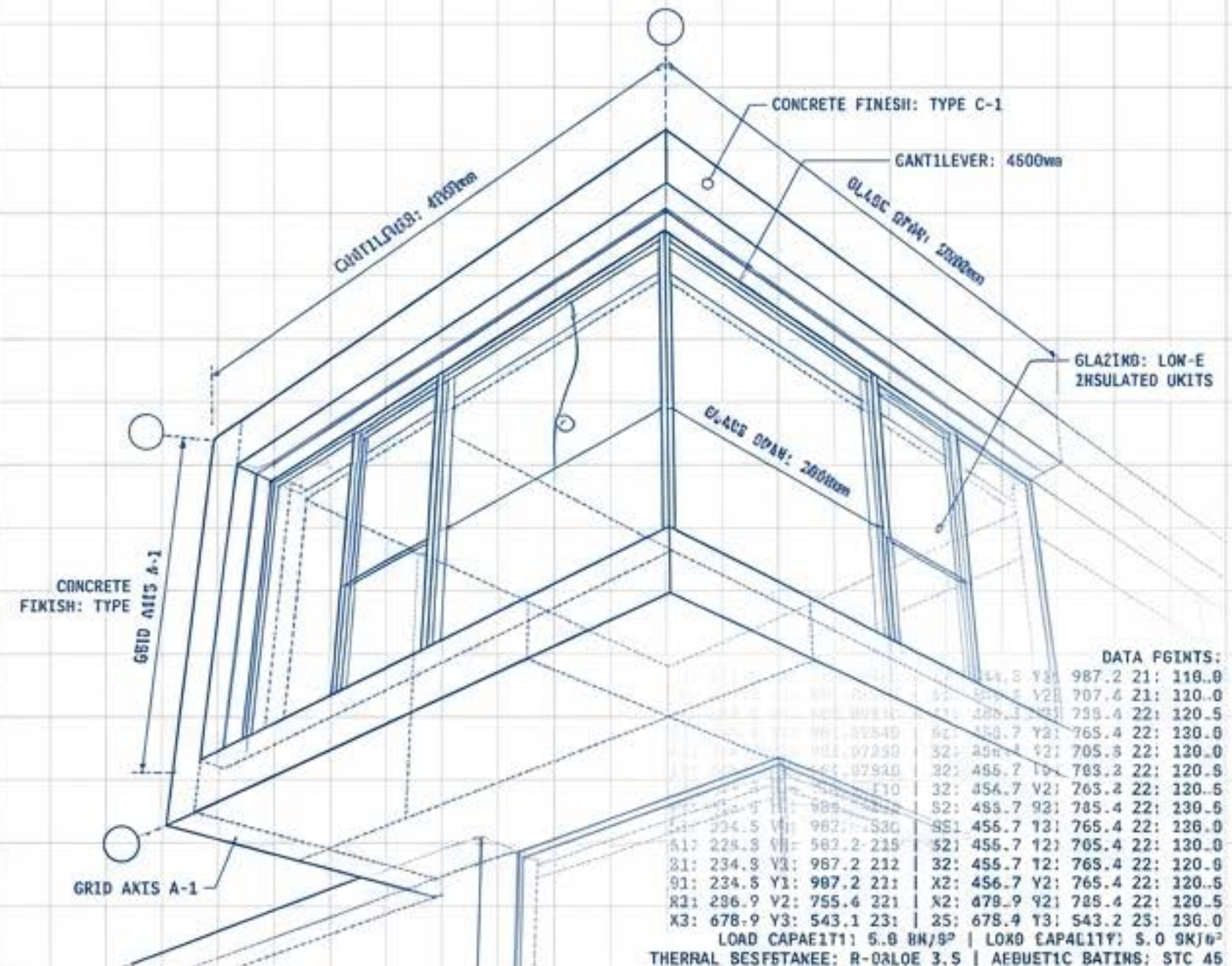


ARCHITECTURAL FIRM PROFITABILITY & KPI STRATEGY 2026

OPERATIONAL BLUEPRINT FOR AETERNA DESIGNS



THE 2026 VISION: STABILIZATION & VELOCITY

Mission: Stabilize against overhead to achieve massive ROE.



6 MONTHS

Breakeven
Timeline



>\$50,000

Avg. Project
Value (APV)

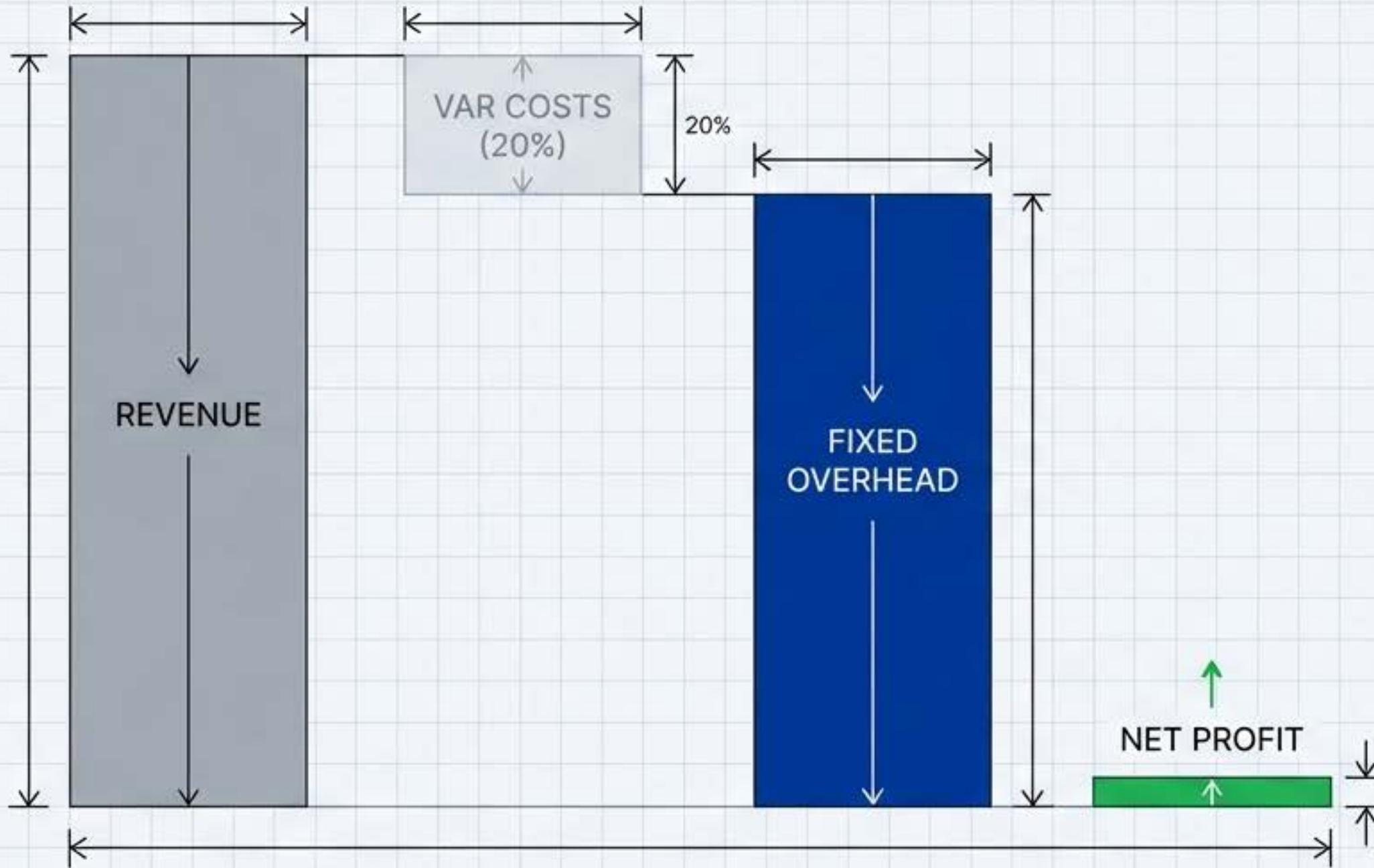


VR / BIM

Differentiation
Strategy

STRATEGY NOTE: We are shifting the **operational model** from '**Busy**' to '**Profitable**'. Success relies on rigorous utilization management and premium value capture.

THE REALITY CHECK: FIXED COST DRAG



THE FLOOR:

\$40,217 / MO

(Monthly Fixed Overhead)

REQUIRED BREAK-EVEN:

\$50,272 / MO

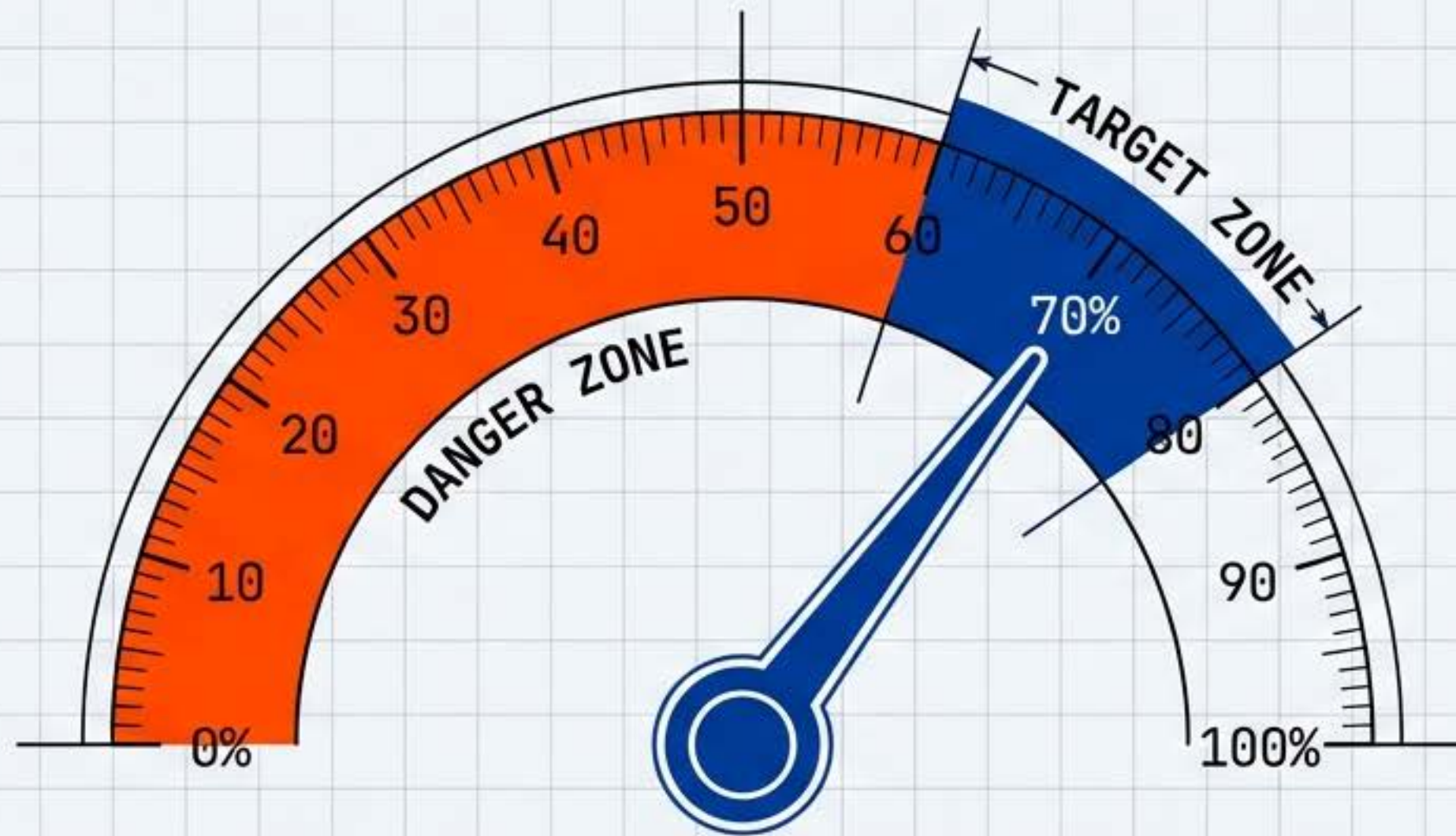
(Based on 80% Margin)



DANGER ZONE: If utilization drops, fixed costs consume 100% of profit immediately.

KPI 1: BILLABLE UTILIZATION RATE

The Engine of Profitability



TARGET:
65% - 75%

CALCULATION:
Total Billable Hours /
Total Available Hours

INSIGHT: Below 60%, we pay for capacity we do not sell.

ACTION: Weekly pipeline reviews to smooth start/stop gaps.

KPI 4: REVENUE PER BILLABLE HOUR (RBH)

Pricing Power Analysis



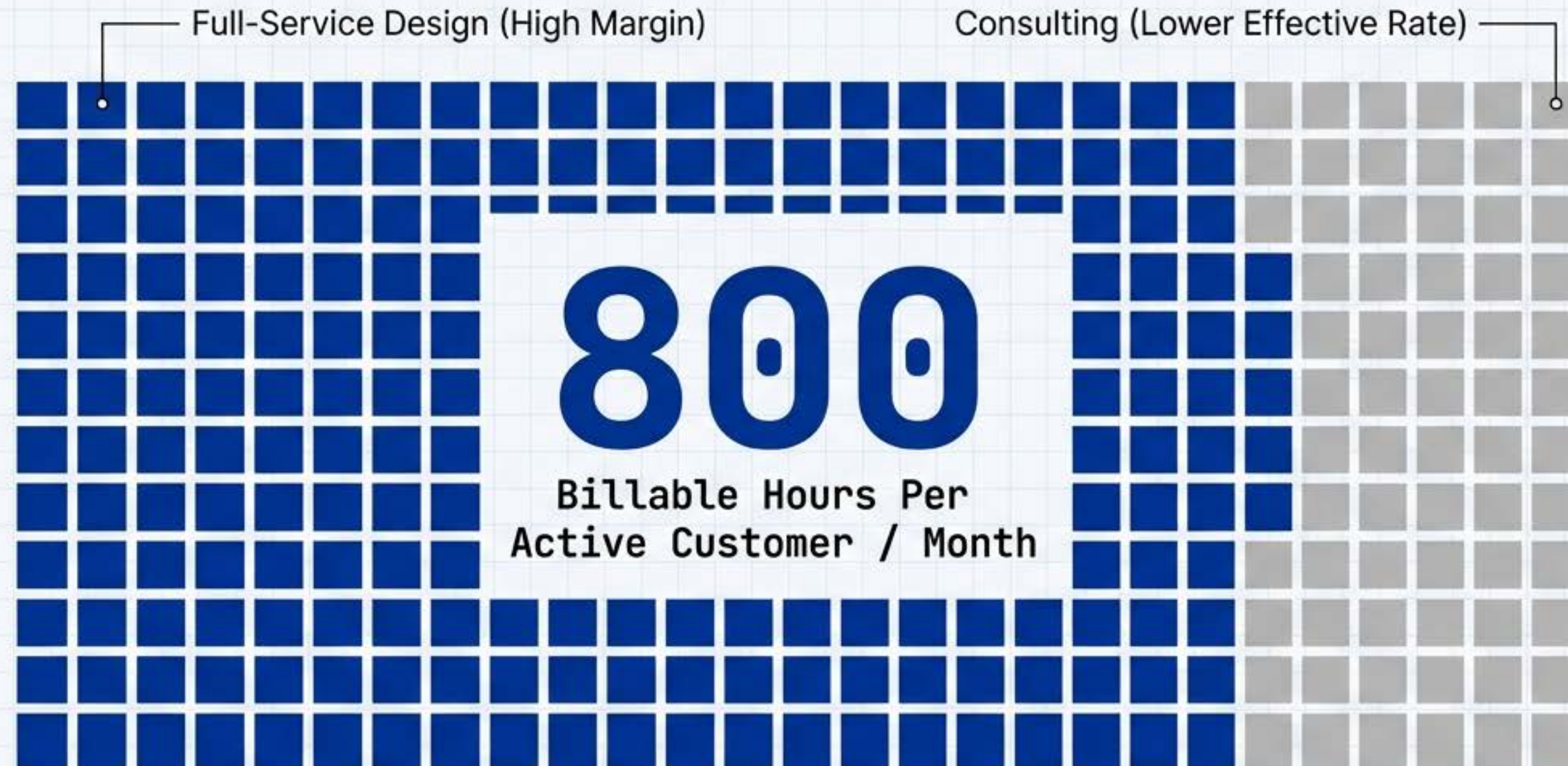
THE TRAP: “Busy but Broke” (High Utilization, Low RBH).

THE FIX: Avoid hourly billing disputes. Bundle visualization value into fixed fees.

WARNING SIGNAL: Review any project where $RBH < \$15,000$.

THE 800-HOUR BENCHMARK

Driving Revenue Density



RED FLAG: If actual hours > estimates by 20%, trigger immediate Scope Creep Policy review.

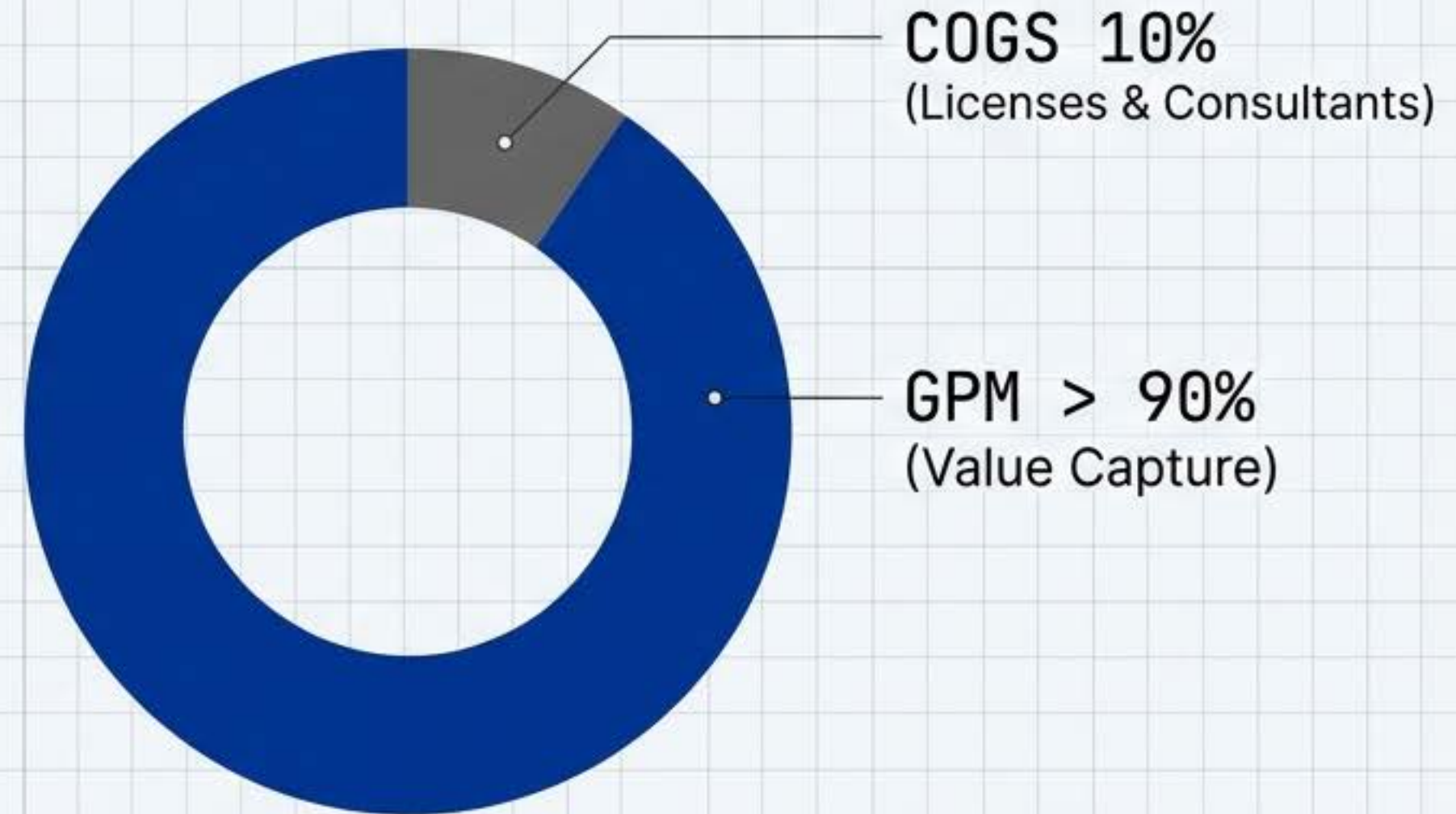
KPI 2: GROSS PROJECT MARGIN (THE DEFENSE)

DEFINITION:

$(\text{Revenue} - \text{COGS}) / \text{Revenue}$

STRATEGY: Minimize external consultants. Build internal expertise.

CONSTRAINT: External costs must strictly be capped at 10%.



OPERATIONAL RISK: THE CHURN & SCOPE TRAP



RULE: If GPM < 90%, investigate scope creep immediately.

KPI 3: CUSTOMER ACQUISITION COST (CAC)

The Efficiency of Investment

MARKETING BUDGET

\$15,000

(Annual 2026)

TARGET CAC

<\$1,500

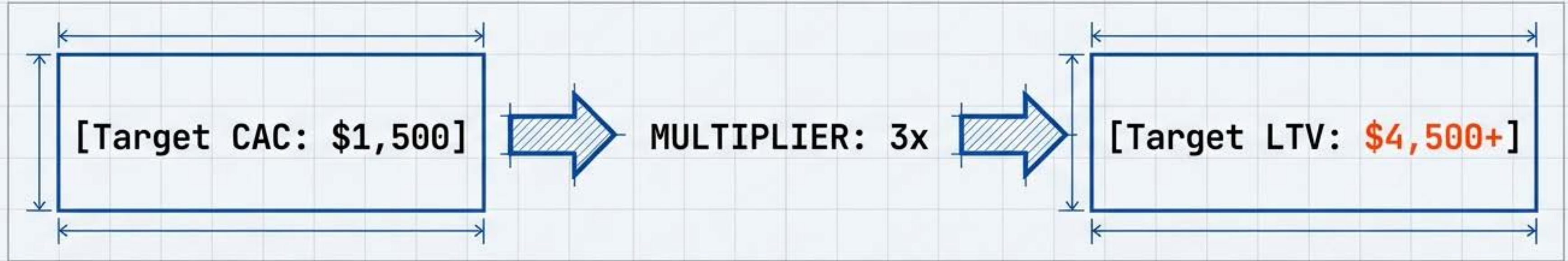
(Per Signed Project)

\$1,200 = Good Efficiency

>\$1,500 = Spending Creep

TACTIC: Focus marketing on VR visualization channels. Track Cost Per Lead (CPL).

MAXIMIZING LIFETIME VALUE (LTV)



TARGET CLIENTS



**AFFLUENT
HOMEOWNERS**

Bespoke Residential



**COMMERCIAL
DEVELOPERS**

Multi-phase, volume



**LEED
SEEKERS**

Premium Pricing

EXPANSION: Adaptive reuse leads to Phase 2 work. Sustainable analysis is the **high-margin** add-on.

KPI 5: OPERATING EXPENSE RATIO

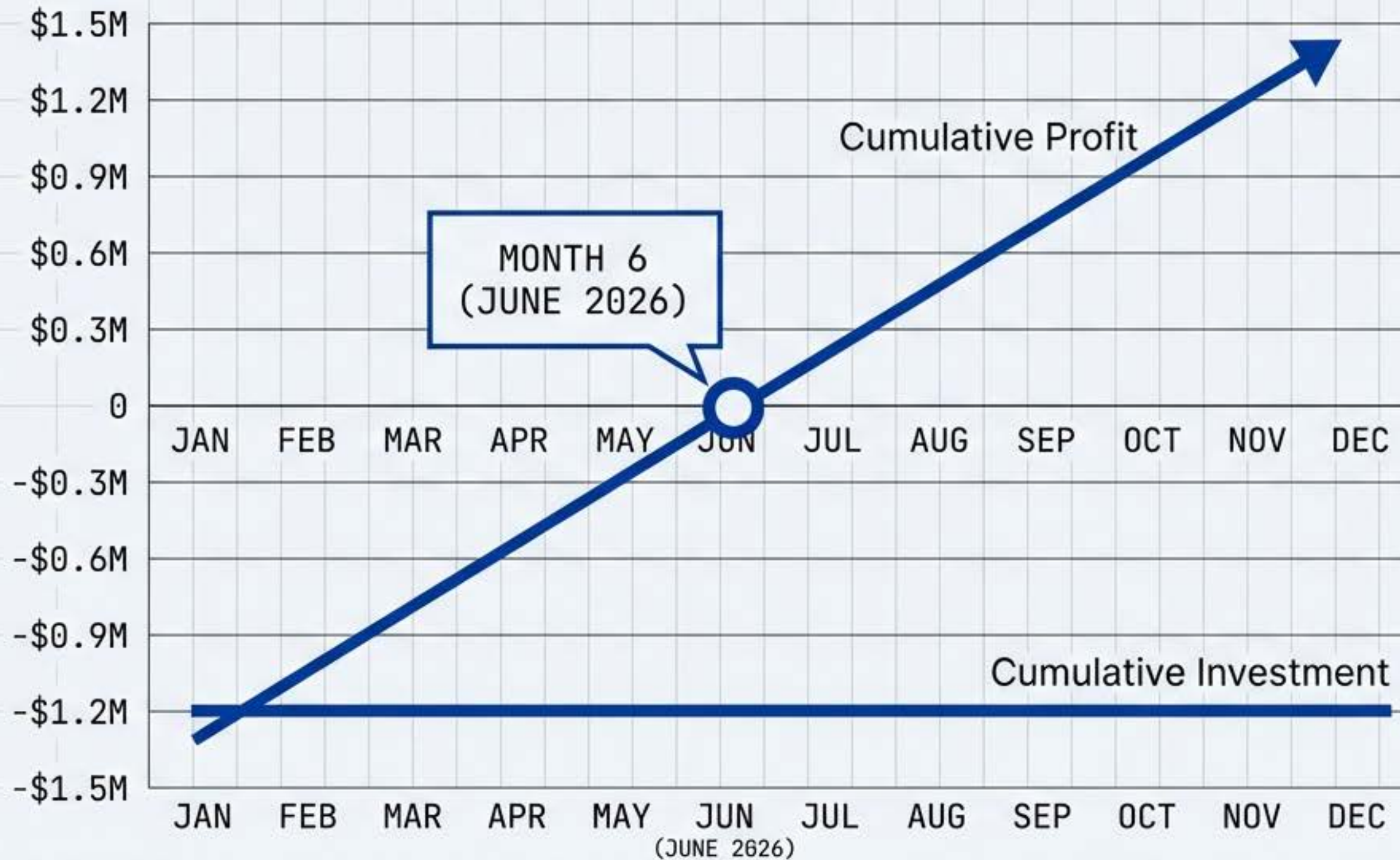
Gaining Leverage



GOAL: Revenue must grow faster than fixed infrastructure.

WARNING: If ratio > 55% past year one, pricing adjustments are required. Watch for salary creep.

KPI 6: BREAK-EVEN TIME (THE RUNWAY)



**TARGET:
6 MONTHS**

(Industry Standard:
9-12 Months)

→ **ACTION:** Accelerate project timelines to recognize revenue sooner.

KPI 7: RETURN ON EQUITY (THE PRIZE)

2746%

RETURN ON EQUITY (Year 1)

DEFINITION: Net Income / Shareholder Equity.

CONTEXT: Industry standard is 15-20%. Our target indicates high net income velocity relative to low initial equity.

REQUIREMENT: Maintain GPM > 90% and RBH > \$15,000.

THE 2026 STRATEGIC DASHBOARD

FOUNDATION

OVERHEAD: \$40,217

BREAKEVEN: \$50,272



EFFICIENCY

UTILIZATION: 65-75%

DENSITY: 800 Hrs/Client



ECONOMICS

GPM: >90%

RBH: \$15,000



GROWTH

CAC: <\$1,500

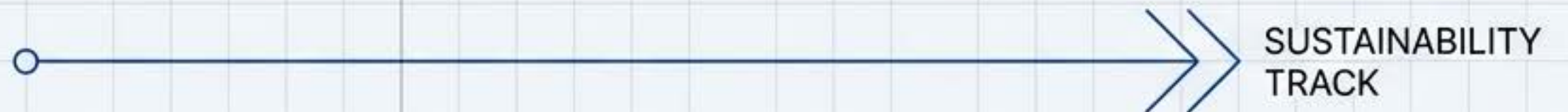
LTV: >\$4,500



HEALTH

OPEX RATIO: <45%

BREAKEVEN: 6 Months



CRITICAL ALERTS | STOP WORK IF: Utilization < 80% (Unsold Capacity) | ⚠️ Onboarding > 14 Days (Churn Risk) | ⚠️ Scope Variance > 20% (Margin Erosion)

IMPLEMENTATION & NEXT STEPS


1.

TRACKING CODES: Implement specific codes for 'Internal Training' and 'BIM Development'.

2.

MARKETING REVIEW: Segment CAC tracking by Residential vs. Commercial.

3.

PIPELINE AUDIT: Review leads against '14-Day Onboarding' threshold.  **CRITICAL THRESHOLD**

4.

PRICING UPDATE: Verify all proposals reflect Bundled VR/Fixed Fee structure.

PRECISION IN METRICS EQUALS PROFIT IN REALITY.