

● northwind analytics

prepared by Maya Lindqvist · Head of AI
 signed off by D. Mukherjee · CFO · 12 April 2026

THE SETUP

Q1 invested €115k in AI across build, run, and tools. 2.3% of revenue annualized, in line with the top quartile of AI-mature SaaS at our stage. Seven of seven functions now run a documented AI system in production. Owned by the Head of AI with 1.4 FTE dedicated, the CFO countersigning methodology.

Industry benchmark: McKinsey 2025 reports a 5.8x average ROI on AI investment within 14 months of production deployment. The numbers below show Q1 progress against that target.

THE IMPACT

<p>cost saved</p> <p>ABOVE PLAN</p> <p>€240k – €380k</p> <p>Across 7 documented use cases. Net of AI tool spend (build + run).</p>	<p>speed gained</p> <p>ON TRACK</p> <p>31 – 48%</p> <p>Cycle time reduction on three workflows, weighted by volume. Per function.</p>	<p>revenue impact</p> <p>IN MEASUREMENT</p> <p>€380k – €620k</p> <p>Attributed via three documented methods. CFO signed off.</p>
---	--	---

BEHIND THE NUMBERS ↓
 Revenue grew 18% on flat engineering headcount through Q1. *Capacity gained, not headcount added.*

● the board questions answered

<p>Q1</p> <p>What did our AI investment produce this quarter?</p> <p>€240k–380k cost saved, 31–48% cycle time reduction across 3 workflows, €380k–620k revenue attributed across 3 methods.</p>	<p>Q2</p> <p>What did not work?</p> <p>Two pilots stopped: AI sales call coaching (adoption failure) and AI-generated unit tests (quality failure).</p>
<p>Q3</p> <p>What changes for next quarter?</p> <p>Tier 1 audit readiness verified for hiring AI. Cost methodology v1.1 with sensitivity ranges. Cycle time baselines documented in Sales and Support per n ≥ 30 standard.</p>	<p>Q4</p> <p>Where are we on EU AI Act readiness?</p> <p>1 of 1 Tier 1 use cases audit-ready as of 12 April 2026. External counsel preliminary review complete.</p>

● the scorecard

Where the impact *came from*.

Seven functions. Seven AI systems. Outcomes against documented Q4 2025 baseline.

function	ai system	tier	outcome vs baseline	status
Customer Support	Intercom Fin	Tier 2	First-response time 11min, was 4.2hr (n=1,184 tickets Q4 2025)	ABOVE PLAN
Hiring	BrightHire	Tier 1	Interview-to-offer cycle 12 days, was 21 (n=7 Q4 2025)	ON PLAN
Finance / AP	Candis	Tier 2	Invoice processing 4min, was 14 (n=823 invoices Q4 2025)	ABOVE PLAN
Sales	Clay + Claude	Tier 3	Reply rate 7.2%, was 4.1% (n=3,240 outbound Q4 2025)	ON PLAN
Product	Lovable	Tier 3	Prototype-to-validation 3 days, was 9 (n=14 hypotheses Q4 2025)	ABOVE PLAN
Engineering	Claude Code	Tier 3	Cycle time per PR 1.8 days, was 6.4 (n=24 engineers Q4 2025)	ON PLAN
Ops	n8n + AI nodes	Tier 3	Manual hours/week down to 14, was 38 (n=8 ops team members Q4 2025)	IN MEASUREMENT

Tier 1 use cases (hiring AI) get monthly audit trail review under EU AI Act high-risk obligations. See page 3 for governance posture.

Tier 3 productivity use cases are owner-measured. Methodology ranges (page 4) document the cost saved and speed gained calculation.

- deep on what worked and what did not

Two wins detailed. Two pilots stopped.

Customer Support — Intercom Fin deflection	
Pre-AI state	First-response time 4.2hr, n=1,184 tickets, agents context-switched 11 times per ticket on average.
Current state	First-response time 11min, agents handle exceptions only, 71% Tier-1 tickets resolved without human touch.
Mechanism	AI drafts response with cited sources, agent reviews and ships, QA samples 10%. Tier classification automatic.
Net result	€112k saved gross, €18k Intercom Fin cost, €94k net Q1. Range €86k–€108k depending on adoption stability and ticket mix.

Engineering — Claude Code review acceleration	
Pre-AI state	PR cycle time 6.4 days, complexity-adjusted velocity 8 points/engineer/week.
Current state	PR cycle time 1.8 days, complexity-adjusted velocity 13 points/engineer/week, AI code share 62%, AI vs human code turnover ratio 1.18x.
Mechanism	Claude Code generates implementation + tests + review rubric. Senior engineer reviews against rubric.
Net result	62% velocity gain on flat headcount, code turnover within quality threshold. Tied directly to the 18% revenue growth in capacity callout.

AI Sales Call Coaching (Hyperbound trial)

Cost ~~€8,000~~

Killed 12 March 2026

Promise Real-time coaching during prospect calls.

Why killed Reps disengaged after week 3. Adoption never crossed 30%.

Lesson *Human behavior change matters more than AI capability.*

AI-Generated Unit Tests (Codium trial)

Cost ~~€12,000~~

Killed 28 February 2026

Promise Faster test coverage for legacy modules.

Why killed Tests passed but did not catch regressions. False-positive coverage.

Lesson *AI output that looks right needs the same scrutiny as junior-engineer output.*

- risk and governance posture

Tier 1 use cases (EU AI Act Annex III)	1 (BrightHire interview evaluation)
Tier 1 audit-ready as of 12 Apr 2026	1 of 1
External counsel review	Complete (preliminary, 4 Apr 2026)
Days to EU AI Act enforcement	112 days (deadline 2 August 2026)

● q2 2026 plan

What we commit to *next*.

<p>Tier 1 audit readiness verified for hiring AI (BrightHire)</p> <p>Owner: Maya Lindqvist</p> <p>Due: 30 June 2026</p> <p>Target: External counsel sign-off on Annex III posture, audit log review every 30 days.</p>	<p>Cost methodology v1.1 with sensitivity ranges per use case</p> <p>Owner: D. Mukherjee</p> <p>Due: 15 May 2026</p> <p>Target: CFO countersigned methodology document, applied across all 7 functions.</p>	<p>Speed baselines documented for Sales and Customer Support</p> <p>Owner: Maya Lindqvist</p> <p>Due: 30 June 2026</p> <p>Target: $n \geq 30$ per workflow, exclusion criteria stated at >3 SD, peer-reviewed within the methodology owner group.</p>
---	--	---

● how the numbers are calculated

COST SAVED

Net of total AI cost ownership (build + run + monitoring + evaluation). Loaded hourly rates by role: senior eng €120/hr, mid eng €92/hr, junior eng €70/hr, support agent €52/hr, AP clerk €48/hr, senior recruiter €68/hr. AI tool costs include both inline (Cursor, Copilot at €40–60/month per engineer) and agentic (Claude Code usage-based at €240–680/month per active engineer). Ranges expressed at 80% confidence interval.

REVENUE IMPACT

Attribution method named per claim. Three valid methods this quarter: direct (AI-priced feature revenue), A/B incrementality (paid traffic holdout cohort), functional proxy (retention lift correlated to AI feature usage, modeled).

TIER DEFINITIONS

Tier 1: EU AI Act Annex III (high-risk). Hiring, contract redlining, credit scoring, customer-affecting medical or safety AI. Tier 2: Material business impact. Operational AI with revenue or cost exposure. Tier 3: Productivity. Internal AI augmenting how employees work.

SPEED GAINED

Pre-AI median over Q4 2025 measurement period. Sample size n stated per use case. Outliers excluded at >3 SD. Comparison median to median, not mean to mean.

CAPACITY GAINED

Revenue growth per net new FTE over same period. Reports output per FTE change vs prior 12 months. Flat or negative FTE delta with positive revenue growth indicates capacity gained.

SOURCES

EU AI Act high-risk obligations (effective 2 August 2026). NIST AI Risk Management Framework v1.0. EY Trusted AI and AI Governance paper (2024). Larridin Developer Productivity Benchmarks (2026). McKinsey Global AI Survey (2025).

Methodology: Talon · alexdimango.com/talon