ORGANISATION STUDY REPORT OF

“CAMPCO CHOCOLATE FACTORY”

Submitted by

PRAJNA

USN: -4AL21BA057

Submitted to

VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELAGAVI

IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF

MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

Internal Guide

Mr. NEERAJ RAI

Assistant Professor

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PG DEPARTMENT OF BUSINESS ADMINISTRATION

ALVA’S INSTITUTE OF ENGINEERING & TECHNOLOGY

SHOBHAVANA CAMPUS, MIJAR, MOODBIDRE

ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

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Accredited by NBA (CSE & ECE)

DATE: 30/01/2023

CERTIFICATE

This is to certify that **PRAJNA** bearing USN **4AL21BA057**, is a bonafide student of Master of Business Administration program of the Institute (2021-23) affiliated to Visvesvaraya Technological University, Belagavi.

The Internship report on **"CAMPCO CHOCOLATE FACTORY, PUTTUR"** is prepared by her under the guidance of **Mr. Neeraj S Rai**, Assistant Professor, PG Department of Business Administration in partial fulfillment of the requirements for the award of the degree of Master of Business Administration, Visvesvaraya Technological University, Belagavi, Karnataka.

Mr. Neeraj S Rai **Internal Guide**	**Mrs. Priya Sequeira** DEAN Dept. of Business Administration Alva's Institute of Engg. & Technology MIJAR – 574 225	**Dr. Peter Fernandes** **Principal** PRINCIPAL Alva's Institute of Engg. & Technology, Mijar, MOODBIDRI - 574 225, D.K

Est.2/186/2022-23 / 1861 21.11.2022

CERTIFICATE

This is to certify that, Ms.Prajna, Reg No: 4AL21BA057, MBA student of Alva's Institute of Engineering and Technology, Mijar, Moodbidre, has completed the Project work on the subject of **"Organisation Study" at Campco Chocolate Factory, Puttur,** during the period from 20.10.2022 to 21.11.2022 as a part of her curriculum. During this period her conduct and performance are found good. We wish her all the best for her future endeavors.

Laxmana S Shagre
DY.GENERAL MANAGER

Ms. Prajna,
Reg No: 4AL21BA057,
MBA,
Alva's Institute of Engineering and Technology,
Mijar, Moodbidre .

THE CAMPCO LTD. C.C.F. PUTTUR

DECLARATION

I hereby declare that the internship titled “AN ORGANISATION STUDY CAMPCO CHOCOLATE FACTORY, PUTTUR” submitted by me to the Department of Management, Vishveswaraya Technological University in partial fulfilment of requirement of MBA programme is a bonafide work carried by me under the guidance of Mr. Neeraj Rai, Assistant Professor, ALVAS INSTITUTE OF ENGINEERING AND TECHNOLOGY MIJAR. This has not been submitted earlier to any other University or institution for the award of any degree/ diploma/ certificate or published any time before.

Place: Mijar PRAJNA

Date: 30/01/2023 4AL21BA057

ACKNOWLEDGEMENT

"A successful project can never be prepared by the single effort to whom the project is assigned, but it also demands the help and guardianship of some conversant person or group who helps in the undersigned actively or passively in the completion of successful project"

With regard to the internship titled "AN ORGANISATION STUDY ON CAMPCO CHACOLATE FACTORY, PUTTUR" we would like to thank each and everyone who have helped us by offering their guidance and all the required help provided to us in the process of our study.

It is my privilege to express my profound gratitude to Dr. Peter Fernandes, AIET, Moodbidri. And I express my deep sense of gratitude to my internal guide Mr. Neeraj Rai Assistant Professor of MBA department, for constant support and encouragement to carry out my report successful without much difficulty.

I extend my sincere thanks to Mr. Radhesh Kundalpady welfare officer of CAMPCO chocolate factory and other staff of the company. I appreciate the patience and whole- hearted co-operation they have rendered out of their busy schedule.

Finally, I express my thanks to my family, friends and all the staff of MBA department, whose support and encouragement kept me keep going at times of need. Deepest thanks to you all. They are all indeed the reason for the successful completion of this report.

Thank you,

PRAJNA

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EXECUTIVE SUMMARY

An organisation is a consciously coordinated social entity, with a relatively identifiable boundary, that functions on a relatively continuous basis to achieve a common goal or set of goals. Organizations are dominant component of the contemporary society and they surround us. They are not benign objects. Thus, the careful analysis of organisations is a serious and important matter. It is not an academic exercise. Organisations are continuously analysed from a variety of perspectives.

Organisation structure defines how tasks are allocated, who reports to whom, and the formal coordinating mechanisms and interactions patterns that will be followed. Organization structure are becoming increasingly short- lived and unstable. The “classical” organisational structures of the 1920s and 1930s stood for decades without needing more than occasional touching up. Today however, no sooner finishes a major job of reorganising itself, it starts all over again.

The right organisation structure is not performance itself, but rather a prerequisite of performance. The wrong structure is indeed a guarantee for non-performance; it produces friction and frustration.

CAMPCO CHOCOLATE FACTORY

PUTTUR

CHAPTER 1

INTRODUCTION ABOUT INDUSTRY AND ORGANISATION

PURPOSE OF THE STUDY:

The MBA course offered by the VTU has its own unique syllabus which requires its MBA students to undertake an internship with any of the leading business houses for a period of 4 weeks. This helps in creating managers who are equipped with the experience of linking the theoretical inputs with those of practical exposure and come out with the creative solutions and ideas in enhancing the business. I took up an organisation study at CAMPCO chocolate factory, Puttur for a period of 4 weeks. The objective is to learn about how the company will work. The practical things will be studied and compared with the theoretical aspects. This involved the visiting of the various department of the company to learn their structure and functions, incorporation, vision, mission, background of the company. The study is more concentrated 7s model and the SWOT analysis of the company. The company provides a good exposure to the corporate world and a good comparison of the practical and theoretical aspects as studied in the course.

INDUSTRY PROFILE:

Chocolate was discovered in the 18th century and every child’s dreams came true all the over the world. The various brands of chocolate often spoken about in India are Amul, Cadbury and CAMPCO. In olden days, the ancient human wandering from one place to another place in search of food which is basic source of energy for his survival. But in modern days, man had started discovering new methods of producing food through agriculture. India is a land of villages. Nearly 65-70% of our country is agriculturists. About 75% of the land used for agriculture is cultivated for basic food grain hence it has become a basic industry in our country. Commercial crops not only help to earn foreign exchange but also provide raw materials for industries. Cocoa is also one of the most important commercial crops in India. Cocoa is grown on the slopes of Niligiri Hills. The discovery of cocoa was only a first step in the direction of chocolate. CAMPCO is one of the largest factories in South Asia. Cocoa is used for beverage and chocolate The market share of CAMPCO is 5-8%, the Cadbury’s market share is 70% and the Nestle’s market share is 15-20%.

It is essential to combine cocoa tree cultivation with environmental care, reforestation and the employment of adequate and well-paid labour. The cocoa and chocolate industry faces important challenges in terms of ethical and economic sustainability, implementing methods that increasingly adhere to fair trade criteria and also have organic certificates. The trend that should be growing is to seek raw materials grown by cocoa farmers integrated in fair trade cooperatives, following a small scale, organic and 100% natural cultivation method. The whole pictures suggests that chocolate consumers are not only demanding in terms of quality and taste: the pleasures generated by tasting good chocolate must take into account that cocoa farming must also bring happiness to the workers in the industry, and that it must be suitable without harming the environment.

India’s strong economic growth over the past decades has catalysed the country’s per capita disposable incomes resulting in the strong growth of the chocolate industry. As a result, consumers are now buying chocolates for everyday consumption rather than just special occasions. Another major factor driving the chocolate industry is the country’s large young population which represents a key consumer segment for chocolates. Currently around half of the total population in India is below the age of 25 years and two thirds are below the age of 35 years. Other factors driving the market include changing lifestyles, westernisation, growth of the food services sector, value addition etc. Driven by these factors’ chocolates are replacing traditional sweets in the country. So, the preference of youngsters increasing for chocolate helps in increasing the demand for chocolates.

New product developments in different food industry sectors are also facilitating the cocoa and chocolate market growth. Chocolate has remained the leading flavour in the new launches in beverage, bakery and confectionery items. It has also remained one of the widely used ingredients in the sweets and beverages sector. This industry trend is set to fuel market growth in the foreseeable future. The expanding Food and Beverage sector across the country is among the primary factors driving the Indian chocolate market. In addition to this, the wide availability of chocolates in numerous forms such as dark chocolates, sprinkles, white chocolate, chocolate syrup etc. is also catalysing the market growth. Furthermore, the increasing popularity of moulded chocolates in unique shapes and sizes is acting as another significant growth including factor. Apart from this, the shifting consumer preferences towards newer chocolate variants infused with additional flavours are also positively influencing the market growth. Moreover, the growing awareness towards the several health benefits associated with consuming dark chocolate is further bolstering the market growth.

INTRODUCTION TO THE COMPANY:

CAMPCO known as the Central Areca nut and Cocoa Marketing and Processing Co-operative Limited deals with areca nut, cocoa and pepper crops which is one of the most important commercial crops in India. It was found on 11th July 1973 at Mangalore. CAMPCO has now extended its services to other states of India like Gujarat, Maharashtra, Uttar Pradesh, New Delhi, Tamil Nādu and Goa also. The organisation is mainly into procurement, marketing, selling and processing of areca nut and cocoa. The company has now entered into rubber and pepper market. The company has its head office at Baikampady in Mangalore. The company set up a chocolate manufacturing plant in 1986 at Puttur of Dakshina Kannada district of Karnataka. The plant produces chocolate and other products of cocoa under its own brand and also Nestle.

CHAPTER 2

ORGANISATION PROFILE

2.1 BACKGROUND:

CAMPCO has its head office at PUTTUR and its branches spread all over INDIA. The company set up a chocolate manufacturing plant in 1986 at PUTTUR of DAKSHINA KANNADA district of Karnataka. The CAMPCO chocolate manufacturing unit was inaugurated on 1st September 1986. The inauguration function was broadcast live on Doordarshan. The plant produces chocolates and other products of cocoa both under its own brand and also for Nestle. In 2016 total production was 18000 tonnes per annum, with a planned expansion to increase the output to 23000 tonnes. A similar expansion to increase had also been planned in 2011. The turnover of CAMPCO chocolate factory was a record high of Rs. 17400 million in FY 2017-18. The factory has built up with new amenity block which was inaugurated by Honourable union minister for commerce and industry Sri. Suresh Prabhu on 21 January 2018. Well set up office along with well-equipped production entry area with fulfilling food safety norms, which comply FSSAI, ISO, OHSAS and HALAL certifications.

2.2 NATURE OF THE BUSINESS:

They are the exporters and manufacturers. The central areca nut and cocoa marketing and processing co-operative limited (CAMPCO) was registered on 11th July 1973 under section 7 of the Karnataka co-operative societies act 1942 and subsequently it has amended its byelaws and the same are registered under the multi state co-operative societies act 1984 under certificate number L/11016/42/87/L and is dated 8-12-1988. The main activity of CAMPCO is procuring and marketing of areca nut and also manufacturing chocolates.

2.3 VISION:

CAMPCO is a fine and successful implementation of the vision and values of all great founders of this country, like Gandhiji.

"CAMPCO is formed to help the farmers, procuring more and more areca nut and cocoa, then utilizing these materials in a better way which will help the farmers to get market for their products."

MISSION:

"Co-operation between the people, harmony between faith may the fragrance of peace prevail forever"

QUALITY POLICIES:

'HACCP' (Hazard Analysis Critical Control Point) is a quality policy which is used for food safety. Food safety is the top concern among food processors for very good reasons. It is critical for corporate survival and success. If there is a significant safety failure, excellence in other areas of corporate management will be wiped out and the company will loose on.

2.4 WORKFLOW MODEL:

The production process of CAMPCO chocolate factory is a continuous process which is divided into cocoa processing and chocolate processing. In cocoa processing the factory collects only dry cocoa beans. The wet beans are fermented and dried in the sales depots. There are processing begins: Cleaning, Roasting, Winnowing, Alkalization, Nib ginning(milling) and Liquor processing (hydraulic). And in chocolate production processing it includes Preparation of ingredients, Mixing, Refining the mixture, Conching, Tempering, Molding and Cooling.

2.5 PRODUCT/ SERVICE PROFILE:

It has been making various products, semi-finished items like Cocoa Mass, Cocoa butter and Cocoa powder and finished products in the moulded line, chocolate drinks etc. CAMPCO chocolates have gained extensive market popularity in INDIA. The product of CAMPCO is chocolate. A product is anything that can be offered to a market for attention, acquisition, use or consumptions that might satisfy a need or want. The chocolate products are classified into Moulded, Enrobed, E'clairs and Drinking chocolate. Moulding is the casting of liquid chocolate into moulds (metal or plastic) followed by cooling and demoulding. It includes products such as CAMPCO Melto 37gms and 10gms, CAMPCO cream 37gms and 10gms. Enrobed chocolate is a process of coating the center with chocolate is other confectionery-based material so as to allow the coating to flow over the shape in a controlled manner. It includes products such as CAMPCO Turbo, CAMPCO Treat, CAMPCO Mega bite, CAMPCO Bar, 4ever(32gm), krust 20gm and 12gm. Eclairs is a modified toffee containing and outer shell of caramel with a centre filling usually chocolate, chocolate creams etc. it consists of products such as CAMPCO ECLAIRS, MELTO ECLAIRS, Brown Center Eclairs and Playtime. Drinking chocolate can be prepared by following ingredients sugar, Cocoa powder, glucose, vitamin C, Lecithin, Salt. It includes products such as CAMPCO Winner (500gms and 100gms).

2.6 OWNERSHIP PATTERN:

It was started when a farmer named Sri. Varanashi Subraya Bhat dared to dream big. Areca nut growers were growing cocoa as an inter crop in areca nut plantations which was then purchased by a principal purchaser of wet cocoa beans. But in 1980, private chocolate manufacturers stopped buying from farmers during peak cocoa season due to a slump in international prices. The type of ownership of CAMPCO is semi government. So, the workers get retired at the age of 60 years. After the retirement the CAMPCO gives gratuity to their employees but no pension. CAMPCO vests in the boards of directors consisting of 17 directors. These directors are elected or nominated as per the provisions of bye laws. The managing director is appointed by the Government of Kerala. The day-to-day activities are conducted by the managing directors. The executive committee and business committee will devote more time to scrutinize and decide about the financial and business transaction of the factory. There is one or two legal advisors as well as one of the directors is the nominee of IDBI to facilitate and make the management more effective.

2.7 ACHEIVEMENTS/ AWARDS IF ANY:

- In the year 2012-13 CAMPCO got Best Export award.
- In 2012 June, ISO certification for good quality.
- CAMPCO awarded Best Achievement in adopting fully automated machine.

2.8 FUTURE GROWTH AND PROSPECTS:

CAMPCO has better scope for expansion of its activities in relation to different units like areca nut, cocoa in order to safeguard and strengthening of CAMPCO function more effectively. It has a target open at least one sales depot in each state. It proposes to enter the retail market for areca nut and products like supari, pan masala etc by established units. CAMPCO thinking of starting its own bank called CAMPCO bank, to provide banking services to the company. The future plan about production is to maximise output without sacrificing quality, maximum quantity control, reducing the cost, improving the efficiency etc. they also now introduced a new product like a small product to Amul Ltd, winner, bar, coated bars with different flavours, chocolate. CAMPCO also planned to increase its sales by advertisements. Capture international market by the latest technologies. Conducting marketing research for knowing consumer tastes. Enlargement of transportation and ware housing facilities with safety precautions. Improved quality of wrappers of CAMPCO chocolate which are not up to the mark.

CHAPTER 3

MCKINSEY's 7S FRAMEWORK MODEL

AND

PORTER's FIVE FORCE MODEL

Introduction to McKinsey's 7s framework:

The McKinsey's 7s model is a change framework based on a company's organisational design. It aims to depict hoe change leaders can effectively manage organisational change by strategizing around the interactions of seven key elements: structure, strategy, systems, shared values, skill, style and staff. The model highlights that there exists a domino effect when any one element is transformed to restore effective balanced. The central placement of shared values emphasizes that a strong change culture impacts all the other elements to drive change. The 7s model then categorizes these elements into two categories: hard and soft elements. Hard elements that are easily identifiable and influenced by leadership and management. Soft elements are those that are intangible and culture-driven.

1. STRUCTURE:

The structure is the skeleton of the whole organisation. It describes the formal relationship among various positions and activities. It provides information about who reports to whom and how tasks are both divided and integrated. And also, CAMPCO follows functional organisational structure. The management of CAMPCO vests in the board of directors consisting of 17 directors. These directors are elected or nominated as per the provisions of Bye laws. The managing director is appointed by the Government of Kerala. The day-to-day activities are conducted by the managing directors. The Executive committee and Business committee will devote more time scrutinise and decide about the financial and business transaction of the factory.

There are one or two legal advisors as well as one of the directors is the nominee of IDBI to facilitate and make the management more effective. Two committees have been constituted. They are as follows, The executive committee a) President. b) Vice President c) Managing Directors d) Two directors from each state (Karnataka and Kerala) Two senior most officer for ARECA marketing f) The Head of CAMPCO chocolate factory, Puttur. Membership of CAMPCO there are five different types of shares; class A, B, C, D and E issued to different class of people. 'A' class is open to agriculture produce market. 'B' class is open to agriculture produce marketing committee of Areca of Cocoa growing areas, co-operative marketing and consumer federation, any other multi-state co-operative society or any corporation owned or controlled by the Government. ‘C’ class is open for individual growers of Areca nut and Cocoa in both the states. ‘D’ class is open for state Government and central government and NDC. ‘E’ class is merchants and agents who have business in connection with CAMPCO.

2. STRATEGY:

Strategy is the set of decisions and action plans aimed at gaining a sustainable competitive advantage. Today most of the enterprises are engaged in the strategic planning. The degree of sophistication and the formative vary considerably from organisation to organisation. In the case of CAMPCO chocolate factory, the strategy is to produce and sell standard and good quality chocolates with well guided procedure and good quality of raw materials from different supplying company with a quality check to deliver the products to the customer. Strategy includes objectives, goals, purpose and policies, action plans and tactics.

The levels of strategy for CAMPCO Chocolate Industry in Puttur can be categorized into three levels:

- Corporate Strategy: At the corporate level, the management team of CAMPCO Chocolate Industry in Puttur is responsible for defining the overall strategy of the company, including the vision, mission, goals, and objectives. Corporate strategy involves the allocation of resources, the identification of business opportunities, and the development of strategies to achieve the company's long-term goals.
- Business Strategy: At the business level, the focus is on developing strategies for each of the company's product lines. For CAMPCO Chocolate Industry in Puttur, the business strategy would be centred around the production, marketing, and distribution of chocolates. The business strategy involves identifying the target market, analysing the competition, and determining the unique value proposition that will differentiate the company's products from those of its competitors.

- Operational Strategy: The operational strategy for CAMPCO Chocolate Industry in Puttur involves various aspects such as production planning, quality control, supply chain management, and cost optimization. The company focuses on ensuring the quality of raw materials, efficient production processes, and timely delivery of products to customers. They also have a strong focus on employee safety and provide regular training to ensure the same. Additionally, CAMPCO Chocolate Industry in Puttur maintains good relationships with suppliers, customers, and employees, which helps to ensure a smooth operation of the business. Overall, their operational strategy is geared towards providing high-quality products efficiently and sustainably while ensuring the safety and satisfaction of all stakeholders involved.

3. SKILLS:

The McKinsey's 7s framework considers skill as one of the important capabilities of the organisation. The term skill includes those characteristics which most people use to describe a company. CAMPCO chocolate factory includes skilled staff and workers in its operations and productions who are expert in their own field. CAMPCO also follows technical skills, innovative skills, communication skills. Administrative officer has code knowledge and skill in their particular field. It is preferable to have master degree in their work. Machine operators of different departments have wide knowledge and skill about operation and handling machine, chocolate manufacturing process etc. If the selection of skilled worker is done properly then it will be result on effective operation of the manufacturing process.

In CAMPCO all new recruiters (both technical and managerial) are provided, on the job training method under this training method, the individual is placed on a regular job. It has the advantage of giving first-hand knowledge and experience under the working condition.

4. SYSTEMS:

Systems in the 7s framework refer to the rules, regulations, methods and procedures (both formal and informal) that complements the organisational structure. CAMPCO is fully mechanized plant. The function of production control in products of the production's parts, products of required quality and quantity at the required time and also provides feedback to the production department and allocates or uses the resources available to achieve the objectives. The production planning is valued on the factors of designing of products that determines the equipment capacity etc.

In CAMPCO chocolate factory various systems have been installed in each functional area as to enhance the level of interaction and coordination thereby, in order to improve the overall organisational effectiveness. Some of these systems includes;

- Computer system:

  In CAMPCO each and every department is linked with intercom facility, which helps to share each other operation opinion about company's daily transactions. Office and each department are equipped with computer system.

- Quality control system:

  In CAMPCO production is carried quickly according to quality standards. The quality of product manufactured is international standards. The function is to check the quality of raw materials and also the quality of products after production.

- Performance appraisal system:

  In CAMPCO the performance appraisal work is done in a special way. At the end of the year a report known as 'Confidential report' is prepared by each and every department head. this report contains each and every information relating to particular worker working in a particular department. This report is then submitted to the higher authority for evaluation.

5. STAFF:

Staffing is referred as human resources of an organisation where they contribute to the fullest extent to achieve the organisational goal within a stipulated period. Staffing represents the development of employees in terms of selections, placement, training, promotion and performance etc. It includes processes to develop in them the abilities and skills that they need to be effective and efficient.

In CAMPCO strength of the staff is 237 permanent and 130 contract based employees who are headed by Deputy General Manager and under him there are 6 assistant managers for each department. Each and every staff is well educated and trained in their particular area for the work assigned to them.

Staff is classified into 4 levels, they are

- Strategic level
- Management level
- Operating level
- Technical level

6. STYLE:

Organisation differ from each other in their styles of working. The styles of an organisation are evident through the pattern of action taken by the top management over a period of time. But the McKinsey's framework considers styles as something more than the style of top management. CAMPCO follows participative styles of management. Participative style of CAMPCO helps in the processing and marketing of chocolates also. Each and every department of CAMPCO takes the right step in their daily transactions or operations.

7. SHARED VALUES:

Shared values refer to the set of beliefs, views, opinions, values and aspiration of the employees that goes beyond the formal statement of corporate objectives. In CAMPCO all employees share the same guiding values and responsibilities for particular task, provide to them. Chief Executive gives responsibility for each department about the task. It also maintains quality consciousness.

PORTER'S FIVE FORCE MODEL:

Porter's five force analysis is the framework to analyse the level of competition within an organisation and business strategy development.

It draws upon industrial organisation economics to derive five forces that determine the competitive intensity and therefore attractiveness of an industry.

Five forces are:

- Threat of new entrants
- Threat of substitute products
- Bargaining power of suppliers
- Bargaining power of buyers
- Intensity of competitive

1)Rivalry among the existing players:

- Many businesses are competing against CAMPCO and planning to take over the supremacy to the company has for several years.
- Company's such as Nestle, Parle, Cadbury etc. are CAMPCO's main rivals.
- Rivalry will be always be strong among these companies because they sell from the same types of stores and their products are similar in some respects.

2) Threat of new entrants:

- The entry of competitors will be difficult because there are already well-established companies within this market.
- This markets to the barrier for entry very hard for another new company to start.
- They need high initial capital requirements.

3) Threat of substitutes:

- Supermarkets tend to copy popular chocolates and their own brand on the shelves at a cheaper price.

- Confectionary id brought for snacks and gifts. In this way large numbers of substitutes exists.
- Still chocolates scores higher than the substitutes as they are easy to preserve.

4) Bargaining power of buyers:

- CAMPCO’s buyers are scattered all around the nation.
- The increasing number of competitors that offers the same type of products at a lower cost might be the cause of customer loyalty alteration.
- No switching cost for buyers.

5) Bargaining power of suppliers:

- Large numbers of suppliers.
- CAMPCO has higher bargaining power than its suppliers.
- CAMPCO can buy their raw materials for cheaper and more in bulk than a medium sized business world.

CHAPTER 4

SWOT ANALYSIS

The diagnosis of the firm's strength and weakness can be fruitful only if the environmental factors and market conditions are considered keeping in mind the internal capabilities of the company. The approach essentially involves matching the internal capabilities with the environmental opportunities and threats.

STRENGTHS:

- Large product mix:

  one of the strengths of the CAMPCO limited is large product mix. The CAMPCO produces the different type of chocolates that is Melto, Cream, Turbo, Treat, Megabite, Campco bar, 4 ever, Krust, I2000 etc.

- Largest chocolate factory in South East Asia:

  CAMPCO is the largest chocolate factory in South Asia. This statement can be used to attract more clients.

- Highly committed employees:
  Each and every employee well educated and trained for the particular work assigned to them. And all employees are works hard.
- Updated machineries:
  There is an availability of machineries for the specific function. They use updated machineries for faster and better performance.
- Tie up with multinational companies:
  There is a tie up with multinational companies. They produce products for those famous companies.
- Good quality control system:

  'HACCP' (Hazard Analysis Critical Control Point) is a quality policy which is used for food safety. Well set up office along with well- occupied production entry area with fulfilling food safety norms, which comply FSSAI, ISO, and HALAL certifications.

- Awards and recognition:

  In the year 2012-13 CAMPCO got Best Export award. In 2012 June, ISO certification for good quality. CAMPCO awarded Best Achievement in adopting fully automated machine.

WEAKNESS:

- Lack of promotional activities:

  The CAMPCO chocolate factory is not promoting its products in an effective way through media advertising, poor marketing effort to push the product in the market.

- Suffering from huge loss:

  The CAMPCO chocolate factory has made huge loss for the past several years.

- Inefficient utilization of the capacity:

  The actual capacity of the CAMPCO chocolate factory 8800 metric tonnes. But the factory has not been able to make use of the full capacity.

- Inefficient product quality:

  The chocolate products are to be placed in a required minimum temperature. If it is not preserved in a required temperature the quality of the product will be affected.

- Fluctuation in raw material price:

  Changing price of raw materials can be the weakness for the industry. Because the company cannot predict the cost to be incurred for the purchase of raw materials.

OPPORTUNITIES:

- There is a large market for chocolate which is untapped in India.
- Expanding the exciting product mix can lead to increase in market share.
- Greater product awareness can be brought about within all age group showing chocolates as the best gift to friends and relatives.

- Popularity can be gained through the social service in the backward areas of South India.

THREATS:

- Competition:

  There is a severe competition from multinational companies such as Cadbury. And there is also high competition from local competitors like Amul.
- Changes in Government rules and regulations:

  Frequent changes in government rules and regulations and tax policies can be considered as one of the threats.
- Shortage of quality of cocoa bean:

  Getting low quality cocoa bean which is the main raw material for producing chocolates can be one of the threats.
- Price rise of raw materials:

  If there is a hike in price of raw materials it will become difficult for them to produce chocolates.
- Decrease in cocoa cultivation:

  If there is decrease in cocoa growing it will be threat for the company. Because cocoa is the main raw material for chocolate production.

CHAPTER 5

FINANCIAL ANALYSIS OF THE COMPANY

1)For the year 2017-18 and 2018-19

Profit and loss account for the year ended 31st march 2018 and for the year ended 31st march 2019

Particulars	Total
	₹
INCOME Revenue from operation Other income	 1741,62,51,869 1,51,80,308
TOTAL REVENUE	1743,14,32,177
EXPENES Purchase/ material consumed Decrease/ (increase) in inventory/ finished goods Decrease/ (increase) in work in progress Manufacturing expenses Trade expenses Administrative expenses Finance costs Depreciation (Profit) / loss on sale of assets	 1635,84,80,488 (651,316,208) 5,08,84,205 5,69,353 24,74,34,704 45,18,74,466 38,43,37,394 8,14,73,652 4,76,76,254 1,25,043
TOTAL EXPENSES	1697,04,00,645
Profit/ (loss) before tax, extra-ordinary,	

exceptional and prior period items	46,10,31,532
Extra- ordinary and exceptional income/ (expenses)	2,00,69,272
Prior period income/ (expenses)	(4,30,070)
Profit/ (loss) before tax	48,06,70,734
a) Income tax	1,84,27,153
b) Deferred tax	10,73,963
Profit/ (loss) after tax for the year	46,11,69,618

Particulars	Total
	₹
INCOME	
Revenue from operation	1874,98,40,101
Other income	4,75,62,453
TOTAL REVENUE	1879,74,02,554
EXPENES	
Purchase/ material consumed	1770,30,82,361
Decrease/ (increase) in inventory/ finished goods	(65,60,68,403)
Decrease/ (increase) in work in progress	73,92,456
Manufacturing expenses	31,08,19,242
Trade expenses	44,36,92,694

Administrative expenses	49,25,59,479
Finance costs	7,08,91,183
Depreciation	5,43,89,708
(Profit) / loss on sale of assets	5,94,863
TOTAL EXPENSES	1842,73,53,583
Profit/ (loss) before tax, extra-ordinary, exceptional and prior period items	37,00,48,971
Extra- ordinary and exceptional income/ (expenses)	7,65,418
Prior period income/ (expenses)	(1,57,178)
Profit/ (loss) before tax	37,06,57,211
a) Income tax	4,42,00,389
b) Deferred tax	14,87,726
Profit/ (loss) after tax for the year	32,49,69,096

Consolidated profit and loss account for the year ended 31st march 2018 and 31st march 2019

Particulars	2017-18	2018-19
	₹	₹
CONSOLIDATED NET PROFIT	46,11,69,618	32,49,69,096
Income accumulation for the year on member's development fund	1,82,50,000	1,58,54,500
Income accumulation for the year on employee's retirement benefit& welfare fund	1,82,50,000	1,58,54,500
Price fluctuation fund	24,62,072	24,00,015
Member's development fund	25,00,000	25,00,000
Employee's retirement benefit& welfare fund	25,00,000	25,00,000
TOTAL PROFIT CARRIED TO BALACESHEET	41,72,07,546	28,58,60,081

Balance sheet as on 31st march 2018 and 31st march 2019

Particulars	31-03-2018		31-03-2019	
	₹	₹	₹	₹
EQUITY AND LIABILITIES				
1. Member's fund				
a) Share capital	46,87,15,000		49,44,85,000	
b) Reserve fund& other funds	276,50,56,382		316,04,67,944	
c) Profit& loss account (surplus)	<u>41,72,07,546</u>	365,09,78,928	<u>28,58,60,081</u>	394,08,13,025
2. Non- current liabilities				
a) Long term borrowings	22,18,83,718		17,27,54,693	
	8,05,59,664		8,20,47,390	

b) Deferred tax liabilities (net) c) Long term provisions	8,84,99,906	39,09,43,288	6,79,43,211	32,27,45,294
3. Current liabilities a) Short term borrowings b) Sundry payables c) Deposits d) Other current liabilities	175,43,51,563 45,78,53592 112,21,51,171 26,65,81,034	360,09,37,360	194,31,31,316 40,08,92,581 115,63,57,122 29,37,16,623	379,40,97,642
`GRAND TOTAL		764,28,59,576		805,76,55,961
ASSETS 1. Non- current assets a) Fixed assets i) Tangible assets- gross block Less: accumulated depreciation Net block ii) capital work in progress b) Non- current investments c) Long term loans and advances d) Other non- current assets	143,56,86,541 46,98,63,766 96,58,22,775 54,40,433 4,65,86,355 2,59,88,803		146,85,93,609 51,26,75,221 95,59,18,388 1,94,09,364 4,51,48,162 2,81,97,713	

	10,67,50,815	115,05,89,181	9,25,50,189	114,12,23,816
2. Current assets				
a) Current investments	60,00,00,000		5,00,00,000	
b) Inventories	391,40,70,409		463,09,82,096	
c) Trade receivables	169,56,65,173		198,81,47,897	
d) Cash and cash equivalents	15,63,27,309		7,67,91,522	
e) Short term loans and advances	10,15,21,065		12,30,43,389	
f) Other current assets	2,46,86,439	649,22,70,395	4,74,67,241	691,64,32,145
GRAND TOTAL		764,28,59,5076		805,76,55,961

2) For the year 2019-20

Profit & loss account for the year ended 31st March, 2020

PARTICULARS	Total ₹
INCOME Revenue from operation Other income	 1848,41,49,822 3,21,42,485
TOTAL REVENUE	**1851,62,92,307**
EXPENSES	
Purchases	1652,65,68,996
Decrease/ (increase) in inventory	17,62,68,752

Decrease/ (increase) in work in progress	(1,24,97,326)
Manufacturing expenses	34,26,65,987
Trade expenses	44,89,92,775
Administrative expenses	51,47,69,820
Finance costs	6,75,85,773
Depreciation	5,55,97,845
(Profit)/ loss on sale of assets	(1,07,526)
TOTAL EXPENSES	**1811,98,45,096**
Profit/ (loss) before tax, extra-ordinary, exceptional and prior period items	39,64,47,211
Extra ordinary and exceptional income/ (expenses)	(2,56,12,944)
Prior period income/ (expenses)	(3,94,794)
Profit/ (loss) before tax	37,04,38,473
a) Income tax b) Deferred tax	70,13,809 16,80,926

Profit/ (loss) after tax for the year	36,17,43,738

Consolidated profit & loss account for the year ended 31st march 2020

PARTICULARS	2019-2020
	Rs.
CONSOLIDATED NET PROFIT	**36,17,43,738**
Income accumulation for the year on Member's Development Fund	1,66,12,500
Income accumulation for the year on Employee's Retirement Benefit & Welfare Fund	1,66,12,500
Price Fluctuation Fund	25,00,000
Member's Development Fund	25,00,000
Employee's Retirement Benefit & Welfare Fund	25,00,000
TOTAL PROFIT CARRIED TO BALANCE SHEET	**32,10,18,738**

Balance sheet as on 31st march 2020

PARTICULARS	31-03-2020	
	Rs.	Rs.
EQUITY AND LIABILITIES 1. Member's fund a) Share capital b) Reserve fund& other funds	 51,73,15,000 339,21,19,005	

c) Profit and loss account (surplus)	32,10,18,738	423,04,52,743
2. Non-current liabilities a) Long term borrowings b) Deferred tax liabilities (surplus) c) Long term provisions	 12,30,94,318 8,37,28,316 17,19,36,722	 37,87,59,356
3. Current liabilities a) Short term borrowings b) Sundry payables c) Deposits d) Other current liabilities	 84,63,89,131 68,74,81,803 127,10,27,332 19,49,35,225	 299,98,33,491
GRAND TOTAL		760,90,45,590
ASSETS		
1. Non- current assets a) Fixed assets Tangible assets- gross block Less: accumulated depreciation	 151,30,87,533 56,36,91,531	

Net block	94,93,96,002	
Capital work in progress	8,13,42,235	
b) Non- current investments	4,45,05,276	
c) Long term loans and advances	2,89,23,532	
d) Other non-current assets	22,17,63,762	132,59,30,807
2. Current assets		
a) Current investments	10,04,26,083	
b) Inventories	471,18,44,808	
c) Trade receivables	122,56,27,546	
d) Cash and bank balances	9,27,16,267	
e) Short term loans and advances	11,81,42,009	
f) Other current assets	3,43,58,070	628,31,14,783
GRAND TOTAL		760,90,45,590

3) For the year 2020-2021

Profit and loss account for the year ended 31st march, 2021

Particulars	Total
	₹
Income Revenue from operation Other income	 2134,15,01,631 2,30,99,203
TOTAL REVENUE	2136,46,00,834
Expenses Purchases / material consumed Decrease/ (increase) in finished goods Decrease/ (increase) in work in progress Manufacturing expenses Trade expenses Administrative expenses Finance costs Depreciation (Profit) / loss on sale of assets	 2110,98,12,635 (246,03,10,808) 73,33,081 31,91,39,078 52,37,47,777 46,64,24,457 16,55,55,606 5,63,08,495 25,03,884
TOTAL EXPENSES	2019,05,14,205

Profit/ (loss) before tax, extra- ordinary, exceptional and prior period items	117,40,86,629
Extra ordinary and exceptional income /(expenses)	1,61,30,751
Prior period income /(expenses)	(84,43,241)
Profit/ (loss) before tax	118,17,74,139
a) Income tax	6,64,69,568
b) Deferred tax charge/ (credit)	(4,28,008)
Profit /(loss) after tax for the year	111,57,32,579

Consolidated profit & loss account for the year ended 31st march 2021

Particulars	2020-21
	Rs.
CONSOLIDATED NET PROFIT	111,57,32,579
Income accumulation for the year on member's development fund	1,90,00,000

Income accumulation for the year on employees' retirement benefit& welfare fund Price fluctuation fund Member's development fund Employees' retirement benefit& welfare fund	1,90,00,000 25,00,000 6,00,00,000 1,50,00,000
TOTAL PROFIT CARRIED TO BALANCE SHETT	100,02,32,579

Balance sheet as on 31st march 2021

Particulars	31-13-2021	
	Rs.	Rs.
EQUITY AND LIABILITIES 1. Member's funds a) Share capital b) Reserve fund& other funds c) Profit & loss account (surplus)	 54,24,54,000 374,08,94,351 100,02,32,579	 528,35,80,930
2. Non- current liabilities a) Long term borrowings b) Deferred tax liabilities (net)	 13,45,62,353 8,33,00,308	

c) Long term provisions	15,95,71,377	37,74,34,038
3. Current liabilities a) Short term borrowings b) Sundry payables c) Deposits d) Other current liabilities **GRAND TOTAL**	 238,45,59,839 71,84,63,326 174,00,37,555 26,14,95,123	 510,45,55,843 **1076,55,70,811**
ASSETS 1. Non- current assets a) Fixed assets Tangible assets – gross block Less: accumulated depreciation Net block Capital work in progress b) Non- current investments	 153,48,31,309 60,98,65,656 92,49,65,653 31,02,77,037 3,78,88,777	

c) Long term loans and advances	2,09,94,596	155,43,00,501
d) Other non-current assets	26,01,74,438	
2. Current assets		
a) Current investments	-	
b) Inventories	702,51,87,904	
c) Trade receivables	162,52,51,293	
d) Cash and bank balances	38,43,08,429	
e) Short term loans and advances	10,67,73,090	
f) Other current assets	6,97,49,594	921,12,70,310
GRAND TOTAL		**1076,55,70,811**

4) For the year 2021-22

Profit &loss account for the year ended 31st march, 2022

Particulars	Total ₹
Income Revenue from operation Other income	 2778,39,33,574 1,56,19,630
TOTAL REVENUE	2779,95,53,204
Expenses Purchases/ material consumed Decrease/ (increase) in finished goods Decrease/ (increase) in work in progress Manufacturing expenses Trade expenses Administrative expenses Finance costs Depreciation (Profit)/ loss on sale of assets	 2628,92,76,533 (110,25,27,863) 21,42,221 34,59,46,649 68,84,28,134 51,20,47,048 21,61,18,962 6,40,24,431 (18,35,705)
TOTAL EXPENSES	2701,36,20,410

Profit/ (loss) before tax, extra-ordinary, exceptional and prior period items Extra ordinary and exceptional income/ (expenses) Prior period income/ (expenses)	78,59,32,794 47,080 (3,50,844)
Profit/ (loss) before tax a) Income tax b) Deferred tax charge/ (credit)	78,56,29,030 4,02,17,101 13,77,415
Profit/ (loss) after tax for the year	74,40,34,514

Consolidated profit & loss account for the year ended 31st march 2022

Particulars	2021-22
	₹
CONSOLIDATED NET PROFIT	74,40,34,514
Income accumulation for the year on member's development fund	2,50,00,000
Income accumulation for the year on employee's retirement benefit &welfare fund	2,05,00,000
Price fluctuation fund	25,00,000
Member's development fund	3,00,00,000
Employee's retirement benefit & welfare fund	3,00,00,000
TOTAL PROFIT CARRIED TO BALANCE SHEET	63,60,34,514

Balance sheet as on 31st march 2022

Particulars	31-03-2022	
	₹	₹
EQUITY AND LIABILITIES		
1. Member's fund		
a) Share capital	56,72,96,500	
b) Reserve fund and other funds	462,99,85,476	
c) Profit& loss account (surplus)	63,60,34,514	583,33,16,490

2. Non- current liabilities a) Long term borrowings b) Deferred tax liabilities (net) c) Long term provisions 3. Current liabilities a) Short term borrowings b) Sundry payables c) Deposits d) Other current liabilities	24,14,24,631 8,46,77,723 16,34,83,651 325,01,01,721 76,36,99,594 199,38,66,712 25,63,25,250	48,95,86,005 626,39,93,277,
GRAND TOTAL		1258,68,95,772
ASSETS 1. Non- current assets a) Property, plant and equipment i) Tangible assets- gross block Less: accumulated depreciation	198,53,47,664 66,10,26,708	

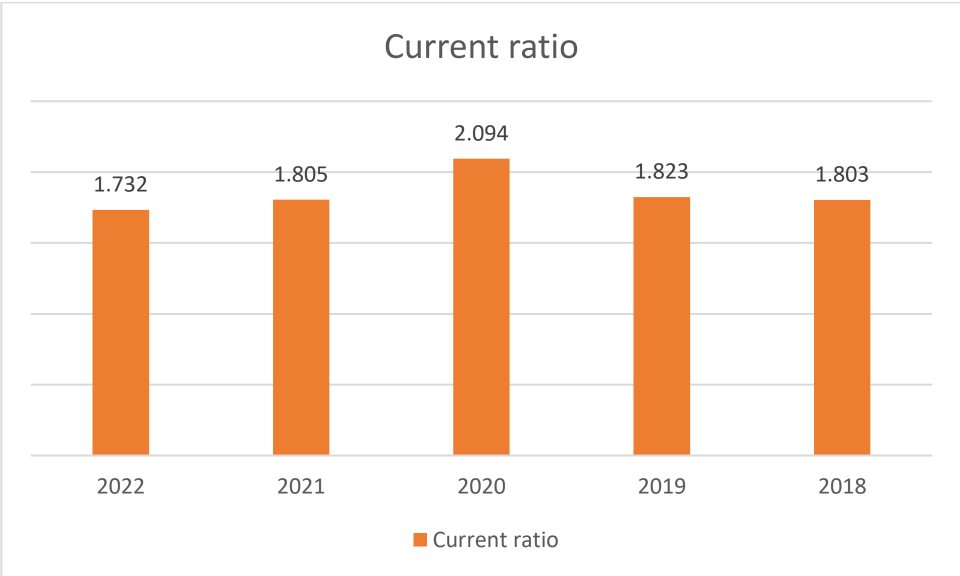
Net block	132,43,20,956	
ii) Capital work in progress	17,80,016	
b) Non- current investments	3,58,85,800	
c) Long term loans and advances	2,02,39,877	
d) Other non-current assets	35,55,72,309	173,77,98,958
2. Current assets		
a) Current investments	50,00,22,931	
b) Inventories	806,40,92,919	
c) Trade receivables	196,32,61,237	
d) Cash and bank balances	17,02,60,834	
e) Short term loans and advances	8,98,00,814	
f) Other current assets	6,16,58,079	1084,90,96,814
GRAND TOTAL		1258,68,95,772

RATIO ANALYSIS

Short term solvency ratio:

5.1 Current ratio= current assets/ current liabilities

Year	Current assets	Current liabilities	Current ratio
2022	1084,90,96,814	626,39,93,277	1.732
2021	921,12,70,310	510,45,55,843	1.805
2020	628,31,14,783	299,98,33,491	2.094
2019	691,64,32,145	379,40,97,642	1.823
2018	649,22,70,395	360,09,37,360	1.803



5.1 CURRENT RATIO

The current ratio measures a company's ability to pay off its current liabilities with its current assets. A current ratio of 1 or higher indicates that a company can meet its short-term obligations, while a ratio less than 1 suggests that it may have difficulty meeting its short-term obligations. Based on the table provided, we can see that the company's current ratio has fluctuated over the past five years. In 2022, the current ratio is 1.732, which indicates that the company has sufficient current assets to cover its current liabilities. However, the ratio has decreased compared to the previous year, indicating that the company may have reduced its liquidity position. In 2020, the company had a high current ratio of

2.094, indicating that it had significant liquidity to meet its short-term obligations. This may suggest that the company had surplus cash, which could be invested in long-term assets or distributed to shareholders.

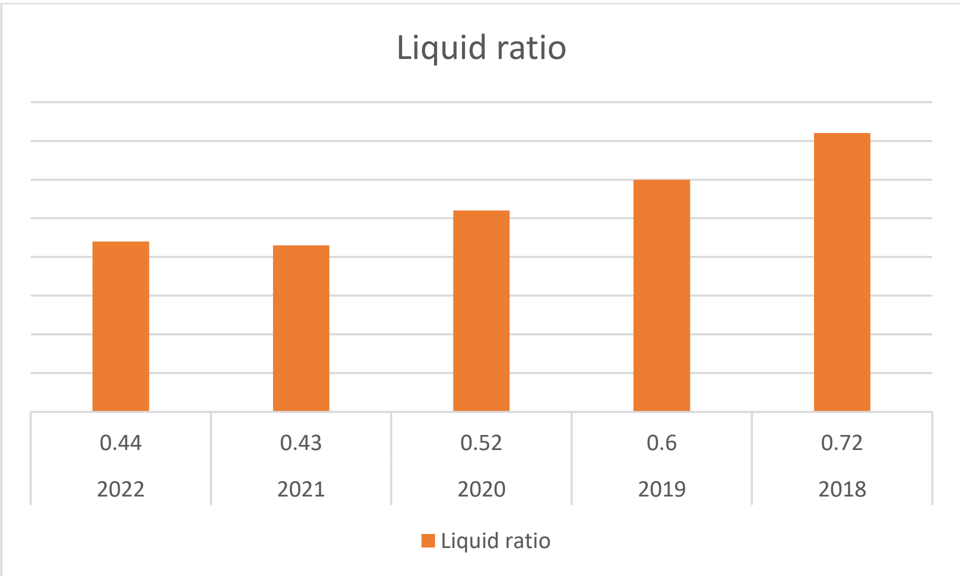
Overall, while the current ratio can be used to evaluate a company's short-term liquidity position, it should not be considered in isolation. Other financial ratios and qualitative factors such as industry trends, competition, and management quality should also be considered before making any investment decisions.

5.2 Liquid ratio= liquid assets/ liquid liabilities

Liquid assets= current assets- (inventory+ prepaid expenses)

Liquid liabilities= current liabilities- (bank overdraft+ cash credits)

Year	Liquid assets	Liquid liabilities	Liquid ratio
2022	2,78,50,03,895	626,39,93,277	0.44
2021	2,18,60,82,406	510,45,55,843	0.43
2020	1,57,12,69,975	299,98,33,491	0.52
2019	2,28,54,50,049	379,40,97,642	0.60
2018	2,57,81,99,986	360,09,37,360	0.72



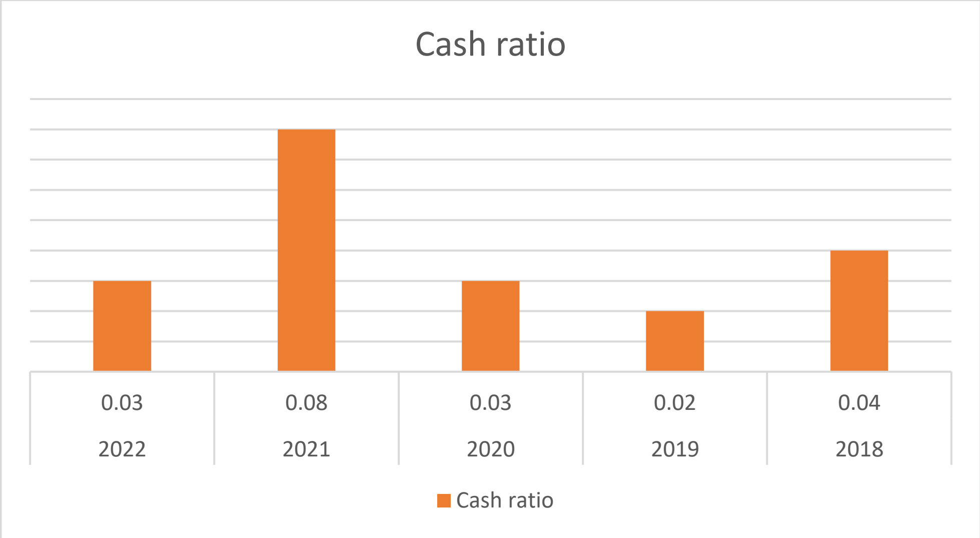
5.2 LIQUID RATIO

The liquid ratio is a measure of a company's ability to pay off its short-term obligations using its liquid assets. A higher liquid ratio indicates that the company has sufficient liquid assets to meet its short-term obligations, while a lower ratio indicates that the company may face difficulty in meeting its short-term obligations. Based on the given data, the company's liquid ratio has been fluctuating over the years, with a decreasing trend from 2018 to 2021, followed by a slight increase in 2022. In 2022, the liquid ratio of the company is 0.44, which means that for every rupee of current liabilities, the company has 0.44 rupees of liquid assets available to pay them off. This indicates that the company may face difficulty in meeting its short-term obligations using its liquid assets alone.

It is important to note that the liquid ratio should be used in conjunction with other financial ratios and metrics to get a comprehensive understanding of a company's financial health.

5.3 Cash ratio=cash and cash equivalents/ current liabilities

Year	Cash and cash equivalents	Current liabilities	Cash ratio
2022	17,02,60,834	626,39,93,277	0.03
2021	38,43,08,429	510,45,55,843	0.08
2020	9,27,16,267	299,98,33,491	0.03
2019	7,67,91,522	379,40,97,642	0.02
2018	15,63,27,309	360,09,37,360	0.04



5.3 CASH RATIO

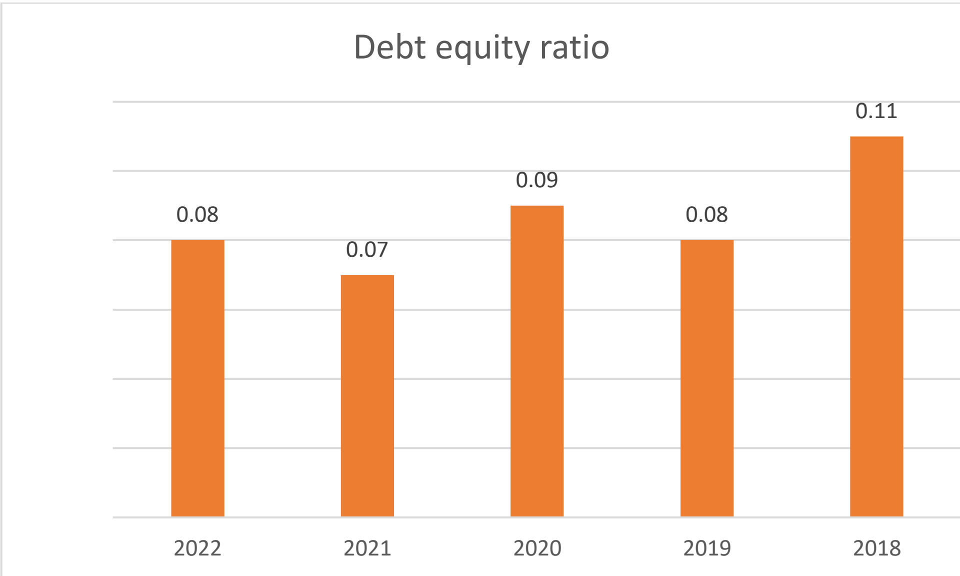
The cash ratio measures the company's ability to pay off its current liabilities using only its cash and cash equivalents. A higher cash ratio indicates a better ability to meet its short-term obligations. Looking at the given data, the company's cash ratio seems to be low in all the years, which indicates that it may face difficulty in meeting its short-term obligations using only its cash and cash equivalents. In 2021, the company has a relatively higher cash ratio of 0.08 as compared to the other years, indicating that it had a better ability to meet its short-term obligations in that year. However, in 2022, the cash ratio dropped down to 0.03, indicating a decrease in the company's ability to meet its short-term obligations using only its cash and cash equivalents.

It is also important to note that the cash ratio should not be the only measure of a company's ability to pay off its debts as it does not consider other liquid assets such as accounts receivables or inventory. A more comprehensive analysis of a company's financial health should take into account other financial ratios and factors as well.

Long term solvency ratio:

5.4 Debt- equity ratio= debt/ equity

Year	Debt	equity	Debt- equity ratio
2022	48,95,86,005	583,33,16,490	0.08
2021	38,11,42,544	528,35,80,930	0.07
2020	37,87,59,356	423,04,52,743	0.09
2019	32,27,45,294	394,08,13,025	0.08
2018	39,09,43,288	365,09,78,928	0.11



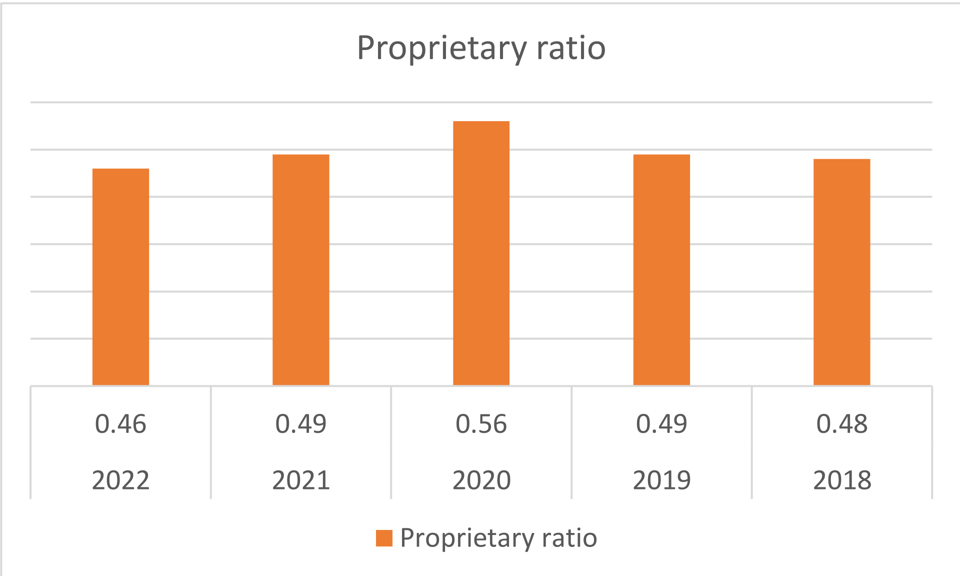
5.4 DEBT- EQUITY RATIO

The debt-equity ratio measures the proportion of debt and equity financing used by a company. A higher ratio indicates that the company has more debt relative to its equity, which can increase financial risk. In this case, the debt-equity ratios for the past five years have ranged from 0.07 to 0.11, indicating that the company has generally used more equity financing than debt financing. However, the ratio has been increasing over the years, which may indicate that the company is gradually taking on more debt.

It is important to note that the appropriate debt-equity ratio can vary depending on the industry and the company's specific circumstances, so a single ratio cannot be used to make a definitive judgement about the company's financial health.

5.5 Proprietary ratio= total shareholders fund/ total assets

Year	Shareholders fund	Total assets	Proprietary ratio
2022	583,33,16,490	1258,68,95,772	0.46
2021	528,35,80,930	1076,55,70,811	0.49
2020	423,04,52,743	760,90,45,590	0.56
2019	394,08,13,025	805,76,55,961	0.49
2018	365,09,78,928	764,28,59,576	0.48



5.5 PROPRIETARY RATIO

The proprietary ratio, also known as equity ratio, indicates the proportion of total assets financed by shareholders' funds. A higher proprietary ratio suggests a lower level of financial risk for the company. Looking at the given data:

In 2022, the proprietary ratio is 0.46, which means that shareholders' funds finance 46% of the total assets. This indicates that the company is relying more on external sources to finance its assets.

In 2021, the proprietary ratio is 0.49, which is slightly higher than the previous year. This may suggest that the company is relying more on shareholders' funds to finance its assets.

In 2020, the proprietary ratio is 0.56, which is the highest in the given data. This indicates that shareholders' funds finance 56% of the total assets. The company appears to be relying less on external sources to finance its assets, which may be a positive sign for its financial stability.

In 2019, the proprietary ratio is 0.49, which is similar to the ratio in 2021. This suggests that the company's reliance on shareholders' funds to finance its assets has remained stable.

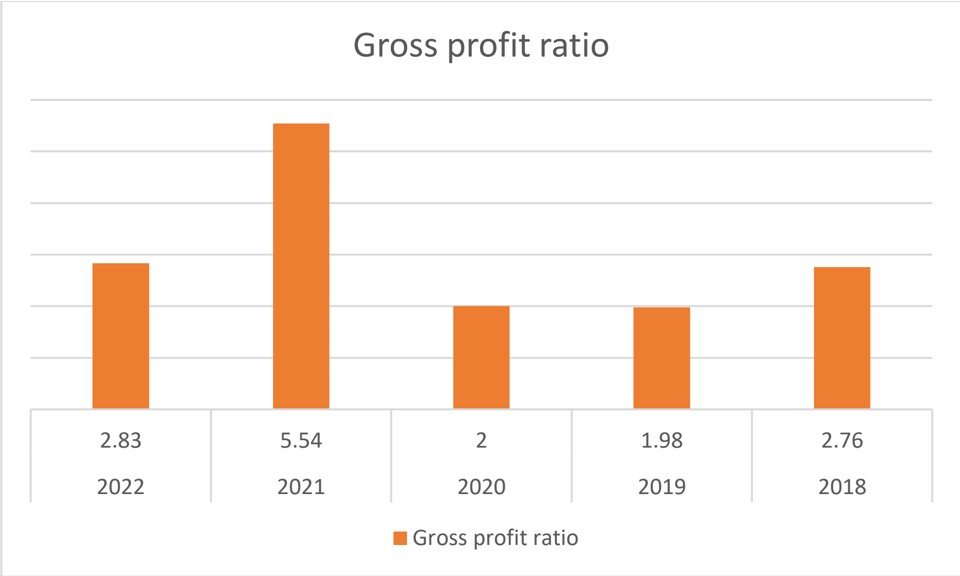
In 2018, the proprietary ratio is 0.48, which is the lowest in the given data. This indicates that the company is relying more on external sources to finance its assets, which may pose a higher level of financial risk.

Overall, the trend in the proprietary ratio appears to fluctuate over the years. However, in 2020, the company appears to be relying less on external sources and more on shareholders' funds to finance its assets, which may be a positive sign for its financial stability.

Profitability ratio:

5.6 Gross profit ratio= gross profit/ net sales* 100

Year	Gross profit	Net sales	Gross profit ratio
2022	78,56,29,030	2778,39,33,574	2.83
2021	118,17,74,139	2134,15,01,631	5.54
2020	37,04,38,473	1848,41,49,822	2.00
2019	37,06,57,211	1874,98,40,101	1.98
2018	48,06,70,734	1741,62,51,869	2.76

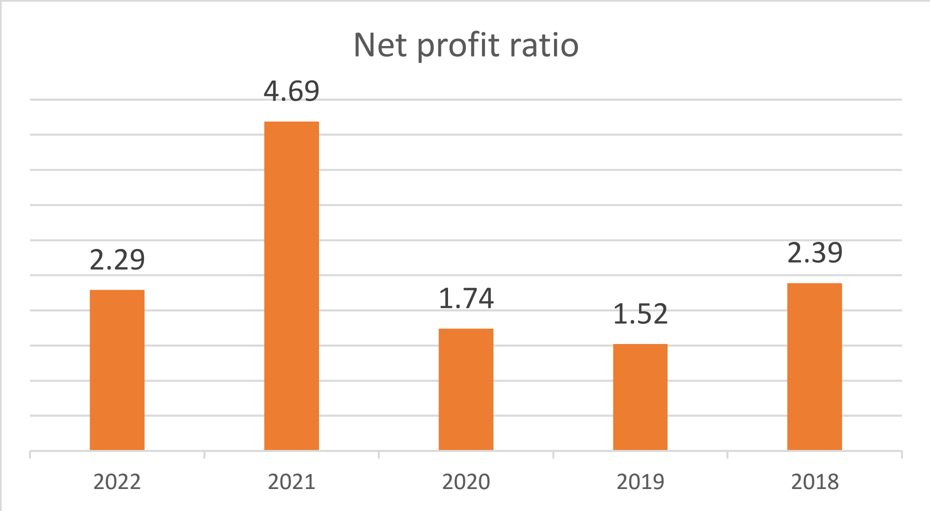


5.6 GROSS PROFIT RATIO

The gross profit ratio measures the proportion of gross profit to net sales, indicating the company's ability to generate a profit on its sales. A higher gross profit ratio indicates that the company is generating more profit on each sale. In this case, the company's gross profit ratio has been consistently low over the past five years, indicating that the company's profitability may be affected by high costs of goods sold.

5.7 Net profit ratio= net profit/ sales* 100

Year	Net profit	Net sales	Net profit ratio
2022	63,60,34,514	2778,39,33,574	2.29
2021	100,02,32,579	2134,15,01,631	4.69
2020	32,10,18,738	1848,41,49,822	1.74
2019	28,58,60,081	1874,98,40,101	1.52
2018	41,72,07,546	1741,62,51,869	2.39



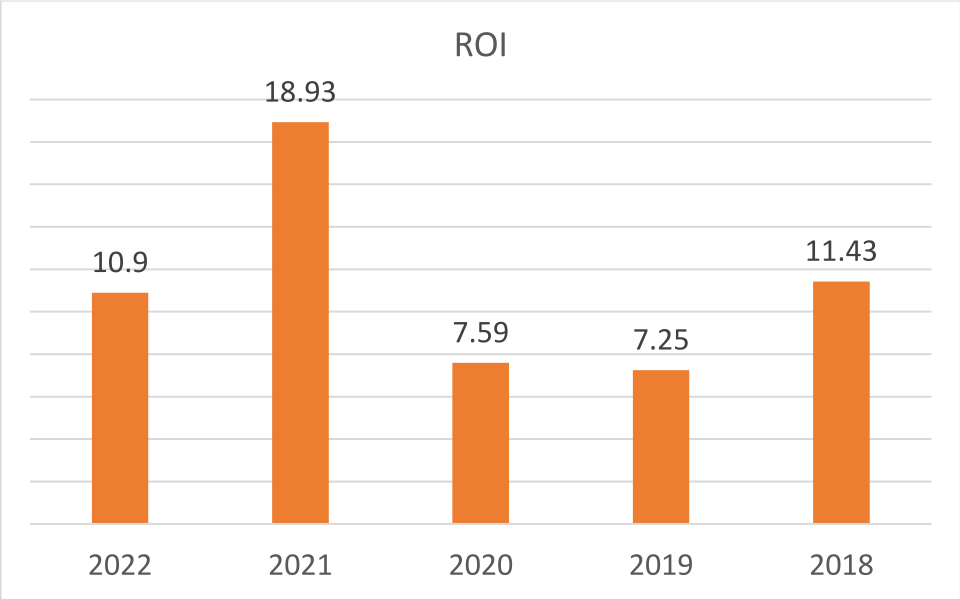
5.7 NET PROFIT RATIO

The net profit ratio represents the percentage of net profit earned on net sales. The higher the net profit ratio, the better it is for the company as it indicates that the company is able to generate more profit from each unit of sales. In the given data, we can observe that the net profit ratio has been fluctuating over the years. In 2022, the net profit ratio is 2.29, which means that the company earned a net profit of 2.29% on net sales. This is a decrease from the previous year's net profit ratio of 4.69%. However, it is still a decent ratio indicating that the company is able to generate a reasonable profit from its sales.

In the previous years, the net profit ratio was also fluctuating, ranging from 1.52% to 2.39%. Overall, the trend indicates that the company is able to maintain a decent level of profitability from its operations.

5.8 Return on investment= net profit/ cost of investment* 100

Year	Net profit	Cost of investment	ROI
2022	63,60,34,514	583,33,16,490	10.90
2021	100,02,32,579	528,35,80,930	18.93
2020	32,10,18,738	423,04,52,743	7.59
2019	28,58,60,081	394,08,13,025	7.25
2018	41,72,07,546	365,09,78,928	11.43

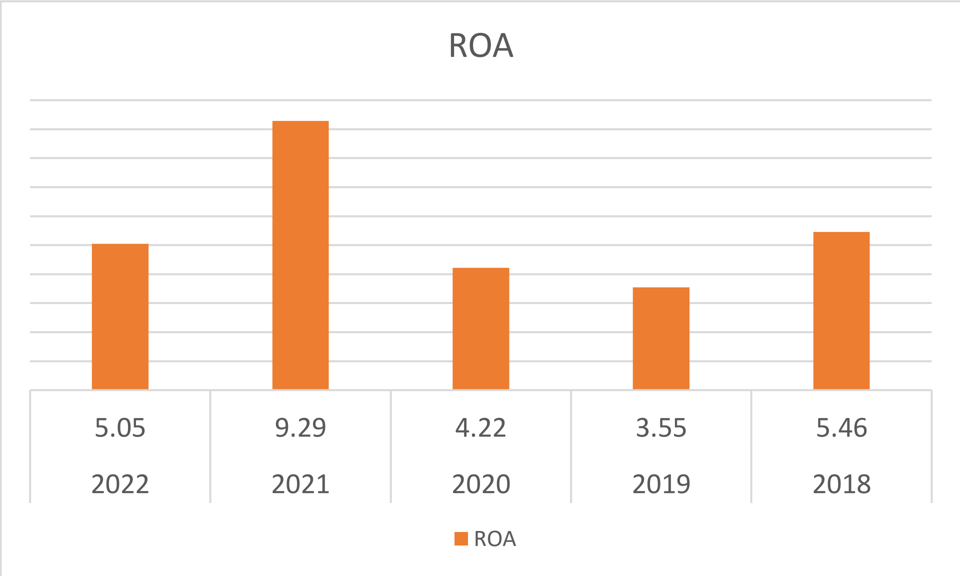


5.8 ROI

The ROI (Return on Investment) measures the profitability of an investment in relation to the cost of that investment. Looking at the given data, the company's ROI for the years 2018 to 2022 ranges from 7.25% to 18.93%. This indicates that the company has been generating a relatively good return on its investments over the years. In 2021, the ROI is the highest, which implies that the company was more profitable in that year compared to other years. It is important to note that ROI alone may not be a sufficient indicator of a company's financial health, as other factors such as operating costs and debt levels should also be considered.

5.9 Return on assets= net profit/ total assets* 100

Year	Net profit	Total assets	ROA
2022	63,60,34,514	1258,68,95,772	5.05
2021	100,02,32,579	1076,55,70,811	9.29
2020	32,10,18,738	760,90,45,590	4.22
2019	28,58,60,081	805,76,55,961	3.55
2018	41,72,07,546	764,28,59,576	5.46



5.9 ROA

The data shows the net profit and total assets for the years 2018 to 2022, and the resulting ROA (return on assets) for each year. ROA is a financial ratio that measures a company's efficiency in using its assets to generate profits. A higher ROA indicates that the company is more efficient in using its assets to generate profit.

Based on the data, it can be seen that the ROA has been varying across the years, with the highest ROA in 2021 at 9.29 and the lowest in 2019 at 3.55. In 2022, the ROA stands at 5.05. This suggests that the company has been relatively efficient in using its assets to generate profits, but there has been some variability in its performance over the years

CHAPTER 6

LEARNING EXPERIENCE AND BIBLIOGRAPHY

LEARNING EXPERIENCE:

As an organizational study participant at CAMPCO chocolate factory, I had a valuable learning experience. I observed that the factory has a well-established administrative practice, which ensures that the operations are conducted smoothly and efficiently. Additionally, I learned that the company values good cooperation among its employees, and there is a great sense of attachment among them towards the organization. This highlights the importance of maintaining a positive work environment and fostering strong employee relations.

Through the organizational study, I also gained a deeper understanding of the chocolate-making process and other sources of raw materials. Furthermore, I noticed that the company has a cordial relationship with its customers, which emphasizes the significance of maintaining good customer relations.

One of the most valuable learning experiences at the factory was the safety training provided to the employees. The factory takes great care to ensure the safety of its workers, which is a critical aspect of any workplace. This experience has taught me the importance of prioritizing employee safety and well-being in any organization.

Overall, my organizational study at CAMPCO chocolate factory was an enriching learning experience that taught me the significance of good administrative practices, employee relations, customer relations, safety, and efficiency in the workplace.

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