Analysis of Sales Pattern and facilitate organization to reduce the Cash Flow Mismatch

The Final Submission for the BDM Capstone Project

Submitted by

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1. Executive Summary and Title

The project I'm currently working on focuses on a medium-sized textile shop located in Kurnool, Andhra Pradesh. This is a B2B textile business which sells its products to retailers and the items it provides consist of readymade sarees, dress materials and handlooms.

The major problems of the organization **Rajashekar Textiles** include:

1. Management of sales and purchases
2. Cash Flow Mismatch
3. Workforce Management

To thoroughly investigate each issue, the data collected from the organization will be analyzed using various methods, each selected for a specific purpose, to uncover insights as the analysis progresses. The methods used include:

- Initial analysis using Clustered Column Charts
- Finding trends using Line Charts
- Identifying relationships between variables using Correlation Table (Heatmap)
- Uncovering relationships using Cluster Analysis
- Evaluating the organization's ability to generate profits using Profitability Ratios

The datasets given to me are sales data, purchase data of January, 2024 to June, 2024 and a separate sales data of May, 2024 and June, 2024.

To make the given data useful for the following analysis processes, some new columns will be added and a few modifications will be made to the data which will be beneficial for the analysis.

The expected outcome is to find relevant insights from these analysis methods and provide the organization strategic recommendations that advance their business and strengthen their market presence.

2. Detailed Explanation of Analysis Process/Method

The datasets provided to me include sales data and purchase data without specific dates or months. Instead, the datasets consist of the following columns: Item name, quantity sold, revenue generated, revenue spent, quantity bought for various items over the last 6 months. (The generated and spent revenues are the actual total revenues generated and spent on each item with all additional costs included. So, whatever we do going forward will be considered as "net")

The other two datasets are the May data and June data of 2024. The columns are: date, quantities sold, revenue generated.

Sales Data:

item name	quantities sold	amount
Coronation Blouse	101	3316.97
Top Dye Siroski	244	189927.36
Shivangi F4u	121	43774.78
Jiya Karuna	383	93345.9
Rich Feel AYUSH	295	71314.78
Ice Lady SUNIL	293	71306.54

Purchase Data:

item name	revenue_spent	quantity_bought
Coronation Blouse	3000	200
Top Dye Siroski	124326	181
Shivangi F4u	39776	133
Jiya Karuna	67345	340
Rich Feel AYUSH	61314	304
Ice Lady SUNIL	65306	346

May Data:

date	day of the week	quantities sold	amount
01-05-2024	Wednesday	66	87178
02-05-2024	Thursday	49	38232
03-05-2024	Friday	12	23944
04-05-2024	Saturday	73	126742
05-05-2024	Sunday	17	16376
06-05-2024	Monday	36	45895

First, the datasets given to me, the sales dataset and the purchase dataset of the last 6 months, are joined and imported into a single excel sheet to plot two different **Clustered Column Charts** between:

1. Quantities of Sales and Purchases
2. Revenue Generated and Revenue Spent

Then the other two datasets: May data and June data are taken and a "day of the week" (example: Saturday) column is added to those datasets and after that, **Line Charts** are plotted for the datasets to identify the sales trends of products over time.

The Clustered Column charts and Line charts are plotted using Excel's Insert Chart feature.

Rest of the analysis methods are all done on the sales and purchase data.

The joined sales and purchase data is taken and a new column "profit" is added, which is the profit amount obtained by selling each item. This is done in the excel using:

$$Profit = revenue_{generated} - revenue_{spent}$$

Then the cells of each column in the dataset (except the column "item name") are formatted as "Number" in excel and the dataset is imported to Google Colab.

A **Correlation table** is made to find the relationship between the variables: quantity sold, quantity bought, revenue generated, revenue spent and profit. This is done by converting the dataset into a pandas dataframe and plotting the correlation table as a heatmap.

```
import pandas as pd
import seaborn as sns
import matplotlib.pyplot as plt
df=pd.read_excel("sales3.xlsx")
df_numeric = df.drop(columns=["item name"])

corr = df_numeric.corr()

plt.figure(figsize=(10, 8))

sns.heatmap(corr, annot=True, fmt=".2f", linewidths=.5, cmap="coolwarm", square=True)

plt.title('Correlation Table')
plt.show()
```

For the next analysis method, which is **Clustering**, the sales and purchase data are taken separately again to maintain a focused approach which allows to directly analyze and compare items based on their sales and purchase characteristics without the influence of other factors.

Then, standardization is applied to both the datasets to ensure all features have a common scale, with a mean of 0 and a standard deviation of 1. The algorithms that rely on distance metrics perform better when the data is on similar scale. And standardization helps in improving performance and stability of these algorithms.

```
import pandas as pd
df1=pd.read_excel("sales_data.xlsx")
df2=pd.read_excel("purchase_data.xlsx")

df_numeric1 = df1.drop(columns=["item name"])
df_numeric2 = df2.drop(columns=["item name"])

from sklearn.preprocessing import StandardScaler
scaler = StandardScaler()
df_scaled1 = scaler.fit_transform(df_numeric1)
df_scaled2= scaler.fit_transform(df_numeric2)
```

To find the similar products in terms of sales and purchases, we identify the clusters in these datasets using Hierarchical Clustering and visually represent them using a Dendrogram.

```
from scipy.cluster.hierarchy import dendrogram, linkage
import matplotlib.pyplot as plt
Z = linkage(df_scaled2, method='ward')
plt.figure(figsize=(10, 7))
plt.title("Dendrogram")
dendrogram(Z)
plt.xlabel('Items')
plt.ylabel('Euclidean distances')
plt.show()
```

Identifying similar items through clustering can provide significant benefits for the shop, especially in Inventory Management. Grouping items with similar sales patterns can help optimize stock levels. Grouping items with similar purchase patterns, can also help maintain the stock levels and the items may have similar procurement characteristics. Identifying the items with similar purchase patterns, also help in Cash Flow Management.

Using these clusters of items obtained from the dendrograms and looking at those parallelly with the datasets, the analysis and the decision making will be simplified further.

After that, we go back to excel to the joined sales and purchase data and calculate the **Profitability Ratio** for each item using:

$$\boldsymbol{Profit\ Margin = \frac{profit}{revenue\_generated}\ x\ 100}$$

Two new columns "cost price" and "selling price" are added to the dataset, which contains the individual cost price and individual selling price of each item.

$$Cost\ Price = \frac{revenue_{spent}}{quantity_{bought}} \quad \text{and} \quad Selling\ Price = \frac{revenue_{generated}}{quantity_{sold}}$$

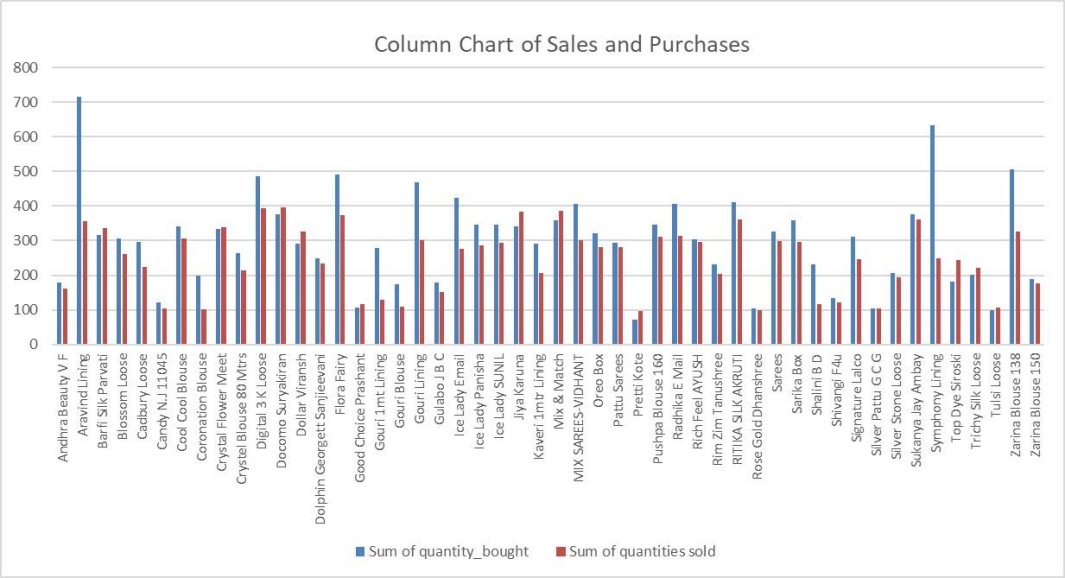
This is added to make the overall analysis better and more effective.

This analysis is valuable because it helps in assessing how each item contributes to the profitability of the business.

3. Results and Findings

In this section, along with the complete analysis of the previously mentioned processes, we will see the crucial results and findings from each process.

i) Clustered Column Charts



This is a clustered column chart between quantities of sales and purchases of different items.

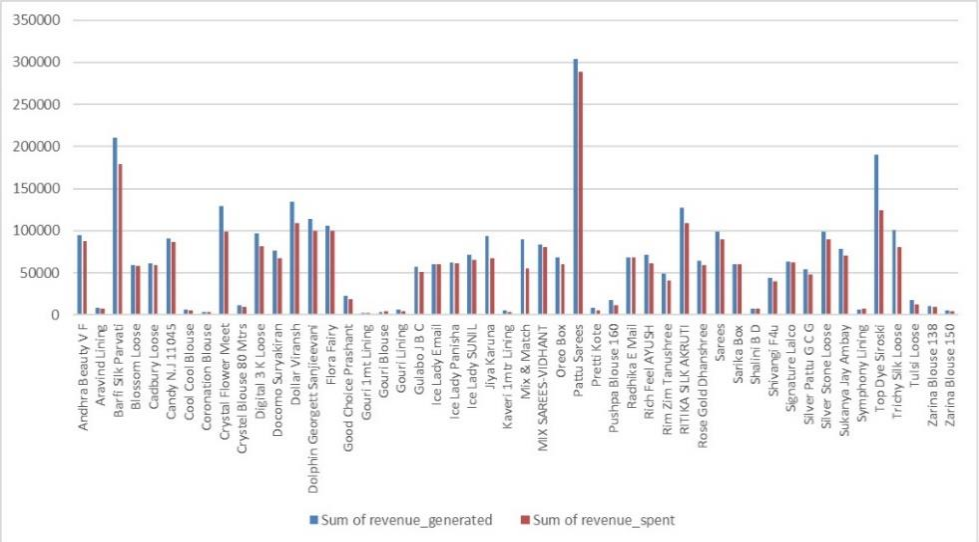
From the blue lines of the chart, we can see that Aravind Lining, Symphony Lining, Zarina Blouse 138, Gouri Lining are bought in bulk but the quantity sold is very less.

If we get the cost and selling prices of these items from our newly created columns:

item name	cost price	selling price
Aravind Lining	11.0013947	25.32143662
Symphony Lining	12.00788644	25.37502008
Zarina Blouse 138	17.99408284	31.69892308
Gouri Lining	9.006396588	20.8825

Looking at this, it is clear that the shop tends to purchase those items in bulk whose prices are significantly lower than the overall average cost price which is ₹228.585.

Other items whose purchases are much higher to consider are Flora Fairy, Digital 3K Loose, Ice Lady Email whose cost prices are ₹202.97, ₹166.98 and ₹143.02 respectively. While earlier it is clear that the shop overstocks the items with lower cost price, now we found out there are these higher-price items that are overstocked. This is riskier and more financially burdensome compared to overstocking items with lower price.



This is a clustered column chart between revenue generated for each item and revenue spent on each item.

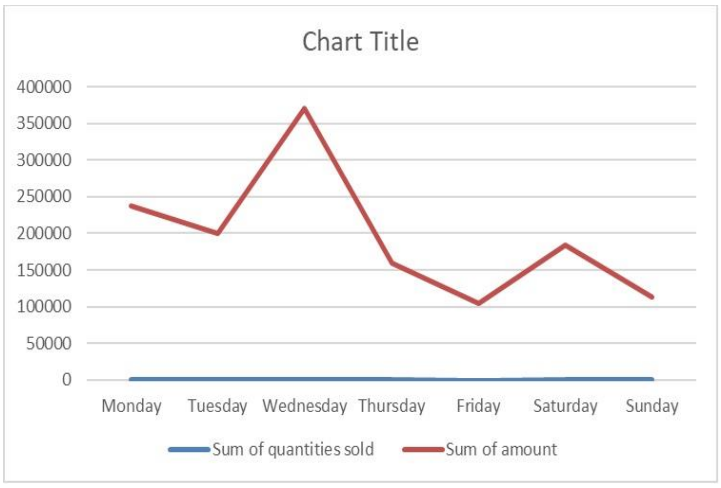
While Pattu Sarees is the most popular item in terms of revenue generated and revenue spent, the items Top Dye Siroski and Mix & Match are the most profitable items in the shop.

The average profit which is calculated using “profit” column in excel is, ₹8787.3542 but the profits that Top Dye Siroski, Mix & Match, Crystal Flower Meet giving are a massive ₹65601.36, ₹35000.07, ₹30012.27.

The most interesting thing is, if we put both the graphs side by side, the items with top profits: Top Dye Siroski, Mix & Match, Barfi Silk Parvati, Crystal Flower Meet, Dollar Viransh, Docomo Suryakiran are all potential stockout items.

With these things in mind, we move on to the next analysis graph.

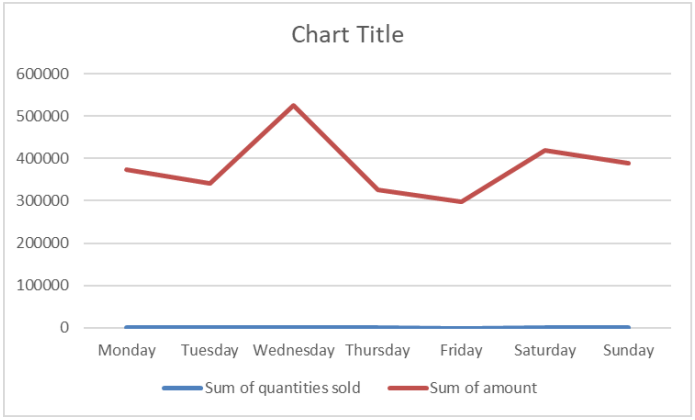
ii) Line Charts



The May dataset is taken and a Line Chart is plotted to spot the relationship between day of the week and the activity in the shop. This is done by plotting day of the week over Sum of quantities sold and Sum of amount generated. While Sum of qunatities sold (blue line) is negligible in the overall context of the graph, the area of interest is the total amount generated on that particular day (red line). This is done using the pivot table in Excel.

Wednesday is the best performing day in terms of revenue generated. And there is a large decline from Wednesday to Thursday. Whereas Friday is the worst performing day.

As coming to the conclusions like these is tougher with just one month's data, we combine both May data and June data into one excel sheet and plot the Line chart as that takes us closer to the truth.



From the combined graph of May and June data, our previous conclusions still hold as Wednesday and Friday are the most and least active days respectively in terms of revenue.

To go further, a new column "average" is added to find the average price of each item sold on that particular day.

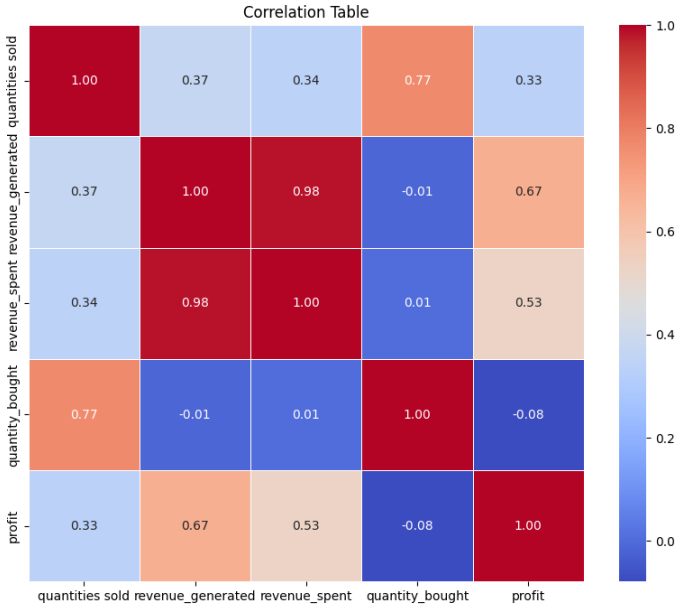
Row Labels	Sum of quantities sold	Sum of amount	Average
Monday	311	374169	1203.115756
Tuesday	380	340600	896.3157895
Wednesday	342	525918	1537.77193
Thursday	349	325808	933.5472779
Friday	170	296584	1744.611765
Saturday	355	420076	1183.312676
Sunday	271	387906	1431.387454

Even though Friday is the lowest in line graph, it seems like most of the highly priced items are sold on Friday but the number of quantities sold is the lowest. The most valuable items are sold in Friday, Wednesday, Sunday in that order. And Tuesday seems to be the day in which not so highly priced items are sold.

With these things in mind, we shift our focus to the other dataset, which is the joined sales and purchase data.

The next analysis method is the correlation table, and the primary goal of that is to find the relationship between the features.

iii) Correlation Table (Heatmap)



This is the Correlation Table (Heatmap) plotted for the joined sales and purchase dataset.

The first thing to note is, the correlation between revenue generated and revenue spent is 0.98 which is extremely high, implying these two almost move in tandem. This might be expected since more spending often leads to more revenue, but this also suggests a close connection that could be important for managing profit margins.

Since profit margins are esentially the difference between revenue generated and costs, a very close relationship between revenue generated and revenue spent might suggest that the shop's profit margins might be sensitive to changes in costs. If the rate of increase in costs increases slightly more than the rate of increase in revenue generated, it could significantly impact the profitability.

There is a strong positive correlation (0.77) between quantity sold and quantity bought. This indicates that as more items are bought, more are sold. This might indicate two things: (this or that)

1) The shop is purchasing inventory in alignment with customer demand. This means that the items bought are being sold, which is a good indicator of effective inventory management.
2) If the shop's sales are heavily dependent on consistently buying more inventory, it could indicate that the shop is in a cycle where increasing sales require continuos

investment in stock. This might lead to cash flow issues if the shop needs high level of purchasing to maintain their sales.

There is a moderately positive correlation (0.67) between revenue generated and profit. This shows that higher revenue generally leads to higher profit, though it's not a perfect one-one relationship. This might be due to "Economies of Scale" which means, that the average cost per unit sold decreases as the shop sells more, leading to higher profitability.

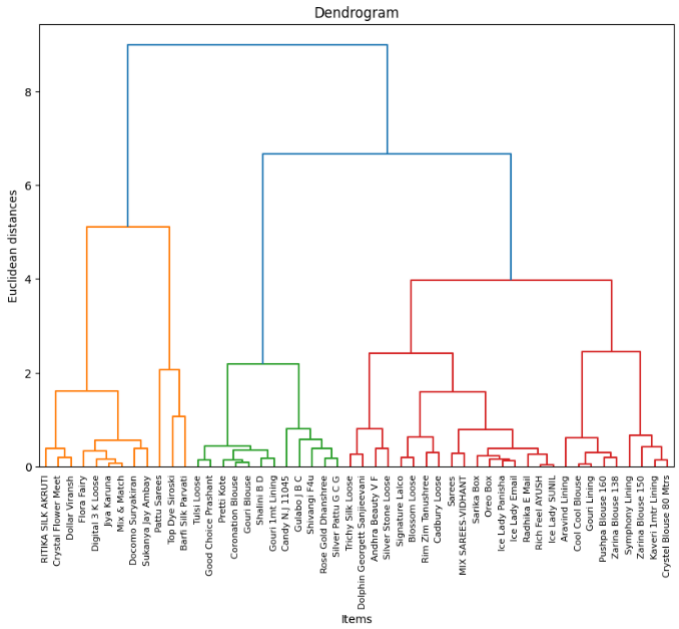
There is a moderate positive correlation between (0.53) between revenue spent and profit. The relation is not so strong but this might suggest that more spending can lead to higher profits, likely through increased sales and revenue.

There is a weak correlation (0.33) between quantities sold and profit. Which might indicate that, while selling more can increase profit, it also depends on other factors such as pricing strategy or costs control.

Interestingly, there's a slight negative correlation between quantity bought and profit (-0.08). Which might suggest that buying more doesn't necessarily lead to higher profits and could indicate potential issues like overstocking.

With these relationships between features in our mind, we move on to the next analysis method.

iv) Cluster Analysis



This is a dendrogram plotted for the sales data. In hierarchical clustering, items that form clusters earlier (at lowest Euclidean distances) are more similar to each other compared to those that merge later. So, the clusters of interest are the lowest ones in the graph which are formed at the earliest.

Clusters of interest:

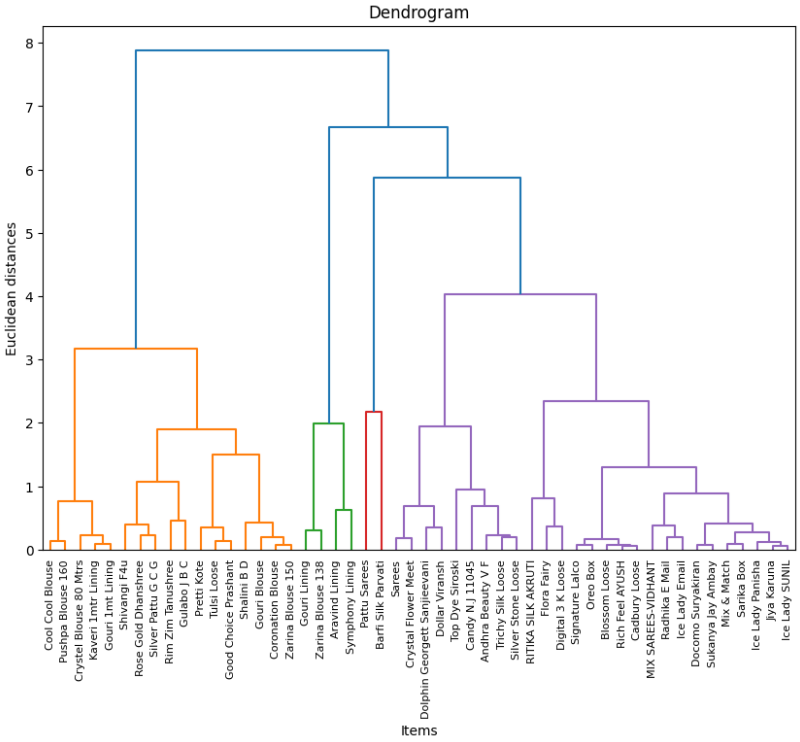
1) In orange cluster, there is small cluster formed with: Flora Fairy, Digital 3K Loose, Jiya Karuna, Mix & Match, Docomo Suryakiran, Sukanya Jay Ambay. If we go deeper into the cluster we find that, Jiya Karuna and Mix & Match are extremely similar items in terms of sales and Digital 3K Loose is also very similar to those two items.
2) In green cluster, Pretti Kote, Coronation Blouse, Gouri Blouse are very similar items and along with Shalini B D, Gouri 1mt Lining, Good Choice Prashant and Tulsi Loose, they all form a mini cluster in which each item is very close to each other in terms of sales.
3) In red cluster, Rich Feel AYUSH, Ice Lady SUNIL are very closely related and the same goes with Cool Cool Blouse, Gouri Lining. There are many pairs like Ice Lady Panisha, Ice Lady Email and Kaveri 1 mtr Lining, Crystal Blouse 80 Mtrs which are similar. We can also consider Sarika Box, Oreo Box, Ice Lady Panisha, Ice Lady Email, Radhika E Mail, Rich Feel AYUSH, Ice Lady SUNIL as a single cluster. Though some pairs of items are very similar to each other.

Some other points to consider are, there are items like Top Dye Siroski, Barfi Silk Parvati which are connected, but the distance is long, so these items may be uniquely behaving in sales. In terms of unique behaviour, Pattu Sarees tops every item in the graph.

item name	quantities sold	revenue_generated	revenue_spent	quantity_bought	profit
Top Dye Siroski	244.00	189927.36	124326.00	181.00	65601.36
Barfi Silk Parvati	337.00	210672.02	178655.00	317.00	32017.02
Pattu Sarees	281.00	304206.18	289203.00	293.00	15003.18

If we see it here, Top Dye Siroski, Barfi Silk Parvati and Pattu Sarees are some of the most popular items in the shop in terms of revenue generated and profit. While these top items behave differently than other items in terms of sales, some top items like Mix & Match and Jiya Karuna are very closely connected.

Now, moving on to the analysis of the dendrogram of purchase data.



There is one red coloured cluster of Pattu Sarees and Barfi Silk Parvati which is very large indicating these items almost follow their own unique purchase patterns. Leaving that aside, there are clusters in orange, green and purple colours.

Clusters of interest:

1) In the orange cluster, there are items like Kaveri 1 mtr Lining, Gouri 1 mt Lining and Coronation Blouse, Zarina Blouse 150 which are very closely related. These items are all very low priced items and they also have similar buying patterns. Same with Cool Cool Blouse and Pushpa Blouse 160. The Linings and Blouses which are low cost items have a similar buying patterns.
2) In the green cluster, there is again a cluster containing Gouri Lining, Zarina Blouse 138 and Aravind Lining, Symphony Lining. Though these are not as strongly similar as the other ones, but it still solidifies the point that there is a some sort of clear buying pattern for low priced and low cost items like Blouses and Linings.
3) In the purple cluster, there are many small clusters. Like, Signature Lalco, Oreo Box, Blossom Loose, Rich Feel AYUSH, Cadbury Loose can be considered as a single cluster in which the purchase patterns of items are very similar. And there is also another cluster in Mix & Match, Sarika Box, Ice Lady Panisha, Jiya Karuna

and Ice Lady SUNIL, whose purchase patterns are very similar. If we consider only pairs, Rich Feel AYUSH and Cadbury Loose, Signature Lalco and Oreo Box, Jiya Karuna and Ice Lady SUNIL, Docomo Suryakiran and Sukanya Jay Ambay are extremely similar.

These closely related items may be sourced from similar suppliers or may have similar procurement characteristics. This helps in predicting future cash outflows for these groups of items, enabling more accurate forecasting and budgeting.

With these details in mind, we move on to the next analysis method.

v) Profitability Ratios

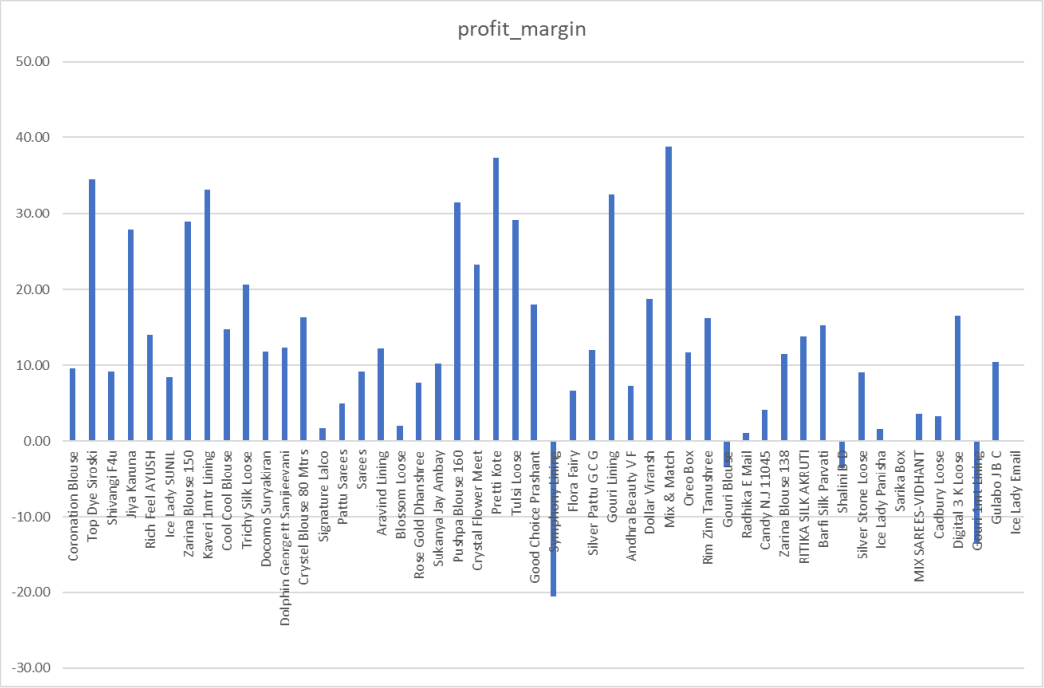
A new column "profit_margin" is added to the dataset:

item name	quantities sold	revenue_generated	revenue_spent	quantity_bought	profit	cost price	selling price	profit_margin
Coronation Blouse	101.00	3316.97	3000.00	200.00	316.97	15	32.84128713	9.556010455
Top Dye Siroski	244.00	189927.36	124326.00	181.00	65601.36	686.8839779	778.3908197	34.54023686
Shivangi F4u	121.00	43774.78	39776.00	133.00	3998.78	299.0676692	361.7750413	9.134894567
Jiya Karuna	383.00	93345.90	67345.00	340.00	26000.90	198.0735294	243.7229765	27.85435675
Rich Feel AYUSH	295.00	71314.78	61314.00	304.00	10000.78	201.6907895	241.7450169	14.02343245
Ice Lady SUNIL	293.00	71306.54	65306.00	346.00	6000.54	188.7456647	243.3670307	8.415132749

The Profit Margin (net profit margin) is calculated as:

$$Profit\ Margin = \frac{Profit}{Revenue\ generated}$$

The profit margin is multiplied by 100 and expressed as a percentage. After that, a column chart is plotted in excel to analyze the profit margins.



Before analyzing the graph, it's important to highlight the benefits of a higher profit margin and some other things related to profit margin. A higher profit margin indicates that a larger portion of the revenue generated is retained as profit after deducting the revenue spent. This reflects the efficiency with which the item generates profit relative to the total revenue earned from that item. A higher profit margin also reflects the ability to convert the revenue into actual profit. Better margins also may improve the cash flow. On the other hand, having items with low profit margins can pose disadvantages to the business. Low profit margin mean that a smaller portion of the revenue generated is retained as profit. This is a problem because these items require higher volume of sales to match the profits which are obtained by some of the higher margin items.

Some items to consider from the graph:

Mix & Match: This is the top item in terms of profit margin (38.84%). And not only this item is profitable, but also it performs well in terms of sales, as it generates a revenue of ₹90,122 which is well above the average revenue of ₹67,619. This combination of high profit and high revenue suggests that it is an item which sustains and grows the overall profitability.

Pretti Kote: While this item is the second in the list of profit margins (37.32%), the revenue generated by the item is only ₹8,863 which is well below the average revenue. So, though the high profit margin is due to the low revenue generated, we can say that this item is well maintained and can be considered as a high profit item in the group of less priced items.

Top Dye Siroski: This might be the most popular item in the shop as the price of a single piece is ₹778, which is well above the average selling price of each item which is ₹279. The customers are willing to pay the price to get this item, as the quantities sold is 244 and quantities bought is just 181. This can lead to a stockout if the shop didn't store these items in the stock. And the revenue generated by this item is a huge amount, ₹1,89,927. Clearly, the shop should invest in this item for profits and have sufficient quantity of the item as they don't want to miss the sales due to a stockout.

Pattu Sarees: This item is specially mentioned for one specific reason, which is the massive revenue it generates, ₹3,04,206. And, despite that, the profit margin of

this item low (4.93%). This can impact the overall profitability as the item represents a significant portion of sales but provides minimal profit. The low profit margin can also be due to high costs of this item. If the costs of getting this item increases, the impact on overall profitability will be even more.

There are zero profit margin items like, Ice Lady Email (-0.06%), Sarika Box (0.02%). Both of these items have revenues generated close to the average of ₹67,619. They contribute to the overall sales volume but they do not contribute positively to profitability. These items can pose problems for the business.

There are items with negative profit margins like Symphony Lining (-20.49%), Gouri 1mt Lining (-13.51%), Shalini B D (-3.58%) and Gouri Blouse (-3.43%). Though these are low priced items, it is important to consider the negative profit margins as it will be a financial loss for the business.

As the results of the final analysis method are found, we move on to the next section.

4. Interpretation of Results and Recommendation

In this section, we combine all the results and findings obtained from the previous section, interpret the relevant ones, come to conclusions and finally give business the recommendations.

Interpretation of Results from the Clustered Column Chart:

From the analysis of the clustered column chart, it is found that the shop purchases those items in bulk, whose prices are lower. This is further confirmed by the dendrogram, where we found out that the shop has similar purchase patterns for the low-priced items. But an item like Symphony Lining, even though it is low-priced, can cause a loss (Profit Margin: -20.49%). The shop also overstocked items like Flora Fairy, Digital 3K Loose and Ice Lady Email. But when the profit margins are calculated for the items, it is found that Ice Lady Email has a profit margin of -0.06%. This item is actually losing money on each sale and the item is overstocked too. So, the shop can consider phasing it out or reduce its prominence in the inventory. Though Pattu Sarees is the top item in terms of revenue generated, most of its revenue is not the profit. And also shop should make sure it has items like Top Dye Siroski, Mix & Match available, because they are top items in terms of profit but they are the stockout

contenders. Not only that, if the shop is not careful most of the top items might run out in stocks.

Interpretation of Results from the Line Chart:

Friday is the worst performing day in terms of quantity of sales, but the items that are sold on Friday are top-priced. The reason for this can be that there is a belief in South-India to not buy items on Friday. But still, the top-priced items are selling as usual on that day. If the shop wants to grant a leave to their labours, they most probably should grant on Friday and have some top labours in the shop to sell items like Pattu Sarees, whose price, despite being high, unable to generate much profit. If the shop wants to sell items like Top Dye Siroski, Mix & Match, Barfi Silk Parvati, they should most probably opt for selling them on Friday, Wednesday and Sunday. As Wednesday is the busiest day, if the shop wants to make discounts or offers on items, this is the day. As Friday is not so busy at the shop, the shop can also make most out of the day from asking feedback from their labours and make changes accordingly.

Interpretation of Results from the Correlation Table:

As there is a correlation of 0.98 between revenue generated and revenue spent, the shop should manage its costs carefully such that the rate at which they increase won't go above the rate at which revenue increases, so that the profits are well managed. The shop should also explore opportunities for negotiating costs. By increasing revenue and reducing expenses, they can significantly boost their profits. As there is a correlation of 0.77 between quantity bought and quantity sold, if there is a lag between the time inventory is purchased and it is sold, the shop will experience periods of low cash flow. Cash flow is one of the major problems of the shop and the shop can reduce this problem to some extent by avoiding overstocking by freeing up the tied-up cash, extending payment terms with suppliers or encouraging faster customer payments by offering some discounts for early payments. And, If the shop buys more stock thinking it will automatically lead to higher profits, the correlation of -0.08 suggests it might not be true.

Interpretation of Results from the Clustering:

As, Jiya Karuna and Mix & Match are very similar in terms of both selling and purchasing, the shop can maintain both items together. And also, as Mix & Match is the top item in profits, to maintain it well, the shop can look up to the selling pattern

of Jiya Karuna and vice versa. Same applies for Rich Feel AYUSH and Ice Lady Sunil, the shop can take inspiration from the formula of one item, to maintain the other. Pattu Sarees is a unique item in terms of both selling and purchasing. It could be due to its high revenue and low profit. Signature Lalco and Oreo Box, Rich Feel AYUSH and Cadbury Loose are some items with similar purchase patterns. By looking at these similar items in purchase patterns, the shop can also look up the historical data of these items and can forecast demand for some of the items.

Interpretation of Results from Profitability Ratios:

As the profits from the items Mix & Match, Top Dye Siroski are very high, the shop should primarily focus on these items. Earlier from the clustered column chart, it is known that these items are potential stockout items so the shop should ensure that the stock levels for these items are well-maintained. Pattu Sarees is a very problematic item, because it generates most revenue with a low profit margin. If phasing this item out is not easy as it generates most revenue and the shop purchases large quantity, the shop should review its pricing and reduce the costs related to this item if they want to make most out of its revenue. The shop should slowly phase out Ice Lady Email and Sarika Box as the prices are high but there is no profit. Even though they are low-priced items, the shop should consider phasing out Symphony Lining, Gouri Lining or manage costs related to them.

Recommendations:

1) Reduce overstocking of low-priced items that are unprofitable and instead focus on maintaining adequate stock levels of high margin items like Top Dye Siroski and Mix & Match to avoid stockouts and maximize profitability.
2) Consider granting leave to labours primarily on Fridays if they request it, keeping the key staff to handle sales of high-priced items on that day. Additionally, consider utilizing Fridays for gathering feedback from the staff, while focusing on boosting sales of top-performing items on Wednesdays and Sundays.
3) Carefully manage costs to ensure they do not rise faster than revenue and explore cost negotiation opportunities to increase profitability. To mitigate cash flow issues, avoid overstocking of items like Flora Fairy, Digital 3K Loose and instead maintain the stock of top items like Top Dye Siroski, Barfi Silk Parvati, Mix &

Match and Jiya Karuna. This frees up the cash and the cash flow will be controlled.

4) Maintain both Jiya Karuna and Mix & Match together to optimize inventory management, while using insights from each item's performance to enhance the other. Check out the historical data of Signature Lalco, Rich Feel AYUSH to forecast the demand of Oreo Box, Cadbury Loose respectively.
5) Consider reducing costs of Pattu Sarees and if possible, phase out this item. And also, consider phasing out Ice Lady Email and Sarika Box while investing more on the items Mix & Match, Top Dye Siroski for profits. In the low-priced items, consider phasing out or buying less quantities of Symphony Lining, Gouri Lining and instead invest more on Pretti Kote for profits.