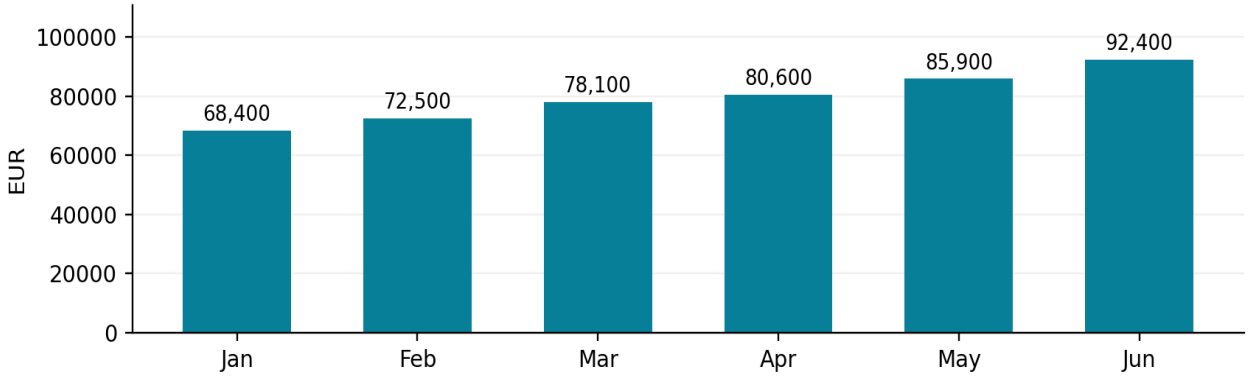
E-commerce trading

Review

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

What the evidence says

Net sales and order count increase while gross margin remains at 41%. Average order value rises modestly. Channel allocation reconciles to sales but does not measure incremental marketing impact.



Net sales - historical context

Measure	May / comparison	June / actual	Movement
Net sales	EUR 85,900	EUR 92,400	+6,500 (+7.6%)
Gross profit	EUR 35,219	EUR 37,884	+2,665 (+7.6%)
Gross margin	41.0%	41.0%	0.00 pp
Average order value	EUR 94.40	EUR 96.25	+2.0%

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

Findings & supporting evidence

Volume and order value both contribute

Orders rise from 910 to 960. The revenue bridge is 50 extra orders at May AOV = EUR 4,719.78, plus 960 orders at the AOV difference = EUR 1,780.22. Together they explain EUR 6,500 of sales movement arithmetically.

Refund basis must be explicit

EUR 96,000 before the reported EUR 3,600 refunds gives EUR 92,400 net sales. The aggregate refund-to-pre-refund-sales ratio is 3.75%; it is not an order-cohort return rate without a matching cohort.

Gross profit excludes downstream costs

EUR 92,400 minus EUR 54,516 product cost gives EUR 37,884 gross profit. Marketing and fulfilment are excluded. Last-click channel allocation is descriptive and cannot establish incremental return on advertising.

Supporting calculations / breakdown

June channel	Orders	Net sales EUR	Share
Organic search	360	34,650	37.5%
Paid search	288	27,720	30.0%
Email	192	18,480	20.0%
Direct / other	120	11,550	12.5%
Total	960	92,400	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
E-commerce / finance	Reconcile orders, refunds and period recognition.	Net sales agree to the approved refund timing rule.
Trading lead	Compare product economics including fulfilment and marketing.	Contribution measured before budget reallocations.
Marketing analyst	Review attribution coverage and unknown channels.	Allocation rules documented; causal claims require separate evidence.

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

Net sales = reported pre-refund sales - refunds. Gross margin = (net sales - product cost) / net sales. AOV = net sales / included orders.

Source and checks

ReTriev dashboard sample data: e-commerce trading dataset

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 advertising spend, fulfilment costs, customer cohort returns or causal experiment is provided. ROAS, retention and incremental marketing impact cannot be calculated.

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.