📊 Operational Expenditure & Profitability Analysis Report

Objective: To evaluate the correlation between operational costs and net profitability to identify cost-efficiency trends and maximize Return on Investment (ROI).

1. Cost Structure Analysis (Decomposition Tree)

- **Total Expenditure:** The aggregate cost recorded across the observed periods stands at **$1.49M**.
- **Peak Spending Year:** Fiscal year **2025** represents the highest expenditure period, totaling **$777.44K**, reflecting a significant scaling effort compared to 2024's **$637.68K**.
- **Fiscal 2026 Outlook:** Current data shows a sharp decline in costs (**$71.20K**), which may indicate a transition to a leaner operation or an incomplete data cycle for the current year.

2. Profit vs. Cost Correlation (Scatter Chart)

- **Operational Efficiency:** The scatter plot reveals a strong positive correlation; most monthly operations are optimized within a spending bracket of **$40K - $60K**, yielding profits between **$15K - $20K**.
- **High-Performance Outliers:** Notable exceptions were identified in **2025** (yellow data points), where high-expenditure months (exceeding **$80K**) yielded exceptional profits near **$30K**, suggesting efficient "Economies of Scale" during peak seasons.
- **Risk Assessment:** Data points from **2024** (blue) show a "low-risk, low-reward" cluster, contrasting with the more aggressive, growth-oriented strategy seen in 2025.

## 3. Temporal Trend & Margin Gap (Area Chart)

- **Profitability Sustainability:** The area chart visualizes the "Gap" between Revenue/Profit and Costs. While total costs generally trend above net profit lines, the "Stability Gap" remains consistent across the months.
- **Seasonality Patterns:** A recurring surge in expenditure is noted in the second quarter, specifically in **May and June**, which aligns with the highest revenue-generating months of the year.

💡 Strategic Recommendations

1. **Model Top Performers:** Deconstruct the operational workflow of the high-profit months (top-right outliers in the scatter chart) to standardize those processes across lower-performing months.

2. **Budget Optimization:** Perform a deep-dive into the **22% increase** in costs between 2024 and 2025 to ensure that the incremental spend is directly contributing to a proportional increase in net margin.
3. **Interactive Forecasting:** Leverage the integrated **Q&A visual** during board meetings to perform real-time "What-If" analysis on cost reduction versus projected profit.
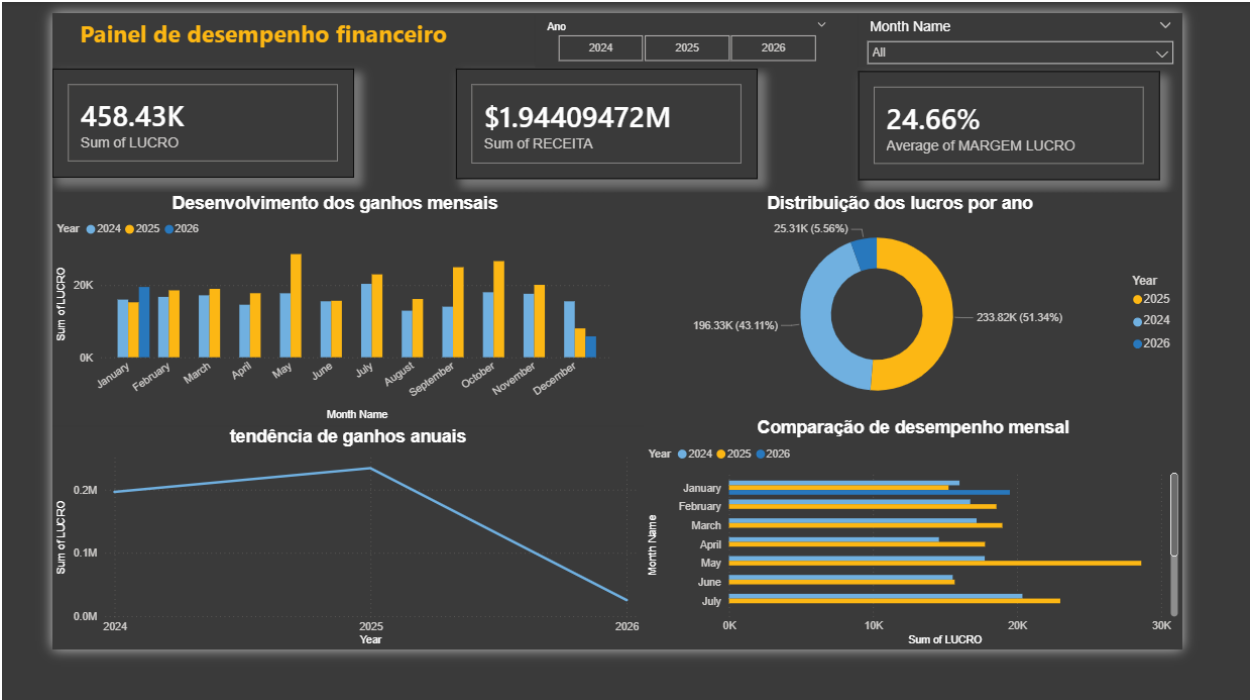
🤝 Partner Performance & Revenue Stream Analysis Report

Objective: To evaluate the contribution of key stakeholders (Clients and Suppliers) to the overall financial ecosystem and analyze the velocity of revenue growth.

1. Stakeholder Portfolio (Clients & Suppliers)

- **Customer Base:** Key active clients driving revenue include **Benteler, Celcat, Digidelta,** and **Porcelanosa**.
- **Supply Chain Logistics:** The operation relies on a robust network of transportation partners such as **Transportes AJDIAS, Transportes Ava,** and **Transportes Miguel Macau**.
- **Financial Footprint:** The combined portfolio has generated a **Total Profit (Sum of LUCRO) of 458.43K** against a **Total Cost (Sum of CUSTO) of 1.49M**.

2. Revenue Stream Dynamics (Ribbon Chart)

- **Yearly Dominance:** The **Ribbon Chart** indicates that **2025 (Yellow)** maintained the most consistent high-volume revenue stream throughout the year, peaking significantly in the second quarter.
- **Monthly Volatility:** Significant revenue fluctuations are observed in **January and December**, where 2024 (Light Blue) and 2026 (Dark Blue) show shifts in ranking, suggesting seasonal market sensitivity.

3. Growth & Operational Efficiency Metrics

- **Annual Growth Rate (Waterfall Chart):**
  - **2025** was the primary driver of growth, showing a massive **increase** in profit contribution compared to the baseline.
  - **2024** provided a solid foundation, while **2026** currently shows a minor incremental increase, representing the early stages of the fiscal year.
- **Profit Efficiency (Gauge Chart):** The **Operational Efficiency** is currently at **458.43K**, which is exactly at the **50% mark** of the 916.87K target. This indicates a stable performance but highlights a need for aggressive strategy to reach the upper target limit.

💡 Data-Driven Insights & Action Plan

1. **Strategic Client Focus:** Prioritize high-value clients like **Porcelanosa** and **Benteler** for loyalty programs or volume discounts to secure long-term revenue stability.

2. **Logistics Optimization:** Review the performance of the various **Transportes** partners; with such a wide variety of suppliers, there may be an opportunity to consolidate contracts to reduce the **1.49M total cost**.
3. **Target Realignment:** Since the gauge is at **50%**, a mid-year review of the 2026 sales pipeline is recommended to ensure the growth trend from 2025 is sustained rather than plateauing.
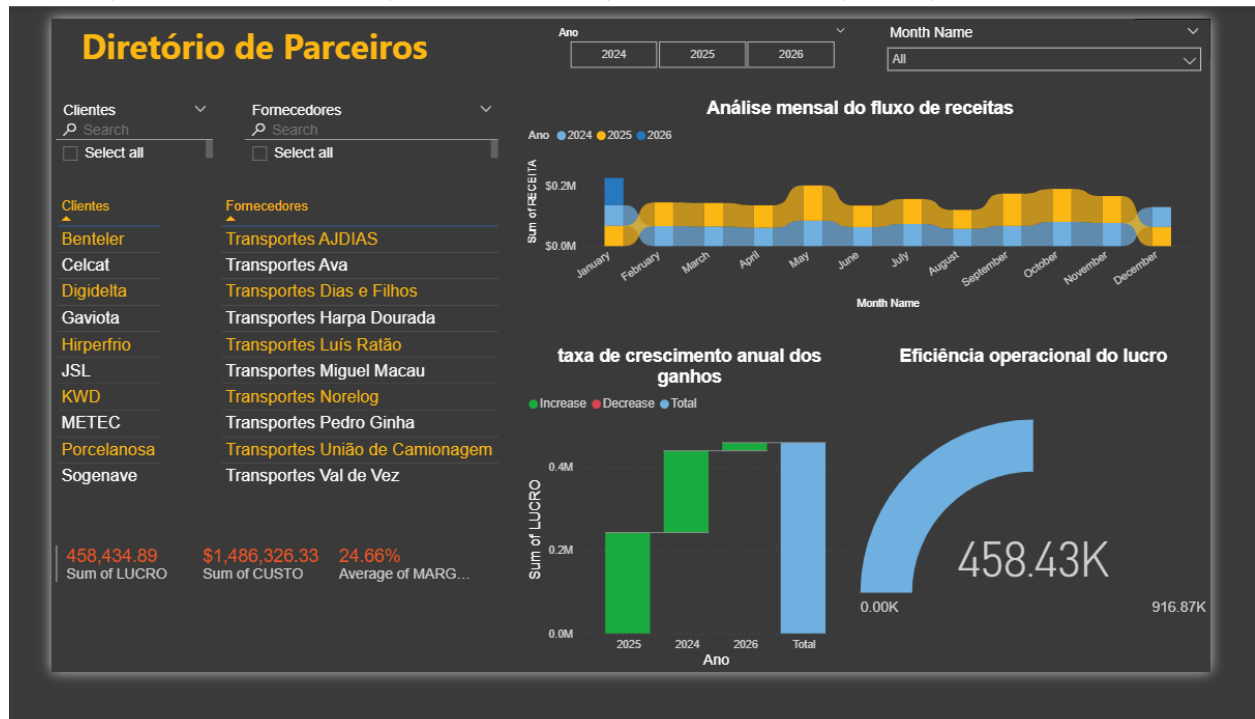
📈 Executive Summary: Financial Performance Report (2024-2026)

Overview: This report provides a multi-dimensional analysis of the company's financial health, operational costs, and partner ecosystem using Power BI intelligence.

1. High-Level Financial Health (Overview)

- **Revenue & Profitability:** The organization generated a total revenue of **$1.94M**, resulting in a net profit of **$458.43K**.
- **Margin Analysis:** We maintained a stable average profit margin of **24.66%**.
- **Fiscal Cycle Trends:** 2025 was the highest-performing year, contributing **51.34% ($233.82K)** of the total profit, followed by 2024 at **43.11%**.
- **Seasonality:** A consistent performance peak is observed in **May**, driven primarily by the 2025 fiscal cycle.

2. Operational Expenditure & Efficiency (Cost Analysis)

- **Cost Scaling:** Total operational costs reached **$1.49M**. The decomposition analysis shows that 2025 incurred the highest costs (**$777.44K**), correlating with its high profit output.
- **Correlation Insights:** The **Scatter Chart** reveals a high degree of operational efficiency; most monthly cycles generate between **$15K - $20K** in profit against **$40K - $60K** in costs.
- **Gap Management:** The **Area Chart** confirms that while costs fluctuate seasonally, the company successfully maintains a positive profitability gap throughout the year.

3. Stakeholder & Partner Ecosystem

- **Strategic Partners:** Revenue is anchored by major clients such as **Benteler, Celcat,** and **Porcelanosa**.
- **Logistics Network:** Operations are supported by an extensive supply chain, including **Transportes AJDIAS** and **Transportes Miguel Macau**.
- **Goal Tracking:** The **Operational Efficiency Gauge** shows we have achieved **$458.43K** toward our upper target of **$916.87K**, placing the company exactly at the **50% performance milestone**.

💡 Strategic Recommendations for 2026

1. **Sustain 2025 Momentum:** Analyze the specific drivers of the **May 2025** peak to replicate that success in the current fiscal year.

2. **Cost Optimization:** Given that 2025 saw a **22% increase in spending** over 2024, a thorough audit of logistics costs is recommended to improve the ROI for 2026.
3. **Real-Time Monitoring:** Utilize the **Q&A and Navigation** features during monthly reviews to answer ad-hoc queries regarding specific monthly cost spikes.