A closer look at the quarter

Orders, net sales and the questions for our next review.

Q3 / 2026

The quarter at a glance

Net sales

$173,500

+31.6%

Orders

3,350

+25.0%

Net sales / order

$51.79

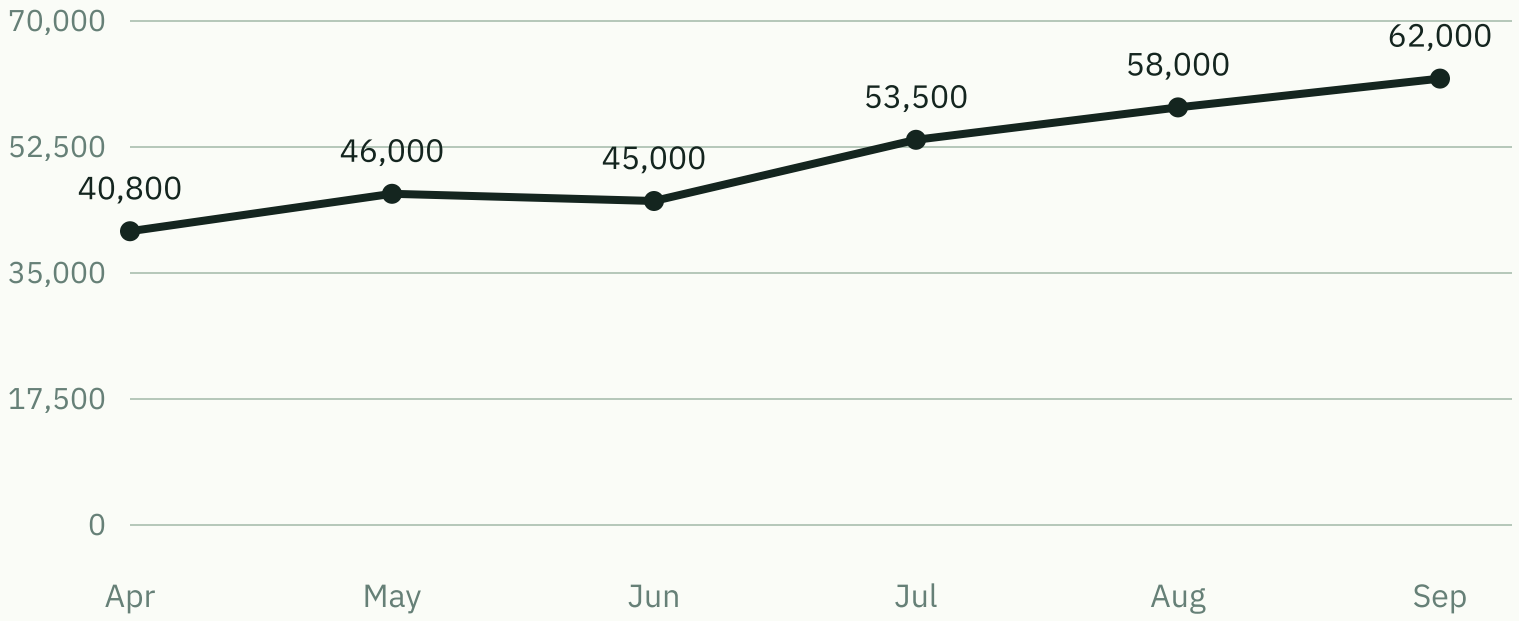
+5.3%

Compared with the previous quarter. Net sales per order uses quarter totals.

Fictional retailer. All figures and targets are illustrative.

Net sales by month

Six months in one view. Compare the quarter totals without losing the monthly pattern.



USD

Fictional retailer. All figures and targets are illustrative.

Orders and value per order

Change in orders	+25.0%
Change in net / order	+5.3%
Combined net-sales change	+31.6%

Net sales equals orders multiplied by net sales per order. These changes describe the result; they do not explain its cause.

The monthly ledger

Month	Orders	Gross sales	Refunds	Net sales
Apr	840	$42,000	$1,200	$40,800
May	910	$47,320	$1,320	$46,000
Jun	930	$46,500	$1,500	$45,000
Jul	1,040	$55,120	$1,620	$53,500
Aug	1,100	$60,500	$2,500	$58,000
Sep	1,210	$64,130	$2,130	$62,000

USD. Net sales = gross sales − refunds. Values are calculated from the supplied monthly file.

A closer look at refunds

Quarter refund rate

3.5%

Highest monthly rate

Aug / 4.1%

The monthly file does not include return reasons, product mix or timing. Check the underlying records before explaining a change.

Actuals and proposed targets

Metric	Actual	Target	Status
Net sales	$173,500	$180,000	Not met
Orders	3,350	3,400	Not met
Refund rate	3.5%	3.0%	Not met

Illustrative targets. Confirm the definition, owner and threshold before using them.

Questions for the next review

01 **Refund timing**

Do refunds belong to orders placed in the same month?

02 **Order mix**

Which products and channels changed the value per order?

03 **Data coverage**

Are cancellations, taxes and shipping treated consistently?

The follow-up record

Check	Owner	Review
Review refund reasons	Operations	Next monthly review
Check order and channel mix	Store lead	Next monthly review
Confirm the metric definitions	Analyst	Before the next export

Source: the included CSV. Return reasons and channel detail are not supplied.

Agree the checks. Then make the next call.

Confirm an owner and a review date for each open question.

This review summarizes sample operating data. It is not a forecast or a recommendation.