GRUPO
Raízes DO Brasil

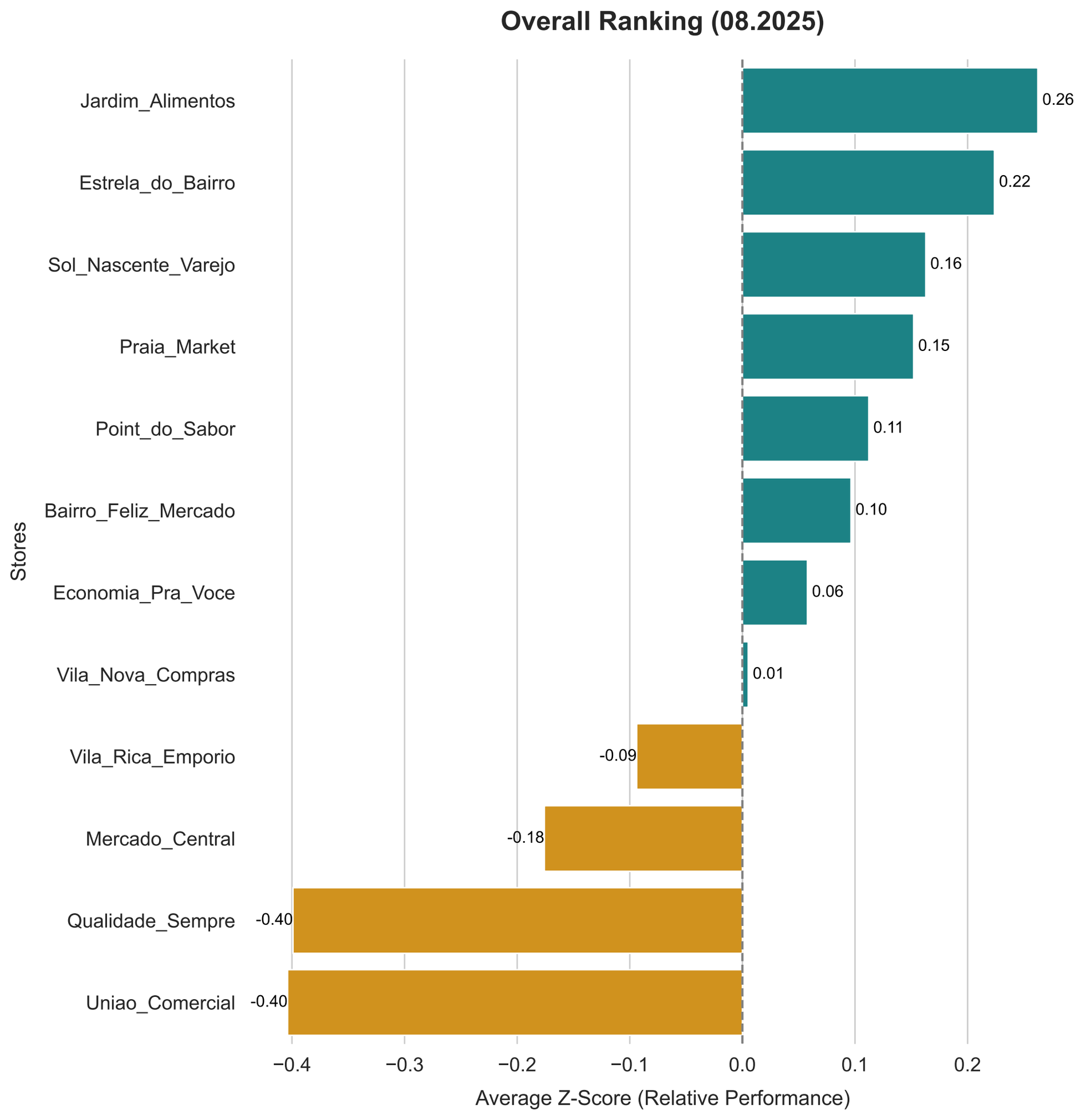
Análise do P&L Mensal

Performance and Operational Efficiency Analysis

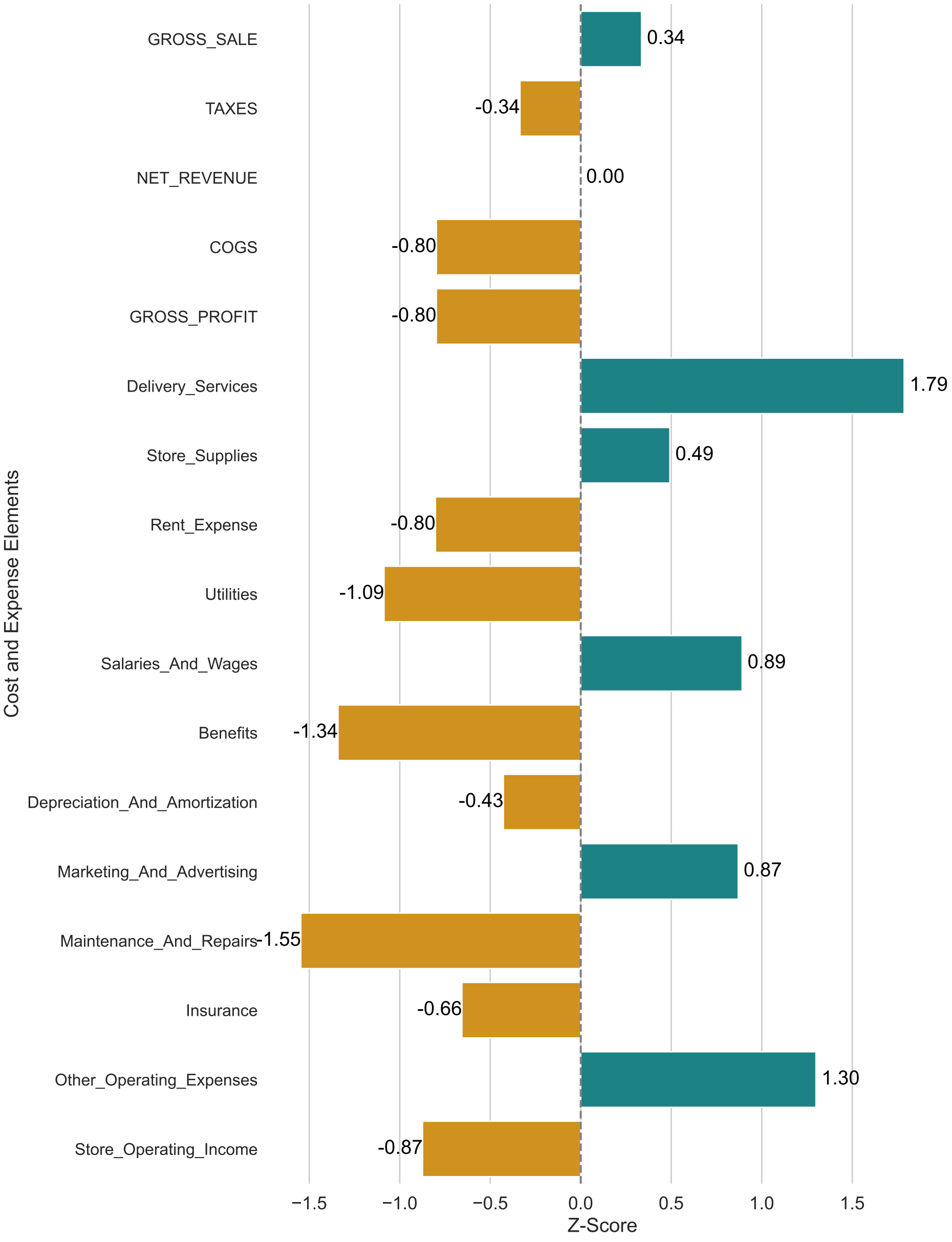
REFERENCE MONTH
AUGUST 2025

Emission Date: 2025-09-03

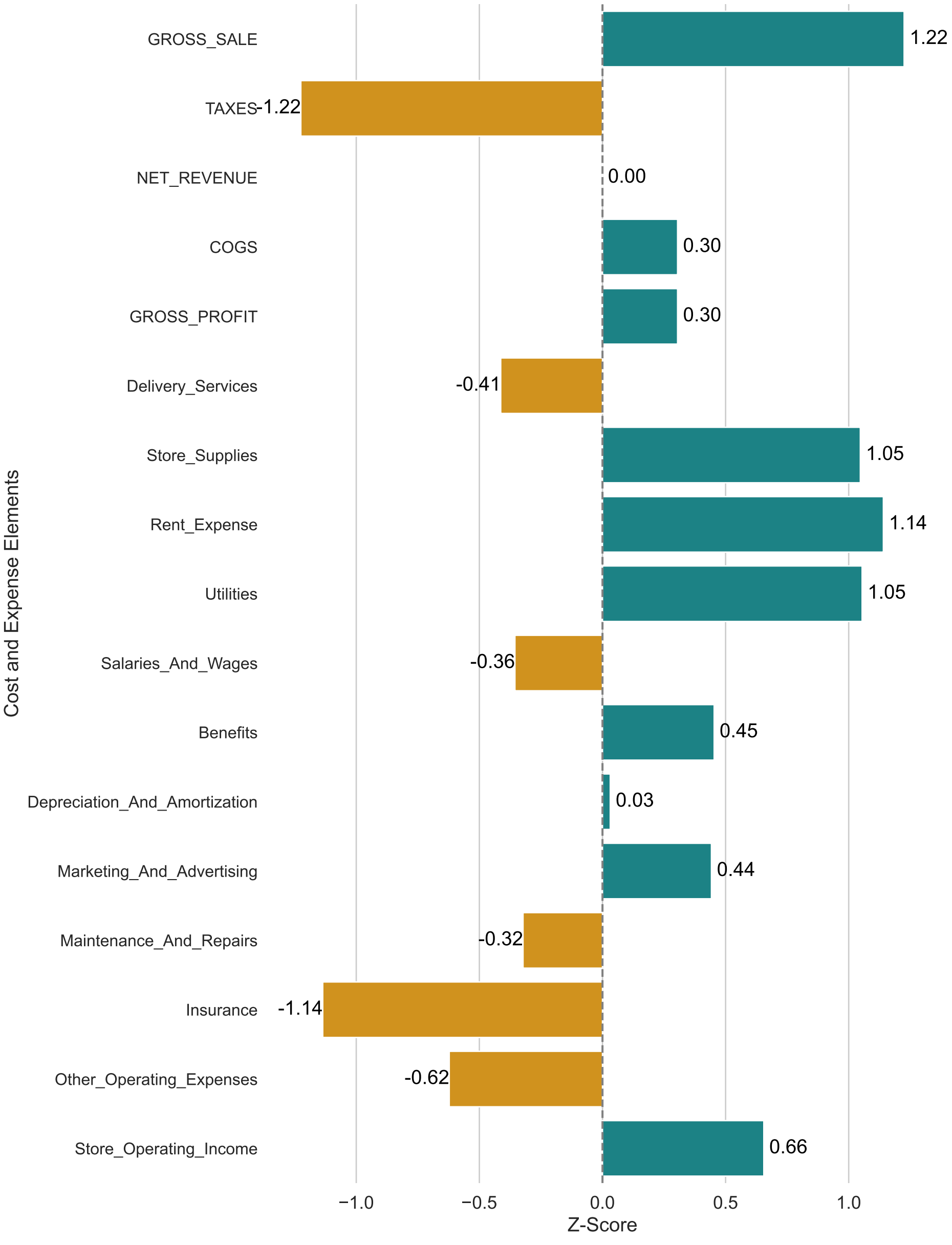
CONFIDENTIAL - FOR INTERNAL USE ONLY


Overall Ranking (08.2025)
Jardim_Alimentos
Estrela_do_Bairro
Sol_Nascente_Varejo
Praia_Market
Point_do_Sabor
Bairro_Feliz_Mercado
Economia_Pra_Voce
Vila_Nova_Compras
Vila_Rica_Emporio
Mercado_Central
Qualidade_Sempre
Uniao_Comercial
0.26
0.22
0.16
0.15
0.11
0.10
0.06
0.01
-0.09
-0.18
-0.40
-0.40
Stores
−0.4
−0.3
−0.2
−0.1
0.0
0.1
0.2
Average Z-Score (Relative Performance)

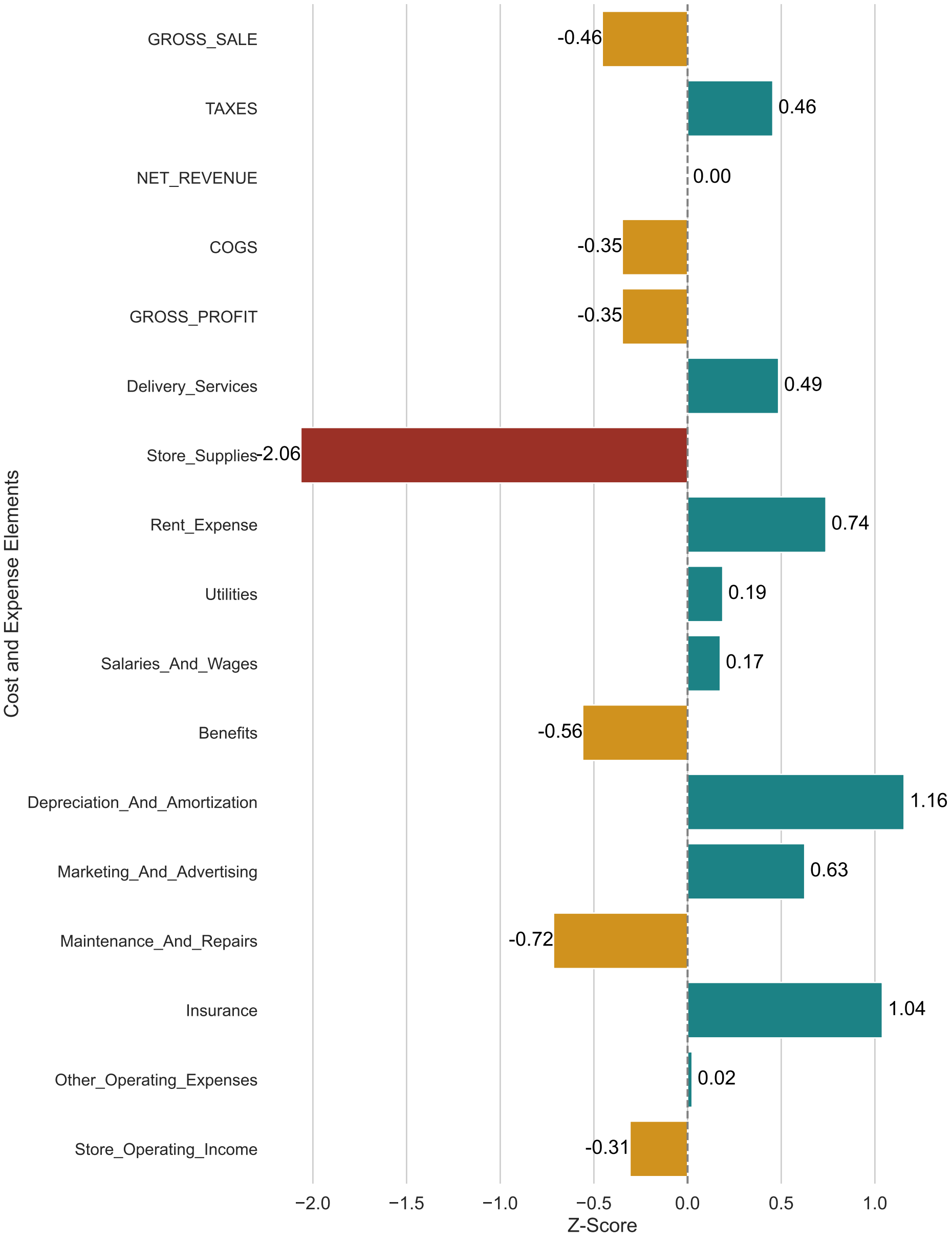
Individual Analysis (08.2025) - Mercado_Central



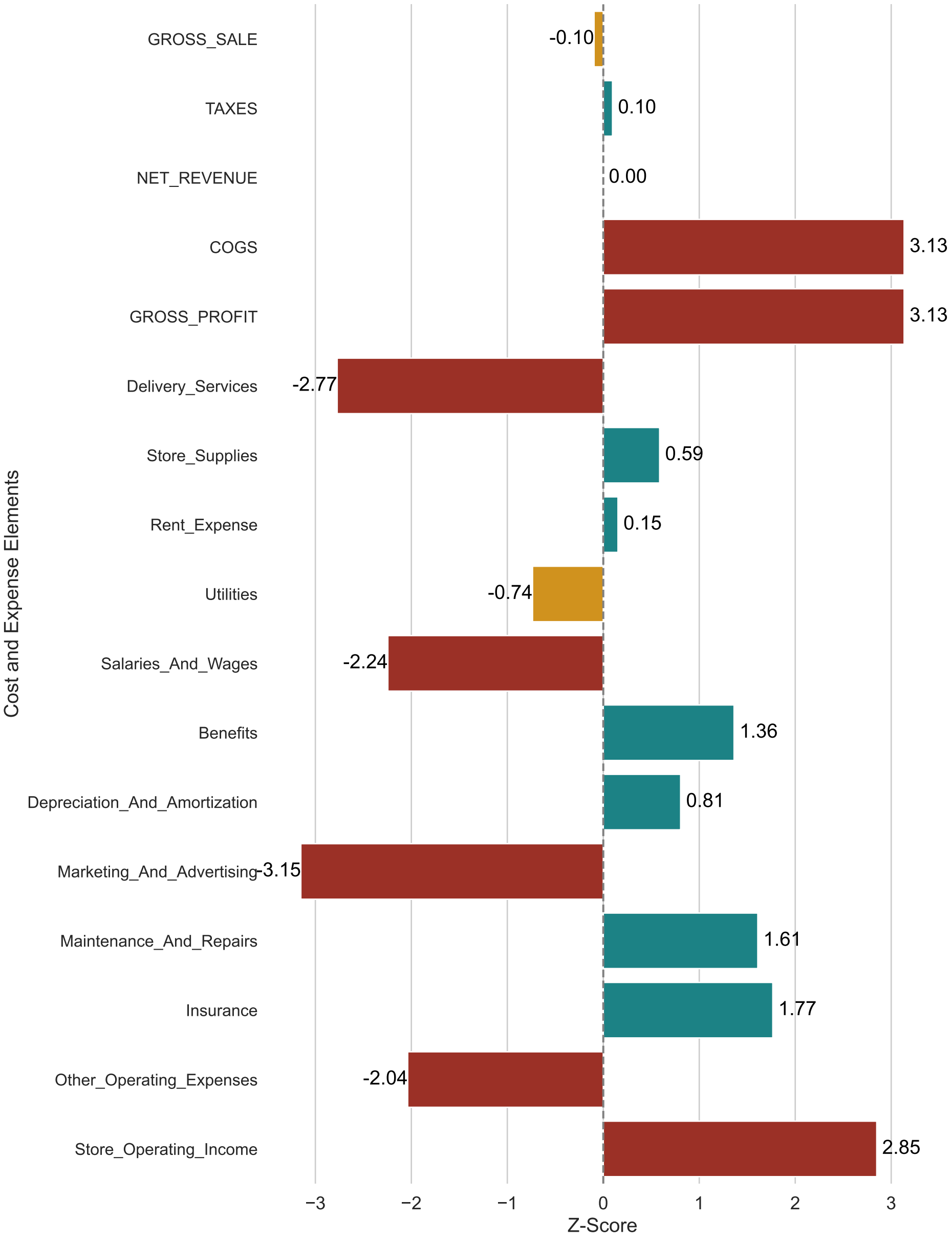
Individual Analysis (08.2025) - Praia_Market



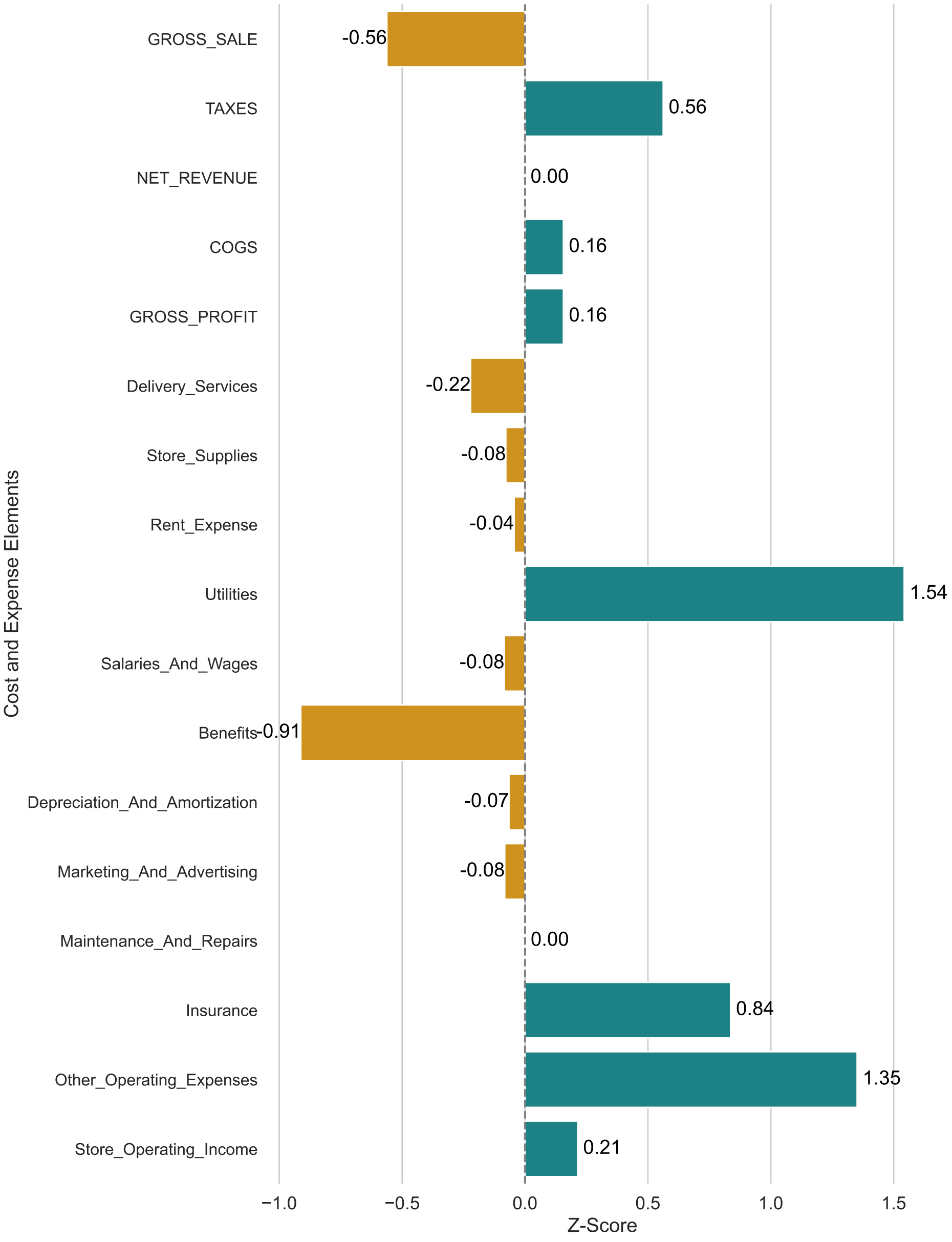
Individual Analysis (08.2025) - Vila_Nova_Compras



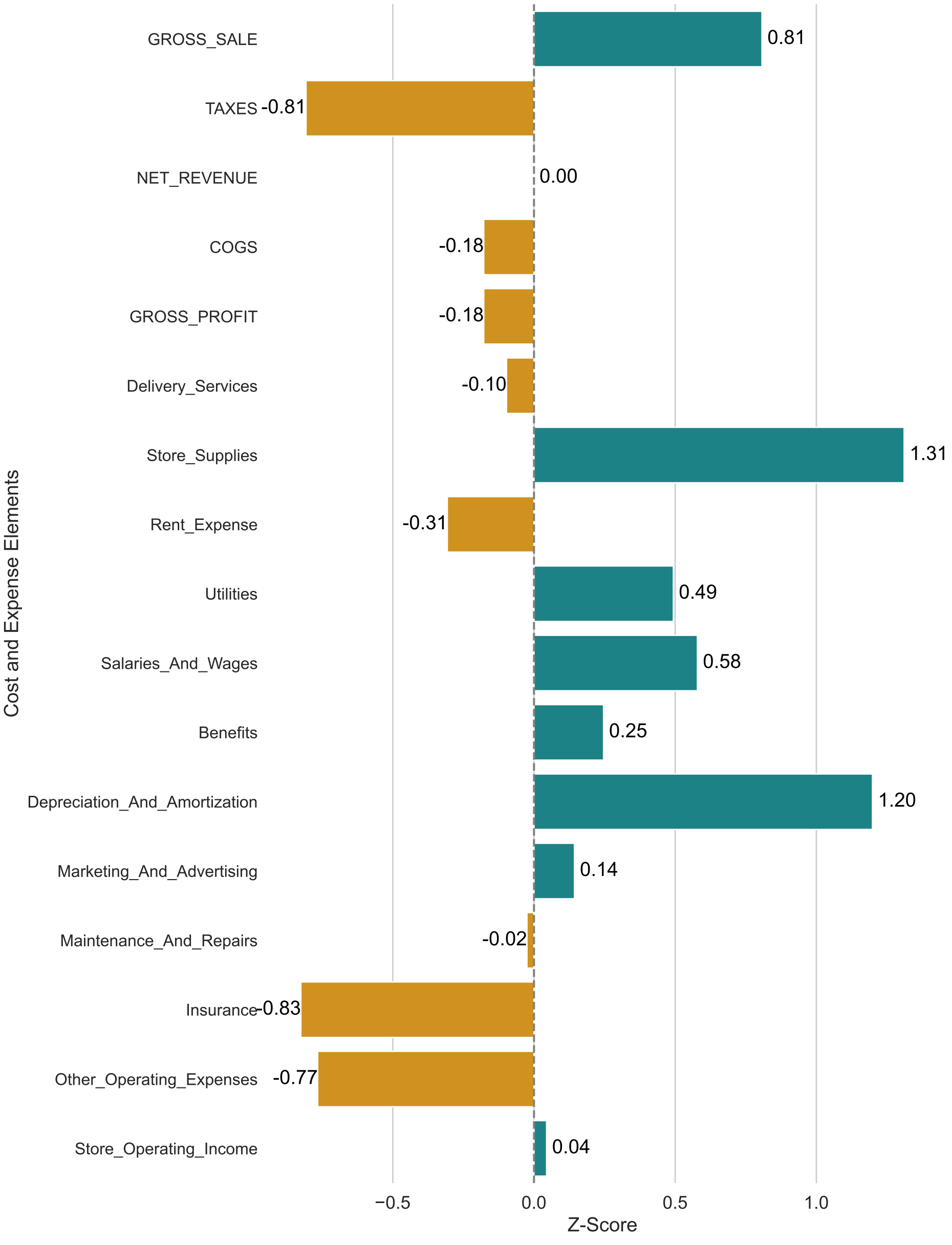
Individual Analysis (08.2025) - Jardim_Alimentos



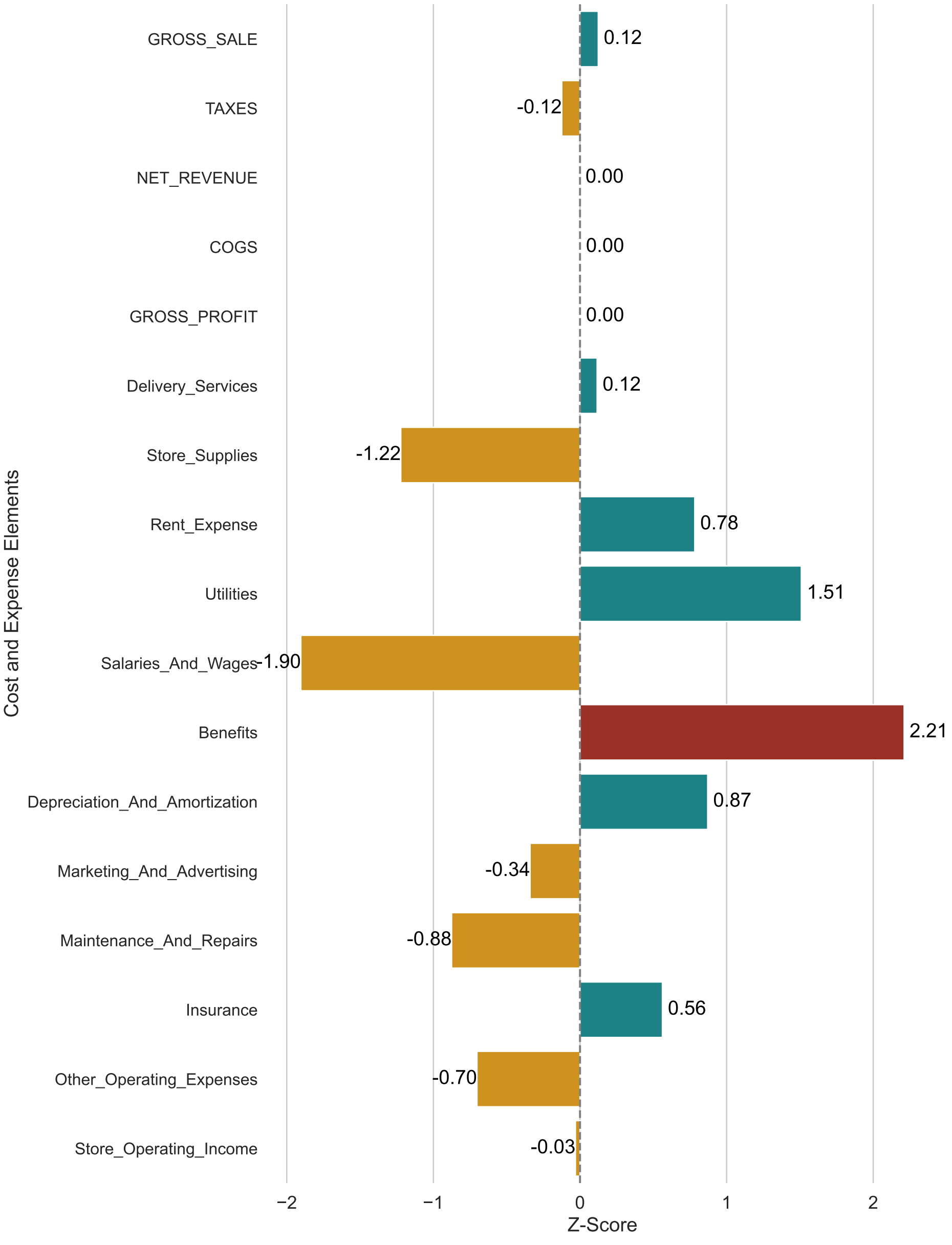
Individual Analysis (08.2025) - Sol_Nascente_Varejo



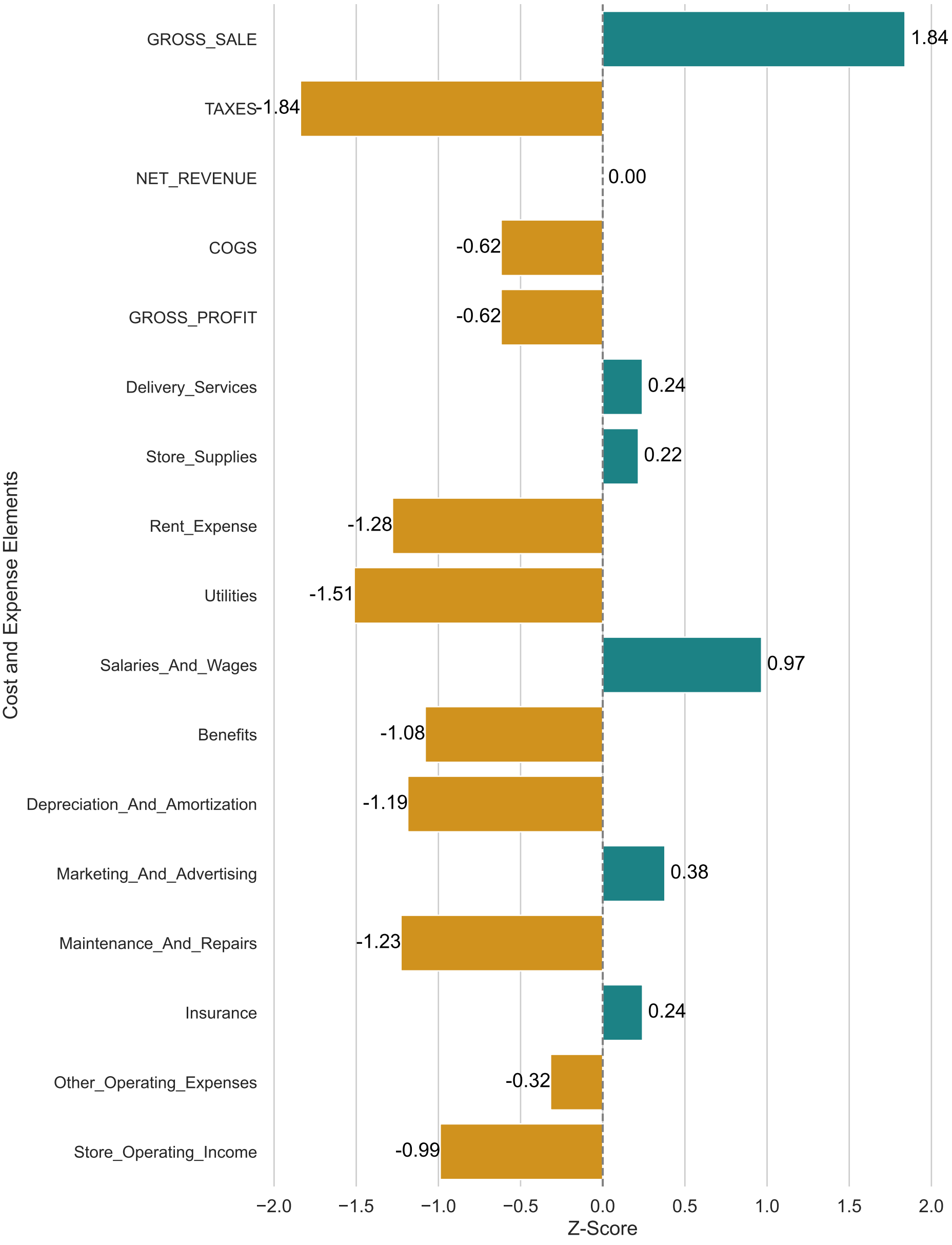
Individual Analysis (08.2025) - Bairro_Feliz_Mercado



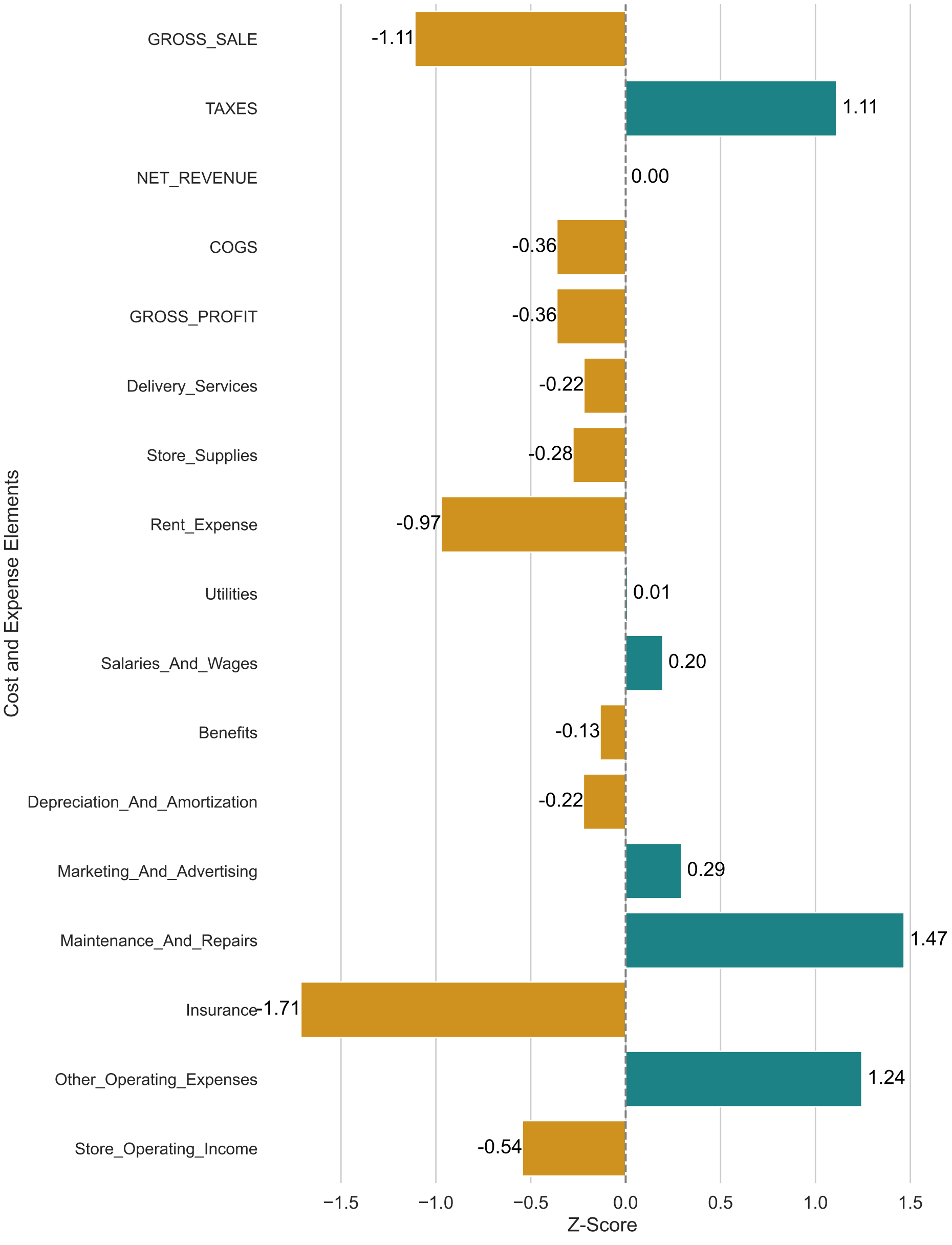
Individual Analysis (08.2025) - Economia_Pra_Voce



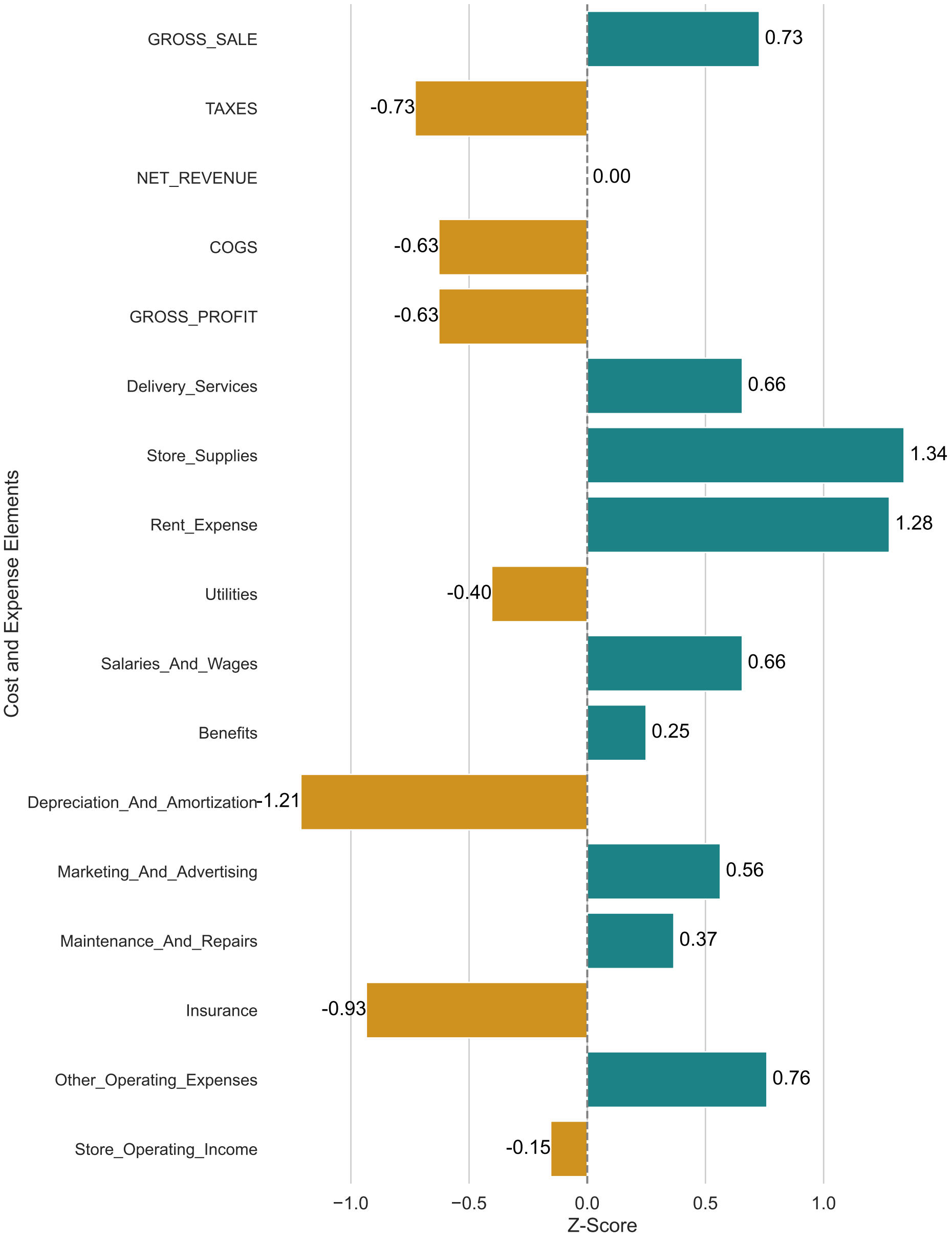
Individual Analysis (08.2025) - Qualidade_Sempre



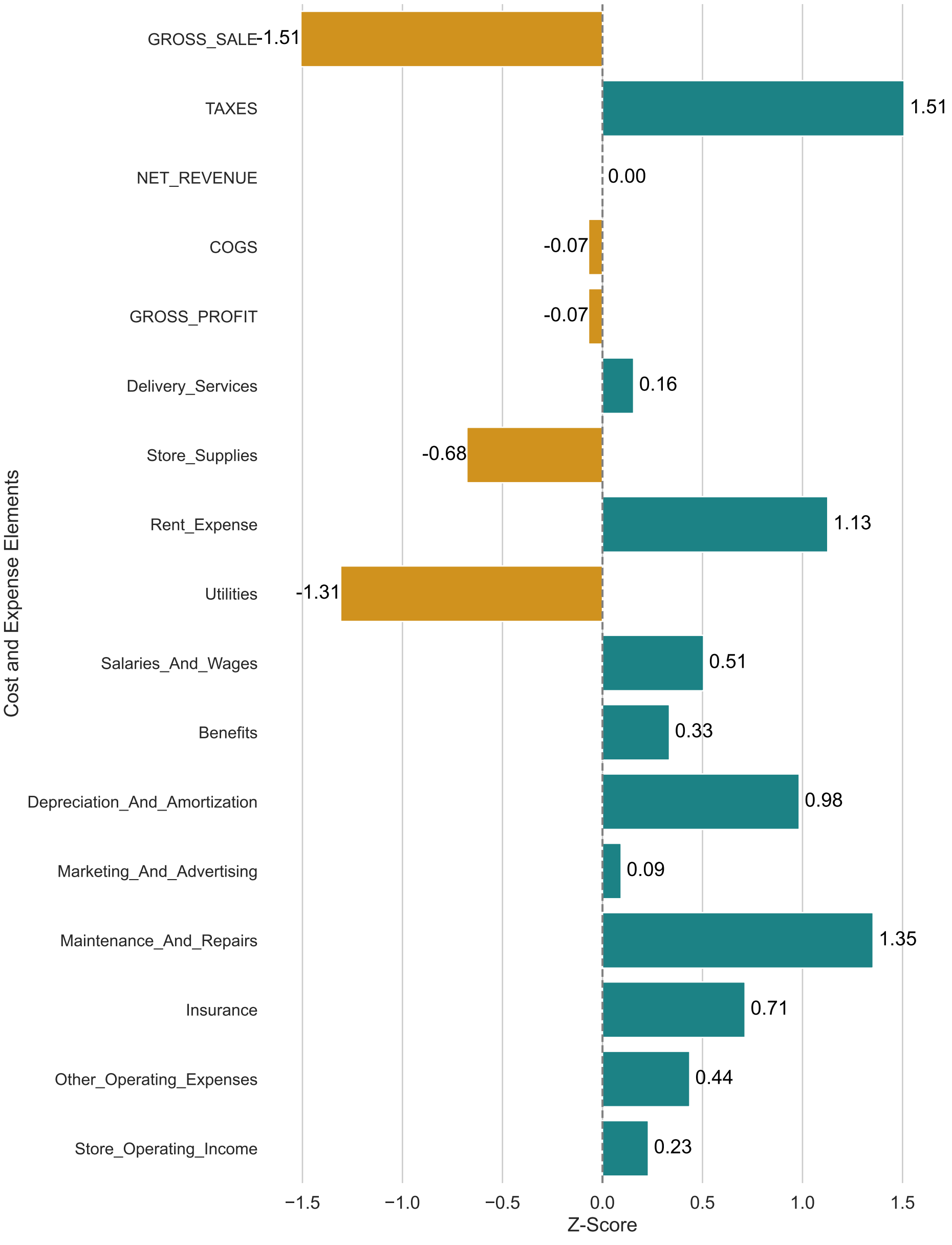
Individual Analysis (08.2025) - Vila_Rica_Emporio



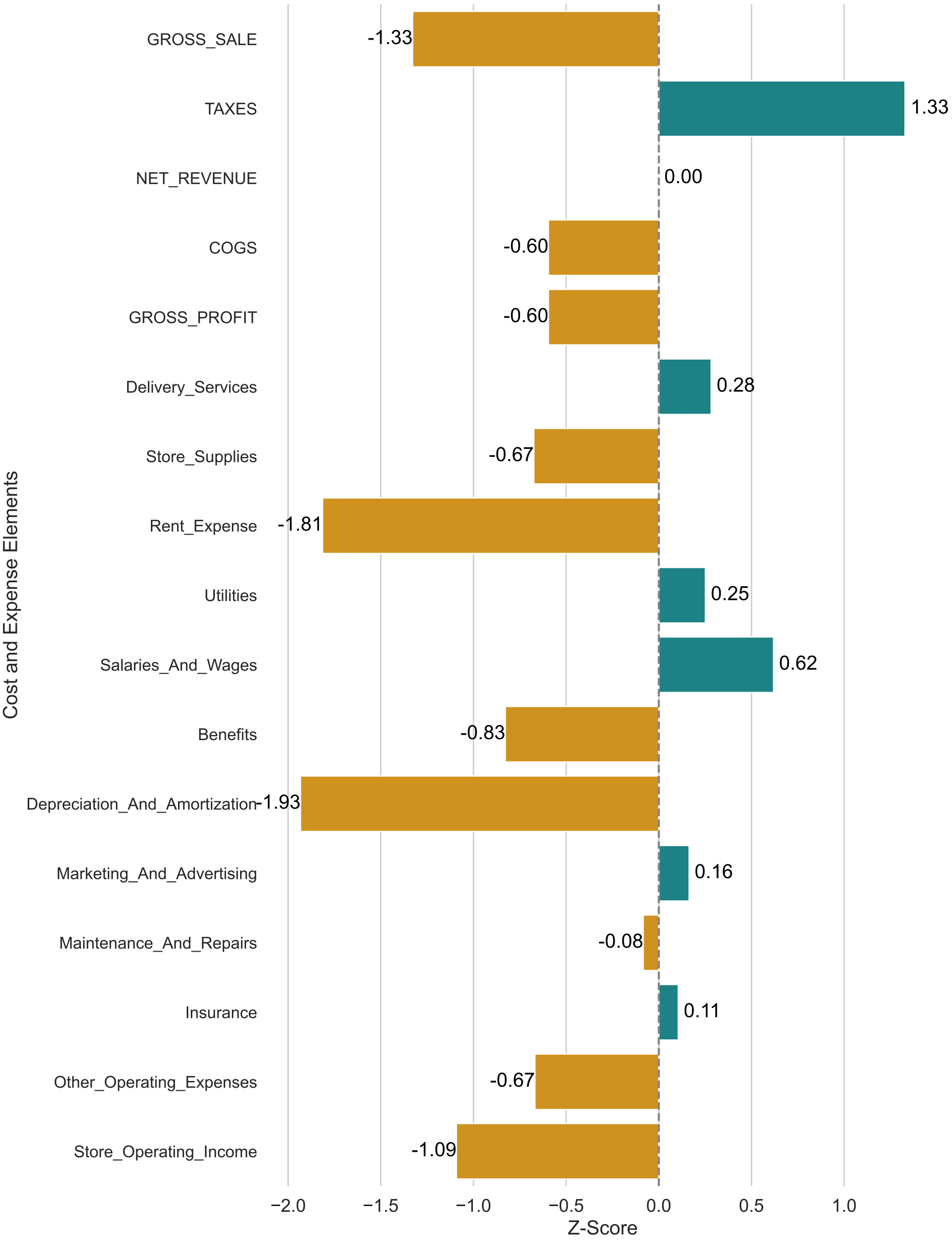
Individual Analysis (08.2025) - Point_do_Sabor



Individual Analysis (08.2025) - Estrela_do_Bairro



Individual Analysis (08.2025) - Uniao_Comercial

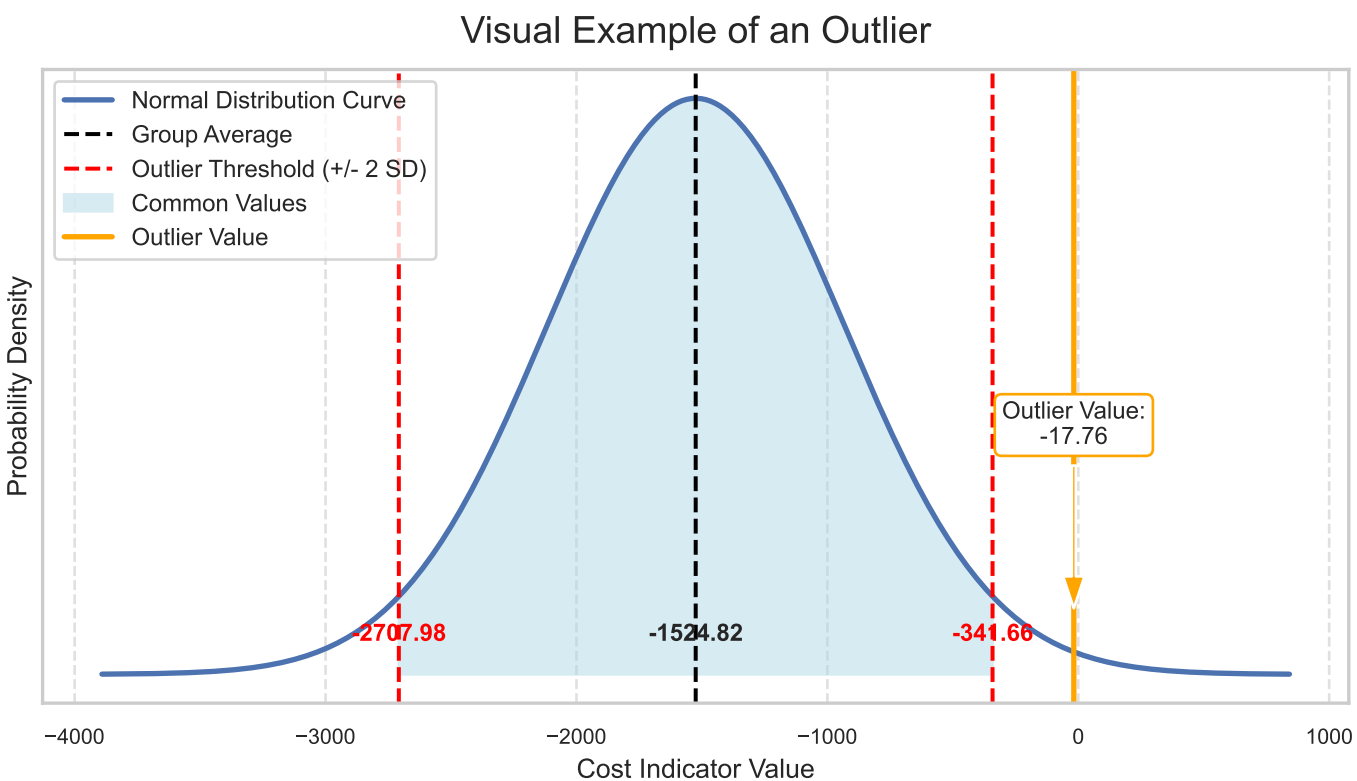


Detailed Outlier Analysis - 08.2025

How to Understand This Analysis

1. What are Outliers?
Outliers are values that stand out for being much larger or smaller than the average of a group. In this analysis, they help us quickly identify costs that are unusually high or low in a specific store. We consider a cost an 'outlier' if it is more than 2 standard deviations away from the group mean.

The chart below illustrates this concept: values falling in the blue area are considered common, while values outside of it, like the highlighted 'Outlier Value', are investigated.



2. The Importance of Normalization (Comparing Stores of Different Sizes)
To compare stores fairly, we don't look at the absolute expense (in $), as a store with high revenue will naturally have higher costs. Instead, we 'normalize' the values by converting each cost into a proportion of the store's own revenue. Thus, when we say a cost is an outlier, we are saying that the percentage of revenue that store spends on that item is very different from the average percentage spent by the rest of the group.

Numerical Outlier Summary for the Month (08.2025)

Store	Cost/Expense Element	Z-Score
Jardim_Alimentos	Marketing_And_Advertising	-3.15
Jardim_Alimentos	COGS	3.13
Jardim_Alimentos	GROSS_PROFIT	3.13
Jardim_Alimentos	Store_Operating_Income	2.85
Jardim_Alimentos	Delivery_Services	-2.77
Jardim_Alimentos	Salaries_And_Wages	-2.24
Economia_Pra_Voce	Benefits	2.21
Vila_Nova_Compras	Store_Supplies	-2.06
Jardim_Alimentos	Other_Operating_Expenses	-2.04

Qualitative Analysis of Outliers and Trends - 08.2025

Store: Economia_Pra_Voce

• Account: **'Benefits'**

Z-Score: 2.21 | **Attention Point**

Analysis: *Cost was significantly HIGHER than the group average.*

Z-Score Detail: *This value is an outlier as it is far above the group average (Group Avg: 16.98, SD: 3.20).*

Values: *(Your normalized value: 24.06 vs. Group Avg: 16.98)*

Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

Store: Jardim_Alimentos

• Account: **'COGS'**

Z-Score: 3.13 | **Attention Point**

Analysis: *Cost was significantly HIGHER than the group average.*

Z-Score Detail: *This value is an outlier as it is far above the group average (Group Avg: -562.39, SD: 42.39).*

Values: *(Your normalized value: -429.53 vs. Group Avg: -562.39)*

Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

• Account: **'GROSS_PROFIT'**

Z-Score: 3.13 | **Excellent Performance**

Analysis: *Revenue/profit was significantly HIGHER than the group average.*

Z-Score Detail: *This value is an outlier as it is far above the group average (Group Avg: 437.61, SD: 42.39).*

Values: *(Your normalized value: 570.47 vs. Group Avg: 437.61)*

Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

Qualitative Outlier Analysis (continued) - 08.2025

- Account: **'Delivery_Services'**

  Z-Score: -2.77 | **Efficiency**

  Analysis: *Cost was significantly LOWER than the group average.*

  Z-Score Detail: *This value is an outlier as it is far below the group average (Group Avg: -19.35, SD: 2.53).*

  Values: *(Your normalized value: -26.36 vs. Group Avg: -19.35)*

  Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

- Account: **'Salaries_And_Wages'**

  Z-Score: -2.24 | **Efficiency**

  Analysis: *Cost was significantly LOWER than the group average.*

  Z-Score Detail: *This value is an outlier as it is far below the group average (Group Avg: -66.23, SD: 7.88).*

  Values: *(Your normalized value: -83.90 vs. Group Avg: -66.23)*

  Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

- Account: **'Marketing_And_Advertising'**

  Z-Score: -3.15 | **Efficiency**

  Analysis: *Cost was significantly LOWER than the group average.*

  Z-Score Detail: *This value is an outlier as it is far below the group average (Group Avg: -10.23, SD: 1.13).*

  Values: *(Your normalized value: -13.79 vs. Group Avg: -10.23)*

  Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

- Account: **'Other_Operating_Expenses'**

  Z-Score: -2.04 | **Efficiency**

  Analysis: *Cost was significantly LOWER than the group average.*

  Z-Score Detail: *This value is an outlier as it is far below the group average (Group Avg: -6.95, SD: 1.39).*

  Values: *(Your normalized value: -9.77 vs. Group Avg: -6.95)*

  Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

Qualitative Outlier Analysis (continued) - 08.2025

• Account: **'Store_Operating_Income'**

Z-Score: 2.85 | **Excellent Performance**

Analysis: *Revenue/profit was significantly HIGHER than the group average.*

Z-Score Detail: *This value is an outlier as it is far above the group average (Group Avg: 310.96, SD: 38.60).*

Values: *(Your normalized value: 420.95 vs. Group Avg: 310.96)*

Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

Store: Vila_Nova_Compras

• Account: **'Store_Supplies'**

Z-Score: -2.06 | **Efficiency**

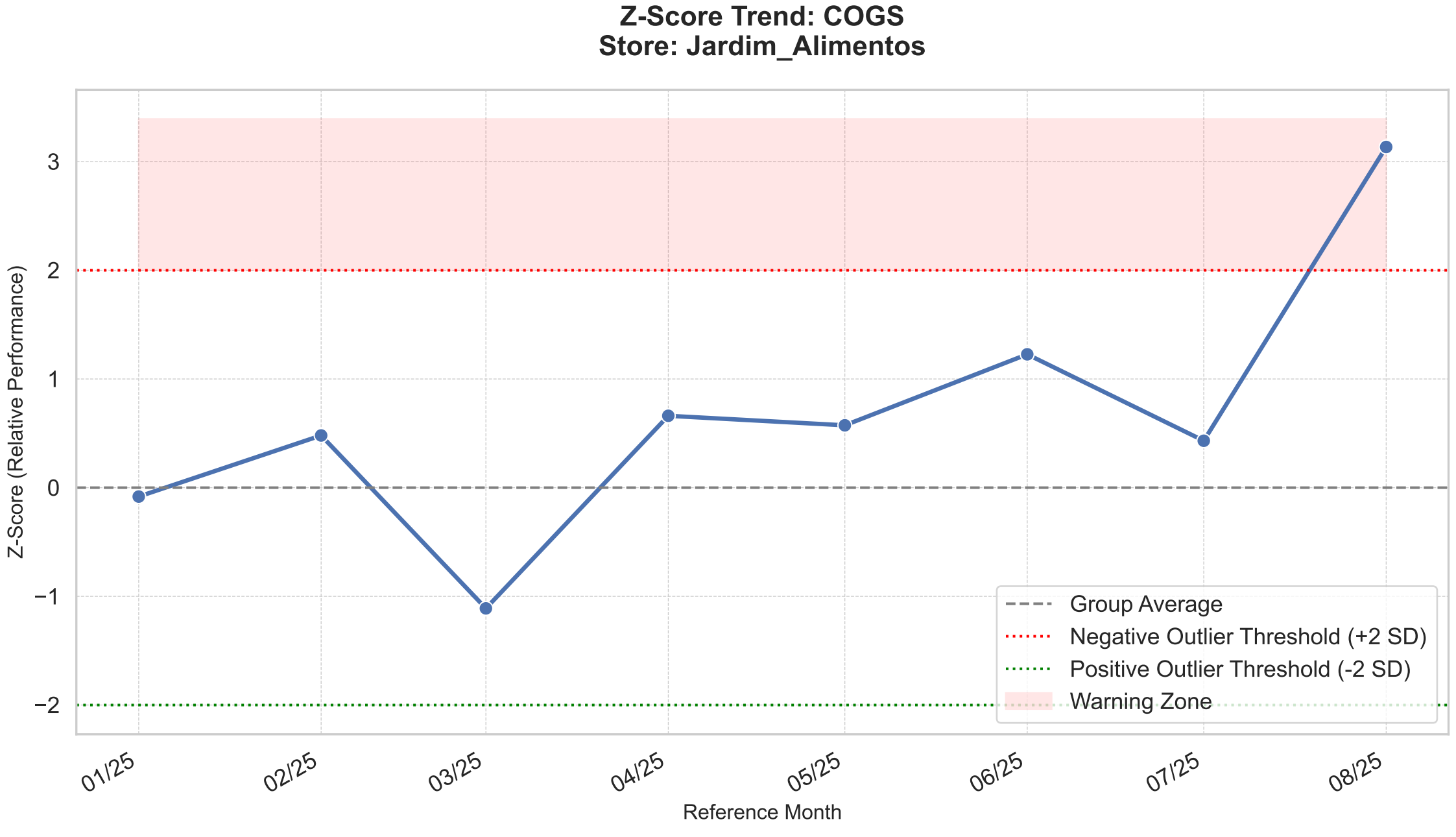
Analysis: *Cost was significantly LOWER than the group average.*

Z-Score Detail: *This value is an outlier as it is far below the group average (Group Avg: -9.02, SD: 3.24).*

Values: *(Your normalized value: -15.71 vs. Group Avg: -9.02)*

Trend: *This appears to be a one-time event, as performance in previous months was closer to the average.*

Z-Score Trend: Benefits
Store: Economia_Pra_Voce
Z-Score (Relative Performance)
2
1
0
−1
−2
01/25
02/25
03/25
04/25
05/25
06/25
07/25
08/25
Reference Month
Group Average
Negative Outlier Threshold (+2 SD)
Positive Outlier Threshold (-2 SD)
Warning Zone


Z-Score Trend: COGS
Store: Jardim_Alimentos
Z-Score (Relative Performance)
3
2
1
0
−1
−2
01/25
02/25
03/25
04/25
05/25
06/25
07/25
08/25
Reference Month
Group Average
Negative Outlier Threshold (+2 SD)
Positive Outlier Threshold (-2 SD)
Warning Zone