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WHITE PAPER · 2027 EDITION



Growth plan 2027: choosing your channels and building your marketing budget

Goals taken from your CRM, break-even thresholds calculated with your own figures, channels chosen by objective and market, a test loop and reliable measurement: the method to defend a marketing budget in a Belgian SME.

Nexuro Digital
Official Odoo Partner · Cookiebot Certified Partner
Chaumont-Gistoux, Belgium

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What you will find in this guide

This white paper is written for managing directors, finance directors and marketing managers of Belgian SMEs preparing their 2027 budget. It starts from your actual figures, not from market averages. Every term is explained the first time it appears and listed again in the glossary.

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HOW TO READ THE EXAMPLES

All example figures in this guide are **fictitious**: baskets, margins, conversion rates, budgets. They show a calculation; they do not set a target and do not describe a real client. Every platform fact carries its date and its official source; anything that could not be confirmed at the source is marked "to be confirmed".

DISCLAIMER

This guide is a marketing information document. It is neither financial nor legal advice, and it promises no results. Ad platforms change their products often: check each feature in your own account before you put it in the budget.

00 · EXECUTIVE SUMMARY

The essentials on one page

A marketing budget is defended with three figures you already own: your margin, your conversion rate and the value of a customer. Ad platforms show you their own figures. A solid 2027 growth plan rests on five decisions.

01 · START FROM THE CRM

Set the goal in customers and margin, based on what Odoo or your CRM actually recorded in 2026. Clicks and impressions come afterwards, as means.

02 · CALCULATE YOUR THRESHOLDS

Break-even ROAS, maximum cost per order, maximum cost per lead: three simple formulas, with your figures. They tell you when a channel pays and when it costs.

03 · CHOOSE BY OBJECTIVE

Capturing existing demand, creating new demand, converting, retaining: each channel has a role. Choose according to your goal, your market (B2B, B2C, local) and your languages.

04 · SPLIT INTO THREE BLOCKS

A core that works and is protected, a growth block for validated channels, a capped test block. No imposed percentage: written rules for moving from one block to another.

05 · MEASURE BEFORE YOU ACCELERATE

Compliant consent, reliable collection and sales sent back from the CRM to Google Ads and Meta. Without these prerequisites, every budget decision rests on incomplete figures.

Three facts to remember

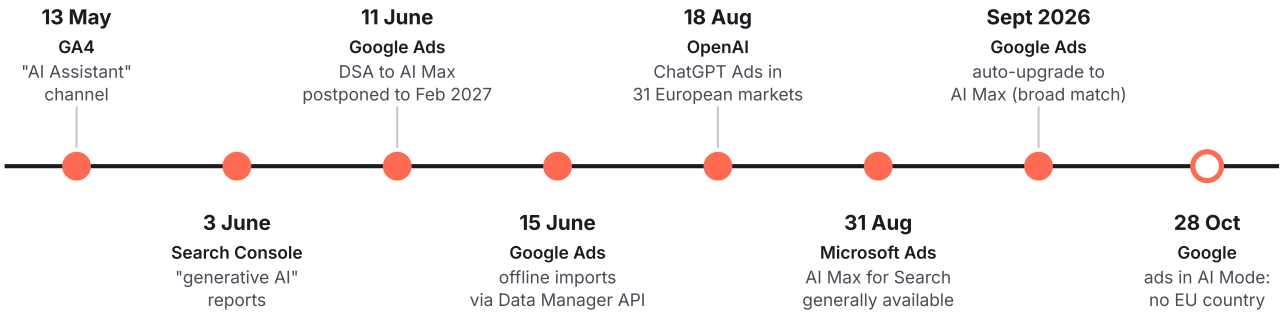
Date	Fact	Source
15 June 2026	Google Ads offline conversion imports move to the Data Manager API. A CRM connector that has not followed no longer feeds your campaigns.	Google Ads Help
31 August 2026	ChatGPT Ads is open in self-service in 31 European markets, for users of the Free and Go plans.	OpenAI
February 2027	Dynamic Search Ads (DSA) start being retired and automatically upgraded to AI Max.	Google Ads blog

OUR CONVICTION

There is no best channel for 2027 in the abstract. There is one for your margin, your market and your ability to measure. Calculate your thresholds, test small, keep what clears the threshold in your CRM.

01 — CHAPTER 1
What changed in 2026

Search is becoming conversational, campaigns are becoming automated and measurement is moving to your own data. Eight dated events are enough to see why the 2027 plan cannot copy the 2026 one.



Conversational search, more automated campaigns, measurement anchored in your data

What it changes for your plan

2026 finding	Consequence for the 2027 budget
AI assistants become an entry point	Plan a GEO line (being cited in answers) and follow the GA4 "AI Assistant" channel through to leads in the CRM.
A new ad platform in Europe	ChatGPT Ads goes into the test block, with a cap and a stop threshold, not into the core.
Google and Microsoft automate search	AI Max widens the queries covered. Your exclusions, landing pages and CRM conversions matter more than your keyword lists.
Measurement runs on your data	Budget the upgrade of the CRM to Google Ads link (Data Manager API) before increasing spend.

THE BELGIAN CONTEXT

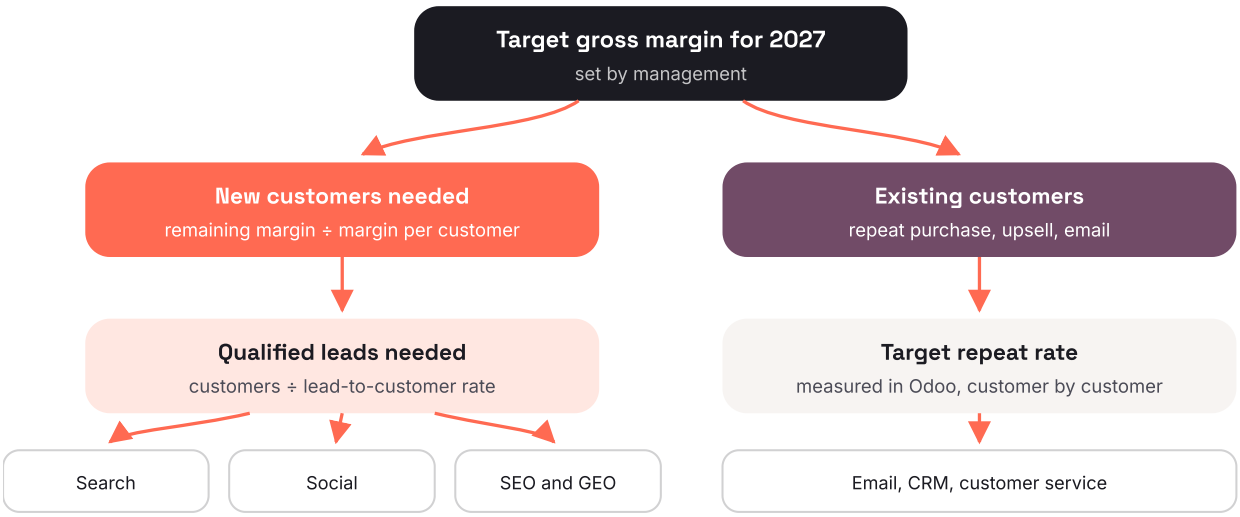
According to Statbel (published 2 December 2025), 9 in 10 Belgian enterprises with 10 or more persons employed have a website, but only 2 in 5 use a CRM. According to Eurostat, 79% of Belgians aged 16 to 74 looked for information about goods or services online in the three months before the 2025 survey. Demand is online; measurement through to the customer, much less so.

Source: Google Analytics Help, 13/05/2026; Google Search Central, 03/06/2026; Google Ads blog, updated 11/06/2026; Google Ads Help (Data Manager API); OpenAI, 18/08/2026 updated 31/08/2026; Microsoft Advertising, 31/08/2026; Google, 28/10/2026; Statbel; Eurostat isoc_ci_ac_i.

02 — CHAPTER 2

From CRM goals to break-even thresholds

A useful marketing goal can be read in your CRM: customers won and margin. Start there, then work down to the number of leads and visits needed. Never the other way round.



The five figures to pull from your CRM

- **Customers won in 2026**, by first-touch source (not by ad platform).
- **The conversion rate** from qualified lead to customer, and the average time between the two.
- **The average basket or contract**, and the related **gross margin** (before fixed costs).
- **The repeat rate** over twelve months: how many of your customers come back.
- **Seasonality**: the months when leads rise or fall.

FICTITIOUS GOAL TREE EXAMPLE

A fictitious B2B services company wants 40 new customers in 2027. In its CRM, one qualified lead in four becomes a customer (25%). It therefore needs 40 ÷ 25% = **160 qualified leads**, roughly 40 per quarter, adjusted for its seasonality. That number, not a number of clicks, is what the plan must deliver.

TO DO THIS WEEK

Export these five figures from Odoo or your CRM, for 2025 and 2026. If one is missing, that is the first workstream of the plan: a goal you cannot measure cannot steer a budget.

Unit economics: three formulas with your figures

Unit economics answers a single question: how much can you pay to win a sale or a customer without losing money? The answer comes from your margin, not from the platforms.

FORMULA 1

Break-even ROAS

1 ÷ gross margin rate

The ROAS (revenue ÷ ad spend) below which advertising costs more margin than it brings.

FORMULA 2

Maximum cost per order

average basket × margin rate

The CPA (cost per acquisition) above which each order costs you money, before fixed costs.

FORMULA 3

Maximum cost per lead

margin per customer × lead-to-customer rate

The maximum CPL (cost per lead) in B2B or services, when the sale closes offline.

Two fictitious examples, step by step

Step	Fictitious online shop	Fictitious B2B services
Value of one sale	Average basket EUR 80	Average contract EUR 6,000
Gross margin rate	40%	50%
Margin per sale	80 × 40% = EUR 32	6,000 × 50% = EUR 3,000
Break-even threshold	Break-even ROAS 1 ÷ 0.40 = 2.5; maximum cost per order EUR 32	1 lead in 5 becomes a customer (20%): maximum cost per lead 3,000 × 20% = EUR 600
Steering target	Keep EUR 12 of margin per order: target CPA 32 − 12 = EUR 20, i.e. a target ROAS of 80 ÷ 20 = 4	Keep two thirds of the margin: target cost per lead 600 ÷ 3 = EUR 200

The threshold ignores fixed costs; the "target" keeps the margin management wants to retain. Replace each value with yours, or use the free calculator at nexuro-digital.com/en/calculateur-roas.

WHAT ABOUT LIFETIME VALUE?

If your customers buy again, the margin per customer over twelve months (margin per purchase × number of purchases) can justify an acquisition cost higher than the first order. On one condition: repeat purchases must be measured in your CRM, not assumed.

ROAS, POAS OR COST PER CUSTOMER?

POAS (margin ÷ spend) builds in the margin per product, when you have it. In B2B, steer on cost per qualified lead and cost per customer won, read in Odoo. No single ratio decides alone.

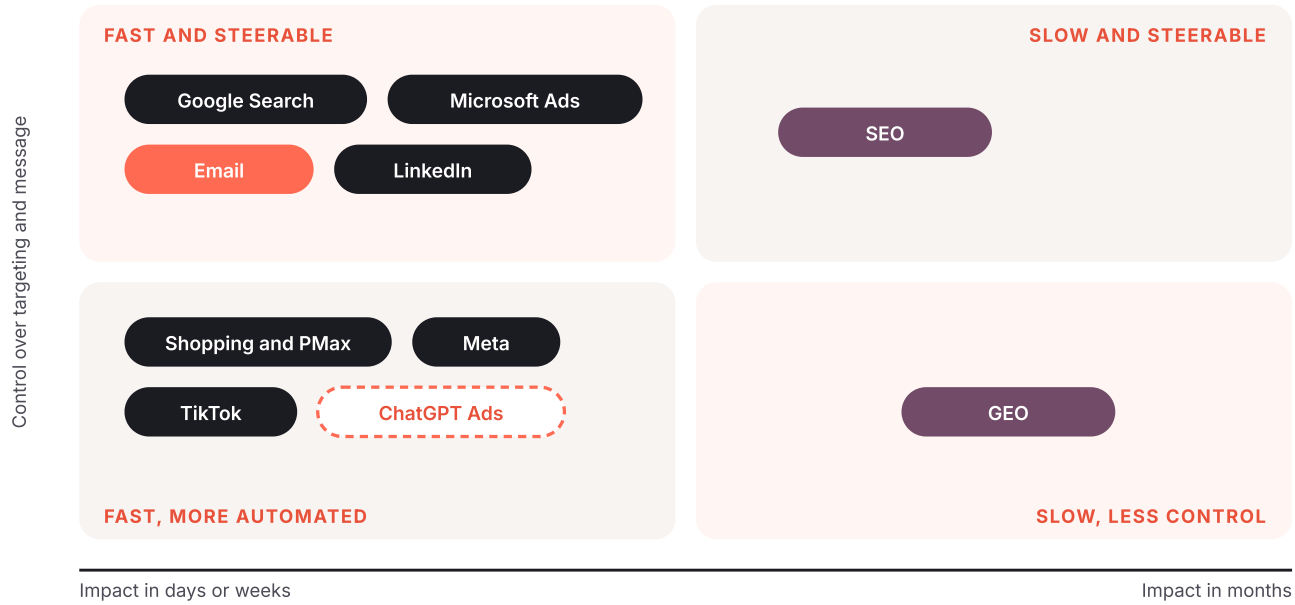
TO DO BEFORE CHOOSING A CHANNEL

Write your three thresholds on one page and have them approved by the finance director. They will settle every test in chapter 5.

03 — CHAPTER 3

Choosing channels by objective and market

Each channel has a time to impact and a degree of control. Fast channels fund the present; slow channels build an asset. A balanced plan combines both, within your thresholds.



Nexuro's reading, not a measurement. Dashed outline: a recent channel in Belgium, to keep in the test block.

Three SME profiles, three starting points

B2C E-COMMERCE

Capture, then re-engage

Shopping and Performance Max on a clean product feed, Google Search on the brand and best-sellers, Meta for discovery, email for repeat purchases. SEO on categories.

LOCAL SERVICES

Be found nearby

Google Search by area and language, Google Business Profile, local SEO, Meta for awareness in the area. Calls and appointments are tracked in the CRM.

B2B AND INDUSTRY

Few leads, high value

Google and Microsoft Search on trade queries, LinkedIn to target roles and sectors, SEO and GEO content that answers questions, offline conversions from Odoo.

THE BELGIAN REFLEX

One market, two or three languages. Split campaigns and pages by language (French, Dutch, sometimes English or German), and by region when the offer or the service area differs. Then compare each language with its own threshold.

Ten channels, their role and their status in Belgium

Channel	Main role	Prerequisites before you fund it	Belgium, at 26/11/2026
Google Search	Capture demand that already exists	Keywords by language, dedicated landing pages, CRM conversions; DSA to AI Max from February 2027	Available
Shopping and Performance Max	Sell a product catalogue	Clean Merchant Center feed, margin per product, PMax channel report	Available
Microsoft Advertising	Complement search (Bing, Edge)	Own conversions; AI Max for Search generally available since 31/08/2026	Available AI Max to be confirmed
Meta	Create demand, re-engage	Varied creatives, deduplicated Conversions API	Available
LinkedIn	Target B2B roles and sectors	High-value offer, tracking through to the opportunity	Available
TikTok	Discovery through video, mostly B2C	Regular video output; Smart+ campaigns	Available Search ads to be confirmed
ChatGPT Ads	Be present in conversations	Free and Go plans; CPM, CPC or conversion bidding; pixel or Conversions API	Per Belgian press, to be confirmed in Ads Manager
SEO	Build a lasting asset	Pages by service, area and language; sound technical base	Always
GEO	Be cited by AI assistants	Sourced answers, structured data, GA4 "AI Assistant" tracking	Always No AI Mode ads in the EU
Email	Retain, drive repeat purchases	Legal basis, segments from the CRM (Odoo Email Marketing)	Available

Source: Google Ads, 11/06/2026 and 06/11/2025; Microsoft Advertising, 31/08/2026 (markets not specified); TikTok Ads, October 2026; OpenAI, 31/08/2026; VRT NWS, 21/08/2026; Google, 28/10/2026.

Which channel for which objective?

Objective	Channels to consider first	Decision indicator
Capture demand	Google Search, Microsoft Advertising, Shopping, SEO	Cost per lead or per order below the threshold
Create demand	Meta, LinkedIn, TikTok, SEO and GEO content	Brand searches and leads, in the CRM
Convert	Landing pages, Meta and Google remarketing, email	Conversion rate by landing page
Retain	Email, CRM, customer service	Twelve-month repeat rate

> **Our rule: first the channel that captures demand closest to purchase, then a channel that creates it. A third paid channel only once the first two clear their threshold in the CRM.**

04 — CHAPTER 4

Building the budget: core, growth, tests

There is no right universal percentage. There is a budget that delivers the number of leads in your goal tree, within your thresholds. You build it from needs, then split it into three blocks.



Sizing: start from needs, not from a percentage

STEP 1
Leads needed
They come from the goal tree (chapter 2), quarter by quarter.

STEP 2
Target cost per channel
Cost per lead or per order seen in 2026, capped by your target cost.

STEP 3
Media budget
Leads × target cost, then production, tools and support costs listed separately.

FICTITIOUS SIZING EXAMPLE

The fictitious B2B company from chapter 2 aims for 40 qualified leads per quarter. Its target cost is EUR 200 per lead. If one channel brought 25 leads in 2026 at EUR 180, the core comes to 25 × 180 = EUR 4,500 per quarter. The remaining 15 leads go to the growth block (15 × 200 = EUR 3,000 at most), and a test cap is set separately. These amounts are fictitious.

Rules for moving between blocks

- **From test to growth**: the test reaches its decision threshold, measured in the CRM, on the minimum volume set at the start.
- **From growth to core**: the channel stays below target cost for two quarters in a row.
- **Moving back**: a core channel that exceeds the threshold two months in a row goes back under review.

TOOL · 2027 BUDGET WORKSHEET

Your budget worksheet, to fill in with your figures

One row per channel and per language. The first row is a **fictitious example**. Amounts are entered by quarter; the stop threshold is written before spending.

Channel and language	Objective	Block	Q1	Q2	Q3	Q4	CRM indicator	Stop threshold
Google Search FR	*Capture*	*Core*	*EUR 4,500*	*EUR 4,500*	*EUR 3,500*	*EUR 5,000*	*Cost per qualified lead*	*> EUR 600 two months running*
Media subtotal								
Production and creatives								
Tools and measurement								
Team and support								
Total								

The reference thresholds, on the same page

Threshold (chapter 2)	Your value	Approved by
Break-even ROAS = 1 ÷ margin rate		
Maximum cost per order = basket × margin		
Maximum cost per lead = customer margin × conversion rate		
Target cost (margin you keep)		

THREE TRAPS

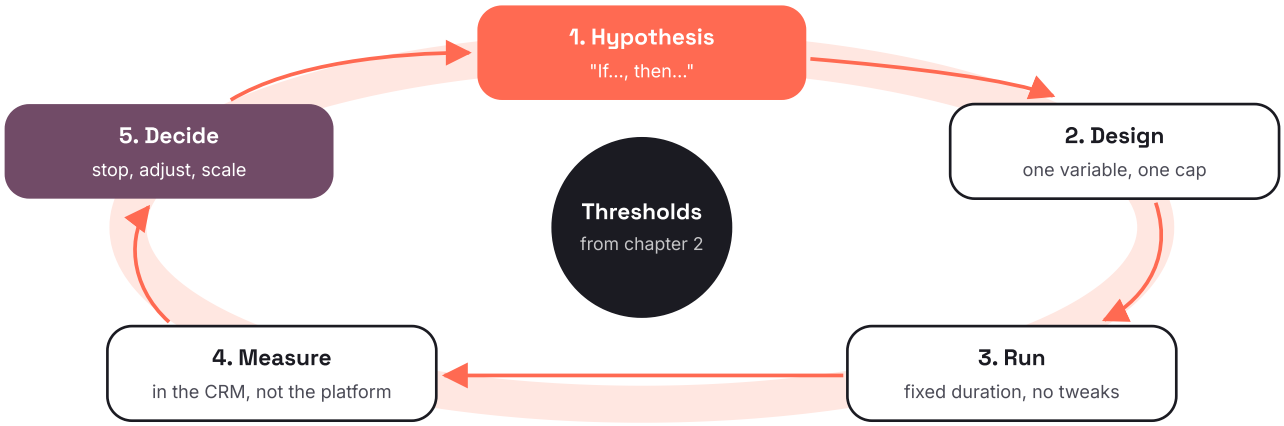
- Adding up each platform's conversions: one sale can be counted twice.
- Ignoring seasonality: a quiet quarter is not a failure.
- Mixing languages in the same row.

PRESENTATION TIP

Present the worksheet to the finance director together with the goal tree and the thresholds. The budget becomes a consequence of the goals, not a line to haggle over.

05 — CHAPTER 5
The test loop

Testing is not trying things out. A test has a hypothesis, a single variable, a duration, a cap and a decision threshold, all written down before the first euro is spent.



The test sheet, to fill in before launch

Field	What you write	Fictitious example
Hypothesis	What you believe, and why.	LinkedIn brings leads from finance directors at under EUR 200.
Single variable	What changes, everything else equal.	The channel; same offer, same landing page.
Indicator	What you count, and where.	Qualified leads in Odoo.
Duration and cap	Set in advance, no comfort extensions.	8 weeks, EUR 3,000 at most.
Decision threshold	The figure that triggers stop, adjust or scale.	Under EUR 200: growth; above EUR 400: stop.

THREE RULES

- One variable per test.
- A minimum volume set before launch; below it, no conclusion.
- Changes during a test are logged, or the test restarts.

THE PACE

One or two tests per quarter are enough for an SME. One clean, concluded test beats five tests left open at the same time.

06 — CHAPTER 6
Measurement prerequisites

A threshold is useless if measurement is wrong. Before raising a budget, check that the chain runs from the visitor's consent to the sale recorded in your CRM, and back.



Prerequisite	What to check	Source
Consent	No cookie that is not strictly necessary before the visitor's choice; a "Reject" button as visible as "Accept"; Consent Mode v2 sent to Google for European Economic Area traffic.	Belgian DPA (cookies page); Google Ads Help (EEA)
Collection	No duplicates, every conversion defined in writing. Server-side is justified when the gap comes from blockers or Safari; it never bypasses a refusal.	Nexuro white paper "Data strategy 2026"
Odoo CRM	Source, medium and campaign (UTM) and click identifier on every lead; "qualified" and "won" defined with sales.	Nexuro method
Offline conversions	Since 15/06/2026, offline imports and enhanced conversions for leads go through Google's Data Manager API. Meta receives its own through the Conversions API.	Google Ads Help, ref. 14274408
AI channels	"AI Assistant" channel in GA4 (13/05/2026); impressions in generative AI features in Search Console (03/06/2026). Partial signals, to be linked to the CRM.	Google Analytics Help; Google Search Central

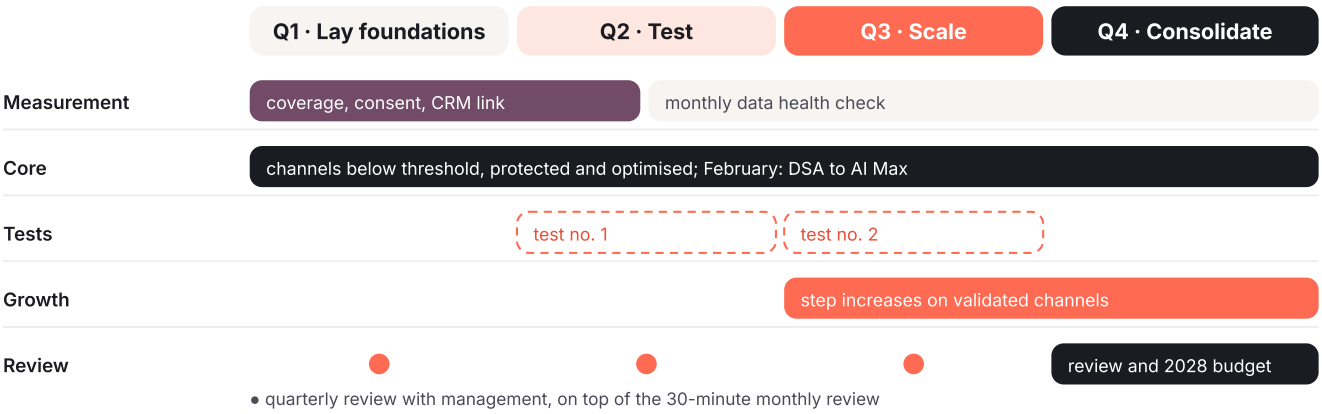
THE COVERAGE TEST, BEFORE ANY BUDGET

Over a recent month, compare actual sales in Odoo with those seen by GA4 and your ad platforms. Fictitious example: 200 sales in Odoo, 150 in GA4, so 75% of sales measured. This gap tells you how readable your thresholds are. The full method is in our white paper "Data strategy 2026".

07 — CHAPTER 7

The 2027 quarterly plan and the dashboard

Four quarters, each with one priority. Lay the foundations, test, scale what works, then prepare 2028 with real figures.



The management dashboard: six figures

Indicator	Calculation	Question it settles
1. Customers won vs goal	Customers won in the CRM ÷ quarterly goal.	Are we on track?
2. Cost per qualified lead	Channel spend ÷ leads accepted by sales.	Is the channel below its threshold?
3. Cost per customer won	Total marketing spend ÷ new customers in the CRM.	What does a customer cost, all in?
4. Real ROAS or POAS	Invoiced revenue or margin ÷ spend, from the CRM.	Does advertising really pay?
5. Share of sales measured	Sales seen by GA4 ÷ actual sales.	Can I trust the first four?
6. Test block	Tests running, budget used, decisions taken.	Are we learning fast enough?

THE MONTHLY REVIEW

Thirty minutes, six figures, one dated decision at the end: keep, adjust, stop or launch a test. The dashboard lives in your accounts (Odoo, Looker Studio), not in a supplier's.

08 — CHAPTER 8

30, 60 and 90-day action plan

The first three months decide the year. Put figures on it, fix measurement, then launch the first test.

30 d

Quantify

- Pull the five 2026 figures from chapter 2 out of the CRM.
- Build the 2027 goal tree with management.
- Calculate the three thresholds and get them approved.
- Run the coverage test: Odoo against GA4.
- List current channels and their real cost per lead.

Deliverable: one approved page of goals and thresholds.

60 d

Make reliable and allocate

- Fix the banner and Consent Mode v2 if needed.
- Check UTM, click identifier and stages in Odoo.
- Connect offline conversions (Data Manager API, Conversions API).
- Fill in the budget worksheet: core, growth, tests.
- Write the sheet for the first test.

Deliverable: a 2027 budget worksheet and a documented measurement chain.

90 d

Launch and steer

- Launch the first test, with cap and threshold written down.
- Publish the six-figure dashboard.
- Hold the first monthly review.
- Prepare DSA campaigns for the move to AI Max.
- Set the date of the quarterly review.

Deliverable: one test running and a decision routine.

Who does what

Activity	Management	In-house marketing	Agency	AI tools
Goals and thresholds	A	R	C	I
Budget worksheet	A	R	C	calculation support
Campaigns and creatives	I	A	R	production support
Measurement and CRM link	I	A	R	no
Lead qualification	I	C	I	no
Monthly review and decisions	A	R	C	analysis support

R: does the work. A: decides and is accountable. C: consulted. I: informed. Lead qualification belongs to the sales team. AI tools assist; they neither decide nor approve.

TOOL

The 24-point checklist

Print this page. Tick what is in place. Every empty box is an action for your 90-day plan.

GOALS

- ☐ 01 The 2027 goal is expressed in customers and margin, not clicks.
- ☐ 02 2026 customers are known by first-touch source.
- ☐ 03 The lead-to-customer conversion rate is measured.
- ☐ 04 Seasonality is known month by month.
- ☐ 05 The goal tree is approved by management.
- ☐ 06 "Qualified" and "won" share a written definition.

THRESHOLDS

- ☐ 07 Break-even ROAS is calculated with the real margin.
- ☐ 08 The maximum cost per order or per lead is written down.
- ☐ 09 The target cost keeps the margin you want to retain.
- ☐ 10 Thresholds are approved by the finance director.

CHANNELS AND BUDGET

- ☐ 11 Each channel has a role: capture, create, convert or retain.
- ☐ 12 Campaigns and pages are split by language.
- ☐ 13 The budget is split into core, growth and tests.
- ☐ 14 Every budget line carries a stop threshold.
- ☐ 15 Availability of each new format is checked in the account.
- ☐ 16 DSA campaigns are ready for AI Max (February 2027).

TESTS

- ☐ 17 Every test has a sheet: hypothesis, variable, duration, cap, threshold.
- ☐ 18 Test results are read in the CRM.

MEASUREMENT AND STEERING

- ☐ 19 The banner blocks every non-essential cookie before the choice.
- ☐ 20 Consent Mode v2 sends all four signals to Google.
- ☐ 21 Odoo sales flow back through the Data Manager API.
- ☐ 22 The GA4 "AI Assistant" channel is tracked through to leads.
- ☐ 23 The six-figure dashboard is reviewed every month.
- ☐ 24 You own your ad accounts and your data.

GLOSSARY

The words of growth, made clear

AI Max for Search
A set of Search campaign features (Google, and Microsoft Advertising since August 2026) that widens the queries covered and adapts ad text from your pages.

AI Mode
Google's conversational search mode. As of 28/10/2026, Google has announced ads there in no EU country.

Break-even ROAS
1 ÷ gross margin rate: the ROAS below which advertising costs more than it brings.

ChatGPT Ads
OpenAI's advertising in ChatGPT, shown to users of the Free and Go plans.

Consent Mode v2
Google mechanism that passes the visitor's consent choice to tags, through four signals.

Conversion rate
Share of qualified leads that become customers.

Conversions API
Sending conversions from a server rather than from the browser (Meta, OpenAI).

Core, growth, tests
The three budget blocks: what works, what scales, what you try.

CPA
Cost per acquisition: spend ÷ number of orders or customers won.

CPL
Cost per lead: spend ÷ number of leads obtained.

CRM
Customer relationship management software, such as Odoo CRM: leads, opportunities, sales.

Data Manager API
Google's interface for sending your conversion data, required for offline imports since 15/06/2026.

DSA
Dynamic Search Ads: their retirement and upgrade to AI Max begin in February 2027.

GEO
Generative Engine Optimisation: being cited in the answers of AI assistants.

Goal tree
Breaking the margin goal down into customers, leads, then channels.

Offline conversion
A sale closed outside the website (signed quote, call) then sent back to the ad platform.

Performance Max (PMax)
AI-driven Google campaign across Search, Shopping, YouTube, Display and other placements.

POAS
Profit on ad spend: gross margin ÷ ad spend.

ROAS
Return on ad spend: revenue ÷ ad spend.

Server-side
Measurement that goes through your own tag server before reaching the platforms.

Smart+
TikTok's automated campaigns (traffic, sales, lead generation, app promotion).

Target cost
Cost per order or per lead that leaves the margin management wants to keep.

Unit economics
What one sale or one customer brings in and costs.

UTM
Parameters added to links (source, medium, campaign) to know where a visit comes from.

ABOUT US

Nexuro connects your marketing to your revenue



Nexuro Digital is a performance marketing agency and Official Odoo Partner, based in Chaumont-Gistoux, Belgium. We support SMEs in Belgium, France and Luxembourg with SEO, GEO, online advertising, data and Odoo.

The agency was founded by two brothers. **Timothy Jacqmin**, Co-Founder Acquisition & Growth, leads acquisition and growth. **Bryan Jacqmin**, Co-Founder Web, Data & CRM, leads web, data and CRM. You speak directly to one of them, and you keep ownership of all your accounts.

Our approach, in three stages

1
Diagnostic
Your CRM figures, thresholds and measurement, before any spend.

2
Projects
Fixed-scope workstreams: measurement, campaigns, website, Odoo.

3
Ongoing support
Steering over time: tests, reviews, decisions.

Odoo 19 Functional Certification · Timothy Jacqmin
Certification no. **0001080063**, issued by Odoo S.A. on 03/04/2026.

Odoo 19 Functional Certification · Bryan Jacqmin
Certification no. **0001080044**, issued by Odoo S.A. on 03/04/2026. Nexuro is an Official Odoo Partner and a Cookiebot Certified Partner.

Request your free audit

We review your CRM figures, break-even thresholds, current channels and measurement with you. You leave with a first version of your goal tree and your 2027 priorities. Timothy or Bryan will get back to you within 24 hours.

Request my free audit — nexuro-digital.com/en/audit-gratuit

Prefer a ready-made format? See our SME packages: **nexuro-digital.com/en/formules-pme**

Nexuro SRL · Rue des Bruyères 55, 1325 Chaumont-Gistoux, Belgium · VAT BE 0803.435.558 · www.nexuro-digital.com

SOURCES

Official sources

Facts checked against the sources below on 26 November 2026. Ad products change quickly: check the date of each page and availability in your own account before deciding.

- **OpenAI**, ChatGPT Ads expands across Europe, 18 August 2026, updated 31 August 2026. openai.com/index/chatgpt-ads-expands-across-europe/
- **VRT NWS**, Advertenties op ChatGPT (Belgium among the 31 countries), 21 August 2026 (press). vrt.be/vrtnws/nl/2026/08/21/advertenties-op-chatgpt/
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