

CODE BASICS

Sales Performance & Financial Analysis for FMCG Sector

BY
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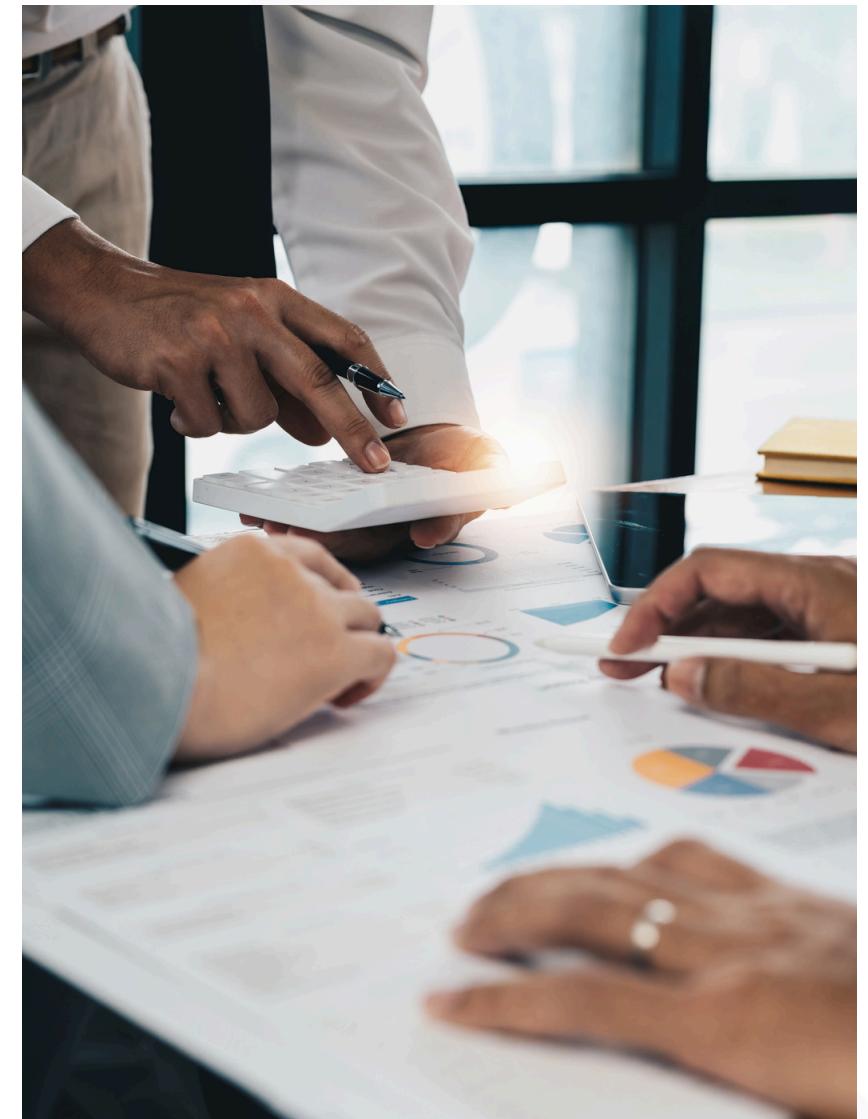
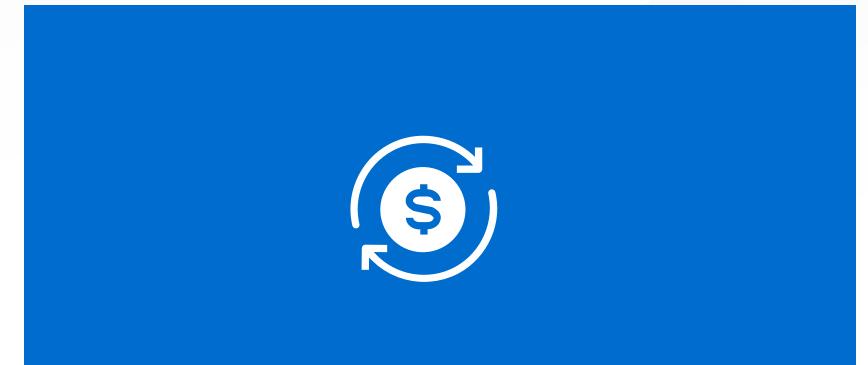
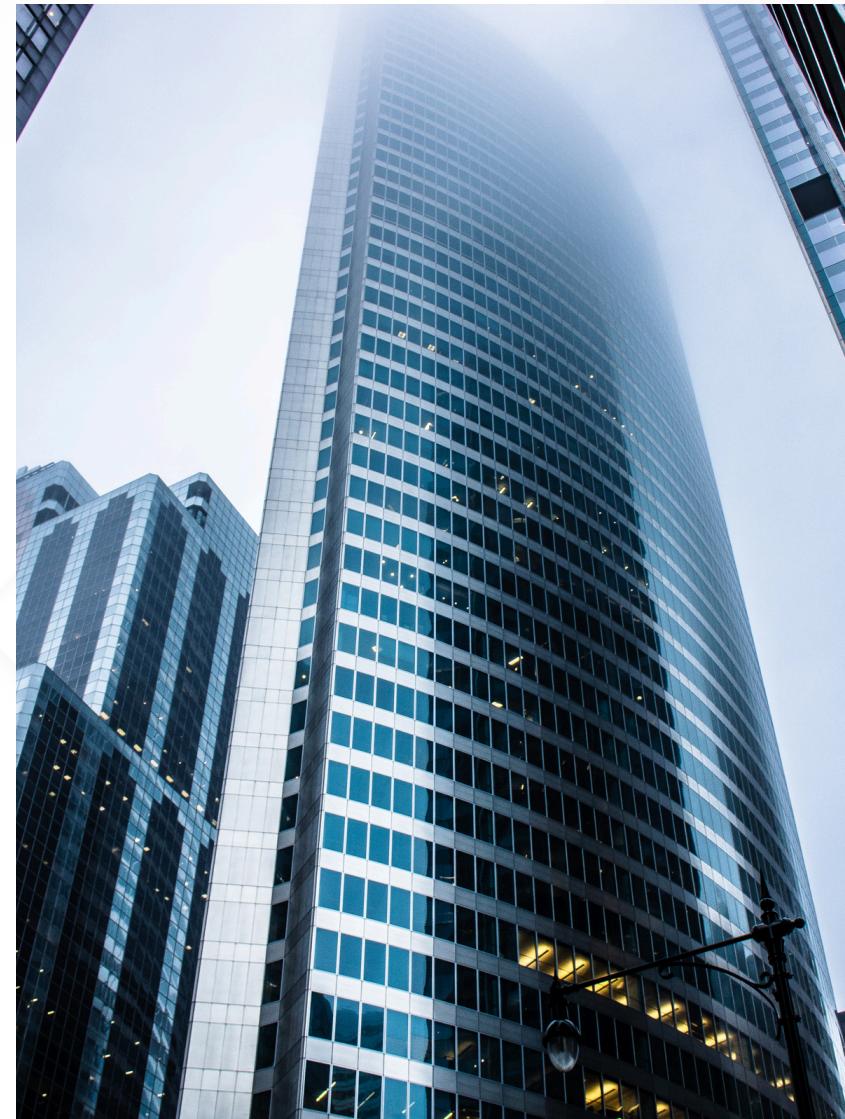
Agenda

- 1) Company Overview,
- 2) Objective,
- 3) My Excel Reports,
- 4) Key Insights - Patterns & Trends,
- 5) Key Recommendations,
- 6) Excel Skills Learnt & applied in this Project



Company Overview

- AtliQ Hardware is a fast-growing global tech company known for its wide range of hardware products, including mice, desktops, laptops, and storage devices.
- 3 Channels ; 23 Countries ;
67 Customers.



Objective

- 1)To evaluate customer performance,
- 2)To understand their market performance with respect to their target,
- 3)To identify potential business expansion opportunities in promising countries,
- 4)Optimize their sales strategies,
- 5)Enhance customer satisfaction & Maximize revenue generation.



My Excel Reports



A

Net Sales Performance of Customers

B

Market Performance vs Target 2021

C

Division's Contribution

D

Financial Performance

Net Sales Performance of Customers

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AtliQ Hardwares - Customer Net Sales Performance				
Filters				
region	All			
market	All			
division	All			
Row Labels	Net_sales_2019	Net_sales_2020	Net_sales_2021	Net_sales_2021vs2020
Acclaimed Stores	1.4M	2.9M	10.9M	378.1%
All-Out		0.2M	0.8M	495.7%
Amazon	12.2M	37.5M	82.1M	218.9%
Argos (Sainsbury's)	0.4M	0.7M	2.3M	306.0%
Atlas Stores	0.2M	0.7M	3.2M	470.3%
Atliq e Store	7.2M	23.7M	53.0M	223.8%
AtliQ Exclusive	9.6M	17.7M	61.1M	345.8%
BestBuy	0.9M	1.8M	6.3M	356.1%
Boulanger	0.2M	0.8M	4.1M	492.9%
Chip 7	0.6M	1.3M	5.5M	416.1%
Chiptec		0.4M	3.0M	722.0%
Control	0.9M	2.2M	7.7M	349.2%
Coolblue	0.5M	1.2M	4.2M	360.0%
Costco	1.1M	2.8M	9.3M	337.4%
Croma	1.7M	2.5M	7.5M	305.1%
Currys (Dixons Carphone)	0.3M	0.8M	1.9M	246.9%
Digimarket	0.8M	1.7M	4.1M	241.1%
Ebay	2.6M	6.3M	15.2M	242.2%
Electricalsara Stores	0.1M	0.6M	1.9M	286.0%
Electricalsbea Stores		0.1M	0.7M	504.6%
Electricalslance Stores	0.1M	0.7M	2.3M	313.3%
Electricalslytical	1.8M	2.6M	11.9M	457.5%
Electricalsocity	2.3M	3.5M	12.4M	358.8%
Electricalsquipo Stores	0.2M	0.7M	3.6M	535.3%
Elite	0.4M	0.8M	4.1M	495.5%
Elkjøp	0.5M	1.3M	5.2M	391.9%
Epic Stores	0.4M	0.9M	4.2M	446.1%
Euronics	0.4M	0.9M	3.9M	444.7%
Expert	0.8M	1.8M	6.4M	364.0%
Expression	1.7M	3.0M	9.8M	328.2%



Ezone	1.5M	2.0M	7.9M	391.6%
Flawless Stores	0.1M	0.5M	1.8M	396.3%
Flipkart	2.9M	8.3M	19.3M	231.0%
Fnac-Darty	0.5M	0.8M	2.9M	349.8%
Forward Stores	0.6M	1.5M	4.1M	272.0%
Girias	1.5M	2.1M	8.7M	419.3%
Info Stores	0.1M	0.5M	1.8M	384.1%
Insight	0.4M	1.0M	2.8M	271.8%
Integration Stores		0.2M	1.4M	887.2%
Leader	4.7M	6.0M	18.8M	314.8%
Logic Stores	0.2M	0.9M	4.8M	515.2%
Lotus	1.5M	2.1M	8.1M	382.6%
Neptune	1.0M	3.4M	16.1M	471.5%
Nomad Stores	0.5M	1.6M	4.0M	246.9%
Notebillig	0.2M	0.4M	1.1M	287.4%
Nova		0.0M	0.4M	2664.9%
Novus	1.9M	3.7M	9.9M	264.2%
Otto	0.3M	0.4M	1.2M	298.6%
Premium Stores	0.5M	1.1M	3.9M	353.1%
Propel	1.6M	2.5M	10.8M	440.6%
Radio Popular	0.5M	1.5M	5.3M	362.6%
Radio Shack	0.8M	1.7M	5.4M	311.5%
Reliance Digital	1.6M	2.6M	9.7M	377.9%
Relief	0.4M	1.0M	4.1M	403.6%
Sage	4.8M	6.4M	20.7M	321.5%
Saturn	0.2M	0.4M	1.2M	310.5%
Sorefoz	0.6M	1.1M	4.7M	433.6%
Sound	0.6M	1.7M	4.4M	260.3%
Staples	1.2M	2.9M	8.8M	307.0%
Surface Stores	0.1M	0.5M	2.1M	398.8%
Synthetic	1.9M	4.4M	12.2M	276.0%
Taobao	0.2M	1.3M	3.3M	248.7%
UniEuro	0.6M	1.6M	7.3M	457.0%
Vijay Sales	1.7M	2.1M	8.5M	397.8%
Viveks	1.6M	2.2M	7.8M	348.1%
walmart	1.3M	2.6M	9.7M	370.4%
Zone	0.3M	1.6M	5.3M	336.2%
Grand Total	87.5M	196.7M	598.9M	304.5%

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Key Insights - Customer Performance :

- 1) Explosive Growth in 2021 ; NS tripling (196.7M -> 598.9M)
- 2) Amazon has highest Net Sales in 2021 - 82M; Nova - .4M.
- 3) Top 3 Customer - Amazon(82M), Atliq Exclusive(61M), Atliq e Store(53M)
- 4) Customers to focus - Nova(0.4M), ElectricalsBea Stroes(0.7M), All Out(0.8M). (NS less than 1M).
- 5) Fast Growing Customers - Integration Stores, Chiptec, Electricalsquipo Stores.

Market Performance vs Target 2021

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AtliQ Hardwares - Market Performance vs Target

Filters

region	All
division	All



Row Labels	Net_sales_2019	Net_sales_2020	Net_sales_2021	Target_2021	Target Gap	Target Gap %
Australia	3.88M	10.70M	20.99M	23.20M	-2.21M	-9.5%
Austria		0.12M	2.84M	3.17M	-0.33M	-10.5%
Bangladesh	0.48M	2.26M	6.95M	7.67M	-0.72M	-9.3%
Canada	4.76M	12.17M	35.06M	40.13M	-5.07M	-12.6%
China	1.43M	5.42M	22.89M	24.95M	-2.07M	-8.3%
France	4.04M	7.47M	25.94M	28.13M	-2.19M	-7.8%
Germany	2.56M	4.69M	12.01M	13.53M	-1.53M	-11.3%
India	30.82M	49.77M	161.26M	170.81M	-9.55M	-5.6%
Indonesia	2.52M	6.21M	18.41M	20.80M	-2.38M	-11.5%
Italy	2.90M	4.46M	11.72M	12.77M	-1.05M	-8.2%
Japan		1.88M	7.92M	8.25M	-0.33M	-4.0%
Netherlands	0.23M	3.36M	7.98M	8.64M	-0.66M	-7.6%
Newzealand		1.99M	11.40M	12.80M	-1.40M	-11.0%
Norway		2.48M	13.68M	15.11M	-1.44M	-9.5%
Pakistan	0.62M	4.69M	5.66M	6.18M	-0.52M	-8.5%
Philippines	5.69M	13.37M	31.86M	34.35M	-2.50M	-7.3%
Poland	0.41M	2.79M	5.19M	6.13M	-0.94M	-15.3%
Portugal	0.75M	3.59M	11.83M	12.34M	-0.51M	-4.1%
South Korea	12.80M	17.28M	48.97M	53.33M	-4.36M	-8.2%
Spain		1.77M	12.62M	14.40M	-1.79M	-12.4%
Sweden	0.05M	0.23M	1.77M	1.96M	-0.20M	-10.0%
United Kingdom	2.00M	8.08M	34.15M	37.13M	-2.98M	-8.0%
USA	11.53M	31.92M	87.78M	98.02M	-10.24M	-10.4%
Grand Total	87.48M	196.69M	598.88M	653.82M	-54.94M	-8.4%

Despite strong YOY growth, AtliQ missed its overall 2021 target by ₹54.94M – a shortfall of 8.4%.

Key Insights - Market Performance :

- 1) Top Performing Markets (High Sales, Low Gap %) :
India(161M,-5.6%),USA(87M,-10.4%),South Korea(49M,-8.2%).
- 2) In terms of Target Gap :
USA(10M),India(9.5M),Canada(5M)
- 3) Target Gap % - Poland(-15%),Canada(-13%),Spain(-12%)

AtliQ Hardware's Three Divisions Contribution

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AtliQ Hardwares - P & L Year(Division's Contribution).

Filters	
region	All
market	All



Row Labels	Column Labels			
	2019	2020	2021	21 vs 20
N & S				
Net_sales	30.0M	51.4M	94.7M	84.4%
COGS	17.8M	32.5M	59.9M	84.7%
Gross Margin	12.2M	18.9M	34.8M	83.8%
GM%	40.7%	36.8%	36.7%	-0.3%
P & A				
Net_sales	40.1M	105.2M	338.4M	221.5%
COGS	23.3M	65.9M	215.2M	226.7%
Gross Margin	16.8M	39.4M	123.2M	212.8%
GM%	41.9%	37.4%	36.4%	-2.7%
PC				
Net_sales	17.4M	40.1M	165.8M	313.7%
COGS	10.2M	25.1M	105.6M	321.4%
Gross Margin	7.2M	15.0M	60.2M	300.9%
GM%	41.5%	37.4%	36.3%	-3.1%
Total Net_sales	87.5M	196.7M	598.9M	204.5% really
Total COGS	51.2M	123.4M	380.7M	208.6%
Total Gross Margin	36.2M	73.3M	218.2M	197.6%
Total GM%	41.4%	37.3%	36.4%	-2.3%

Insights - Division's Contribution :

1) P&A-56%, PC-27%, N&S-17%.

2) In all division - GM% in 2021 = 36%.

3) Total Gross Margin increases YoY , GM% decreases (41% -> 36%)
YoY.

3.1) Rasing COGS,

3.2) For Market Penetration - Strategic Pricing to gain MS%.

4) PC Division: Explosive Growth, But Margin Dilution

- Net Sales grew 313.7%, but GM% fell by 3.6%
- Suggests volume-driven growth, possibly through low-margin channels like e-commerce or resellers

Financial Performance - Quarterly Basis

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AtliQ Hardwares - P&L by Fisical Months



Filters

region	All
fiscal_year	2019
customer	All
division	All
market	All

P&L by Fisical Months
All Values are in USD

Column Labels

Values	Q1			Q2			Q3			Q4		
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Net_sales	6.5M	8.0M	10.7M	11.4M	6.5M	6.1M	6.4M	6.3M	6.5M	6.2M	6.5M	6.3M
COGS	3.8M	4.7M	6.3M	6.7M	3.9M	3.5M	3.8M	3.7M	3.8M	3.6M	3.8M	3.7M
Gross Margin	2.6M	3.4M	4.5M	4.7M	2.7M	2.6M	2.7M	2.6M	2.6M	2.6M	2.7M	2.6M
GM%	40.9%	42.0%	41.5%	41.4%	40.9%	41.9%	41.5%	41.4%	40.8%	42.0%	41.5%	41.4%

Filters

region	All
fiscal_year	2021
customer	All
division	All
market	All

P&L by Fisical Months
All Values are in USD

Column Labels

Values	Q1			Q2			Q3			Q4		
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Net_sales	44.8M	54.6M	74.3M	78.1M	44.8M	41.8M	44.0M	43.5M	44.4M	41.5M	44.0M	43.0M
COGS	28.4M	34.7M	47.4M	49.8M	28.4M	26.5M	28.0M	27.7M	28.1M	26.4M	28.0M	27.4M
Gross Margin	16.4M	19.9M	27.0M	28.3M	16.4M	15.3M	16.0M	15.8M	16.3M	15.1M	16.0M	15.6M
GM%	36.7%	36.5%	36.3%	36.3%	36.7%	36.5%	36.4%	36.3%	36.6%	36.4%	36.4%	36.3%

Filters

region	All
fiscal_year	2020
customer	All
division	All
market	All

P&L by Fisical Months
All Values are in USD

Column Labels

Values	Q1			Q2			Q3			Q4		
	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Net_sales	17.1M	20.6M	28.7M	29.9M	17.1M	15.9M	2.1M	7.8M	9.9M	14.9M	16.1M	16.5M
COGS	10.6M	12.8M	18.1M	18.9M	10.7M	9.9M	1.3M	4.8M	6.2M	9.3M	10.2M	10.5M
Gross Margin	6.5M	7.8M	10.6M	11.0M	6.5M	6.0M	0.8M	2.9M	3.7M	5.5M	5.9M	6.1M
GM%	37.8%	37.8%	37.0%	36.8%	37.8%	37.7%	36.7%	37.7%	37.5%	37.3%	36.7%	36.8%

Insights – Finance Performance in Quarterly basis :

- 1) Net Sales, Cost of Goods Sold ,Gross Margin remains high in Q2(Nov, Dec, Jan) in all the three years.
- 2) In all years, GM% remains approx. same for all months.
- 3) FY 2020 shows a sharp dip in March (only \$2.1M in sales), possibly pandemic-related.
- 4) FY 2021 stabilizes with consistent monthly sales ~\$44M, suggesting operational maturity.

Key Recommendations :

A) While Gross Margin (profitability metrics) has improved YOY, the declining Gross Margin% suggests Atliq facing cost pressures or shifting toward lower-margin segments.

This calls for a deeper dive into pricing strategy, cost optimization, and product mix realignment.

Key Recommendations :

B) While AtliQ achieved a 300% YOY growth in net sales 2021, fell short of 2021 target by 8.4%.

This gap is concentrated in a few key markets like Poland, Canada, and Spain.

A deeper dive into channel performance and pricing strategy in these regions will help us recalibrate our forecasts and improve execution.

Key Recommendations :

c) Customer Segmentation

- Strategic Customers (high volume, consistent growth).
- Emerging Customers (high growth %, low base).
- Dormant Customers (flat or declining sales).

Key Recommendations :

D) AtliQ Hardwares achieved remarkable growth across all divisions in 2021.

However, the declining Gross Margin % highlights rising cost pressures and a shift toward lower-margin segments.

In P & A division, a deeper dive into cost structure and pricing strategy to protect profitability.

Conclusion:

- 1) This analysis enabled AtliQ Hardware to pinpoint underperforming markets, identify high-growth customers, and optimize division-level profitability.
- 2) By leveraging advanced Excel techniques and financial modelling, the project delivered actionable insights that supported strategic sales expansion and improved revenue alignment across 23 countries.

My Major Learnings



- 1) Data Cleaning & Handling Null Values,
- 2) ETL-Extract Transform Load.
- 3) Conditional Formatting,
- 4) Lookup Functions - Vlookup,Xlookup,Index-Match.
- 5) Aggregate Functions - SumIFS, CountIFS, AverageIFS.
- 6) Pivot Table,
- 7) Power Pivot & DAX Measures.
- 8) Power Query.

Thank You.



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