📊 Key Insights & Executive Summary

1. High-Level Performance (KPIs)

 * Total Sales: $20.5M

 * Total Returns: $1.6M

 * Product Catalog: 26 Unique Products

 * Customer Base: 61 Active Customers

2. Sales & Operations Highlights

 *** Product Performance**: "Caramel Cake" is the top-selling product but also records the highest return rate, indicating a potential quality or logistics issue.

 *** Key Account Analysis**: "Massa Store" is the largest customer in terms of revenue, yet contributes significantly to the total return volume.

 *** Seasonality**: November is the peak performance month ($3.5M), while May shows the lowest sales activity ($800K).

 *** Pareto Principle (80/20 Rule) observed:**

   * The Top 10 products generate 93% of total revenue.

   * The Top 10 customers account for 51% of total sales.

 * Return Concentration: * The Top 10 returned products make up 87% of all returns.

   * The Top 10 customers are responsible for 60% of total returns.

Strategic Recommendations

1. Quality & Process Improvement

 * **Investigate "Caramel Cake"**: Conduct an immediate quality control audit on the "Caramel Cake" production line and packaging to identify the root cause of high returns.

 * **Massa Store Engagement**: Initiate a feedback meeting with "Massa Store" to resolve recurring return issues and improve delivery efficiency.

2. Inventory & Revenue Management

 * **Secure Top-Sellers:** Ensure 100% stock availability for the Top 10 products, as they represent the vast majority (93%) of the business income.

 * **Portfolio Optimization**: Evaluate the bottom 16 products. Consider discontinuing low-performing items that contribute less than 7% to revenue to reduce storage and operational costs.

3. Marketing & Customer Loyalty

 * **Replicate November Success**: Analyze the drivers behind the November sales spike (e.g., specific campaigns or seasonal events) to implement similar strategies during the May slump.

 * **VIP Loyalty Program:** Launch a "Preferred Customer" program for the Top 10 clients to ensure retention and mitigate the impact of high returns through specialized support.

4. Future Data Collection

 * **Reason-Code Implementation**: Start tracking "Reason for Return" (e.g., Damaged, Wrong Item, Expired) to enable a deeper "Root Cause Analysis" in future reports.