

PROJECT OVERVIEW – AMAZON INDIA PVT. LTD.

◆ THIS PROJECT, TITLED “**EARNING SOURCES AND IMPACT THROUGH TAX BURDEN ANALYSIS**,” FOCUSES ON HOW **AMAZON INDIA PVT. LTD.** GENERATES REVENUE FROM TWO KEY SOURCES — **DIRECT SALES AND COMMISSION (REFERRAL FEES)** FROM THIRD-PARTY SELLERS — AND HOW TAXATION IMPACTS OVERALL PROFIT. THE ANALYSIS IS DIVIDED BY CITY FOR REALISM: **MUMBAI AND DELHI** REPRESENT DIRECT SALES, WHILE **BANGALORE AND CHENNAI** INCLUDE BOTH SALES AND COMMISSION EARNINGS. USING **ADVANCED SQL**, I ANALYZED REVENUE, PURCHASE COST, AND TAX DATA; WITH **PYTHON** (**PANDAS, MATPLOTLIB, SEABORN**) I VISUALIZED SALES, COMMISSION TRENDS, AND TAX EFFECTS; AND WITH **POWER BI**, I BUILT INTERACTIVE DASHBOARDS COMPARING CITY-WISE AND POST-TAX PERFORMANCE. THE PROJECT SHOWS HOW TAX BURDEN REDUCES PROFIT, HIGHLIGHTS WHICH REVENUE MODEL EARNS MORE, AND IDENTIFIES TOP-PERFORMING PRODUCTS AND CITIES. OVERALL, IT BLENDS BUSINESS UNDERSTANDING WITH DATA ANALYTICS, DEMONSTRATING PRACTICAL SKILLS IN SQL, PYTHON, AND POWER BI WHILE DELIVERING MEANINGFUL INSIGHTS INTO AMAZON’S EARNING STRUCTURE AND PROFITABILITY.

PART 1:

ADVANCE SQL ANALYSIS

Sales Report



FINDING WHETHER THE PRODUCTS SOLD IN CHENNAI HAVE NORMAL OR HIGH REFERRAL EARNINGS

SELECT

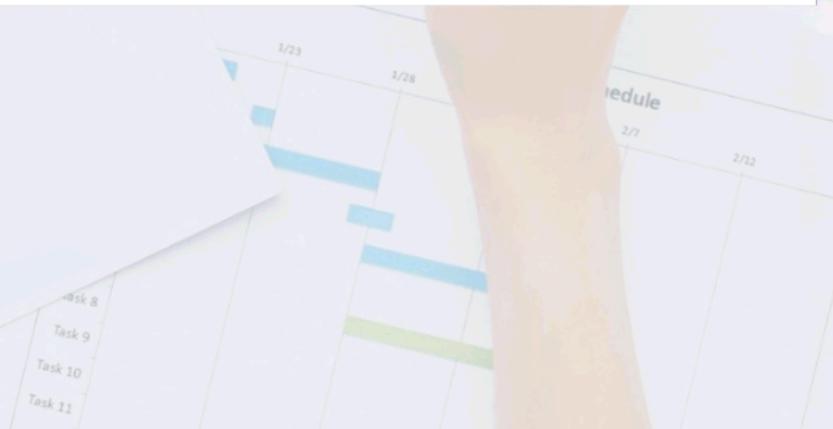
```
Product,  
SalesValue AS TotalSalesValue,  
ReferralAmount AS ReferralEarning,  
ROUND(ReferralAmount/NULIF(SalesValue,0)*100,2) AS ReferralPer
```

Product	TotalSalesValue	ReferralEarning	ReferralPercent	Normal_Or_Hight
iPhone 13	2500000.00	125000.00	5.00	Normal
Samsung TV 55	1774880.00	88744.00	5.00	Normal
HP Laptop	414400.00	24864.00	6.00	High Referral Earning
Asus TUF Gaming Laptop	275000.00	15000.00	5.45	High Referral Earning
Apple Watch	295500.00	14775.00	5.00	Normal
iPhone 12	250000.00	12500.00	5.00	Normal
LG OLED TV	200000.00	12000.00	6.00	High Referral Earning
Canon Printer	90000.00	6300.00	7.00	High Referral Earning
HP Envy Laptop	100000.00	6000.00	6.00	High Referral Earning
Mi Power Bank	400000.00	4000.00	1.00	Normal

MONTHLY INSIGHT WITH PROFIT BY TAX BURDEN

```
M.Months,  
M.NetAmount,  
M.GSTTax,  
CASE  
WHEN M.NetAmount < 0 THEN 'Loss Month'  
WHEN (M.GSTTax / NULLIF(M.NetAmount,0))*100 > 25 THEN 'High Tax Burden'
```

Months	NetAmount	GSTTax	Insight	Total_Profit_With_High_Tax_Burden	Total_Profit_With_Normal_Tax
April	7399035.00	1969197.00	High Tax Burden	10762510.00	10335425.00
May	10448475.00	1896102.00	Normal	10762510.00	10335425.00
June	2498475.00	488136.00	Normal	10762510.00	10335425.00
July	3363475.00	2671780.00	High Tax Burden	10762510.00	10335425.00
August	-2611525.00	1185254.00	Loss Month	10762510.00	10335425.00



MONTHLY PROFIT ANALYSIS BEFORE AND AFTER GST

SELECT

```
Months,  
SUM(PurchaseWOTax) AS Purchase_Without_GST,  
SUM(PurchaseValue) AS Purchase_With_GST,  
SUM(PurchaseValue) - SUM(PurchaseWOTax) AS GST_Amount,  
SUM(NetAmount + GSTTax) AS Profit_Before_Tax,
```

Months	Purchase_Without_GST	Purchase_With_GST	GST_Amount	Profit_Before_Tax	Profit_After_Tax	Profit_Margin_
April	10939983.05	12909180.00	1969196.95	9368232.00	7399035.00	57.32
August	6584745.76	7770000.00	1185254.24	-1426271.00	-2611525.00	-33.61
July	14843220.34	17515000.00	2671779.66	6035255.00	3363475.00	19.20
June	2711864.41	3200000.00	488135.59	2986611.00	2498475.00	78.08
May	10533898.31	12430000.00	1896101.69	12344577.00	10448475.00	84.06

TOP 10 PRODUCTS BY HIGHEST 'TOTALREVENUE' AND 'TOTAL REFERRAL' EARNING ACROSS ALL CITIES

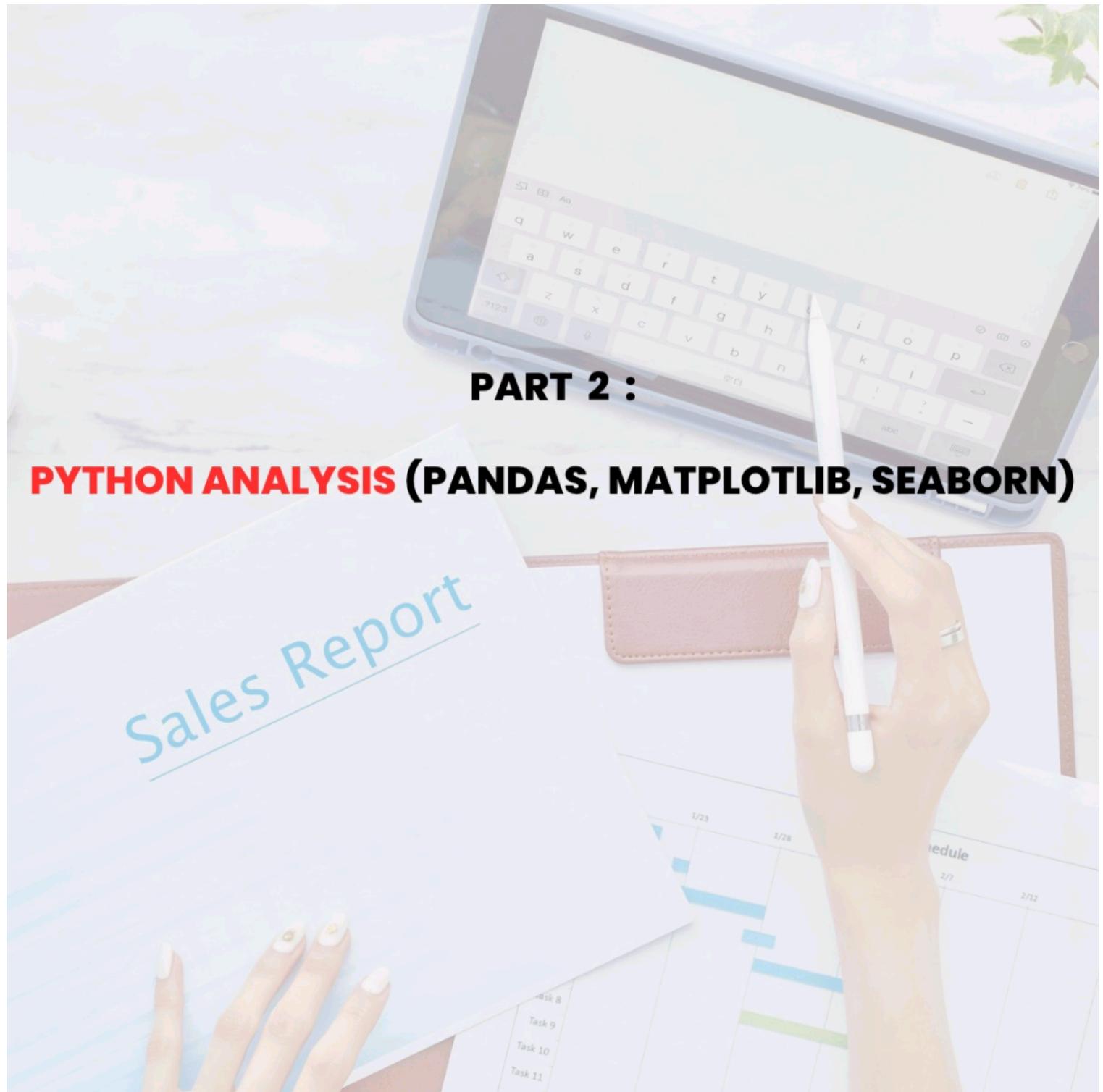
```
-- Top 10 products by highest TotalRevenue and Totalreferral Earning across all cities
SELECT
    Product,
    City,
    SUM(TotalRevenue) AS TotalRevenue,
    SUM(TotalReferral) AS TotalReferral,
    ROUND(SUM(TotalReferral)/NULLIF(SUM(TotalRevenue),0)*100,2) AS Referral_Percentage
```

Product	City	TotalRevenue	TotalReferral	Referral_Percentage
Mi Power Bank	Bangalore	170400.00	17040.00	10.00
Redmi Mi Band 8	Bangalore	100000.00	10000.00	10.00
LG Washing Machine	Bangalore	3500000.00	245000.00	7.00
Canon Printer	Chennai	90000.00	6300.00	7.00
Dell Laptop	Bangalore	1536000.00	92160.00	6.00
HP Envy Laptop	Chennai	100000.00	6000.00	6.00
HP Laptop	Chennai	414400.00	24864.00	6.00
LG OLED TV	Chennai	200000.00	12000.00	6.00
Asus TUF Gaming Laptop	Chennai	275000.00	15000.00	5.45

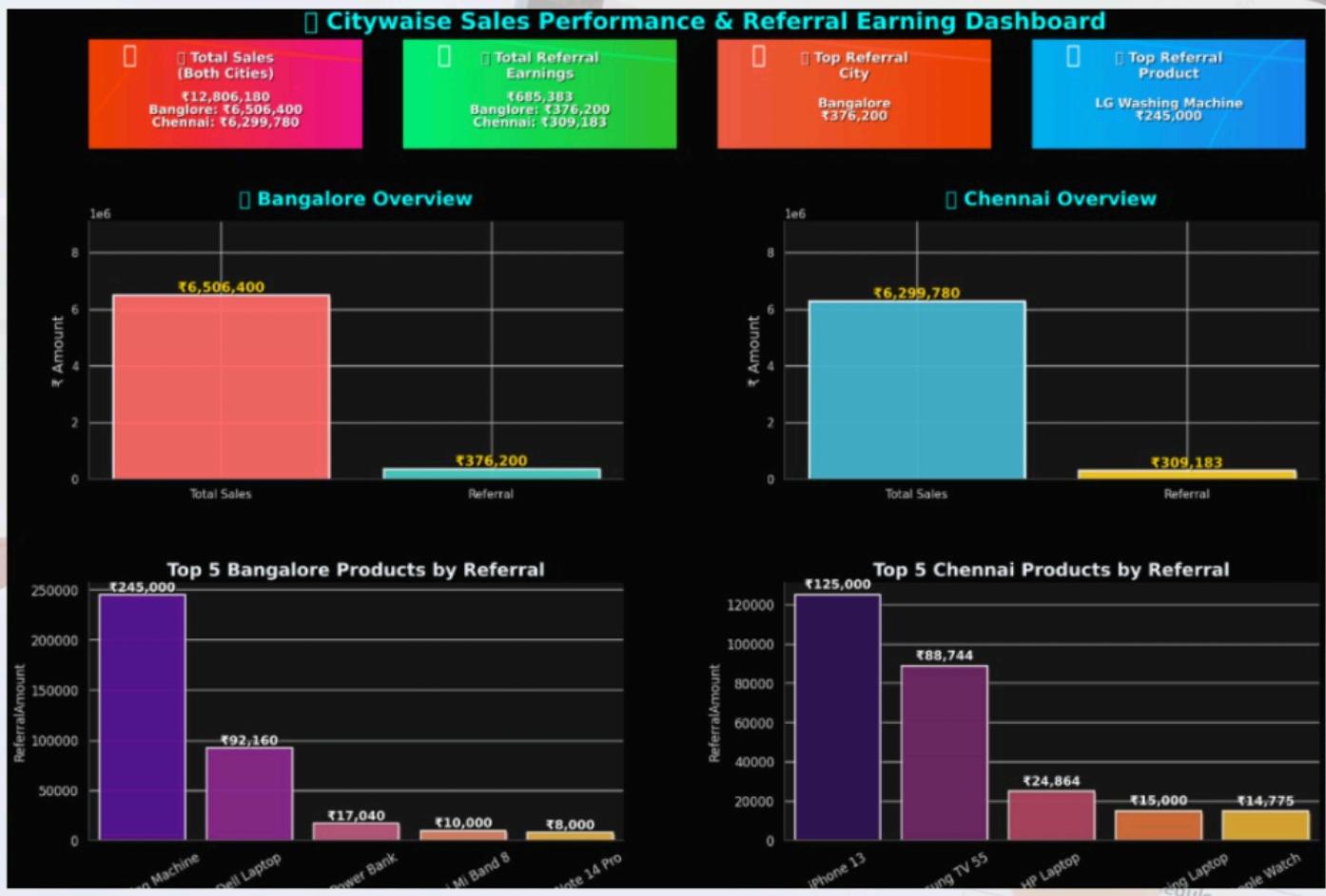
PART 2 :

PYTHON ANALYSIS (PANDAS, MATPLOTLIB, SEABORN)

Sales Report



FINDING WHICH CITY GENERATES MORE REVENUE FROM REFERRALS

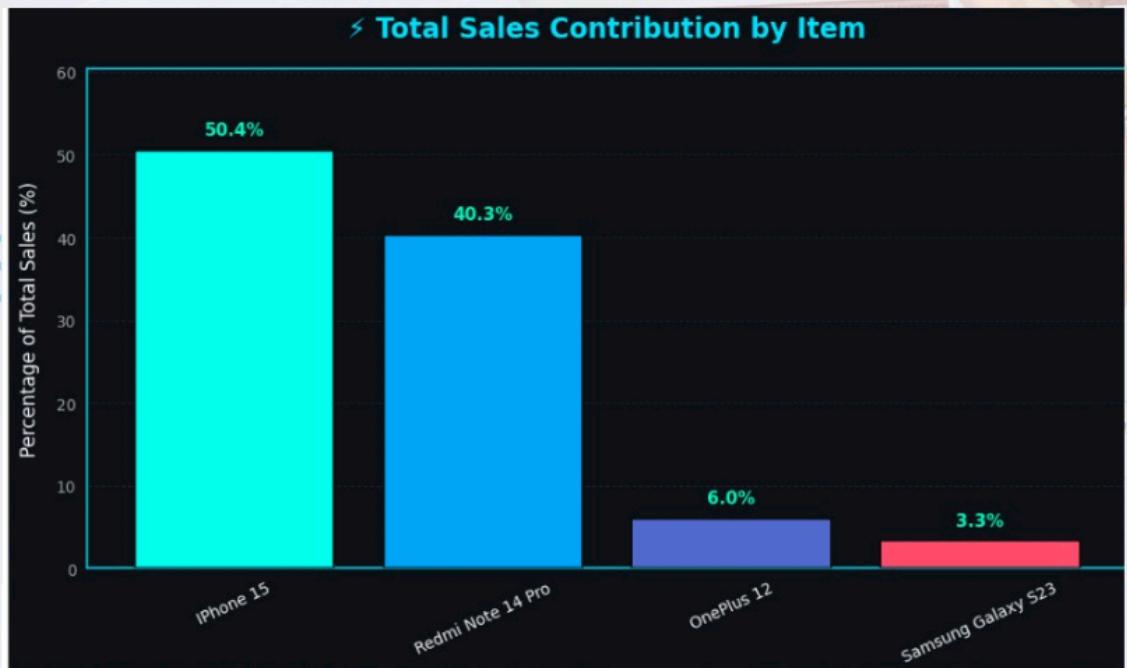


Bangalore is the top referral earning city with **₹374,200** in referral earnings.

Referral Earning in **Bangalore** appear more effective, generating nearly **1.5x** higher earnings than **Chennai**

FINDING WHICH SMARTPHONE CONTRIBUTED THE HIGHEST TOTAL SALES

Item	Inwards_Value	Outwards_Value	Closing_Balance	%_of_Total_Sales
iPhone 15	5125000.0	4630000.0	1095000.0	50.44
OnePlus 12	925000.0	550000.0	375000.0	5.99
Redmi Note 14 Pro	3650000.0	3700000.0	50000.0	40.31
Samsung Galaxy S23	100000.0	300000.0	1000000.0	3.27



COMPARE THE TOTAL SALES OF “SAMSUNG GALAXY S23” AND “IPHONE 15” TO FIND WHICH BRAND PERFORMS BETTER OVERALL



- The best performing item based on 'Outwards Value' is '**iPhone 15**', with an Outwards Value of **₹4,630,000.00**
- '**iPhone 15**' accounted for **50.44%** of the total sales among the compared items, while '**Samsung Galaxy S23**' accounted for only **3.27%**.

COMPARE TOTAL SALES BETWEEN MUMBAI AND DELHI TO FIND WHICH CITY HAS THE HIGHEST SALES PERFORMANCE.



Mumbai shows stronger sales performance with ₹10,474,400 total sales compared to **Delhi's** ₹8,783,040.

PART 3 :

POWER BI (DASHBOARD)

Sales Report



AMAZON INDIA PVT LTD EARNING SOURCES & TAX ANALYSIS 'POWER BI DASHBOARD OVERVIEW'

THIS DASHBOARD PROVIDES A COMPLETE FINANCIAL OVERVIEW OF **AMAZON PVT LTD'S REVENUE**, **PURCHASE EXPENSES**, **REFERRAL EARNINGS**, AND **CITY-WISE PERFORMANCE**. IT HELPS MANAGEMENT ANALYZE PROFIT TRENDS, IDENTIFY LOSS MONTHS, AND MONITOR PRODUCT-LEVEL REFERRAL PERFORMANCE FOR BETTER DECISION-MAKING.

AMAZON INDIA PVT LTD EARNING SOURCES & TAX ANALYSIS 'POWER BI DASHBOARD'

Amazon India Pvt Ltd Earning Sources & Tax Analysis

Total Revenue

₹34.41Cr

Total Sale Earning including referral earning

Total Purchase Cost

₹ 53.82 Cr

Avg monthly purchase ₹ 1,07 Cr

Current Month Net Flow (Aug 2025)

₹ -2.61 L

Net loss after tax & referral deductions

Monthly Sales vs Purchase Trend



Monthly Net Income



Month

April 2025

City

- Bangalore
- Chennai
- Mumbai
- Delhi

Top 5 Products by Referral Earnings

iPhone 15	4,630,000
LG Washing	2,450,000
iPhone 13	1,250,000
Samsung TV 55	36,744
HP Laptop	24,854

City-wise Revenue Split



Inventory Health Check - Dell Laptop



27 units

Monthly inwards Qry
10 (avg)
Monthly Outwards Qty
8 (avg)

AMAZON INDIA PVT LTD EARNING SOURCES & TAX ANALYSIS 'POWER BI DASHBOARD'

Amazon India Pvt Ltd Earning Sources & Tax Analysis

Total Revenue

₹9,223,400.00

100%

Revenue Generated After Tax Burden

₹7,840,890.00

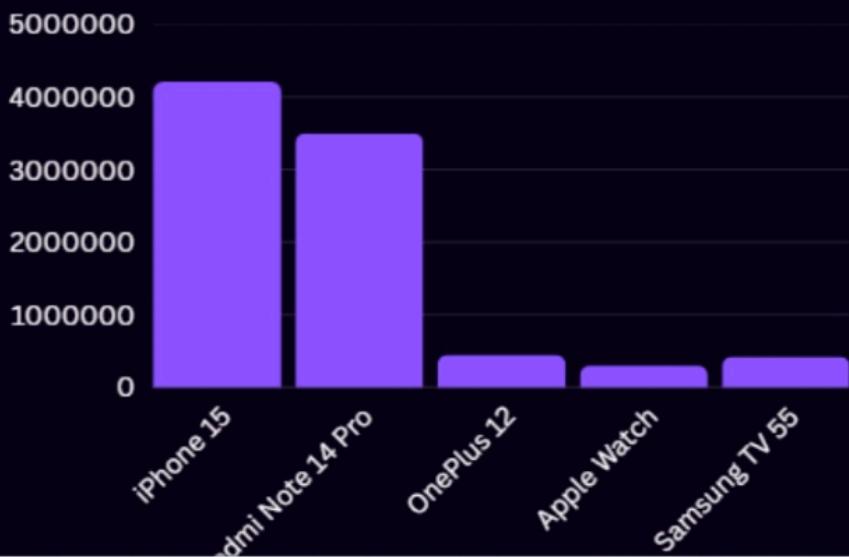
85%

Revenue Generated Without Tax

₹9,223,400.00

100%

Top 5 Sales Product in Mumbai



Spending Overview

6 Month

Total Purchase Cost

₹8,056,029.00 87.38%



● iPhone 15 ● Redmi Note 14 Pro ● OnePlus 12
● Apple Watch ● Other

AMAZON INDIA PVT LTD EARNING SOURCES & TAX ANALYSIS 'POWER BI DASHBOARD'

Amazon India Pvt Ltd Earning Sources & Tax Analysis

Total Purchase Cost

₹6,196,320.00

89.79%

Total Revenue

₹605400.00

100%

Commission (Referral) Revenue

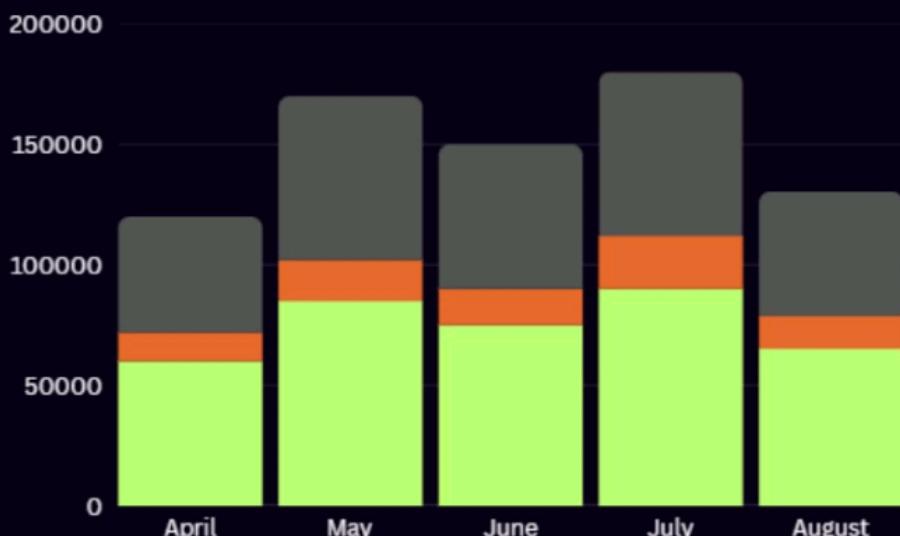
₹376,200.00

5.43%

Month-wise Commission Revenue vs Tax Burden In Bangalore

● Commission Revenue (₹) ● GST / Tax (₹)

● Net After Tax (₹)



Highest Commission Generators

6 Month

Revenue from Commission

₹376,200.00 5.43%



KEY INSIGHTS FROM DASHBOARD

TOTAL REVENUE – ₹34.41 CR :

THE COMPANY SHOWS A STRONG FINANCIAL POSITION WITH CONSISTENT REVENUE GROWTH, DRIVEN BY BOTH DIRECT SALES AND REFERRAL INCOME.

TOTAL PURCHASE COST – ₹53.82 CR :

PURCHASE SPENDING IS SIGNIFICANTLY HIGHER THAN SALES, INDICATING A NEED TO OPTIMIZE VENDOR COSTS AND IMPROVE PROFIT MARGINS.

NET FLOW (AUG 2025) – ₹-2.61 L:

AUGUST SHOWS A NEGATIVE CASH FLOW, REFLECTING A TEMPORARY DIP IN PERFORMANCE DUE TO HIGH EXPENSES AND TAX DEDUCTIONS.

KEY INSIGHTS FROM DASHBOARD

HIGHEST PROFIT MONTH – MAY 2025 :

MAY ACHIEVED THE HIGHEST PROFIT WITH ₹10.44 LAKH IN SALES, SUGGESTING EFFECTIVE MARKETING AND STRONG SEASONAL DEMAND DURING THIS MONTH.

TOP PERFORMING CITY – MUMBAI (45%) :

MUMBAI LEADS IN OVERALL REVENUE CONTRIBUTION, MAKING IT THE COMPANY'S MOST PROFITABLE AND HIGH-DEMAND MARKET.

BEST REFERRAL PRODUCT – IPHONE 15 (₹4.63 L) :

THE IPHONE 15 STANDS OUT AS THE TOP-EARNING PRODUCT, HIGHLIGHTING STRONG BRAND INFLUENCE AND CUSTOMER PREFERENCE.

KEY INSIGHTS FROM DASHBOARD

 **TAX EFFECT ON MUMBAI REVENUE :**
AFTER TAX, MUMBAI'S TOTAL INCOME BECAME LOWER.
THIS SHOWS THAT BETTER TAX PLANNING IS NEEDED TO
KEEP MORE PROFIT.

 **TOP 5 SELLING PRODUCTS IN MUMBAI :**
IPHONE 15, REDMI NOTE 14 PRO, ONEPLUS 12, APPLE WATCH,
AND SAMSUNG TV 55 MAKE UP ABOUT 96.3% OF TOTAL SALES.
THESE ARE THE MOST-SELLING AND IN-DEMAND ITEMS IN
MUMBAI.

 **BANGALORE TOTAL REVENUE (WITH COMMISSION) :**
BANGALORE MADE ₹6.9 MILLION TOTAL SALES, INCLUDING
₹376,200 FROM COMMISSION EARNINGS. THIS MEANS
REFERRAL-BASED INCOME ALSO HELPED WELL IN TOTAL
REVENUE.

KEY INSIGHTS FROM DASHBOARD

10. 🏃 TOP COMMISSION PRODUCT IN BANGALORE :
LG WASHING MACHINE GAVE THE HIGHEST COMMISSION,
AROUND 65% OF ALL COMMISSION INCOME, SHOWING IT
SELLS WELL THROUGH REFERRALS.
11. 💰 TAX EFFECT ON COMMISSION INCOME (BANGALORE) :
EVEN AFTER APPLYING TAX, COMMISSION REVENUE REMAINS
STRONG, SUPPORTED BY CONSISTENT SALES IN LARGE
APPLIANCES AND LAPTOPS, REFLECTING STEADY
PROFITABILITY DESPITE TAX DEDUCTIONS.