### **Top 3 Insights**

1. **Copiers and Phones Are Key Profit Drivers** These subcategories consistently showed high profits with relatively low discounting. Copiers, in particular, had moderate sales but the highest total profit, indicating strong margins.
2. **High Sales Don’t Always Equal High Profit** Tables and Bookcases generated significant sales but had negative profit, suggesting pricing or cost issues. This highlights the importance of not relying on sales volume alone to assess success.
3. **Discounting Significantly Affects Profitability** Products with the highest average discounts, like Binders and Tables, tend to underperform in profit. A negative correlation between discount rate and profit was evident across the dataset.

### **Key Challenges**

* Over-discounting in certain categories is eroding margins
* Lack of alignment between pricing strategy and profitability
* High-selling products are not always optimized for profit

### **Recommended Actions**

* Focus on expanding high-margin categories like Copiers and Phones
* Reevaluate discounting strategies for underperforming subcategories
* Use profit-per-sale as a key performance metric going forward