Acme 90 day transformation plan

Mobilisation from 1 January to 31 March 2027

One controlled baseline and two operating pilots

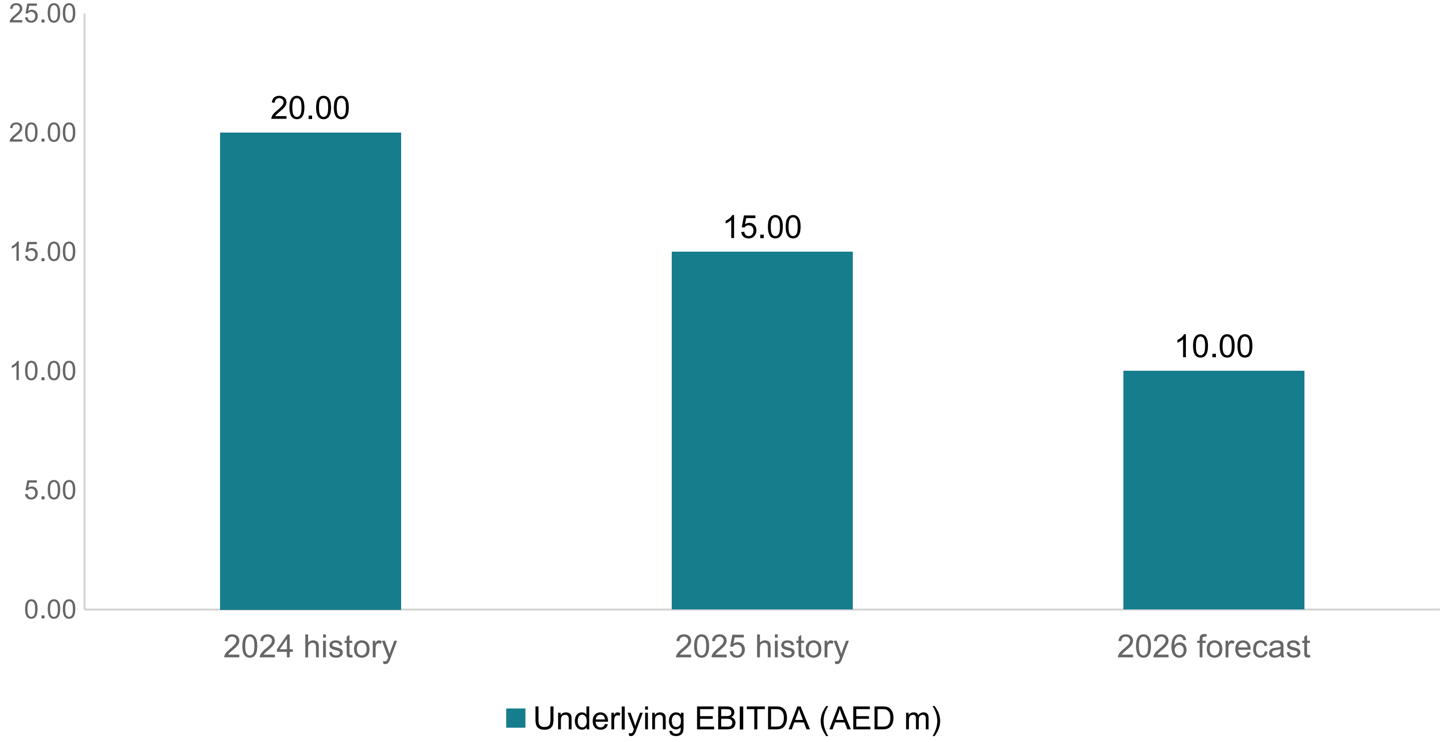
Eight workstreams and sixteen initiatives

All approvals, dates and targets remain proposed

Source: SRC09: First 90 days and roadmap, sections 12 and 13

Growth has not protected profit

Revenue grows while gross profit stays at 62.00



Revenue: 204.00 to 240.00

Underlying EBITDA: 20.00 to 10.00

26 contracts lose 3.40 before overhead

Fictional demonstration. Proposed baseline ACME-BASE-20261215. AED million unless stated.

Source: SRC01: Financial baseline and proposed plan, section 4; SRC03: Diagnosis and evidence extracts, section 6

Four mobilisation windows

Acceptance evidence governs progression

Window	Primary output	Owner
Days 1-15	Charter and released capacity	CEO / TO Director
Days 16-30	Baseline, dictionary and pilot design	CFO / COO / CIO
Days 31-60	Two pilots, register and skills	Line executives
Days 61-90	Evaluation and funding decision	TO Director / CFO

Source: SRC09: First 90 days and roadmap, sections 12 and 13

Fictional demonstration. Proposed baseline ACME-BASE-20261215. AED million unless stated.

Office and line capacity

32 internal FTE need protected release

Capacity	FTE
Internal office secondments	8
Eight half-time workstream leads	4
Other line specialists and owners	20
Total internal release	32
Temporary external office specialists	2

Internal roles remain in baseline headcount
Exact external role sourcing remains open

Source: SRC10: Office and governance, sections 14 and 18

Commercial and operating workstreams

First-quarter preparation supports later benefits

Workstream	Initiatives	Q1 focus
Commercial	I01 / I02	Margin register and negotiation guardrails
Service / workforce	I03 / I04	Two pilots before cost removal
Procurement	I05 / I06	Spend baseline and resilience
Property / overhead	I07 / I08	Notices, licences and spend controls

Source: SRC08: Workstreams and portfolio, section 11

Fictional demonstration. Proposed baseline ACME-BASE-20261215. AED million unless stated.

Enabling workstreams

Enablers carry no duplicate EBITDA claim

Workstream	Initiatives	Q1 focus
Finance and cash	I09 / I10	Receivables and liquidity routine
Data / technology	I11 / I12	Dictionary and controlled workflows
People / adoption	I13 / I14	Skills, competency and communication
Office / assurance	I15 / I16	Capacity, baseline and decision controls

Source: SRC08: Workstreams and portfolio, section 11

Fictional demonstration. Proposed baseline ACME-BASE-20261215. AED million unless stated.

Service evidence precedes cost removal

Two hubs in Q1, with one controlled data foundation

10-FTE office: 8 internal and 2 external; 24 further line FTE

Each pilot: four weeks at 90% SLA and 78% first-time resolution

I03 service evidence and I13 skills precede I04 funded-position release

Finance validates benefits; line executives deliver them

Source: SRC08: Workstreams and portfolio, section 11; SRC09: First 90 days and roadmap, sections 12 and 13; SRC10: Office and governance, sections 14 and 18

Company targets and pilot gates

Pilot requirements apply separately to both hubs

Measure	Baseline	Day 90 company	Each pilot
SLA	84%	88%	≥90% for 4 weeks
First-time resolution	71%	75%	≥78% for 4 weeks
Utilisation	62%	65%	Service and safety protected
Workflow adoption	18%	40%	Controlled eligible population

Source: SRC11: Performance measures, section 15; SRC08: Workstreams and portfolio, section 11

Fictional demonstration. Proposed baseline ACME-BASE-20261215. AED million unless stated.

First quarter money

AED million, proposed in-period Q1 values

Component	AED m
Gross benefit	0.90
Recurring cost	(0.15)
Investment cash	(3.50)
Working-capital release	0.00
Net programme cash	(2.75)

The 29.00 exit benefit is an annual target
Full company liquidity still needs forecasting

Source: SRC06: Investment and cash, section 9

Mobilisation issues have owners

Current conditions require evidence to close

Issue	Owner	Due
Utilisation definition	COO	Day 15
Reference data	CIO	Day 30
Contract cost allocation	CFO	Day 45
32 internal FTE release	CEO	Day 15

Source: SRC13: Risks and issues, section 17

Evidence for I03 and B04

Service results and paid costs answer different questions

I03: approved process, trained teams, reconciled data and separate hub evaluation

B04: 50 removed funded positions × 0.12 = 6.00 exit saving

Finance recognises paid-cost removal after service conditions pass

Twenty redeployed roles and avoided hiring carry zero booked benefit

Source: SRC05: Benefits and profit bridge, section 8; SRC08: Workstreams and portfolio, section 11; section 20

Proposed resolution and conditions

All baseline approvals remain proposed

Conditional envelope 18.00; first release 3.50; later funding 14.50 reserved

CFO supplies full 13-week liquidity forecast and validates assumptions

CEO confirms named capacity release

Day 90: separate pilot evidence, benefit ownership, next-wave capacity and cash

Hold rollout and dependent cost removal when gates fail

Source: SRC06: Investment and cash, section 9; SRC09: First 90 days and roadmap, sections 12 and 13; SRC14: Assumptions and gaps, section 19