



BDM Capstone Project

(Final Report)

**Optimizing the Business Model of a Retail Steel
Furniture Business**

Submitted By –

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OPTIMIZING THE BUSINESS MODEL OF A RETAIL STEEL FURNITURE BUSINESS

EXECUTIVE SUMMARY

This is the final report of this business problem, it's been focusing on optimizing the model of Nav Bharat Sales. The details of analysis process/methods, detailed results & finding, its interpretation and recommendations to the business are given. In the analysis process/method section a chronological order of the four parts of analytics that are descriptive, diagnostic, prescriptive and predictive is explained in detail. Selling price of the finished product, breakeven analysis of retail and wholesale business was also calculated under this section with the explanation of all the variables used in the formulas. Now, in the next section (Result & Findings) all the answers of this study were discussed in the form of questions that will be very easy to understand with the help of given graphs and explanations. Lots of intuitive results with facts and figures are also given in this section. Finally, in the interpretation and recommendation section a consolidated result of this study is explained in pointers. Also, the answers of the questions like “What should business do?”, “What is that they need to avoid?” and “In what ways does my solution address the business problem?” has been explained. I hope these results will help the business to solve their problem.

DETAILED EXPLANATION OF ANALYSIS PROCESS/METHOD

This study has been focusing on a steel retail furniture business (Nav Bharat Sales) and its problems. For this study, four steps of analytics have been used; descriptive, diagnostic, prescriptive and predictive analysis. The chronological order of analysis process is given below;

What happened in past? (Descriptive Analysis)

The business was facing so many problems like less profit margin, shortage of supply and continuously going back of customers, which were interconnected to each other. For finding the root cause of all these problems, “**Why-Why Analysis**” was used and it uncovered the problem layer by layer. The major problem that was told by the owner was that the sales were increasing every year, but the business didn't grow significantly.

On this, Profit & Loss statements of Nav Bharat Sales was generated. And from there, it was found that the Net-Profit is going down because of high expenses of the business.

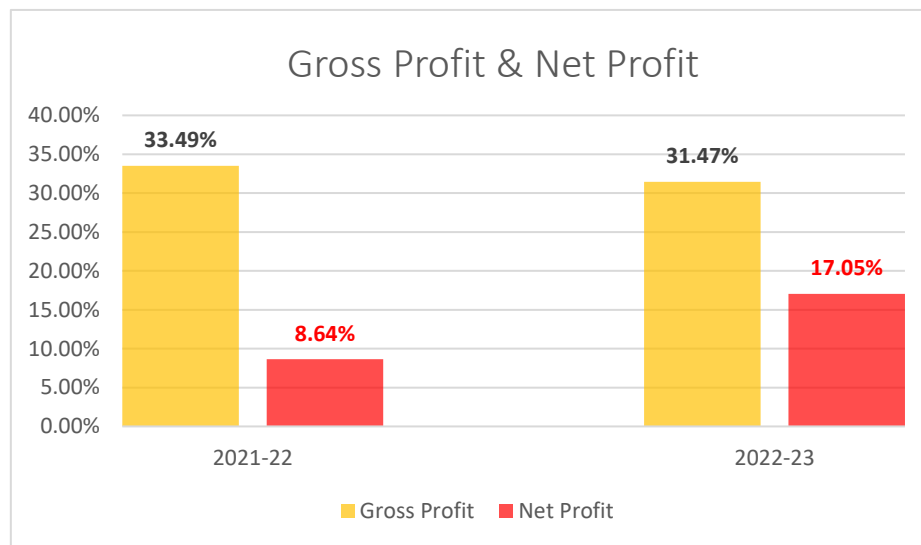


Fig. 1 Gross & Net Profit from the Profit & Loss Statement

But this result wasn't very significant to state that **“Why the Net-Profit is low?”** because all the expenses that were given in the Profit & Loss statement was truly fair for this kind of business. So, after that Sales and Product data was collected for finding the “profit margin” and “percentage share in revenue” of all the products. And from there it was concluded that their bestselling product “Indori Almirahs” that has a share of 45% in the revenue is not giving them a good profit margin as compared to other products.

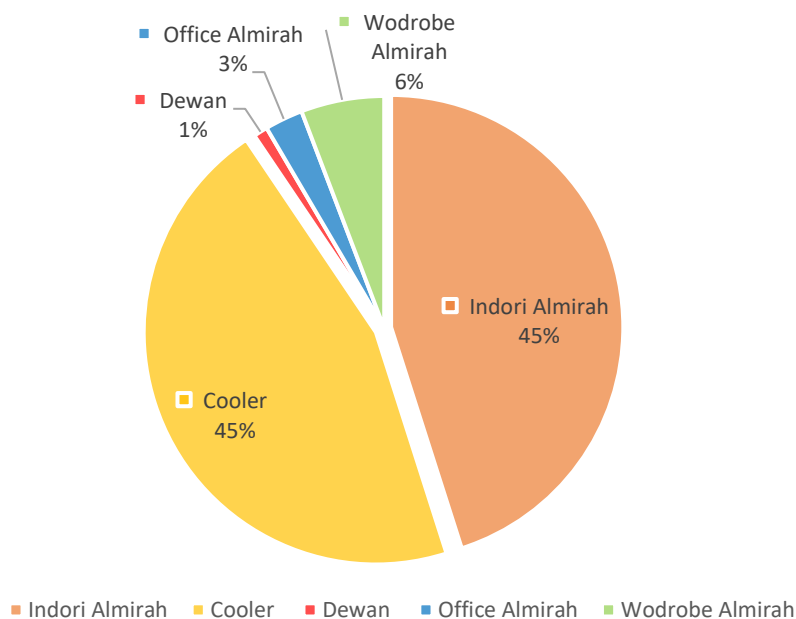


Fig.2 Share of revenue of different products

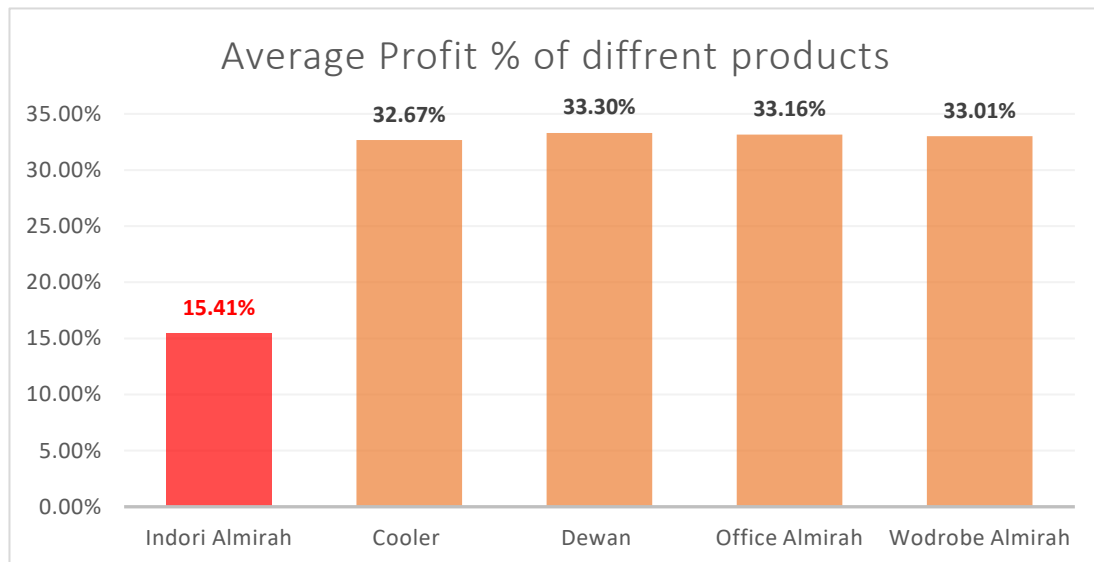


Fig. 3 Average profit percentage of different products of Nav Bharat Sales

Why did this happen? (Diagnostic Analysis)

Indori Almirahs was not giving a good profit margin because Nav Bharat Sales is importing these almirahs from other cities, which increases the cost price of the product and for competing in the market they sell this product on a low profit margin. Also, many times they had shortage of Powder Coated Almirah because of the long distance between them and the manufacturer.

What should they do next? (Prescriptive Analysis)

It was known that they can't cut down the expenses in the business because they are necessary. And there are very few manufacturers of Powder Coated Almirahs in Gwalior city, who are not able to fulfil the demand of the market. Also, the owner of Nav Bharat Sales had a vision of converting this retail business to a manufacturing firm. Therefore, one possible solution for increasing the Net Profit was that they should focus on increasing the Gross Profit. And considering all the situations, it was concluded that a manufacturing unit of Powder Coated Almirahs can increase their Gross Profit, solve the shortage of supply and also, fulfil their future dreams.

What might happen in future? (Predictive Analysis)

Now, for predicting the goodness of the solution, some questions were raised and the methods for finding those answers are given below;

Break-even Analysis (Retail)

It is an economic tool that is used to determine the number of units that need to be sold to cover the cost. Break-even is a circumstance where a company neither makes a profit nor loss but recovers all the money spent in the business. The break-even analysis is used to examine the relation between the fixed cost, variable cost, and revenue.

Formula for calculating breakeven point is,

$$\boxed{\text{Profit} = \text{Revenue} - \text{Cost}} \text{ or } \boxed{\text{Revenue} - \text{Cost} = 0} \text{ (because of no profit, no loss point)}$$

Revenue = Selling price of the product * Number of units sold

Cost = **Fixed cost** + (**Variable Cost** * Number of units sold)

Therefore, there are three main components of breakeven analysis,

➔ Fixed Cost

It is the cost that don't change with the number of productions. Utilities, land, fixed salaries, management, subscriptions, rents are some examples.

For this analysis 3 major kind of costs is considered and the total **Fixed cost** comes out to be ₹ 21,35,250.

Fixed Cost	
Machinery Cost	₹ 14,35,250.00
Cost for building manufacturing unit	₹ 5,00,000.00
Extra Cost	₹ 2,00,000.00
Total	₹ 21,35,250.00

Table No. 1 Different Fixed Costs

➔ Variable cost

It is the cost that changes with every unit of production. For this study, raw material, Labour cost and overheads are calculated. And at the end for calculating variable cost all these costs will be added. Below the different components of variable cost are discussed.

Raw material Cost: There are different kinds of Powder coated Almirahs and every product needs a different quantity of raw material. For this product there are two kinds of raw material that will majorly affect the cost price: Amount of steel and amount of powder. This cost will be different for different almirahs.

$$\text{Raw material Cost} = \text{Amount of Steel (Kg)} * 80 \text{ Rs} + \text{Amount of Powder (Kg)} * 250$$

Labour cost: The monthly salary of a worker is 21,000 Rs and it is assumed that there will be 4 workers in the manufacturing unit and 70 units will be produced in the month. These are hyperparameters and can be changed as per the demand.

$$\text{Therefore, Labour cost per unit} = \frac{21000 * 4}{70} = 1200 \text{ Rs}$$

Overhead: It refers to the ongoing business expenses not directly attributed to creating a product or service. Electricity is an overhead for this business.

$$\text{Total electricity needed} = 17.67 \text{ KW}$$

$$\text{Working hours of all machine (assumed / hyperparameter)} = 7 \text{ hr}$$

$$\text{Rate of electricity per unit} = 7.8 \text{ Rs}$$

$$\text{Therefore, overhead for a month} = \text{Total electricity needed} * \text{Working hours} * \text{Rate}$$

$$= 17.67 * 7 * 7.8 * 30$$

$$\text{Overhead per unit} = \frac{17.67 * 7 * 7.8 * 30}{70} = 413.5 \text{ Rs} \approx 413 \text{ Rs}$$

Now, formula for calculating variable cost is given below,

$$\text{Variable Cost} = \text{Raw material Cost} + 1200 \text{ Rs (Labour Cost)} + 413 \text{ Rs (Overhead)}$$

S.No	Type	Sizes	Steel (Kg)	Powder (Kg)	Raw material Cost	Variable Cost	Sales
1	Supreme	78x48x22 inches	80	6	₹ 7,900.00	₹ 9,513.00	5
2	Polo	78x48x22 inches	85	6	₹ 8,300.00	₹ 9,913.00	9
3	Regular	78x48x22 inches	80	6	₹ 7,900.00	₹ 9,513.00	15
4	Delux	78x48x22 inches	95	8	₹ 9,600.00	₹ 11,213.00	12
5	Royal	78x42x22 inches	75	5	₹ 7,250.00	₹ 8,863.00	7
6	Side dressing	78x42x22 inches	70	5	₹ 6,850.00	₹ 8,463.00	11
7	Deluxe	78x42x22 inches	95	8	₹ 9,600.00	₹ 11,213.00	20
8	Regular	78x42x22 inches	65	4	₹ 6,200.00	₹ 7,813.00	22
9	Royal	78x36x22 inches	65	4	₹ 6,200.00	₹ 7,813.00	35
10	Side dressing	78x36x22 inches	65	4	₹ 6,200.00	₹ 7,813.00	31
11	Regular Shoe Daraj	78x36x22 inches	70	5	₹ 6,850.00	₹ 8,463.00	53
12	Regular Shoe Daraj	78x42x22 inches	70	5	₹ 6,850.00	₹ 8,463.00	29
13	Diamond	78x48x22 inches	95	8	₹ 9,600.00	₹ 11,213.00	5

Table No. 2 Variable Cost of different products

Now, there are 13 variable costs for different type of powder coated almirahs. But in breakeven analysis, only one variable cost is needed. So, for doing this a weighted average variable price was taken.

$$\text{Average} = \frac{\sum \text{Variable Cost of the product} * \text{Sales}}{\text{Total sales}}$$

Sales = Product sold as per Sales data

$$\text{Average/Variable Cost} = \frac{2231002}{254} = 8783.47 \text{ Rs} \approx 8783 \text{ Rs}$$

➔ Revenue per unit

This is the revenue generated by selling one unit. Now, we know that the selling prices are different for each almirah, that why, again a weighted average will be taken.

$$\text{Average} = \frac{\sum \text{Selling Price} * \text{Sales}}{\text{Total sales}}$$

Sales = Product sold as per Sales data

$$\text{Average / Revenue per almirah} = \frac{3348959}{254} = 13,184.87 \text{ Rs} \approx 13,185 \text{ Rs}$$

➔ Final Analysis

Revenue = Selling price of the product * Number of units sold = **13,185x**

Cost = Fixed cost + Variable Cost * Number of units sold = **21,35,250 + 8783x**

Revenue - Cost = 0 ➔ $21,35,250 + 8783x = 13,185x$

$$\text{Breakeven Point} = \frac{2135250}{4402} = 485.06 \text{ units} \approx 485 \text{ units}$$

Change in Gross and Net Profit Analysis

For this analysis, count of sales of different Powder Coated Almirah for FY 21-22 and FY 22-23 was extracted from the Sales separately. Because the difference in the cost price will be subtracted from the purchases as they could save this amount after manufacturing these almirahs by own.

S.No	Type	Sizes	No. unit sold in FY 21-22	No. unit sold in FY 22-23	Cost Price before	Cost Price after
1	Supreme	78x48x22 inches	3	2	₹ 13,000.00	₹ 9,513.00
2	Polo	78x48x22 inches	4	5	₹ 12,900.00	₹ 9,913.00
3	Regular	78x48x22 inches	5	10	₹ 12,800.00	₹ 9,513.00
4	Delux	78x48x22 inches	8	4	₹ 16,000.00	₹ 11,213.00
5	Royal	78x42x22 inches	2	5	₹ 12,100.00	₹ 8,863.00
6	Side dressing	78x42x22 inches	5	6	₹ 10,500.00	₹ 8,463.00
7	Deluxe	78x42x22 inches	8	12	₹ 16,100.00	₹ 11,213.00
8	Regular	78x42x22 inches	9	13	₹ 9,900.00	₹ 7,813.00
9	Royal	78x36x22 inches	12	23	₹ 10,000.00	₹ 7,813.00
10	Side dressing	78x36x22 inches	18	13	₹ 9,500.00	₹ 7,813.00
11	Regular Shoe Daraj	78x36x22 inches	20	33	₹ 10,500.00	₹ 8,463.00
12	Regular Shoe Daraj	78x42x22 inches	17	12	₹ 10,500.00	₹ 8,463.00
13	Diamond	78x48x22 inches	2	3	₹ 17,900.00	₹ 11,213.00

Table No. 3 Count of different almirahs in FY 21-22 and FY 22-23 and comparison of Cost Price

Total Cost = Unit sold * Cost Price

	FY 21-22	FY 22 -23
Total Cost Price Before	₹ 12,92,500.00	₹ 16,07,600.00
Total Cost Price After	₹ 9,95,469.00	₹ 12,35,533.00
Money they could save	₹ 2,97,031.00	₹ 3,72,067.00

Table No. 4 Money Could Save after producing the products

After that new profit and loss statements was generate by subtracting the “money saved” from the purchases of respective year’s Profit & Loss statement. And gross and net profit was calculated.

	Gross Profit		Net Profit	
	2021-22	2022-23	2021-22	2022-23
Before	33.49%	31.47%	8.64%	17.05%
After	55.69%	44.71%	26.09%	28.58%

Table No. 5 Different between Gross and Net Profit % Before and after in different FY

Calculation of selling price of different products

This is the selling price on which the manufacturing unit will sell the products to the retail businesses.

For finding the selling price, 8% have been reduce from the cost price before (because now this is the selling price for the manufacturing unit). Specifically, 8% have been reduce because after doing this all the products will have a profit percentage of almost above 15%.

Selling price = 0.92 * Cost Price Before

S.No	Type	Sizes	Cost Price Before	Selling Price	Profit percentage	Number of units out of 100
1	Supreme	78x48x22 inches	₹ 13,000.00	₹ 11,960.00	25.72%	2
2	Polo	78x48x22 inches	₹ 12,900.00	₹ 11,868.00	19.72%	3
3	Regular	78x48x22 inches	₹ 12,800.00	₹ 11,776.00	23.79%	6
4	Delux	78x48x22 inches	₹ 16,000.00	₹ 14,720.00	31.28%	5
5	Royal	78x42x22 inches	₹ 12,100.00	₹ 11,132.00	25.60%	3
6	Side dressing	78x42x22 inches	₹ 10,500.00	₹ 9,660.00	14.14%	4
7	Deluxe	78x42x22 inches	₹ 16,100.00	₹ 14,812.00	32.10%	8
8	Regular	78x42x22 inches	₹ 9,900.00	₹ 9,108.00	16.57%	9
9	Royal	78x36x22 inches	₹ 10,000.00	₹ 9,200.00	17.75%	14
10	Side dressing	78x36x22 inches	₹ 9,500.00	₹ 8,740.00	11.86%	12
11	Regular Shoe Daraj	78x36x22 inches	₹ 10,500.00	₹ 9,660.00	14.14%	21
12	Regular Shoe Daraj	78x42x22 inches	₹ 10,500.00	₹ 9,660.00	14.14%	11
13	Diamond	78x48x22 inches	₹ 17,900.00	₹ 16,468.00	46.87%	2

Table No. 6 Selling Price and Profit percentage of different products (for manufacturing unit)

Now, we don't know what will be the share of the sales of these almirahs for manufacturing unit. That's why again we will be considering the share of sales of these almirahs from the Sales Data.

$$\text{Average Selling Price} = \frac{\sum \text{Selling Price} * \text{Number of units}}{\text{Total units}} = \frac{1052020}{100}$$

$$= 10520.20 \text{ Rs} \approx 10520 \text{ Rs}$$

Breakeven Analysis (Wholesale)

Revenue = Selling price of the product * Number of units sold = **10,520x**

Cost = Fixed cost + Variable Cost * Number of units sold = **21,35,250 + 8783x**

Revenue - Cost = 0 \rightarrow 21,35,250 + 8783x = 10,520x

$\text{Breakeven Point} = \frac{2135250}{1737} = 1229.27 \text{ units} \approx 1229 \text{ units}$
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Years for recovering the cost

	Retail	Wholesale
Demand	127	650
Breakeven	485	1229
Years	3.81	1.89

$$\text{Years} = \frac{\text{Breakeven point}}{\text{Demand in one year}}$$

Table No.7 Years for covering the Cost

RESULTS AND FINDINGS

In this section all the question related to the manufacturing unit, future predictions and whole extract of this study are given below.

1. What will be the cost of finished product?

There are different kinds of almirahs available at Nav Bharat Sales. For all these almirahs there are different production cost because it is depending on quantity of steel (at the rate of 80/Kg) and powder (at the rate of 250/Kg), which is different for each product. Also, it contains labour cost (1200 Rs/unit) and overhead (413 Rs/unit) which are constant. All the production cost of different almirahs is given below in the table.

S.No	Type	Sizes	Production Cost
1	Supreme	78x48x22 inches	₹ 9,513.00
2	Polo	78x48x22 inches	₹ 9,913.00
3	Regular	78x48x22 inches	₹ 9,513.00
4	Delux	78x48x22 inches	₹ 11,213.00
5	Royal	78x42x22 inches	₹ 8,863.00
6	Side dressing	78x42x22 inches	₹ 8,463.00
7	Deluxe	78x42x22 inches	₹ 11,213.00
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9	Royal	78x36x22 inches	₹ 7,813.00
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11	Regular Shoe Daraj	78x36x22 inches	₹ 8,463.00
12	Regular Shoe Daraj	78x42x22 inches	₹ 8,463.00
13	Diamond	78x48x22 inches	₹ 11,213.00

Table No.8 Production Cost of different products

2. Will profit percentage of each almirahs increase after producing them by own?

For this question, Cost price of almirahs, that they were purchasing from other cities, and Production Cost (Cost price after production) have been taken. And this comparison showed a drastic change in the profit percentage of all the almirahs. Before the average profit percentage of all almirahs was just 15.41% but if they would produce these almirahs by own, an increase of 38.35% can be seen in the average profit percentage. And it will become 53.76% which is above average that they are selling right now. Below a graph is given that shows the profit % before and after of all the almirahs.

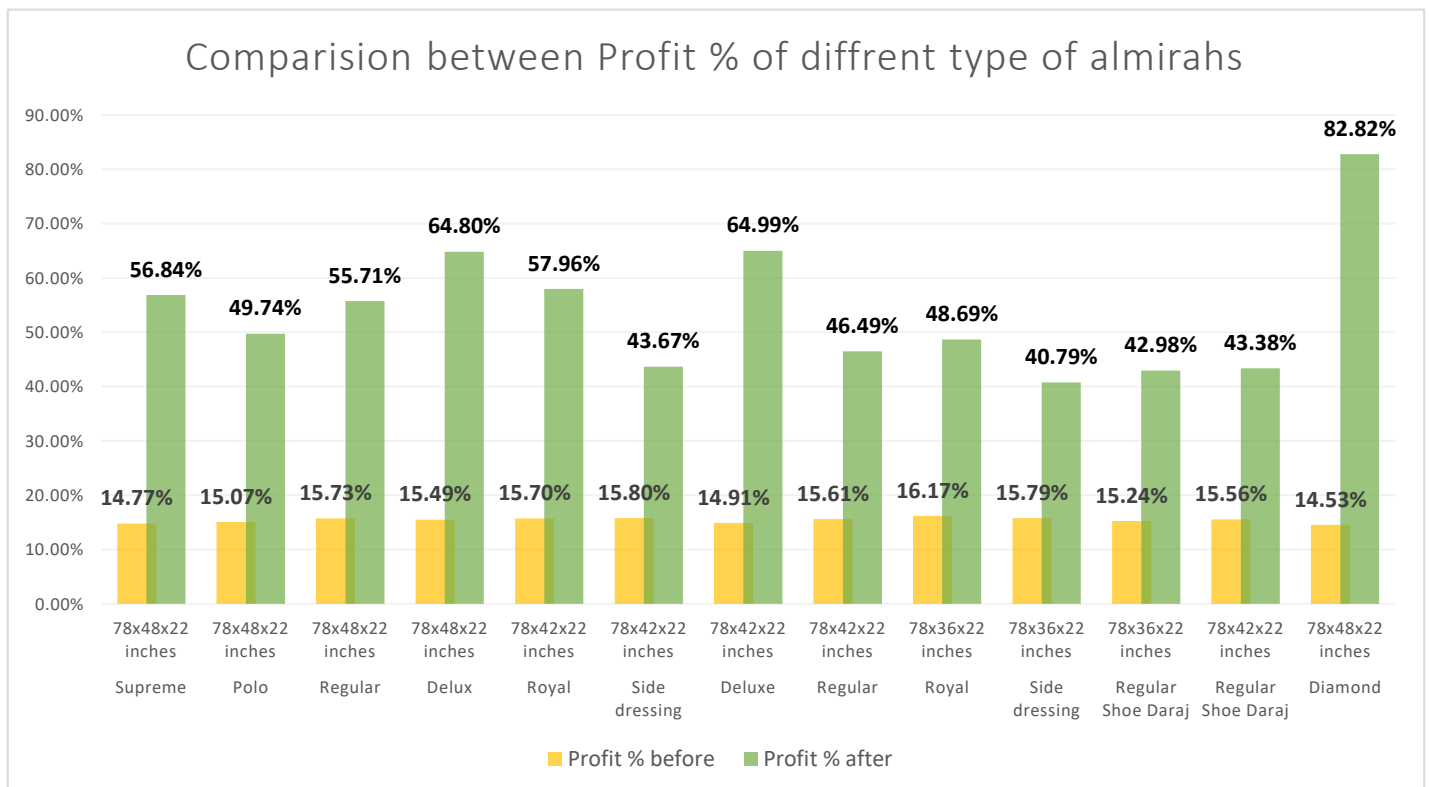


Fig. 4 Profit% before and after

3. How much increase will be there in gross and net profit percentage?

In FY 2021-22 the gross profit could have been changed from 33.49% to 55.69% and in FY 2022-23 from 31.47% to 44.71%. Means there is an average increase of profit percentage for these two years could have been approximately 17.8% if they had produced these almirahs.

The main motive of this study was finding that will it be able to increase the gross profit or not. And from here it is clearly visible that there will be increase in gross profit percentage. Also, Average net profit percentage of these two year goes from 12.9% to 27.4% which is reasonably good.

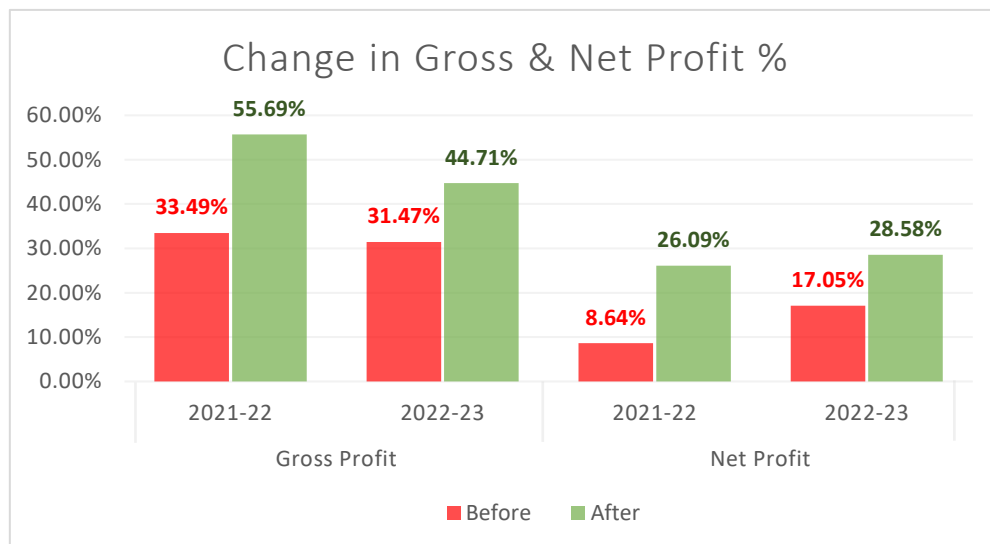


Fig. 5 Gross and Net profit% before and after

4. What should be the selling price of products for whole sale that give good profit and also a better selling price than the other manufactures?

As per the above analysis the cost price (on which Nav Bharat Sales was purchasing the products) was reduced by 8% for finding the selling price of the manufacturing unit. Then, a weighted average was taken and the final selling price was come out to be 10,520 Rs.

5. How much units they should sold to attain the breakeven point?

It was found from the breakeven analysis that the manufacturing unit should sold 546 units of almirah at the price of 13,184 Rs (Average selling Price from the “Product Data”) per unit to the costumers to attain the breakeven point. But here it is assumed that the

manufacturer is directly connected to the customers which is rear. And that's why the breakeven point is coming at just 485 unit because the average profit margin is around 54%.

That's why one more breakeven analysis was done with the selling price of manufacturing unit, on which they will sell their products to the retail businesses. And from there the breakeven point comes out to be 1229 unit at the average profit percentage of 19.72%.

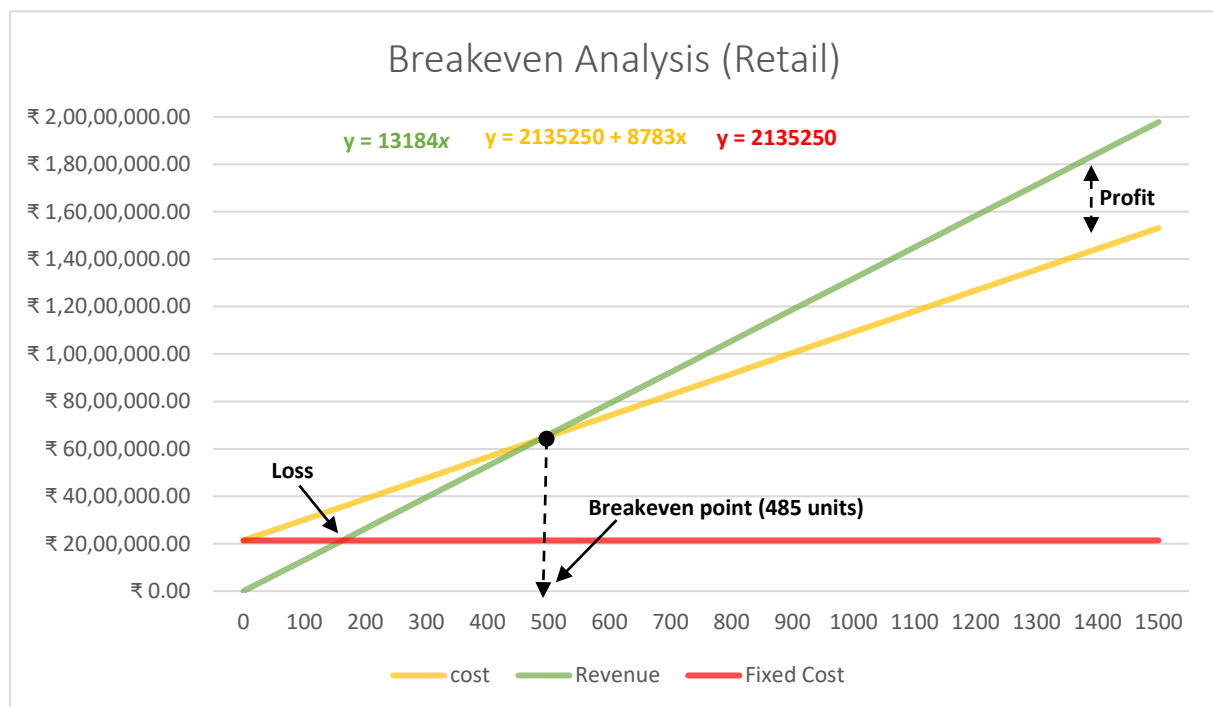


Fig. 6 Breakeven point for retail business

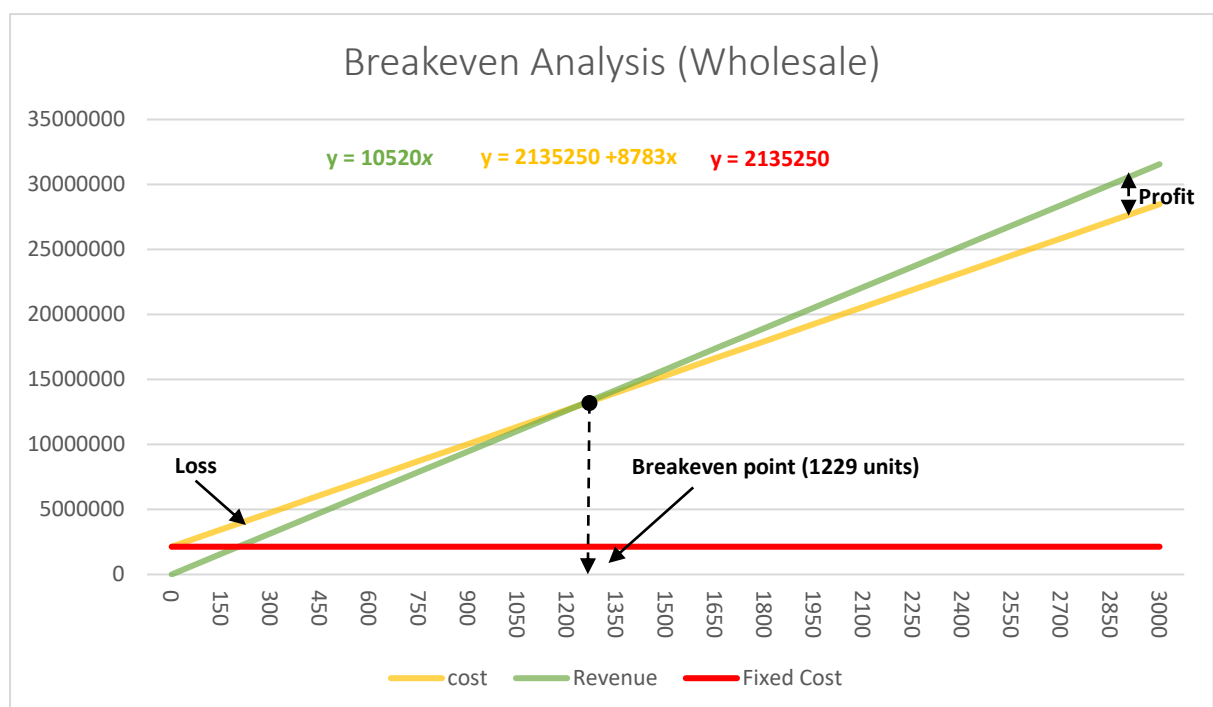


Fig. 7 Breakeven point for wholesale business

6. In how many years the manufacturing unit will start generating profit?

Now, this question depends on the demand in the market and at the shop. So, as the breakeven was calculate separately for retail and wholesale business, similarly it was also calculated separately.

We found that the total demand of powder coated almirahs was around 254 units. And 2 years data was collected therefore around 127 units will be the yearly demand for the retail business. And the demand in market was around 650 units as per collected data for a year.

Therefore, if they will sell these almirah directly to the customers then in 3 years and 9 months the cost will be recovered and the business will start giving profit. And if they will sell it to the retails businesses then the cost will be recovered around 1 year and 11 months.

7. Which product and how much they should produce the most?

Regular Shoe Daraj, royal, side dressing and regular type almirahs are covering 80% of the share in the total sales of retail business. Also, from the “Demand in market” Data these almirahs were most selling products.

Therefore, they should also produce the almirahs as per this share. For retail business it is already evident from the below graph that how much and which almirah they should produce the most.

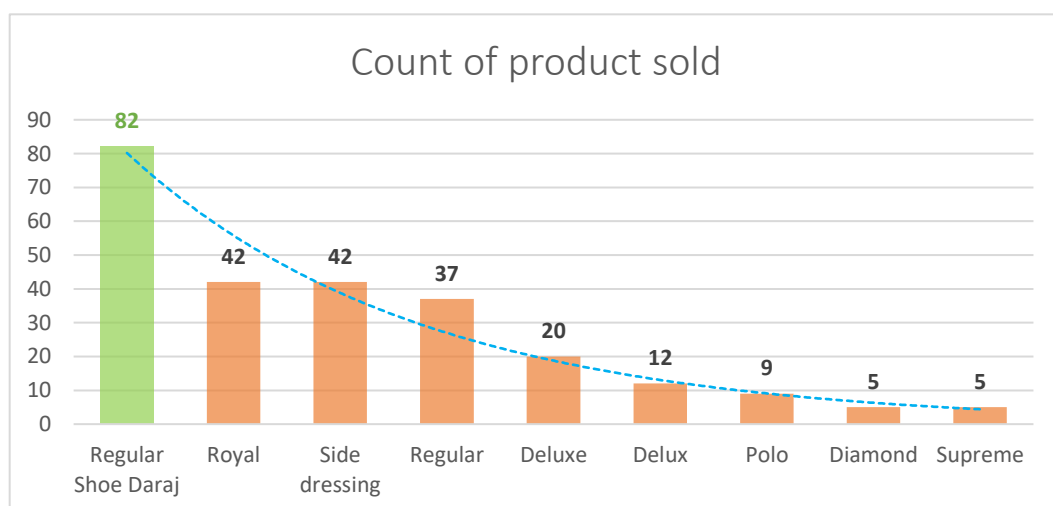
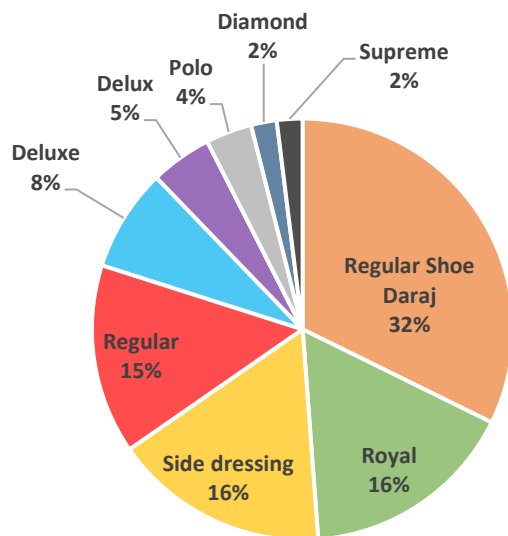


Fig. 8 Count of different products in Sales data

Now, for manufacturing unit there was a demand of 650 units and for finding the exact count, the percentage of share will be multiplied to the demand. The exact counts are given

in the table that they should produce in a year and the percentage share of each product in the demand as a pie chart below.



Category	Count
Regular Shoe Daraj	210
Royal	107
Side dressing	107
Regular	95
Deluxe	51
Delux	31
Polo	23
Diamond	13
Supreme	13

Fig. 9 Share of different products in Sales data Table No.9 Count of different product in demand

8. In which month they should increase the production?

This graph was generated from the sales data. From the below graph October, November and December are the months when the sales were high as compare to the other month. As cooler have a season these almirahs also have a steep in sales when weddings seasons comes in India.

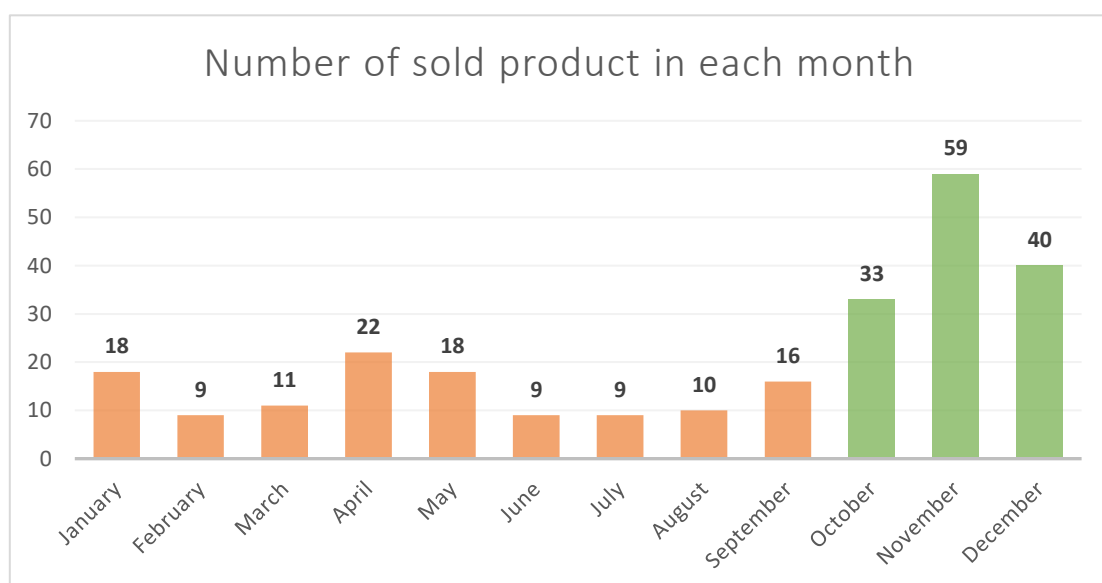


Fig. 10 Sales of powder coated almirahs in different months

INTERPRETATION OF RESULTS AND RECOMMENDATION

Now, it is the time to do the final analysis (Predictive Analysis) and answer the question “What might happen in future?”. All the interpretations of result of this whole study are given below.

- ➔ The fixed Cost or investment of the manufacturing unit is **21,35,250 Rs.**
- ➔ The raw material cost was a variable that was dependent on quantity of steel and the powder that used for coating the almirahs. Steel at the rate of **80 Rs/Kg** and powder at the rate of **250 Rs/Kg**. All the raw material cost can be found in the Table No. 2.
- ➔ Labour cost was **1200 Rs/unit**. And it was similar for all the products.
- ➔ Overheads is the price of electricity consumption for each product and it was around **413 Rs/unit**.
- ➔ Different product had a different cost price (production cost) because of varying raw material cost and can be found in Table No. 8 as production cost. That’s why a weighted average was calculated for finding the variable cost of the product. And that comes out to be **8783 Rs** for a unit.
- ➔ Average revenue generate by each almirah at the retail shop was around **13,185 Rs**.
- ➔ The breakeven point, when they would sell the manufactured product at the retail shop, was **485 unit** and as per the yearly demand (**127 units**) of Nav Bharat Sales. And the cost can be covered in **3 years and 9 months** at the average profit percentage of **54%**.
- ➔ Breakeven of retail shop wasn’t enough for this study that why for calculating this the whole sale selling price of the of the ready product was calculated that they would sell to the retail shops. Again, different products had a different selling price that can be found in Table No. 6 . And the weighted average selling price was around **10,520 Rs**.

- ➔ The breakeven point, when they would sell the manufactured product to the retail shops (whole sale) was around **1229 unit** as per the yearly demand (**650 units**) of the market. And the cost can be recovered in **1 year and 11 months** at the average profit percentage of **19.72%**.
- ➔ There was a drastic increase in the profit percentage of these powder coated almirahs, if they were sold at the retail shop, and that can be found in the Fig. 4. Also, an average of **53.76%** profit percentage was seen which is **38.35%** more than the before (**15.41%**).
- ➔ If they had produced these almirahs and sold them on the selling price as per the sales data, they could save **2,97,031 Rs** in FY 2021-22 and **3,72,067 Rs** in FY 2022-23.
- ➔ Gross Profit and Net Profit was also increased. An average increase of **17.8%** was seen in gross profit and in net profit it was **14.5%** after reducing the saved amount from the Purchase of Profit & Loss Statement for the respective year.
- ➔ The most selling products are Regular Shoe Daraj, Royal, Side dressing and Regular that have an **80%** share in the total sales of powder coated almirahs. Therefore, to sell the almirahs to the retail shop they should produce **210** units of Regular Shoe Daraj, **107** units of Royal, **107** units of Side dressing and **95** units of Regular in a year. Count of other products can be found in Table No.9.
- ➔ From the Sales Data it was found that there was a high sale in the **last three month of the year** as compare to the other months of the year because of wedding season.

Recommendations

What should businesses do?

- ➔ The idea of building a manufacturing unit was to increase the gross profit of the business. And from the above analysis we have seen that there will be generous increase in the gross profit as well as in the net profit too. Also, if they will build this manufacturing unit and will able to meet the demand of the market then they can cover the cost in at most 2 years. So, according to this study the business can build this manufacturing unit for increasing their gross profit of their retail business.

- ➔ In that manufacturing unit they should focus on producing 4 products the most that are Regular Shoe Daraj, Royal, Side dressing and Regular. Also, last three month have a high demand so they should produce the almirahs accordingly.
- ➔ Now, we had one more objective in the proposal that was focusing on the customer retention, customer satisfaction and warehousing. So, firstly they should separate the building for their business from the home that will solve the problem of warehousing and reduce the hesitation of customer from going through a home. Nav Bharat Sales still using the old techniques to save their data therefore they should digitise their business. There are many benefits of this that will increase the customer satisfaction, customer retention and give a structure to the data of the business that will help in doing data driven analysis easily and efficiently. Also, they can provide a digital bill to the customer that will increase the customer satisfaction. And at last tracking, taking feedback and sending information about new products and schemes will increase the customer retention.

What is that they need to avoid?

- ➔ They should avoid buying powder coated almirahs from other cities because may be the cost price is not very high in that city but when they import them from other cities, they have to pay a high freight which increases the cost price of the product.

In what ways does my solution address the business problem?

- ➔ Nav Bharat Sales was suffering with a low Net Profit margin. And as a solution to this an establishment of a manufacturing unit was suggested. In this report we have seen that in both retail and wholesale business there will be fair profit, after producing these almirahs by own, which is effectively addressing the problem of gross and net profit margin.
- ➔ Also, there will be more opportunities in future if they will build this manufacturing unit. They can produce other steel products like modular furniture for kitchens because the process is almost same as the powder coated almirahs and increase the overall potential of the business.

I hope if the owner will accept these suggestions, then they attain these desired results in future and ace the limits of this business.