,736	£-233,938
Volume +10% with the current structure	volume +10 %, outrunning lines keep growing	£961,092	+£206,418
Outrunning costs held to revenue growth	outrunning lines (4) grow with revenue	£992,582	+£237,908
Top-3 manual processes cost -50%	top-3 processes hours -50 %	£772,878	+£18,204
Fixed costs -5%	fixed costs -5 %	£834,214	+£79,540
Combined: price +3%, costs held, automation	price +3%, costs held, automation	£1,235,735	+£481,061

IF NOTHING CHANGES — AND THREE SCENARIOS

Sensitivity: price × volume

Price ↓ • Volume →	-10 %	-5 %	0 %	+5 %	+10 %
-3 %	£295k	£399k	£504k	£609k	£713k
0 %	£521k	£638k	£755k	£872k	£989k
+3 %	£747k	£876k	£1.0M	£1.1M	£1.3M
+5 %	£897k	£1.0M	£1.2M	£1.3M	£1.4M

Proposal for next steps

Profit is not following revenue because 4 cost lines grow faster than revenue and make up 27.5% of operating costs; the largest is Wages and salaries - admin.

> We suggest starting with "Outrunning costs held to revenue growth": the largest single effect (+£237,908 over 12 months) and a decision within your own control. Price comes second, because its effect arrives in weeks while automation takes months.

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. If the chosen initiatives are process redesign or automation, AIKO Node can support the implementation stage (Transform).

Thank you

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