

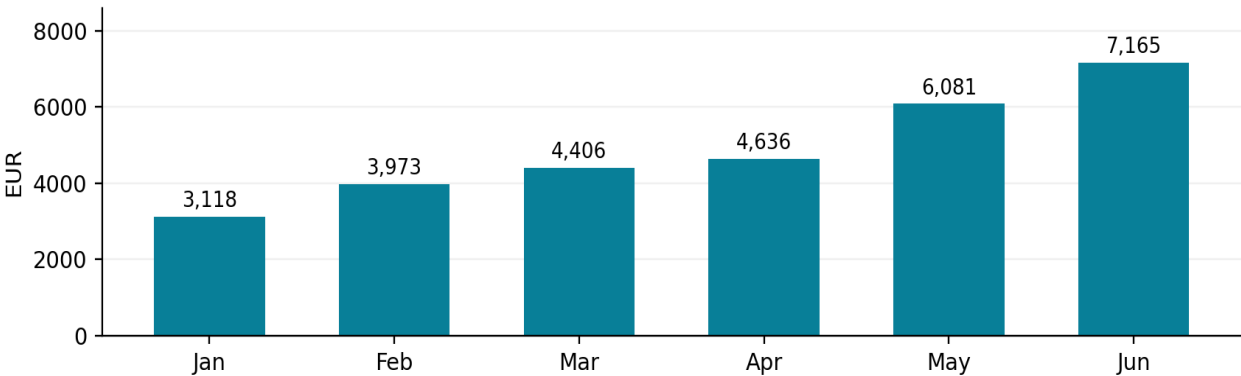
Finance & profitability

Review

Management readout | May-June comparison with January-June context | Synthetic sample, not a customer result.

What the evidence says

Operating profit improves because gross profit increases faster than operating expenses. Receivables ageing identifies a separate collection exposure; profit growth does not prove stronger cash flow.



Operating profit - historical context

Measure	May / comparison	June / actual	Movement
Operating profit	EUR 6,081	EUR 7,165	+1,084 (+17.8%)
Operating margin	7.7%	8.6%	+0.90 pp
Operating expenses	EUR 14,100	EUR 14,800	+700 (+5.0%)
Expense vs June budget	Budget EUR 15,200	Actual EUR 14,800	EUR 400 below budget

Changes are descriptive. Proposed actions below require the specified source checks before implementation.

Findings & supporting evidence

Profit bridge reconciles

Gross profit increases by EUR 1,784 and operating expenses by EUR 700. The resulting operating-profit increase is EUR 1,084: 1,784 minus 700.

Collections need a separate review

Overdue receivables total EUR 14,200, or 38.9% of the EUR 36,500 balance. EUR 5,000 is more than 30 days overdue. These are exposure measures, not bad-debt estimates.

Profit and cash answer different questions

June operating profit of EUR 7,165 less EUR 320 interest and EUR 1,369 illustrative tax gives EUR 5,476 net profit. Payment timing, working capital and financing flows are not supplied.

Supporting calculations / breakdown

Receivables age	EUR	Share
Current	22,300	61.1%
1-30 days	9,200	25.2%
31-60 days	3,500	9.6%
Over 60 days	1,500	4.1%
Total	36,500	100.0%

Reported figures are rounded for display; calculations use the underlying synthetic values. Definitions and source limits are stated on page 3.

Actions, definitions & limits

Proposed action register

Suggested owner	Investigation / action	Evidence needed to close
Finance	Reconcile income and expense classification, including cut-off.	Revenue less cost and expenses matches the agreed profit basis.
Credit control	Assign follow-up to overdue invoices by age and dispute status.	Due dates, payment allocations and collectability reviewed separately.
Management	Review expense variance with service and capacity needs.	Budget underspend interpreted with coverage and commitments.

Owners are suggested roles, not assigned people. Set a review date when the scope is agreed; these samples do not assert that any action has been completed.

Calculation definitions

Operating profit = gross profit - operating expenses. Operating margin = operating profit / revenue. Overdue share = overdue receivables / total receivables.

Source and checks

ReTriev dashboard sample data: related sales, finance and operating datasets

The six monthly periods are present and numeric. KPI totals and ratios are recomputed from the supplied sample inputs. These checks do not establish transaction completeness, correct real-world accounting policy or causal validity.

Evidence limitations

No cash-movement ledger, credit-only sales history or opening receivables is provided. Cash flow, DSO and impairment cannot be calculated from this snapshot.

This sample illustrates an expanded written Review. Brief package findings and the included minor-adjustment review round are distinct; confirm deliverable coverage in the written scope.