



Distilo

RELATÓRIO DE ANÁLISE

Análise de Rentabilidade

A worked example of margin and profit and loss (fictional data).

Gerado em

30/04/2026

Cliente

Sample report · synthetic data

runId

demo-rentabilidade

Aurora Distribution: where the margin lives, and where it leaks

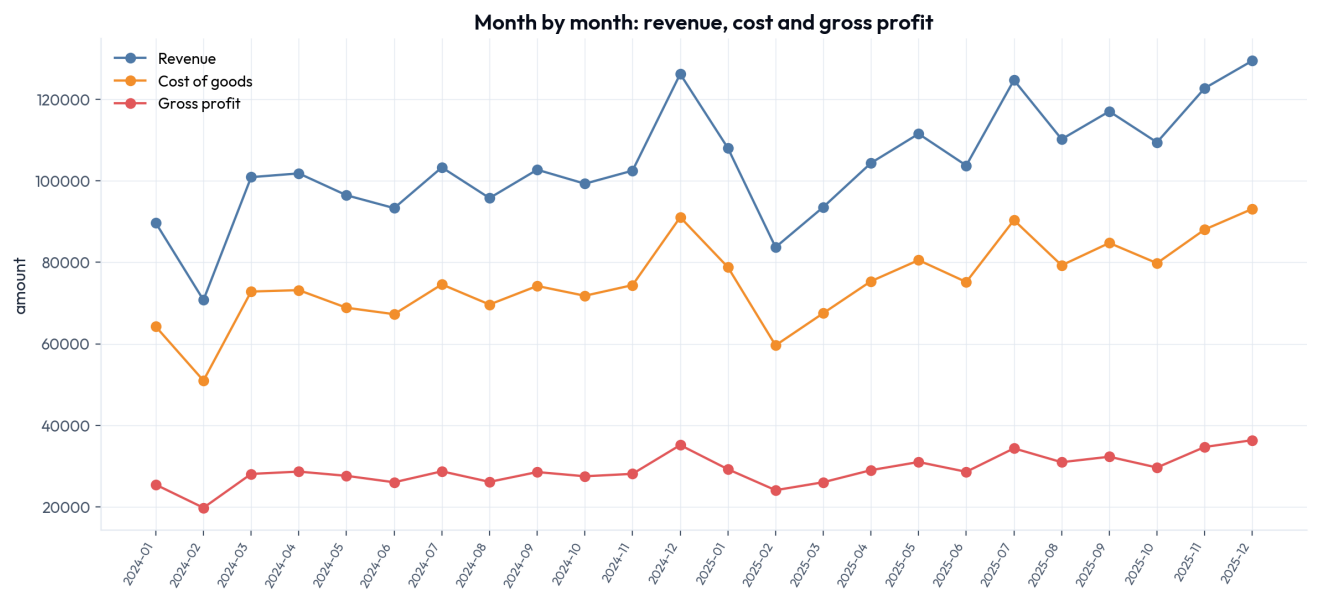
Profitability analysis: margin cut by product, category, channel and customer, plus a consolidated profit and loss. Period 2024-2025. Fictional company on synthetic data: your own analysis uses your own products and customers.

The business turned over \$2,501,412 in the period and made \$172,581 in operating profit, which is 6.9% of what it sold. Gross margin is 27.8%, but 2 products are sold at a loss and drain \$2,989 of margin that could have stayed in the bank. Revenue grew 11.5% from 2024 to 2025.

Profit and loss

Line	Amount	% of revenue
Revenue	\$2,501,412	100.0%
(-) Sales taxes	-\$144,240	-5.8%
(=) Net revenue	\$2,357,172	94.2%
(-) Cost of the goods sold	-\$1,805,475	-72.2%
(=) Gross profit	\$695,938	27.8%
(-) Sales commission	-\$64,974	-2.6%
(=) Contribution margin	\$486,724	19.5%
(-) Fixed costs	-\$314,142	-12.6%
(=) Operating profit	\$172,581	6.9%

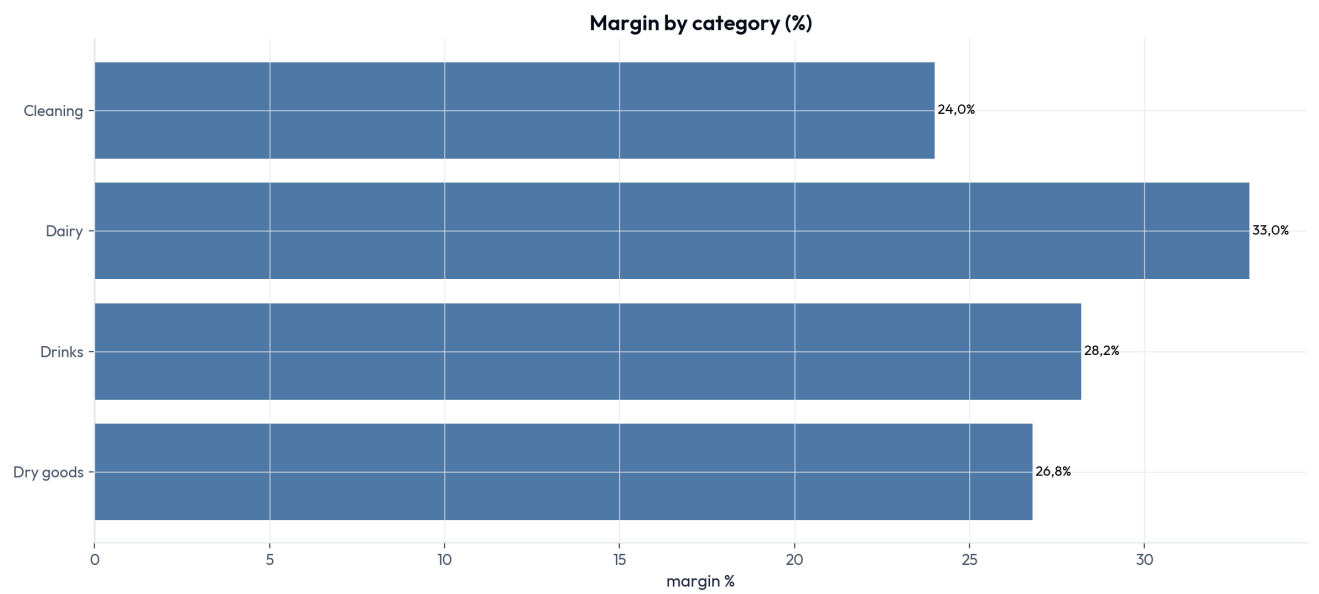
For every 100 you sell, about 6.90 is left once every cost is paid. That puts the operating margin in the low band.



Where the margin lives, and where it leaks

By category

Category	Revenue	Margin %	% of revenue
Dry goods	\$871,102	26.8%	34.8%
Drinks	\$851,286	28.2%	34.0%
Dairy	\$401,917	33.0%	16.1%
Cleaning	\$377,108	24.0%	15.1%

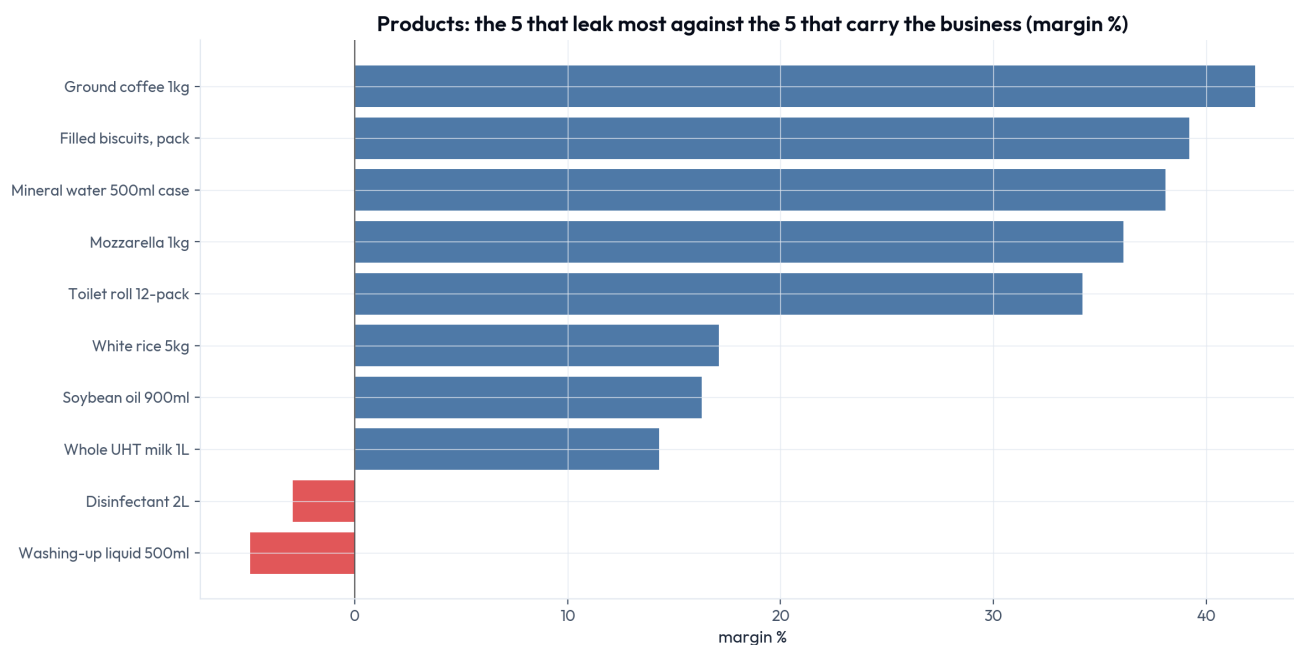


Dairy is what holds the business up, at 33.0% margin. Cleaning is the weakest, at 24.0%.

The products losing money

2 products are sold for less than they cost. The full detail is in [produtos_margem_negativa.csv](#).

Product	Category	Revenue	Margin %	Margin
Washing-up liquid 500ml	Cleaning	\$21,346	-4.9%	-\$1,039
Disinfectant 2L	Cleaning	\$67,801	-2.9%	-\$1,950

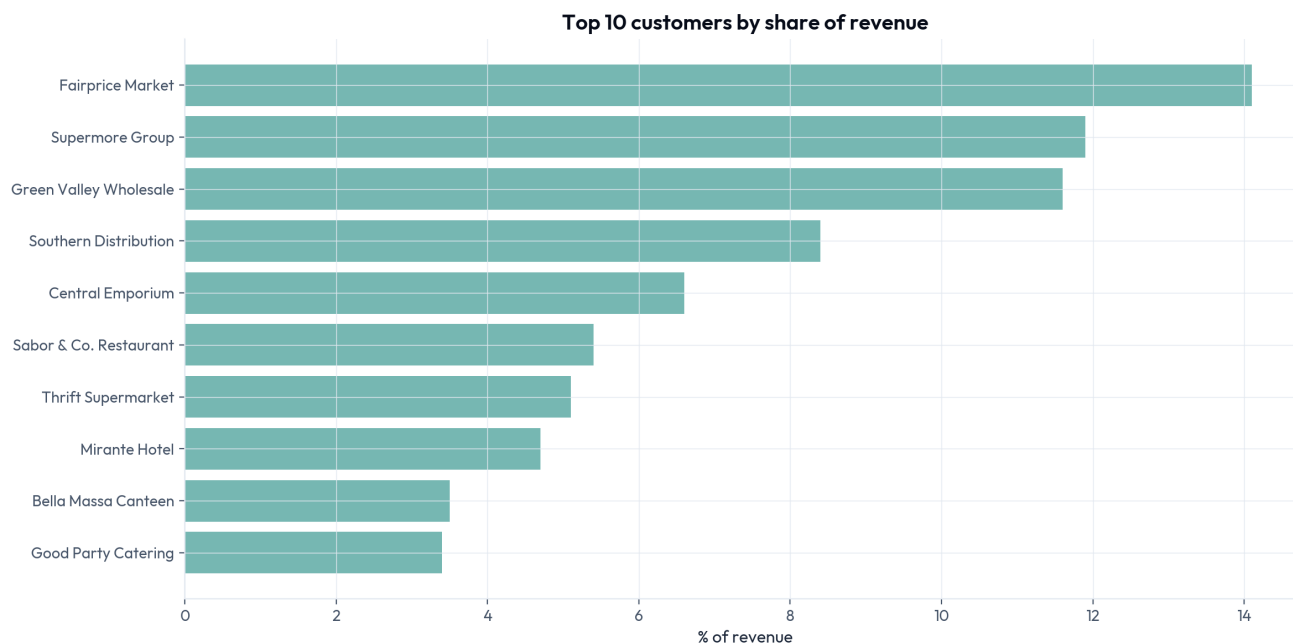


What to do: reprice them or stop selling them. Getting them merely to break even puts \$2,989 of margin back. Before you drop any of them, check whether one is a loss leader that brings the rest of the order with it, by cross-referencing [margem_por_cliente.csv](#).

How concentrated the revenue is (and why that is a risk)

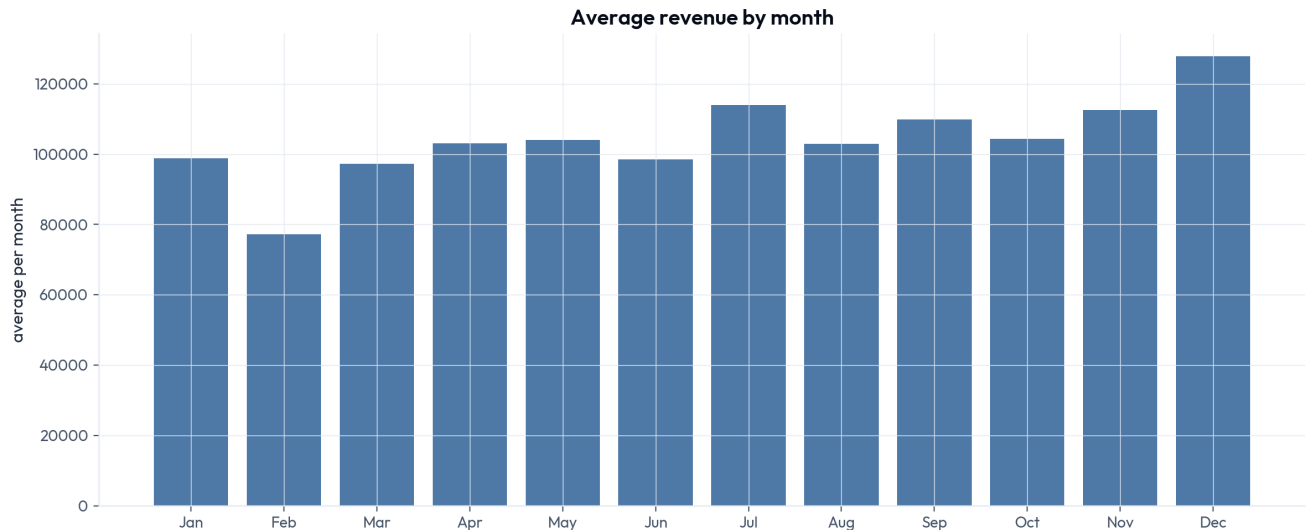
The three largest customers account for 37.6% of revenue, and Fairprice Market alone is 14.1%. At that level of concentration, losing one large customer takes the month's cash with it.

Customer	Revenue	% of revenue	% running total
Fairprice Market	\$351,653	14.1%	14.1%
Supermore Group	\$298,858	11.9%	26.0%
Green Valley Wholesale	\$289,359	11.6%	37.6%
Southern Distribution	\$209,283	8.4%	46.0%
Central Emporium	\$165,888	6.6%	52.6%
Sabor & Co. Restaurant	\$136,171	5.4%	58.0%
Thrift Supermarket	\$126,983	5.1%	63.1%
Mirante Hotel	\$116,939	4.7%	67.8%
Bella Massa Canteen	\$88,419	3.5%	71.3%
Good Party Catering	\$84,259	3.4%	74.7%



Seasonality (when cash gets tight)

The peak is December, averaging \$127,854 a month; the trough is February, at \$77,231. Planning purchases and working capital around the trough is what keeps it from hurting.



What to do, in order

- **This month:** decide whether to reprice or drop the 2 loss-making products (`produtos_margem_negativa.csv`).
- **Next buying cycle:** renegotiate cost on the low-margin categories, starting with the one that brings in the most revenue.
- **Risk:** put a retention plan behind the top three customers, aiming to bring their combined share below 33%.
- **Cash:** set aside extra working capital ahead of the February trough.

Limitations (read these before you act)

- Cost here is the direct cost of the goods as recorded on the sale. Fixed overheads are not spread across individual products; the profit and loss consolidates them at the level of the business.
- Whether an expense counts as fixed or variable follows the `tipo` column in the expenses file.
- Seasonality averages two years (2024-2025). A one-off event can distort a single month.

Appendix: the files that came with this report

- `margem_por_produto.csv` , `margem_por_categoria.csv` , `margem_por_canal.csv` , `margem_por_cliente.csv` : margin by each axis.
- `produtos_margem_negativa.csv` : the loss-making subset.
- `cliente_concentracao_top10.csv` : top 10 customers with running share.
- `dre_consolidada.csv` , `dre_mensal.csv` , `dre_anual.csv` : the profit and loss.
- `sazonalidade_mes.csv` : average revenue by month of the year.