**Scandinavia (Finland, Sweden)**

**2024 Performance Analysis**

* **Total Sales: €247,125.2k (Peaks in June-July: +20% vs annual average).**
* **Total Costs: €155,648.2k (Q4 surge: +15% due to winter maintenance).**
* **Net Margin: 37% (Drop to 32% in December).**

**2025 Targets**

* **Sales Growth: €257,010.2k.**
* **Cost Control: €159,539.4k.**
* **Net Margin: 38% (+1 point).**

**Operational Recommendations**

1. **Stabilize Year-End Sales via winter subscription promotions (Nov-Dec).  
   *Key Indicator*: Sales - Fuel (+5% in targeted months).**
2. **Preventive Maintenance Budget of €500k allocated in September for Q4 (Oct-Dec).  
   *Key Indicator*: Maintenance Costs (-5% in Q4).**
3. **Optimize Winter Routes using fleet management software (Dec-Feb).  
   *Key Indicator*: Biofuel Costs (-7%).**