



The Art in the P&L Statement for Hoteliers



April 2025
TravelExpo Cairo 2025

Real-Life Example:

KPI	T.I.T	Profitel
Number of Rooms	100	100
Occupancy Rate	98%	92%
Revenues	\$ 6,430	\$ 6,164
Cost of Sales	\$ (3,430)	\$ (3,220)
Gross Operating Profit	\$ 3,000	\$ 2,944

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Cost per Occupied Room “CPOR”	\$ (35)	\$ (35)
Average Room Price	\$ 65.60	\$ 67

Real-Life Example:

Profitel	Travel Agencies	Booking.com	Hotel's Website	Total
Percentage of revenue	55%	35%	10%	100%
Gross Price/Room	\$ 90	\$ 90	\$ 90	Weighted Average Price:
(Commissions)	\$ (27)	\$ (20)	\$ (14)	
Net Price	\$ 63	\$ 70	\$ 76	\$ 67

What is the best mix ?

“High risk high return”

You can't improve what you don't
measure, and you can't measure
what you don't analyze !