

STRATEGIC GROWTH ANALYSIS

AtliQ Hardware

Transforming Technology Distribution Across 23 Countries

\$598.9M

REVENUE 2021

204.5%

YOY GROWTH

+205%

MARGIN GROWTH

23

COUNTRIES

AtliQ
HARDWARE



cromā
The Electronics Megastore

flipkart.com

vijay sales

AtliQ's Sales Channel

Retailers

(Third-Party Sales Channels)



Retailers are businesses that sell **AtliQ** products through their own platforms. These are established companies with a large customer base and marketing reach.

1. **Brick & Mortar (offline Retailer)**
Eg: Croma
2. **E-commerce Platform (online Retailer)**
Eg: Amazon

Direct Sales

(Company-Owned Channels)



Direct sales allow AtliQ to **sell products without third-party involvement**, giving full control over pricing, branding, and customer experience.

1. **Online Direct Sales**
Eg: AtliQ e-store
2. **Brand own Physical Store**
Eg: AtliQ Exclusive

Distributors

(Bulk Sales & B2B Partnerships)



Distributors act as **middlemen between AtliQ and smaller retailers**. They buy in bulk from AtliQ and distribute products to resellers.

A person in a dark suit and tie is pointing their right index finger at a line graph displayed on a presentation screen. The graph features a solid line with circular markers and a dashed line with square markers, both showing an upward trend. The background is dark and out of focus, with the screen's grid lines visible.

Terminology Alert

➤ Gross Sales

Gross Sales is the total revenue a company earns **before** deducting any returns, discounts, or allowances. It represents the **total amount of money generated from sales at the original price**.

$$\text{Gross Sales} = \text{Total Units Sold} \times \text{Selling Price per Unit}$$

➤ Net Sales

Net Sales is the actual revenue a company earns after deducting returns, discounts, and allowances from its **Gross Sales**. It represents the true income generated from sales transactions and is a key metric in financial analysis.

$$\text{Net Sales} = \text{Gross Sales} - (\text{Returns} + \text{Discounts} + \text{Allowances})$$

➤ **COGS (Cost of Goods Sold) :**

COGS includes all direct costs related to making AtliQ products, such as:

- Raw materials (processors, chips, circuit boards, etc.)
- Manufacturing costs (factory labor, electricity, machine maintenance)
- Packaging & shipping costs (freight cost)

$$\text{COGS} = \text{manufacturing cost} + \text{freight cost}$$

➤ **GM (Gross Margin):**

Gross Margin (GM) is the amount of money a company keeps after subtracting the Cost of Goods Sold (COGS) from its Net Sales Revenue. It represents how much profit is left to cover operating expenses, taxes, and net profit.

$$\text{Gross Margin} = \text{Net Sales} - \text{COGS}$$

➤ **GM% (Gross Margin Percentage) :**

GM% shows how profitable AtliQ's sales are by measuring the percentage of sales revenue that remains as profit after paying for production costs.


$$\text{Gross Margin \%} = (\text{GM} / \text{NS}) * 100$$

Scenario:

AtliQ Hardware sells **5,000 laptops** at **₹50,000** each in a month


1. Gross Sales Calculation :

$$\begin{aligned}\text{Gross Sales} &= 5,000 \times ₹50,000 \\ &= ₹25,00,00,000\end{aligned}$$

 Gross Sales = ₹25 crore


2. Net Sales Calculation :

$$\begin{aligned}\text{Net Sales} &= \text{Gross Sales} - (\text{Returns} + \text{Discounts} + \text{Allowances}) \\ &= 25,00,00,000 - (1,00,00,000 + 50,00,000 + 20,00,000) \\ &= 23,30,00,000\end{aligned}$$

 Net Sales = ₹23.3 crore

3. COGS Calculation :

$$\begin{aligned}\text{COGS} &= \text{manufacturing cost} + \text{freight cost} \\ &= 2,00,00,000 + 60,00,000 \\ &= 2,60,00,000\end{aligned}$$

 COGS = ₹2.6 crore

4. Gross Margin Calculation :

$$\begin{aligned}\text{Gross Margin} &= \text{Net Sales} - \text{COGS} \\ &= 23,30,00,000 - 2,60,00,000 \\ &= 20,70,00,000\end{aligned}$$

📌 Gross Margin = ₹20.7 crore (Profit)

5. Gross Margin Percentage Calculation:

$$\begin{aligned}\text{Gross Margin Pct} &= \text{Gross Margin} / \text{Net Sales} * 100 \\ &= 20,70,00,000 / 23,30,00,000 * 100 \\ &= 88.84 \%\end{aligned}$$

📌 GM% = 88.84%

This means:

✓ For every **₹50,000 laptop sold**, **88.84%** of ₹50,000 is gross margin.

Gross Margin per Laptop = ₹44,420

✓ The remaining **11.16%** of ₹50,000 is the **cost of making the laptop (COGS)**.

COGS per Laptop = ₹5,580 (remaining 11.16%)

So, for each laptop sold at ₹50,000, AtliQ keeps ₹44,420 as gross margin after covering production costs.

A dark blue, semi-transparent background image showing a business meeting. In the foreground, a hand points at a line graph on a screen. In the background, two men in suits are visible, one pointing at a screen displaying a bar chart and a line graph. The overall tone is professional and data-driven.

Sales Performance Report

Customers Net Sales Performance

AtliQ Hardwares | Customers Net Sales Performance



Filters

region All
market All
division All

Customer				Growth %
	2019	2020	2021	2021 vs 2020
Amazon	\$12.2M	\$37.5M	\$82.1M	118.9%
AtliQ Exclusive	\$9.6M	\$17.7M	\$61.1M	245.8%
AtliQ E Store	\$7.2M	\$23.7M	\$53.0M	123.8%
Sage	\$4.8M	\$6.4M	\$20.7M	221.5%
Flipkart	\$2.9M	\$8.3M	\$19.3M	131.0%
Leader	\$4.7M	\$6.0M	\$18.8M	214.8%
Neptune	\$1.0M	\$3.4M	\$16.1M	371.5%
Ebay	\$2.6M	\$6.3M	\$15.2M	142.2%
Electricalsocity	\$2.3M	\$3.5M	\$12.4M	258.8%
Synthetic	\$1.9M	\$4.4M	\$12.2M	176.0%
Electricalslytical	\$1.8M	\$2.6M	\$11.9M	357.5%
Acclaimed Stores	\$1.4M	\$2.9M	\$10.9M	278.1%
Propel	\$1.6M	\$2.5M	\$10.8M	340.6%
Novus	\$1.9M	\$3.7M	\$9.9M	164.2%
Expression	\$1.7M	\$3.0M	\$9.8M	228.2%
Reliance Digital	\$1.6M	\$2.6M	\$9.7M	277.9%
Walmart	\$1.3M	\$2.6M	\$9.7M	270.4%
Costco	\$1.1M	\$2.8M	\$9.3M	237.4%
Staples	\$1.2M	\$2.9M	\$8.8M	207.0%
Girias	\$1.5M	\$2.1M	\$8.7M	319.3%
Vijay Sales	\$1.7M	\$2.1M	\$8.5M	297.8%
Lotus	\$1.5M	\$2.1M	\$8.1M	282.6%
Ezone	\$1.5M	\$2.0M	\$7.9M	291.6%
Viveks	\$1.6M	\$2.2M	\$7.8M	248.1%
Control	\$0.9M	\$2.2M	\$7.7M	249.2%
Croma	\$1.7M	\$2.5M	\$7.5M	205.1%
Unieuro	\$0.6M	\$1.6M	\$7.3M	357.0%
Expert	\$0.8M	\$1.8M	\$6.4M	264.0%
Bestbuy	\$0.9M	\$1.8M	\$6.3M	256.1%
Chip 7	\$0.6M	\$1.3M	\$5.5M	316.1%
Radio Shack	\$0.8M	\$1.7M	\$5.4M	211.5%
Radio Popular	\$0.5M	\$1.5M	\$5.3M	262.6%
Zone	\$0.3M	\$1.6M	\$5.3M	236.2%
Elkjøp	\$0.5M	\$1.3M	\$5.2M	291.9%
Logic Stores	\$0.2M	\$0.9M	\$4.8M	415.2%
Sorefoz	\$0.6M	\$1.1M	\$4.7M	333.6%
Sound	\$0.6M	\$1.7M	\$4.4M	160.3%
Coolblue	\$0.5M	\$1.2M	\$4.2M	260.0%
Epic Stores	\$0.4M	\$0.9M	\$4.2M	346.1%
Digimarket	\$0.8M	\$1.7M	\$4.1M	141.1%
Elite	\$0.4M	\$0.8M	\$4.1M	395.5%
Forward Stores	\$0.6M	\$1.5M	\$4.1M	172.0%
Boulangier	\$0.2M	\$0.8M	\$4.1M	392.9%
Relief	\$0.4M	\$1.0M	\$4.1M	303.6%

AtliQ Hardwares | Customers Net Sales Performance



Nomad Stores	\$0.5M	\$1.6M	\$4.0M	146.9%
Euronics	\$0.4M	\$0.9M	\$3.9M	344.7%
Premium Stores	\$0.5M	\$1.1M	\$3.9M	253.1%
Electricalsquipo Stores	\$0.2M	\$0.7M	\$3.6M	435.3%
Taobao	\$0.2M	\$1.3M	\$3.3M	148.7%
Atlas Stores	\$0.2M	\$0.7M	\$3.2M	370.3%
Chiptec		\$0.4M	\$3.0M	622.0%
Fnac-Darty	\$0.5M	\$0.8M	\$2.9M	249.8%
Insight	\$0.4M	\$1.0M	\$2.8M	171.8%
Electricalsance Stores	\$0.1M	\$0.7M	\$2.3M	213.3%
Argos (Sainsbury'S)	\$0.4M	\$0.7M	\$2.3M	206.0%
Surface Stores	\$0.1M	\$0.5M	\$2.1M	298.8%
Currys (Dixons Carphone)	\$0.3M	\$0.8M	\$1.9M	146.9%
Electricalsara Stores	\$0.1M	\$0.6M	\$1.9M	186.0%
Info Stores	\$0.1M	\$0.5M	\$1.8M	284.1%
Flawless Stores	\$0.1M	\$0.5M	\$1.8M	296.3%
Integration Stores		\$0.2M	\$1.4M	787.2%
Otto	\$0.3M	\$0.4M	\$1.2M	198.6%
Saturn	\$0.2M	\$0.4M	\$1.2M	210.5%
Notebillig	\$0.2M	\$0.4M	\$1.1M	187.4%
All-Out		\$0.2M	\$0.8M	395.7%
Electricalsbea Stores		\$0.1M	\$0.7M	404.6%
Nova		\$0.0M	\$0.4M	2564.9%
Grand Total	\$87.5M	\$196.7M	\$598.9M	204.5%

Market Net Sales Performance Vs Target

AtliQ Hardwares | Net Sales Market Performance Vs Target



Filters

region All
division All

Customer	2019	2020	2021	2021 - target	%Diff
Australia	\$3.9M	\$10.7M	\$21.0M	-\$2.2M	-10.5%
Austria		\$0.1M	\$2.8M	-\$0.3M	-11.7%
Bangladesh	\$0.5M	\$2.3M	\$7.0M	-\$0.7M	-10.3%
Canada	\$4.8M	\$12.2M	\$35.1M	-\$5.1M	-14.5%
China	\$1.4M	\$5.4M	\$22.9M	-\$2.1M	-9.0%
France	\$4.0M	\$7.5M	\$25.9M	-\$2.2M	-8.4%
Germany	\$2.6M	\$4.7M	\$12.0M	-\$1.5M	-12.7%
India	\$30.8M	\$49.8M	\$161.3M	-\$9.6M	-5.9%
Indonesia	\$2.5M	\$6.2M	\$18.4M	-\$2.4M	-12.9%
Italy	\$2.9M	\$4.5M	\$11.7M	-\$1.0M	-9.0%
Japan		\$1.9M	\$7.9M	-\$0.3M	-4.1%
Netherlands	\$0.2M	\$3.4M	\$8.0M	-\$0.7M	-8.2%
Newzealand		\$2.0M	\$11.4M	-\$1.4M	-12.3%
Norway		\$2.5M	\$13.7M	-\$1.4M	-10.5%
Pakistan	\$0.6M	\$4.7M	\$5.7M	-\$0.5M	-9.3%
Philippines	\$5.7M	\$13.4M	\$31.9M	-\$2.5M	-7.8%
Poland	\$0.4M	\$2.8M	\$5.2M	-\$0.9M	-18.1%
Portugal	\$0.7M	\$3.6M	\$11.8M	-\$0.5M	-4.3%
South Korea	\$12.8M	\$17.3M	\$49.0M	-\$4.4M	-8.9%
Spain		\$1.8M	\$12.6M	-\$1.8M	-14.1%
Sweden	\$0.1M	\$0.2M	\$1.8M	-\$0.2M	-11.1%
United Kingdom	\$2.0M	\$8.1M	\$34.2M	-\$3.0M	-8.7%
USA	\$11.5M	\$31.9M	\$87.8M	-\$10.2M	-11.7%
Grand Total	\$87.5M	\$196.7M	\$598.9M	-\$54.9M	-9.2%

The background is a dark, blue-tinted image. It shows a person in a business suit, seen from the side, pointing their right index finger towards a large digital screen. The screen displays a line graph with several data points connected by lines, showing an upward trend. The overall atmosphere is professional and analytical.

Finance Performance Report

Profit and Loss Statement by Fiscal Year (2019 – 22)

AtliQ Hardwares | P L by Fiscal Year



Filters

region	All	<input type="button" value="v"/>
market	All	<input type="button" value="v"/>
division	All	<input type="button" value="v"/>
customer	All	<input type="button" value="v"/>

Note : Growth % is not part of pivot table

	Fiscal Year <input type="button" value="v"/>			Growth %
Metrics	2019	2020	2021	21 Vs 20
Net Sales	\$87.5M	\$196.7M	\$598.9M	204.5%
cogs	\$51.2M	\$123.4M	\$380.7M	208.6%
Gross Margin	\$36.2M	\$73.3M	\$218.2M	197.6%
GM %	41.4%	37.3%	36.4%	-2.3%

Profit and Loss Statement by Month and Quarter

AtliQ Hardwares | P L by Month and Quarter

Filters

region	All	▼
market	All	▼
division	All	▼
customer	All	▼
FY	2019	▼

2019

	Quarter ▼													
	Q1			Q2			Q3			Q4			Grand Total	
Metrics	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	\$87.5M	
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	\$51.2M	
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	\$36.2M	
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%	41.4%	

region	All	▼
market	All	▼
division	All	▼
customer	All	▼
FY	2020	▼

2020

	Quarter ▼													
	Q1			Q2			Q3			Q4			Grand Total	
Metrics	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	\$196.7M	
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	\$123.4M	
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	\$73.3M	
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%	37.3%	

region All
 market All
 division All
 customer All
 FY 2021

2021

Quarter

	Q1			Q2			Q3			Q4			Grand Total
Metrics	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	\$598.9M
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	\$380.7M
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	\$218.2M
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%	36.4%

Net Sales Comparsion

21 vs 20	162.1%	164.7%	159.1%	161.0%	161.4%	162.5%	1981.6%	461.2%	347.0%	178.6%	173.9%	160.3%	204.5%
20 vs 19	164.6%	156.6%	167.3%	161.5%	162.8%	162.0%	-67.1%	22.7%	53.1%	140.7%	148.0%	162.0%	124.8%

Further Analysis

Top 10 Products by Net Sales Growth (2020-2021)

Filters

region	All	▼
market	All	▼
division	All	▼

Products	2020	2021	Growth % 2021 vs 2020
AQ Mx NB	\$0.0M	\$1.4M	5623.5%
AQ Smash 2	\$0.4M	\$11.2M	2489.5%
AQ LION x3	\$0.1M	\$1.2M	1692.3%
AQ LION x2	\$0.1M	\$0.9M	1668.9%
AQ LION x1	\$0.0M	\$0.8M	1619.5%
AQ Home Allin1	\$0.7M	\$5.2M	669.0%
AQ Electron 4 3600 Desktop Processor	\$3.0M	\$19.4M	541.3%
AQ Pen Drive DRC	\$0.6M	\$3.8M	487.7%
AQ GT 21	\$0.8M	\$4.4M	461.1%
AQ Zion Saga	\$0.7M	\$3.6M	428.5%
Grand Total	\$6.4M	\$52.0M	708.0%

Division Net Sales & Growth (2020-2021)

Filters

region	All	▼
market	All	▼
customer	All	▼
FY	All	▼

Products	2020	2021	Growth % 2021 vs 2020
PC	\$40.1M	\$165.8M	313.7%
P & A	\$105.2M	\$338.4M	221.5%
N & S	\$51.4M	\$94.7M	84.4%
Grand Total	\$196.7M	\$598.9M	204.5%

Top 5 Countries by Net Sales in 2021

region	All	▼
customer	All	▼
FY	All	▼

Products	2021
India	\$161.3M
USA	\$87.8M
South Korea	\$49.0M
Canada	\$35.1M
United Kingdom	\$34.2M
Grand Total	\$367.2M

Further Analysis

. Top 5 & Bottom 5 Products by Quantity Sold

Filters

region	All	▼
market	All	▼
customer	All	▼
FY	All	▼

Products	Total Qty Sold
AQ Master wired x1 Ms	4.2M
AQ Master wireless x1 Ms	4.1M
AQ Gamers Ms	4.0M
AQ Gamers	3.4M
AQ Master wireless x1	3.4M
Grand Total	19.0M

TOP 5

region	All	▼
market	All	▼
customer	All	▼
FY	All	▼

Products	Total Qty Sold
AQ GEN Z	63.1K
AQ Gamer 1	51.7K
AQ Smash 2	36.0K
AQ Home Allin1	15.2K
AQ HOME Allin1 Gen 2	8.9K
Grand Total	174.9K

BOTTOM 5

New Products Launched by Atliq in 2021

region	All	▼
market	All	▼
customer	All	▼
FY	All	▼

Products	2020	2021
AQ Qwerty		\$22.0M
AQ Trigger		\$20.7M
AQ Gen Y		\$19.5M
AQ Trigger Ms		\$17.9M
AQ Wi Power Dx3		\$17.2M
AQ Qwerty Ms		\$15.4M
AQ Electron 3 3600 Desktop Processor		\$14.2M
AQ Maxima Ms		\$13.7M
AQ GEN Z		\$11.7M
AQ Marquee P3		\$4.9M
AQ Clx3		\$4.4M
AQ Lumina Ms		\$4.2M
AQ HOME Allin1 Gen 2		\$3.5M
AQ MB Lito		\$2.8M
AQ MB Lito 2		\$2.3M
AQ Marquee P4		\$1.7M
Grand Total		\$176.2M

Insights

➤ Overall Growth & Profitability:

- **Net sales** grew dramatically from **\$196.7M** in 2020 to **\$598.9M** in 2021 (**204.5% growth**)
- However, gross margin percentage declined from 41.4% (2019) to 36.4% (2021), indicating pressure on profitability.
- COGS grew slightly faster than revenue (208.6% vs 204.5%), suggesting some cost management challenges.

➤ Customers Performance:

Top performing customers in 2021:

- Amazon (\$82.1M, 118.9% growth)
- AtliQ Exclusive (\$61.1M, 245.8% growth)
- AtliQ E Store (\$53.0M, 123.8% growth)

Notable high-growth customers:

- Neptune (371.5% growth)
- Logic Stores (415.2% growth)
- Electricalsquipos Stores (435.3% growth)

➤ Market Performance:

Top 5 markets by 2021 sales:

- India (\$161.3M)
- USA (\$87.8M)
- South Korea (\$49.0M)
- Canada (\$35.1M)
- UK (\$34.2M)

All markets missed their 2021 targets, with an overall gap of -9.2%

➤ Product Portfolio:

Division performance (2021):

- P & A (Peripherals & Accessories): \$338.4M (221.5% growth)
- PC: \$165.8M (313.7% growth)
- N & S: \$94.7M (84.4% growth)
- Successful new product launches in 2021 including AQ Qwerty (\$22M), AQ Trigger (\$20.7M), and AQ Gen Y (\$19.5M).

➤ Seasonal Patterns:

- Q2 (Oct-Dec) consistently shows higher sales across years
- March 2020 showed a significant dip (\$2.1M) but recovered strongly in 2021 (\$44M).

Recommendations

1. Margin Management:

- Implement cost optimization strategies to reverse the declining gross margin trend
- Review pricing strategies, especially for high-volume products
- Consider strategic sourcing initiatives to manage COGS growth

2. Market Expansion:

- Investigate reasons for missing targets across markets
- Focus on high-potential markets like India and USA where growth is strong
- Develop market-specific strategies for underperforming regions

3. Product Strategy:

- Continue investing in PC division given its high growth rate (313.7%)
- Analyze the success factors of top-performing new products for future launches
- Consider phasing out or revamping low-quantity products like AQ HOME Allin1 Gen 2

4.Customer Relations:

- Develop specialized programs for high-growth customers like Neptune and Logic Stores.
- Strengthen relationships with top revenue contributors (Amazon, AtliQ Exclusive).
- Create targeted strategies for emerging customers showing high growth potential.

5.Operations:

- Plan inventory and resources for Q2 peak season.
- Implement better forecasting to avoid situations like March 2020's significant dip.
- Develop contingency plans for supply chain disruptions.

6.Geographic Focus:

- Create dedicated strategies for the top 5 markets to protect and grow market share.
- Investigate and address factors causing target misses across all markets.
- Consider expanding in high-growth markets like China where potential exists.



Thank You