



NOTICE: THIS IS A STRICTLY FICTIONAL, ILLUSTRATIVE SAMPLE CREATED TO DEMONSTRATE THE FORMAT AND DEPTH OF 2E HYPERFOCUS DELIVERABLES. NO REAL COMMERCIAL DATA OR CLIENT IDENTIFIERS ARE INCLUDED.

Commercial Context: A £18.2M regional B2B manufacturer experiencing top-line growth (+14% YoY) but severe EBITDA erosion (-4.1% margin over trailing twelve months). Operational siloing between Sales and Production has created extreme inventory holding costs, delayed fulfilment, and systemic margin leakage on bespoke orders.

1. STRUCTURAL BLUEPRINT

CURRENT BOTTLENECK ARCHITECTURE

- Sales Misalignment:** Reps are incentivised on gross volume, heavily pushing bespoke orders that break production line flow.
- Bloated Hierarchy:** 4 redundant regional supervisor layers artificially delaying procurement and pricing decisions.
- Working Capital Trap:** £2.4M tied up in obsolete and slow-moving raw materials due to uncoordinated purchasing.

TARGET SYSTEM ARCHITECTURE

- Unified S&OP Hub:** Merge Sales Forecasting and Production Planning under a single commercial director authority.
- Flattened Structure:** Remove regional supervisors; transition to 3 specialised product-line managers with direct P&L responsibility.
- Standardised Catalogue:** Reduce total SKU variants by 22%. Shift all bespoke modifications to a premium 35% margin tier.

2. FINANCIAL IMPACT FORECAST

METRIC	CURRENT STATE (TTM)	PROJECTED (MONTH 12)	VARIANCE	KEY DRIVER
Gross Revenue	£18,250,000	£19,100,000	+£850,000	Premium pricing on bespoke SKUs
COGS & Logistics	£13,140,000	£12,050,000	-£1,090,000	Inventory standardisation & bulk procurement
Operating Expenses	£4,350,000	£4,100,000	-£250,000	Middle-management structural reduction
EBITDA	£760,000 (4.1%)	£2,950,000 (15.4%)	+£2,190,000	Combined operational flow efficiency
Trapped Capital	£2,400,000	£1,250,000	-£1,150,000	Aggressive liquidation of obsolete inventory

3. PRIORITISED EXECUTION ROADMAP

01 DAYS 1-30	- Freeze new hires and discretionary regional spend. - Map exact profitability of all 450 active SKUs.	- Communicate restructure intent to key stakeholders. - Appoint interim S&OP Lead.
02 DAYS 31-60	- Execute redeployment/redundancy for supervisors. - Implement new pricing matrix for bespoke vs. standard.	- Begin discount liquidation of obsolete inventory. - Renegotiate core supplier volume tiers.
03 DAYS 61-90	- Roll out aligned margin-based commission structure. - Establish weekly S&OP cadence with new product managers.	- Lock in new logistics contracts based on standardisation. - Hand over operational control to internal team.