



Sales Analytics:

Customer Net Sales Performance (2019-2021)

- I. **Overall Growth:** Net sales have shown substantial growth over the years. Comparing 2021 to 2020, net sales increased by 204.5%, from 196.7M to 598.9M INR. This demonstrates a significant growth trajectory.
- II. **Top Performers:** Amazon, AtliQ e Store, AtliQ Exclusive, and Electricalsociety are among the top-performing customers with substantial sales growth. For example, Amazon's sales grew from INR 12.2M in 2019 to INR 82.1M in 2021.
- III. **Monthly Trends:** The comparison of net sales month-over-month for 2021 vs 2020 shows a consistent positive trend with notable spikes in March (1981.6%) and April (461.2%), indicating seasonal or market-specific factors driving sales.

Market Performance vs. Target (2019-2021)

- I. **Achievement Rate:** The performance of key markets like Canada, India, Philippines, South Korea, and the USA fell short of targets in 2021. The overall shortfall was 31.7M USD, representing an 8% deficit compared to targets. Specific shortfalls include Canada (-5.1M), India (-9.6M), and the USA (-10.2M).
- II. **Market-specific Insights:** Each market's performance against targets shows room for improvement, especially in markets with significant potential like the USA and India.

Finance Analytics:

Profit and Loss (P&L)

• Fiscal Year Wise

- I. **Net Sales and COGS:** There is a clear upward trend in both net sales and cost of goods sold (COGS) from 2019 to 2021. Net sales grew from 87.5M in 2019 to 598.9M in 2021, while COGS grew from 51.2M to 380.7M in the same period.
- II. **Gross Margin:** Although gross margin increased in absolute terms (from 36.2M in 2019 to 218.2M in 2021), the gross margin percentage slightly decreased from 41.4% to 36.4%, indicating higher cost pressures relative to sales growth.

• Quarter Wise

- I. **Quarterly Trends:** There has been consistent growth across fiscal quarters from 2019 to 2021. For instance, net sales in Q1 2021 were 44.8M, up from 17.1M in Q1 2020.
- II. **Gross Margin Consistency:** While net sales have grown significantly, the gross margin percentage has seen slight variations, maintaining around 36-37%, indicating stable profitability despite varying sales volumes.



Insights & Recommendations for AtliQ Hardware

- **Region Wise**

- I. **Regional Performance:** Significant contributors to net sales include **India** (161.26M USD), **Canada** (35.06M USD), and **China** (22.89M USD). Gross margins vary, with **Japan** having the highest gross margin percentage at **46.5%** and **Germany** the lowest at **26.2%**.
- II. **Cost Management:** Regions like **Canada** and **India**, despite high net sales, show room for better cost management to improve gross margins.

Recommendations:

- I. **Focus on High Growth Customers:** Continue to strengthen relationships and support with high-growth customers like **Amazon**, **AtliQ e Store**, and **Electricalsquipo** Stores.
- II. **Market Expansion:** Explore opportunities to increase market penetration in high-margin countries such as **Japan** and **New Zealand**.
- III. **Cost Management:** Investigate reasons for the decline in gross margin percentage and develop strategies to control COGS while maintaining sales growth.
- IV. **Target Achievement Strategies:** Analyze the reasons behind underperformance in key markets like the USA and Canada to improve target achievement rates.