CASE STUDY OF K&N'S FOODS (PVT.) LTD

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In meeting hall at K&N's Foods (Pvt.) Limited, Mr. Mughees Ahmed had an important meeting with CEO Mr. Khalil A. Sattar to discuss strategies for company growth. As Mr. Mughees Ahmed entered Mr. Khalil A. Sattar's office, he could feel the anticipation in the air. The walls were adorned with motivational quotes, highlighting the company's mantra of innovation and advancement. Mr. Khalil A. Sattar greeted him warmly, shaking his hand and inviting him to take a seat. With a notepad in hand. Mr. Mughees Ahmed sat down prepared to present his ideas.

K&N's facing a time of first-rate change, establishing up the uncommon possibility to refresh company restructuring techniques. In 1995, Syed Mughees Ahmed Joined K&Ns with proper spirit to confront techniques and construct as purchaser behaviors, regulatory elements, and the whole business surroundings. For K&N's, there nevertheless benefit in seeing their destiny through a restructuring in Productions, New Separate unit for KPK-Islamabad -Azad Kashmir and Northern Areas, Supply Chain, Advertisement & Marketing selections, Sales Support System, Participate in global economics.

In 2019, he also evolves organization to deliver struggling enterprise again from the brink during post pandemic healing. K&N's now perform in a hard and fast of circumstances that has been reshaped by an endemic covid-19. For some groups, the want for change can be painfully apparent, and company restructuring strategies should be considered inside the narrower traditional feel.

Mr. Mughees A presented idea to diversify Products, invest in research and development, expand internationally, and focus on employee training. Impressed, Mr. Khalil A. Sattar agreed and they discussed implementation steps. Months later, the strategies proved successful and K&N's Foods (Pvt.) Limited experienced growth and success.

After the usual pleasantries were exchanged. Mr. Mughees Ahmed wasted no time diving right into the matter at hand. He began by outlining the current state of the company's operations and the potential areas for growth. He emphasized the importance of diversifying the company's services to cater to a wider range of clients and industries.

To achieve this. Mr. Mughees Ahmed proposed a comprehensive research and development strategy. This would involve allocating a portion of the company's budget towards hiring a dedicated team of experts who would focus solely on innovating new products and improving existing ones. By constantly staying ahead of the competition and adapting to clients' changing needs. K&N's would be able to capture a larger market share.

Mr. Mughees Ahmed also suggested expanding the company's reach internationally. He proposed establishing strategic partnerships with international organizations. attending global conferences, and even opening satellite offices in countries where there was a high demand for the company's services. This would not only increase Tech Solution's presence in the global market but also enhance its reputation as a reliable and trusted brand.

Recognizing the importance of employee engagement and dedication. Mr. Mughees Ahmed highlighted the need for training and development programs. He believed that by investing in the growth and education of their employees, the company would foster a culture of continuous improvement This, in turn, would reinforce their commitment to delivering high-quality products and services to their clients.

Impressed with Mr. Mughees Ahmed' ideas and thorough approach. Mr. Khalil A. Sattar nodded in agreement. He commended him for his innovative thinking and his commitment to the company's progress. Together, they discussed the necessary steps to

implement these strategies effectively, including assigning responsibilities and setting clear targets.

After the meeting concluded. Mr. Mughees Ahmed left Mr. Khalil A. Sattar's office with a renewed sense of purpose and excitement. He knew that the decisions made in that meeting were instrumental in shaping K&N's ' future. With the CEO's support. Mr. Mughees Ahmed was confident in his ability to take the necessary steps to ensure the company's growth and success.

Months later, the company began to witness the positive impact of the strategies proposed by Mr. Mughees Ahmed. K&N's expanded its products, attracting new clients and cementing its position as an industry leaden The research and development department blossomed, constantly churning out innovative solutions. The company's international presence grew, establishing its brand as a dependable and transformative force across different continents.

The meeting between Mr. Mughees Ahmed and the CEO proved to be a turning point for K&N's. Their collective vision and foresight propelled the company towards unprecedented growth and prosperity. Mr. Mughees Ahmed' dedication and determination served as an inspiration to his colleagues, reminding them that with the right ideas and steps.

History of K&N's

The Year 1964: Pakistan was a young nation forging ahead closer to a dream: self-sufficiency in food production. Malnutrition remained a primary hassle and one out of four youngsters died before attaining the age of 5. 80% of sick youngsters had been affected with diseases due to protein, vitamin and mineral deficiency.

Poultry manufacturing, the fastest and least high-priced manner of filling the protein gap become planned to overcome malnutrition. Backyard fowl farming needed to graduate to a greater expert degree.

January 1964, a young guy, Khalil Sattar, still a university pupil, had the imaginative and prescient to foresee a need to establish a rooster farm. His interest led him to begin a small broiler farm of 1,000 chicks. Little had he known this flock become to become the inspiration stone of K&N's.

This become the easy, stimulated and nationalistic starting of K&N's with an unmarried-minded goal of supplying better nutrition for Health and Happiness of the Nation. K&N's continues broiler grandparent and determine stock populations inside the chillier mountainous northern regions of Pakistan. All breeding inventory is housed at remoted breeder farms.

To ensure strict bio-protection, all breeder farms work on the crucial precept of all-inall-out to keep away from a couple of a long time at any breeder farm. Breeding stock is housed in surroundings-managed homes. Some of the world's fine performances have been carried out at K&N's. Strict bio-security features are taken at all farms to reduce the hazard of ailment transmission via robotically and physically transferred disorder causative agents. Careful attention is paid to hen health, vaccination, weighment and choice to maintain healthy and uniform breeding flocks.

1964 – K&N's is born

1964: Sattar began a small broiler farm with 1,000 chicks.

1971: K&N's constructed its very own feed mill.

1974: K&N's started out producing layer discern stock with an American enterprise.

1981: K&N's have become a main fowl provider in Pakistan K&N's operates several strategically placed hatcheries covering all day-vintage chick markets to make certain

transport of high fine broiler day-antique chicks to business farmers at some point of Pakistan.

Maximum care is exercised whilst handling, reconstituting and administering vaccines using proper strategies and contemporary gadget. To make certain chicks get off to the healthiest begin and stay covered from viral sicknesses, they acquire injectable and spray vaccinations on the hatchery. In addition to imparting day-antique chicks to farmers, K&N's is likewise engaged in broiler growing at organisation owned farms to produce broilers for our poultry processing plant.

2011: K&N's have become a pacesetter in processed fowl merchandise and certainly one of the most important broiler-chick producers in Pakistan K&N's chicks are taken in smooth and temperature-controlled automobiles to our modern broiler growing farms. They eat at will and drink sparkling, cool and natural water from "nipple drinkers" which launch one sip of water at a time to keep away from water contamination. Under the watchful eye of our very own hen nutrients, health and housing experts, they develop-up certainly in homes prepared with automated heating, cooling and ventilation.

2016: K&N's gained 5 medals at IFFA in Germany.

Theme line of K&N's "Safe and healthy chicken"

K&N's continues layer and broiler discern stock populations in extraordinary regions of Pakistan. Layer determine stock farms are placed inside the south and broiler mother and father are bred inside the less warm mountainous northern vicinity. Both styles of parents are housed at isolated breeder farms. K&N's to compete it competitors (Figure 1) operates several strategically positioned hatcheries covering all day-antique chick markets to make sure delivery of excessive best layer and broiler day-old chicks to commercial farmers at some point of Pakistan Strict bio-security measures are taken at all farms to reduce the risk of disorder transmission through robotically and physically transferred disease causative sellers. Careful interest is paid to chook fitness, vaccination, weightiest and selection to maintain healthful and uniform breeding flocks. Hatching-eggs are cooled down interior air conditioned, humidified egg-rooms, packed and dispatched in sanitized and environmentcontrolled vehicles to employer owned hatcheries positioned throughout Pakistan. Hatching All hatcheries are equipped with most contemporary cooling, heating and humidification systems to offer a uniform and constant hatchery surroundings impartial of various out of doors weather situations. Incubators from global-famend manufacturers are mounted at all hatcheries and their performance information is recorded and monitored through a computerized incubation tracking system. Upon arrival from breeder farms, hatching-eggs are candled in any respect hatcheries to dispose of eggs, which can also have cracked in the course of transit. Sanitation and hygiene is more desirable by automatically transferring eggs from one type of tray onto another until chicks are harvested from hatchers. Maximum care is exercised whilst managing, reconstituting and administering vaccines.



FIGURE 1
COMPARATIVE DATA ON K&N'S CLOSE COMPETITORS

K&N's _ Growth Strategy in Covid-19

The COVID-19 pandemic has impacted production and intake styles across the world and pressured many enterprises to reply. However, there is a lack of expertise as to how sharing structures had been affected by the pandemic, Syed Mughees Ahmed responded to the disaster, and make long-term implications the pandemic may additionally have at the sharing financial system. He mixed systematic and qualitative internet connectivity to mobility, area, and items sharing systems of different commercial enterprise models and. An empirically-pushed framework of organisational responses to COVID-19 turned into advanced that comprises overarching response techniques targeting the enterprise, users, and society. It is a unique framework that structures organisational responses to a high-effect, low-chance crisis. He broadens long-time period strategy to COVID-19 pandemic at the sharing financial system, and explores how this could impact destiny responses amongst sharing platforms inside the society that seeks sustainability.

New department Sales Support System

Mughees Ahmed has planned a new department for business which have real-world significance. Sharing structures can research from every other about a way to keep to reply in the face of the continued pandemic Covid-19, and remember actions for destiny preparedness to potential approaching crises. All different departments of K&Ns onboard with this to encourage perseverance, long-time period viability, sustainability, and resilience in enterprises that could offer extra sustainable methods of consumption and production.

Key focus on Path to Growth Strategy

Facing globalization, multiplied product complexity, and heightened consumer demands, Mughees ahmed determined to use advanced technology to transform their supply chain from a pure operations hub into the epicenter of enterprise innovation. Supply chain management is important to business enterprise fulfillment by using improving customer support, reducing working costs, and boosting your economic status, however it's also continuously evolving, and it is critical that corporations get on board with modern practices (Figure 2).



FIGURE 2 K&N'S – MODERN AUTOMATION

The introduction automatic strategies are changing manufacturing operations and the sector of commerce. The modern consumer expects accuracy, nice, and high-speed performance, that means faster turnaround times, keeping the same advanced consequences. Up-to-date deliver chain control uses end-to-stop enterprise methods to align with growing market and economic values, realizing and maximizing its competitive facet.

Cobb Agreement

In 2008 K&N's reached an agreement to become a Cobb grandparent franchise producing Cobb 500 determine stock for their very own breeding software and imparting different breeding corporations to assist rebuild the enterprise. The Cobb 500 broilers are grown to 36 days, averaging 1.87kg with a 1.75 to 1. Eighty-five feed conversion ratio. K&N's Foods the leading broiler manufacturer in Pakistan has initiated a processing employer in New York State. The employer has bought and renovated a Birds Eye plant and its miles expected that two hundred new jobs might be created. In 2011/12 K&N's expects to provide 80 million layer and broiler chicks. In 2012 Pakistan imported 8 million well worth of live hen, on the whole grandparent inventory. The United States provided more than 3 million of these imports with the stability coming from France 2 million and UK with 1 million.

K&N's Brand Restructuring

Ready-To-Cook and Fully Cooked Chicken Products Some chickens are used for making ready our equipped-to-prepare dinner and fully cooked hen merchandise the usage of ultra-modern meat education and manufacturing system. Choicest meat is carved and pick out ingredients are introduced to our top class bird meat, for preparing flavorful remarkable merchandise including burger patties, nuggets and kababs (Figure 3). Our global-magnificence fee-brought fowl merchandise are in my view brief frozen the use of Individual Quick Freezing (IQF) Technology. Distribution System & Chicken Stores Products are saved at -21°C to keep freshness. Packed products are moved into K&N's sanitized refrigerated vehicles for distribution to make certain uncompromising fine manage.



FIGURE 3 LIST OF K&N'S MAJOR PRODUCTS

Brand focus strategy 'Safe & Healthy Chicken"

K&N's hen products are to be had at K&N's Chicken Stores and main outlets and also delivered to quality and meals-safety conscious institutions together with accommodations, eating places, airlines, clubs and global eating place chains Quality Assurance Lab K&N's cutting-edge Quality Assurance Lab video display units the entire integration system, from cattle to feed and on to guidance of equipped-to-cook & completely cooked merchandise. The complete integration manner is monitored and controlled to ensure K&N's chook merchandise are wholesome, secure and healthful. Poultry Diagnosis & Research Institute with the assistance of US Agency for International Development, K&N's Poultry Diagnostic and Research Institute changed into established in collaboration with Pakistan Agricultural Research Council. It is a very properly geared up and latest ailment diagnostic, feed and feed raw fabric checking out laboratory which provides worthwhile carrier to Pakistan's chicken industry thru research and extension carrier.

Brand Acquisitions and Consolidation Strategy

K&N's has set up its call in global marketplace as nicely. This is driven with the aid of a factor of self-manufacturing vegetation which can be self-sufficient to produce components and helping materials by using themselves for K&N's finished products. Another factor is the strong supply chain via its distribution channels. These elements are the fundamental strengths of our product inherited from the corporation setup. The specific flavor and primary time creation in the markets have a big scope in the product line of its nature. Weakness Though no organization is a super in business activity performances but pricing techniques had been the pinching detail in employer's marketplace positioning. Though the products are value powerful as we take satisfactory below consideration but most of the goods are centered for the higher class of society. We can use suitable and differentiated pricing strategy to keep away from this weakness of Opportunities as K&N's majorly operates in Pakistan, a rustic where distribution of merchandise is limited to unique areas inside a city sector hence grooming their made of below such circumstances has usually been an opportunity for K&N's. By improving their Distribution channels as well as pricing techniques for, can provide a strong growth in brand equity and may sell their product call for overall inside the market. Threats are usually there in fowl oriented firms so K&N's continues a watch on new competitors in coping with specific products associated with chicken and fowl. At gift the handiest chance is the illnesses unfold among broiler chickens which may be avoided by means of setting up medic control at breeding premises of employer.

K&N's is one of a type in Pakistan and has come forward with a brand new attitude

approximately frozen meals in our society. The enterprise implements the marketing strategy with giant talent and knowledge about the Pakistani society and is consequently successful amongst the hundreds that it targets. Upon accomplishing a research, it was recognized that the logo name of K&N's has emerge as so robust that marketing on TV is not best the cause for the acquisition of the goods. It is all depending on the marketing techniques that were hired at the time while K&N's penetrated the consumer meals gadgets market.

Marketing and Distribution Channels

Retailing is the ultimate stage within the channel of distribution. K&N's have its own retailing stores in 30 Cities of Pakistan with Total quantity of seven hundred Stores. After the product improvement of K&N's it is disbursed into the marketplace for the pleasure and appeal of our consumers. K&N's manages its very own product distribution and a sequence of chicken shops for its variety of hen merchandise.

K&N's promote without delay (Figure 4) to outlets, promote thru vendors which sell a wide variety of products to many stores, sell thru captive vendors which promote a wide range of products to one chain of retailers and promote thru vendors, which promote to our centered clients.

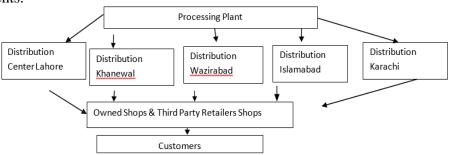


FIGURE 4
DISTRIBUTION CHANNEL OF K&N'S

K&N's promote their inventory and gadgets to retailers every region of City than the purchasers effortlessly choose from type of products and purchase in restricted or in bulk form. K&Ns chicken merchandise are to be had at K&Ns Stores. Retailers additionally touch with customers who've K&N's Chicken Stores and main retailers and also introduced to high-quality and food- safety aware institutions such as motels, eating places, airlines, golf equipment and international restaurant chains. & Retailers contact manufacturers approximately the availability of K&N's manner to membership club playing cards according to their purchases. K&N's maintained the brand call and make it easy for clients to get their preferred merchandise. K&N's stores appearance after client lawsuits and delivery delays with the aid of informing producers.

The distribution channel of our product is oblique advertising channel because this channel includes one or greater intermediary tiers. Delivery from Company to Warehouse and ware house to outlets. K&N's continues five Distribution Centers, the Northern (Rawalpindi / Islamabad), Central (Lahore) & Southern Region (Karachi) as two new channels are actually provides corporation to extra easy distribution bloodless chain feeds the Northern & Southern Regions. Distribution to our Institutional & Retail companions is also "via & via Cold Chain". After the development of our product our product is allotted into the market for the pleasure and appeal of our customers. Our product plays an essential function within the availability of our offerings to draw the clients. How to Distribute our Product to Retailer Sell Directly to Retailers Sell through vendors, which promote a large range of products to many stores Sell via captive distributors, which promote a vast range of products

to at least one chain of retailers. Sell through distributors, which promote for your focused customers. K&N's transports its merchandise all the manner through Cold Chain, supported by specially designed personal motors to hold temperatures inside the required variety to preserve product quality. Direct Shipment Method with the direct cargo community alternative, the client structures his transportation network so that all shipments come directly to each customer places. Routing is precise and simplest the transportation mode and routing is decided through the deliver chain manager of K & N's. For marketing decisions, he collaborates with High fashionable faculties and universities backed them with unique events and construct a social connection with society (Figure 5).



FIGURE 5 K&N'S – EVENTS SPONSORSHIPS

Source: UMT _School of Professional Advancement (SPA).

Advertising Strategies

Syed Mughees Ahmed Formulate a strategy to use social media with along electronic media for Advertisement. K&N's use informative and persuasive advertising to introduce a new product and preserve competition inside the marketplace.

Quantity discount by means of supplying "purchase one get one free" offers and released their product in almost all the components of the USA with almost the same expenses.

In time pricing it decrease its costs consistent with one of a kind seasons and reduce costs in Ramadan season, as its demand is extra in that season. Promotional pricing method entails temporary reducing of the costs of the product under the value to growth the short run income. In Freight absorption strategy it does no longer add freight prices to its product charge so that it will preserve its product charge lower, as its awareness is to seize greater customers. The organization is targeting extraordinary age corporations as well as distinct profits companies. Their fees are ordinary so even a middle magnificence character can come up with the money for it. They are focused on elite top center and middle magnificence. On the age basis, they may be concentrated on children in addition to the younger humans. K&N's use specific promotional gear which includes advertisements, sale promotions, public family members, private promoting and direct marketing.

For instance, when K&Ns launches Deli Line, advertising strategy was to goal families and broadcast a family oriented commercial. Our motive changed into to recognize that K&N's is appeared because the breakfast wished for "Active Start of the Day". The products of Deli Line are easy to apply, reliable and effortlessly available with wonderful flavor and affordable fees. K&N's has proven sensitivity to the Muslim requirements of

halaal meals merchandise and introduced its Deli Line in order that the people have no extra doubts and are relaxed eating the skinless sausages, bloodless cuts and smoked meat.

When K&Ns launches fun nuggets, it targets youngsters and advertises approximately animal fashioned nuggets, supplying free "*D Land*" mugs as a praise for the kids. K&N gives its new chook inventory with its difficult flavors thru the 'Safe and healthful stock' campaign.

Global Expansion

The company successfully covered a significant number of countries through its globalization strategy. Increased market presence and global recognition contributed to the company's growth. K&Ns also working as LLC in USA, Qatar, Dubai and Saudi Arabia.

Halaal Processes along with Automation

K&N's makes use of Hand-Cut Halal certified bird as the primary factor in its merchandise (Figure 6). The agency increases chickens on family farms and works with providers to make certain the welfare of the chickens. K&N's more ensures food safety by implementing the HACCP & Quality Management System ISO 9001:2015 certified. This international recognized quality management system K&N's is able to manage and monitor best precise factors, which ensure consistency in its services and products at the same time as assuring customer (Figure 7 & Figure 8).



FIGURE 6
K&N'S HALAAL FOODS CERTIFICATION

				All amount in	Minimonal.					
Assets	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Non - Current Asset										
Property, Plant and Equipment	97,977	108,493	121,947	126,251	129,377	170,461	190,528	212,957	238,027	266,049
% of Sale	23%	25%	25%	22%	19%					
Average	23%	10000	-000	7,774						
Capital Work-in-Progress	19,665	26,395	18,901	10,134	12,523					
Intangible Assets	2,240	1,844	2,948	3,508	3,730					
Financial Assets:										
Investments	21,710	15,212	99,918	175,117	269,718					
Loans	12,878	16,539	13,666	13,555	3					
Other Financial Assets					241					
Other non-current Assets	8,946	95	442	91	16,033					
Total Non-current Assets	163,416	168,578	257,822	328,656	431,625				+	
Current Assets	200,420	200,570	EST, OEE	320,030	452,025	-	-	- 25		
	2013	2014	2015	2016	2017	2018	2019	2020	2021	202
Net Revenue	1,120,000	Contract Con							The second second second	
Amount	432,159	432,718	492,950	570,615	669,247	748,033	836,093	934,521	1,044,535	1,167,501
Inventories	18,872	17,632	26,744	31,998	32,637	36,431	40,720	45,513	50,871	56,860
% of Sales	4%	4%	5%	6%	5%					
Average	5%									
Financial Assets:										
Investments	52,504	90,059	33,059	8,748	21,788	66,510	74,340	83,091	92,873	103,80
% of Sales	12%	21%	7%	2%	3%					
Average	9%									
Trade receivables	15,355	14,891	11,443	13,873	12,026	20,263	22,648	25,314	28,294	31,62
% of Sales	4%	3%	2%	2%	2%		70.700	0.000	1.555.55	2000
Average	3%									
Cash and bank balances	8,148	6,486	432	768	235	5,448	6,090	6,806	7,608	8,50
% of Sales	2%	1%	0%	0%	0%	-7	-,	-,		
	1%	(***	0,0		0.0					
Average	11,343	12,832	12017	15,957	25	16,200	18,107	20,238	22,621	25,28
Loans Loans	3%	3%	2%	3%	0%	10,200	10,107	20,230	22,021	23,20
% of Sales	2%	370	270	370	U76					
Average	270				051	1.000	1 100	1.220	* 404	1.0
Other Financial Assets					951	1,063	1,188	1,328	1,484	1,65
% of Sales					0.1%					
Average					0.1%	2.8321	12323	10000	12020	
Current tax assets					4,910	5,488	6,134	6,856	7,663	8,56
% of Sales					1%					
Average					1%					
Other current assets	5,532	3,636		2,699	15,408	9,155	10,233	11,438	12,784	14,28
% of Sales	1%	1%		0%	2%					
Average	1%									
Total current assets	111,754	145,536	83,695	74,043	87,980	160,558	179,459	200,585	224,199	250,55
TOTAL ASSETS	275,170	314,114	341,517	402,699	519,605		31577.555	1000	355 /45/10	V-2010
A STATE OF THE STA	111754									
Equities and Liabilities										
THE PROPERTY OF THE PROPERTY O										
Equity	1.510	1.510	1.510	1 510	1.510					
Equity share capital	1,510	1,510	1,510	1,510	1,510					
Other equity	400 700	242.454	244 574	225 027	369,241					
Reserve and surplus	188,768	213,454	241,674	275,977						
Equity attributable to owners of	400 270		242.404		270 754					
the company	190,278	214,964	243,184	277,487						
Non controlling interest	106	121	134	144	154					
Total equity	190,384	215,085	243,318	277,631	370,905					
Liabilities										
Non-current Liabilities										
Financial Liabilities:										
Borrowings	7,049	6,274	2,783	1,471	0					
Provision	2,259	2,007	2,958	3,021	219					
Deffered tax liabilities	4,176	5,962	4,844	4,751	5,058					

FIGURE 7 STATEMENT OF FINANCIALS PERIOD FROM 01 JULY 2013 TO 30 JUNE 2022 (1)

(All amount in Millions)										
Equities and Liabilities	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Other non-current liabilities	2,588	2,476	1,059	1,224	11,055	95	- 5	7.2		
Total non-current liabilities	16,072	16,719	11,644	10,467	16,332					
Current Liabilities										
Financial Liabilities										
Borrowings	8,639	12,379	525	907	4,836	8,749	9,779	10,930	12,217	13,65
% of Sales	2%	3%	0%	0%	1%					
Average	156									
Trade Payables:										
Total outstanding dues of micro										
enterprises and small enterprises	42,772	49,998	56,568	533	832	49,587	55,424	61,949	69,242	77,35
% of Sales	10%	12%	11%	0%	0%					
Average	7%									
Total outstanding dues of creditors										
other than micro enterprises and										
small enterprises				70,738	82,860	37,069	41,433	46,311	51,763	57,8
% of Sales	0%	0%	0%	12%	12%					
Average	5%									
Other financial liabilities					13,028	14,562	16,276	18,192	20,334	22,72
% of Sales					2%					
Average					2%					
Provision	6,419	6,727	13,565	18,345	4,498	14,480	16,185	18,090	20,220	22,6
% of Sales	1%	2%	3%	3%	1%					
Average	2%									
Other tax liabilites (net)					8,036	8,982	10,039	11,221	12,542	14,0
% of Sales					1%					
Average					1%					
Other current liabilities	10.884	13.205	19,166	24.078	18,278	24,549	27,439	30.669	34,279	38,33
% of Sales	3%	3%	4%	496	3%				- 40.0	-
Average	3%	777			-					
Total current Liabilities	68,714	82,309	89,824	114,601	132,368	157,978	176,575	197,362	220,596	246,56
fotal liabilities	84,786	99,028	101,468	125,068	148,700	137,976	1/0,3/3	197,362	220,596	240,50
Total equity and liabilities	275,170	314,113	344,786	402,699	519,605					

FIGURE 8
STATEMENT OF FINANCIALS PERIOD FROM 01 JULY 2013 TO 30 JUNE 2022 (2)

CONCLUSION

K & N's had a speciality of the revenue management to adjusts Strategy and to be had of deliver of assets to maximise income due to the fact revenue control play a big position at the profitability of the company. Inside the excessive demand seasons, K & N's try and manipulate revenue by using focusing on the customer's segments and taking the orders in bulk form after which pleasurable them on the right time. As there is excessive call for or bulk of orders from store side to distribution facilities so it allows K & N's to apply green way to satisfy those needs and supply them via the green modes of transportation.

Better collaboration, Improved high-quality manage, Higher efficiency rate, keeping up with call for, Shipping optimization, reduced overhead costs, Improved chance mitigation, Improved coins' drift had enabled K&N's to most profits.

The gains executed have been two-fold. On the making plans aspect sharing of mid to long term forecast and publishing close to term requisition forecast to suppliers and receiving supply commits from them led to reduced material shortages and inventory-outs on the thing level. The K&N's can get further market shares by these market condition.

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