

**INTERNSHIP REPORT ON
KASHTURI HOME PRODUCTS**

Submitted by

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Submitted to



VISHVESVARAYA TECHNOLOGICAL UNIVERSITY BELAGAVI

In partial fulfilment of the requirements for the award of the degree of

MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

Dr. CATHERINE NIRMALA

PROFESSOR



PG DEPARTMENT OF BUSINESS ADMINISTRATION

**ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY SHOBHAVANA
CAMPUS MIJAR, MOODBIDRI**



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

(A Unit of Alva's Education Foundation @ Moodbidri)

Affiliated to Visvesvaraya Technological University, Belagavi

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DATE: 30/01/2023

CERTIFICATE

This is to certify that **VIDHYA NAIR** bearing USN **4AL21BA105**, 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 "**KASTHURI HOME PRODUCTS, BAIKAMPADY, MANGALORE**" is prepared by her under the guidance of **Dr. Catherine Nirmala**, Professor, PG Department of Business Administration in fulfillment of the requirements for the award of the degree of Master of Business Administration, Visvesvaraya Technological University, Belagavi, Karnataka.

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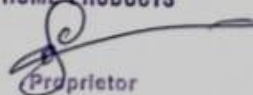
TO WHOMSOEVER IT MAY CONCERN

This is to certify that MS. VIDHYA NAIR, bearing student USN 4AL21BA105 from Alva's Institute of Engineering and Technology, Mijar, has successfully completed her Internship training program in our organization. "KASTHURI HOME PRODUCTS" for a period of 4 weeks.

During the course of her training in our industry, her performance was good. She was punctual, hard working and inquisitive.
We wish her every success in her life and Career.

Authorized signature:

For KASTHURI HOME PRODUCTS



Proprietor

DECLARATION

I Vidhya Nair bearing USN 4AL21BA105 hereby declare that the Internship report entitled “An Organization Study on Kasthuri Home Products” has been prepared by me under the guidance of Dr. Catherine Nirmala Professor of MBA Department, Alva’s Institute of Engineering and Technology. I also declare that this internship work is towards the partial fulfilment of the university regulation for the award of degree of Master of Business administration by VTU Belgaum, Karnataka. I further declare that this project is based on the original study undertaken by me and has not been submitted for the award of any degree from any other University/Institution.

Place: Mijar

Signature of the student

ACKNOWLEDGEMENT

I wish to take this opportunity to express my honest expression of gratitude to each and every individual who helped me in finishing of the work directly or indirectly.

I would like to extend my gratitude to my guide, Dr Catherine Nirmala Professor of MBA, Alva's Institute of Engineering and Technology, Mijar.

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I express my deep appreciation to my friends who have extended their wholehearted support and their co-operation during this academic course.

Date:

Vidhya Nair

Place: Mijar

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EXECUTIVE SUMMARY:

The company that has been chosen to do the organization study on is KASTHURI HOME PRODUCTS. The study report is divided into six chapters, each of which covers a distinct area of the company. The majority of the information, such as financial statements and balance sheet, it is received by the accountant of the company and company's website. This research is being carried out in order to introduce students to the fundamentals of an organization and to apply theoretical concepts through secondary research conducted online. The first chapter discuss the industry background common features prospects, and competitive environment within the industrial frame work, among other things.

The organizations profile section of the second chapter covers the companies, history, nature of business vision, mission and quality policy, product profile, ownership pattern, competitor analysis, market share analysis.

The third part looks at McKinsey's 7S structures which contents the hard : strategy, structure, system, style, staff, skills (skill matrix),and shared values. This 7S are analyzed from the perspective of the hierarchical constructions, and they are extremely helpful in figuring out where the organizations is going as far as in general industry execution. This section additionally covers porters five power model, which incorporate the threats of new entrants, bargaining power of buyers, bargaining power of suppliers, threat of substitutes, competitors in the industry. These Porters five force model assumes in part of deciding the measure of in a given industry just as benefit.

The SWOT Analysis, which depicts the organization's qualities, shortcomings, openings, and threats, is the fourth section. SWOT investigation permits us to look at and expect how we might utilize our qualities and freedoms to moderate our shortcomings and threats.

The fifth chapter focuses on Financial Statement Analysis, which helps us understand the company's financial status.

The sixth chapter gives me the opportunity to discuss my learning experiences from the organization study that I complete.

CHAPTER -1

INTRODUCTION

INTRODUCTION ABOUT THE COMPANY:

Kasthuri home products was established in year 2000 and it is a trusted name in manufacturing and supplying a wide range of paper products across different sectors. Products can be customized as required. The facility is well equipped with state-of-the-art machinery to produce quality tissue products and it is manufacturers and suppliers of excellent quality range of tissues and its associated products. Registered in 2013, Kasthuri Home Products has made a name for itself in the list of top suppliers of in India. The supplier company is located in Mangalore, Karnataka and is one of the leading sellers of listed products. Kasthuri Home Products is listed in Trade India's list of verified sellers offering supreme quality etc. Buy in bulk from us for the best quality products and service. The products are appreciated by clients because products are manufactured with high quality standards. There is a professional team to gather the specific requirements, meet the quality standards, and exceed client expectation by delivering high quality tissue at competitive prices. In short from procurement to production to delivery and after sales services, ensure seamless progression and utmost customer satisfaction. Kasthuri Home Products - is a leading Manufacturer, Distributor, Supplier kitchen rolls, tissue's, jumbo rolls from Mangalore, Karnataka, India.

CHAPTER -2

ORGANISATION PROFILE

1.BACKGROUND:

It's a private company. The brand name of the tissue is 'SMILE'. It is leading brand name for tissue products in Karnataka. "Kasthuri Home Products" holds expertise in Manufacturing a wide gamut of Facial Tissue Paper, Natural Toilet Tissues, Kitchen Tissue Roll, Smile Bed Rolls, etc. The source of raw material from the trustworthy vendors of the industry for manufacturing these products and ensure that we are offering superior quality products. The experts with complete knowledge make the best use of resources and ensure that customers are served in an appropriate manner.

Our mentor, "Mr. Praveen Kumar" has been a great source of inspiration for us in meeting the organization goals and providing the maximum satisfaction to the clients. Further, owing to his experience and knowledge, have been able to gain a reputed name in the industry.

2.NATURE OF BUSINESS:

Tissue paper or simply tissue is a lightweight paper or light crepe paper. Tissue can be made from recycled paper pulp on a paper machine. Tissue paper is very versatile, and different kinds of tissue are made to serve these purposes, which are hygienic tissue paper, facial tissues, paper towels, as packing material, among other (sometimes creative) uses. Tissue Paper Napkin Making Business is a very profitable small-scale business which will give high returns with a low investment. No big capital is required and only a few trainings will be required to start this manufacturing. The tissue paper industry in India is growing at an annual rate of 20-25%, which is very positive. Consumers are becoming increasingly aware of hygiene and are replacing cloth and other fabric napkins with tissues. Tissues are disposable and eco-friendly, which makes them a preferred choice for many individuals.

3.VISION, MISSION, QUALITY POLICY:

VISION:

Honesty and integrity are the foundations from which we operate. It takes our responsibilities seriously, and always strive to do the right thing for the benefit of the customers, the employees and work to prosper.

MISSION:

Our mission is to meet the unique needs of clients in terms of speciality products, time being essential- adding value not only delivering to clients but also to employees through progression that we believe in. Client satisfaction is what we will continue to strive for in doing so, our employees ascertain commitment to exceed your expectations.

QUALITY POLICY:

Tissue paper is commonly meant for the hygienic marketplace. For this reason, their mainly asked traits are softness and bulkiness. However, different untradeable qualities of the tissue paper rely upon the kind of fibers used and their processing. In the manufacturing of tissue paper brief and lengthy fibre are used. The previous confer features along with softness and silkiness, even as the latter gives a boost to and strengthen the structure of the web.

The technological stage of each piece of equipment and the manner used for the manufacturing of tissue papers have an outstanding effect at the very last high-satisfactory of the product. With the proper uncooked substances and chemical components, mixed with committed fresh equipment, it's far viable to supply a perfect tissue paper for top-of-the-variety hygienic merchandise. Here are 5 fundamental qualities for high-satisfactory tissue products listed:

Bulkiness:

The bulkiness is the volume occupied by a given weight of paper. This is a critical quality, as it's far intently correlated with absorbency and softness, and is specifically decided via way of means of elements: the manufacturing technology and the high-satisfactory of the fibres used.

Absorbency:

Absorbency is an essential asset for any tissue paper product committed to drying liquids. The sheet must consequently have an excessive absorption speed, to correctly perform its drying action, and an excessive liquid-preserving capacity, to eliminate as much liquid as viable. Absorbency is given via way of means of the kind of fibre used: the refining operations, the creping performed, the existing layers within the very last product and the components used.

Strength:

The tissue paper sheet is subjected to big stresses at some stage in manufacturing operations, with the changing segment and finally, when in used via way of means of the consumer. Hence the want to achieve a sheet with a good-enough stage of power, given via way of means of the mixture of 3 elements:

- strength and arrangement of fibers with inside the sheet.
- stage of the molecular bond among the fibers themselves.
- the presence of strength components.

Specifically, the primary elements depend upon the process variables and the kind of raw materials used.

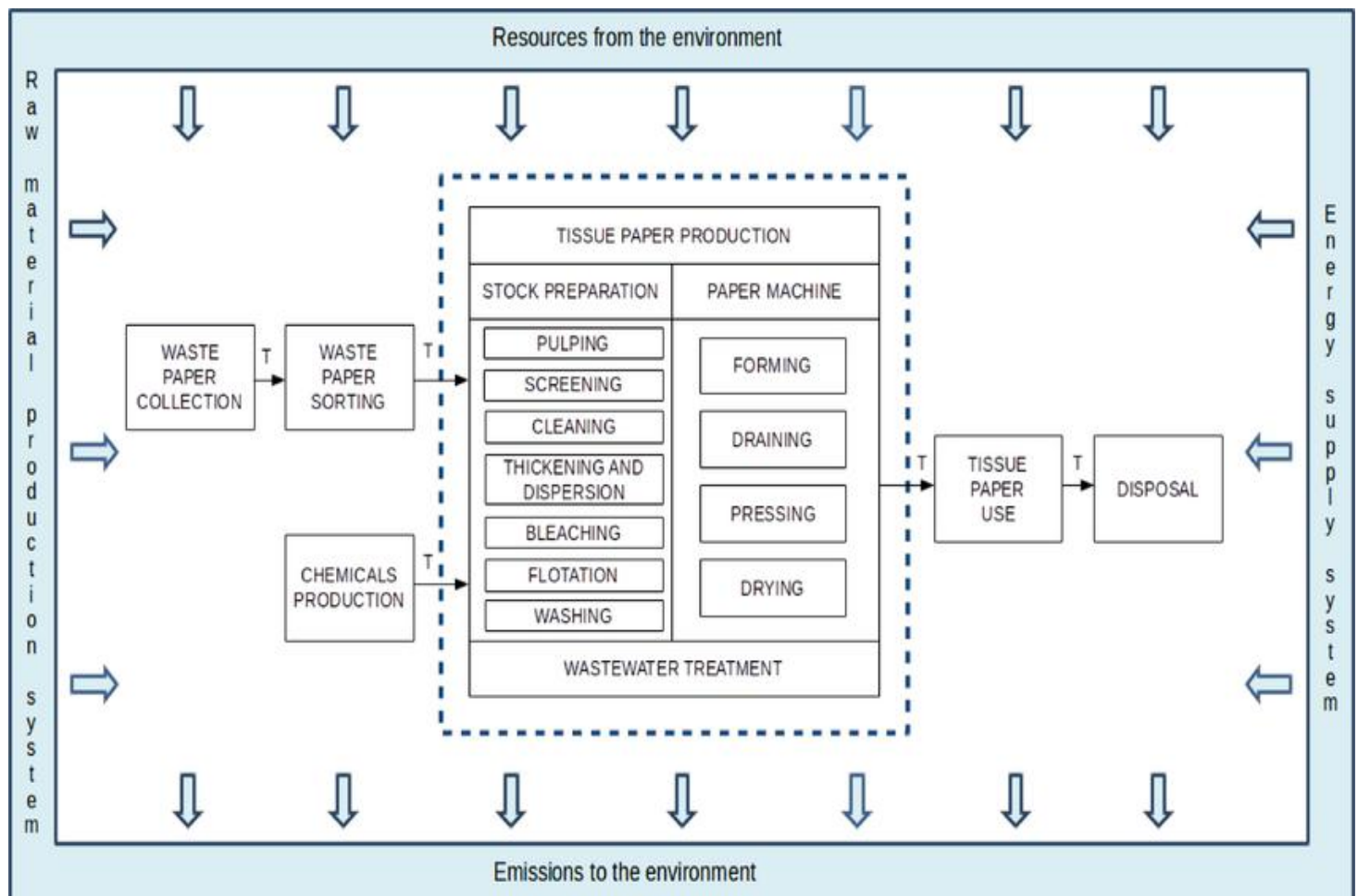
Softness:

Softness is a completely critical requirement and fashionable via way of means of consumers, as regards merchandise committed to the hygienic-sanitary or personal care markets. Furthermore, the notion of softness no longer relies handiest on touch, but additionally on sound and visible perceptions along with colour (the level of whiteness) and noise in the meantime of tearing. Softness is commonly divided into surface softness, associated with the velvet-like feeling to the touch, and bulk softness, which is a sign of the benefit with which the tissue paper yields whilst crumbled.

Wet Strength:

Some tissue paper products, along with kitchen towels, must be resistant even if wet, and this feature relies upon the extent of the molecular bond among the fibres they are made off. To keep the moist strength many components may be used to complement or update the hydrogen bond of the fibres. In this way, it's far viable to make sure that the tissue paper continues as much as 50% of its dry strength.

4.WORK FLOW MODEL:



where T means transportation

Step – 1: The tissue paper which you are should be made to pulp. If you are using jumbo rolls then you should not make them pulp directly dye them if you want the tissue colours.

Step – 2: Now wash the tissue papers properly and press them to take out all the moistures which it contains. If you are using the pulp for the creeping the machine is required.

Step – 3: Then if you are using the tissue rolls the third step is to cut the tissue papers of your required shape. After the pulp is crept and died then cut them into pieces.

Step – 4: Lastly the pieces of tissue papers are packed in the packets and market them.

5.PRODUCT/SERVICE PROFILE:

1.KITCHEN ROLL:

Soft, thick paper on a roll, from which square pieces are torn and used in the kitchen or other places, especially for removing liquid. These Paper towels are Safe for Contact with Food and can be used to Line Containers before keeping food in them or to blot excess oil from cooked Food. They can be used under a cutting board to prevent the board from slipping, and they can be used to hold hot utensils and also, they can dry watery vegetables using this kitchen essential. These towels are also good to cover-up dough for resting, and many other cooking-related purposes.

2.M-FOLD TISSUE:

M Fold tissue papers are used in Toilets and washrooms. It is easy and comfortable to open in order to make full use of it. It maintains the quality of the products very well.

Features:

- It is Hygienic

- It is Long Lasting
- It is Soft Size: Length: Width: Pack: This pack contains 260 Pieces of M Fold Tissue paper. White M-Fold Tissue Paper, Size: 20 X 23 Cm, 100 Sheets.

3.JUMBO ROLL:

1. The full-width roll of trimmed paper as it comes from the paper machine
- 2.A large roll of paper that is over 10 (or sometimes 12) inches in diameter and is to be used in converting operations
- 3.High-capacity jumbo rolls provide the equivalent of 10 or more standard rolls, and can reduce maintenance and product costs but also provide greater opportunity for waste as there is no way to control how much each occupant is using.

4.PAPER TOWELS:

According to consuming, paper towels are the second largest tissue product. It is durable among the tissue paper. The Strength of paper towels depends on fibre quality, wet end chemicals and other reasons. Although it is from one up to four plies but generally it is two-ply. The basis weight of this kind of tissue paper is about 20 to 24 g/m².

5.FACIAL TISSUE:

Facial tissues are sort of thin, soft, absorbent, smooth and disposable paper which is used for cleaning face. It is also known as paper handkerchiefs or wipes and generally sold in boxes. One of importance uses of facial tissue is reducing the spread of an infection or diseases.

6.TABLE NAPKINS:

Table napkins are other kinds of tissue paper that are used in dining tables. These are offered from one up to four plies and in different colours, patterns, folds and sizes. Disposable napkins are usually made from paper or recycled materials, while reusable napkins are typically made from various cloths, like linen which has a soft and high-quality feel. Below is a breakdown of the different types of paper and cloth napkins. Napkin folding is a type of decorative folding done with a napkin. It can be done as art or as a hobby. Napkin folding is most commonly encountered as a table decoration in fancy restaurants. Typically, and for best results, a clean, pressed, and starched square cloth (linen or cotton) napkin is used.

7.TOILET TISSUE:

Toilet Tissue is the most purchased tissue product by consumers. The majority of us cannot think living lack of toilet paper. The quality of this tissue paper can be determined by the number of plies, durability, coarseness, and fibre quality. Typically, it is the lowest grade of paper. It may be rippled, perfumes, coloured or patterned, medicated, or treated with aloe or other perfumes. These papers not only for bathroom, it is also useful for nose care, removing makeup, wiping up spills.

Company provides services in different places:

Hotel Moti Mahal, Mangalore

K. S. Hegde Hospital, Deralakatte

A J Hospital & Research Centre

Kasturba Medical College, Manipal

Father Muller Medical College Hospital, Mangalore

Indiana Hospital, Mangalore

Mangala Hospital, Mangalore

Global Hospital, Mangalore

Envoy Mortgage Ltd., Mangalore

S.M. Marketing, Erode

Guhan Enterprises, Cochin

Ace Plastics, Pondicherry

Fortune Group of Hotels, Bangalore

6.OWNERSHIP PATTERN:

Praveen Kumar	Owner
Sukesh	Executive Director
Thripathi	Director
Ajith	Director

7.FUTURE GOWTH AND PROSPECTS:

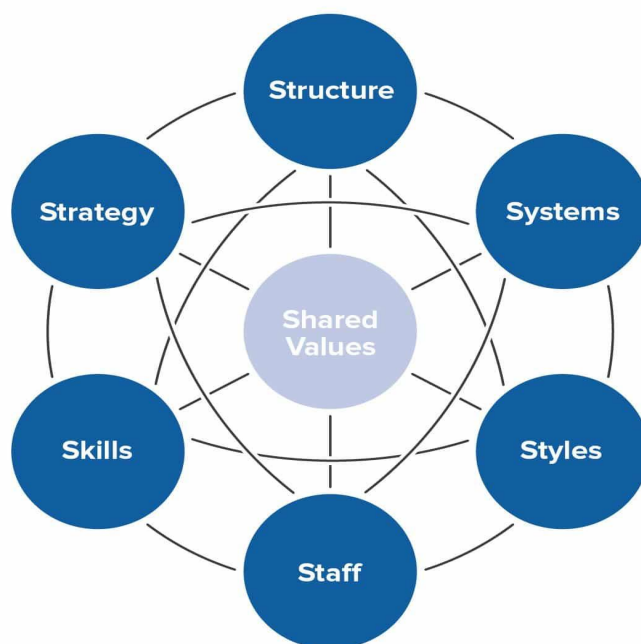
- 1.A description of expansion opportunities.
- 2.A marketing plan of how you will achieve growth.
- 3.A financial plan to determine what capital is accessible during growth.
- 4.A breakdown of your company's staffing needs and responsibilities.

CHAPTER-3

MCKINSEY'S 7S FRAMEWORK AND **PORTER'S FIVE FORCE MODEL**

MCKINSEY'S 7S FRAMEWORK:

First introduced by Tom Peters and Robert Watherman in their best-selling book “In search of excellence” the 7S framework is a strategic tool to better understand and analyze the complexity of an organization. The McKinsey 7S model provides a multidimensional framework to analyze the current state of an organization and where it can make changes to achieve the desired objectives. In essence, McKinsey’s 7S framework is a strategic planning tool.



Strategy:

Tissue paper uses strategy, which is the strategic direction and overall corporate strategy, and it is clearly defined and communicated to every employee. As a result, the organisation is better able to oversee performance, direct actions, and develop various strategies that are in line with the company's goals. Tissue paper increases transparency and harmonises the company's obligations. Tissue paper is crucial in assisting businesses in directing staff members and employees toward goal-achievement.

Structure:

A flatter organisational hierarchy applies to tissue paper. The Tissue Company can make decisions more quickly to the lower hierarchy, and employee engagement to the company is higher.

System:

To ensure that corporate operations are managed well and that there are no conflicts or problems, the tissue company has established clear-cut methods. The majority of this is accomplished through casual conversations and observation.

Shared values:

The company's key principles which include Creativity, Honesty, Transparency, Accountability, Trust, Quality, and Heritage, have been identified and disseminated. The Tissue Company also makes sure that all its operations and activities adhere to the highest ethical standards.

Skills:

It has a commendable workforce with high skills and capacities in the company. All employees are recruited based on their merit and qualifications. Employees have the sufficient skills to perform their respective jobs in accordance with the values and culture as well as the business goals and strategy of Tissue company.

Styles:

Tissue paper company has a participative leadership style. Through a participative leadership style, Tissue company is able to engage and involve its employees in decision-making processes. This also allows the leadership to regularly interact with the employees.

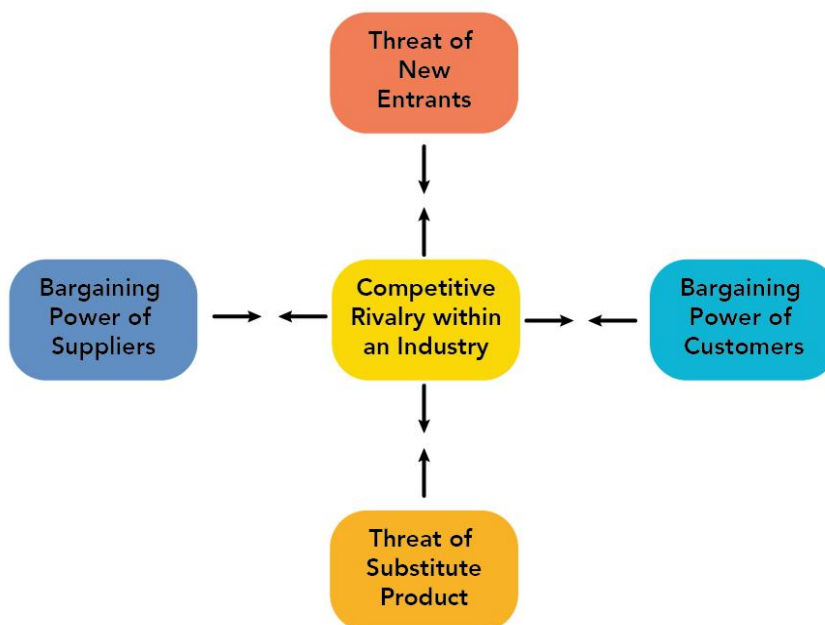
Staff:

Tissue paper company has a sufficient number of employees. Employees for different job roles and positions are hired depending on the urgency and the skill levels required. The employees who are skilled as per the requirements of their job roles and positions. All employees are given training to familiarize themselves with the company.

PORTER'S FIVE FORCE MODEL:

Porter's Five Forces is a notion in business analysis that explains why different industries might benefit in different ways. Michael E. Porter's book "Competitive Strategy: Techniques for Analyzing Industries and Competitors" initially suggested the concept in 1980. The Five Forces model is a well-known method for analyzing the industry structure and corporate strategy of a corporation. Porter used certain criteria to define five indisputable forces that shape every sector and business on the earth. The five forces are often used to assess an industry's or market's competitiveness, attractiveness, and profitability.

Porter's Five Forces



1.Threats of the new entrants:

By lowering prices, cutting costs, and offering customers new value propositions, new entrants in the market pressure the tissue industry to innovate and find new ways to do things. To maintain its competitive advantage, the tissue paper industry must manage all its

difficulties and erect strong barriers. The industry is also threatened by the new entrants, who compete with the enterprises in addition to the ones that already exist. Similar to how numerous businesses would enter a sector with a large profit margin, driving down the profit.

Tissue Company can tackle the Threats of New Entrants

- *By innovating new products and services. New products not only bring new customers to the fold but also give old customer a reason to buy Tissue products.

- *By building economies of scale so that it can lower the fixed cost per unit.

- *Building capacities and spending money on research and development. New entrants are less likely to enter a dynamic industry where the established players such as Tissue keep defining the standards regularly. It significantly reduces the window of extraordinary profits for the new firms thus discourage new players in the industry.

2. Threat of substitute products:

Products from other industries are known as substitute products. Industry profitability decreases when a new goods or service satisfies a comparable client need in a different way.

Tissue Company can tackle the Treat of Substitute Products / Services

- *By being service oriented rather than just product oriented.

- *By understanding the core need of the customer rather than what the customer is buying.

- *By increasing the switching cost for the customers.

3. Bargaining power of the buyers:

Buyers are often a demanding lot. Want to buy the best offerings available by paying the minimum price as possible. This put pressure on Tissue company and provide profitability in the long run. The smaller and more powerful the customer base is of Tissue company is higher the bargaining power of the customers and higher their ability to seek increasing discounts and offers.

Tissue Company can tackle the Bargaining Power of Buyers:

*By building a large base of customers. This will be helpful in two ways. It will reduce the bargaining power of the buyers plus it will provide an opportunity to the firm to streamline its sales and production process.

*By rapidly innovating new products. Customers often seek discounts and offerings on established products so if Tissue can keep on coming up with new products, then it can limit the bargaining power of buyers.

*New products will also reduce the defection of existing customers of Tissue to its competitors.

4.Bargaining power of the suppliers:

Most of all the companies buy their raw material from numerous suppliers. Suppliers in dominant position can decrease the margins. Tissue company can earn in the market. The bargaining power of suppliers includes raw material suppliers, labour, land, capital. The higher the suppliers power the higher the input cost for the firms. The following factors that affect the firms are: Suppliers concentration, Access to labour, Access to capital, Threat of integration, Presence of substitute inputs.

Tissue Company can tackle Bargaining Power of the Suppliers

*By building efficient supply chain with multiple suppliers.

*By experimenting with product designs using different materials so that if the prices go up of one raw material, then company can shift to another.

*Developing dedicated suppliers whose business depends upon the firm. It can learn from Wal-Mart and Nike is how these companies developed third party manufacturers whose business solely depends on them thus creating a scenario where these third-party manufacturers have significantly less bargaining power compare to Wal-Mart and Nike.

5.Rivalry among the existing products:

If the rivalry among the existing products in an industry is intense then it will drive down prices and decrease the overall profitability of the industry. There is a competition in the industry. This competition does not take the overall long-term profitability in the organisation.

Tissue Company can tackle Intense Rivalry among the Existing Competitors

- *By building a sustainable differentiation

- *By building scale so that it can compete better

- *Collaborating with competitors to increase the market size rather than just competing for small market.

CHAPTER-4

SWOT ANALYSIS

SWOT analysis is a framework for identifying and analyzing an organization's strengths, weaknesses, opportunities, and threats. These words make up the SWOT acronym. The primary goal of SWOT analysis is to increase awareness of the factors that go into making a business decision or establishing a business strategy.



1.STRENGTHS:

It has many strengths that will make a leading player in the market. The following are the strengths

- 1.Higher rate of customer satisfaction
- 2.A good reputation in the tissue paper industry.
- 3.There is good financial conditions.
- 4.Trust worthy and timely suppliers of raw material and machinery etc.

- 5.A strong marketing team and strategies.
- 6.There is a good quality.
7. Eco friendly manufacturing techniques
8. Economies of scale are its greatest strength due to which it can raise finance any time at a low rate of interest and longer pay period
- 9.Successful innovations of new products in the industry.

2. WEAKNESS:

- 1.lower customer satisfaction reviews.
- 2.Inconsistency of supply and requirement.
- 3.Higher attrition rate in workers or employees.
- 4.Issues with management and conditions.
5. Paper making factories are associated with pollution and causing harm to adjacent areas
- 6.Poor marketing strategies
- 7.Poor research and development skills.

3. OPPORTUNITIES:

- 1.To get more orders.
- 2.To acquire new customers.
- 3.To explore a different range of products.
- 4.To expand the tissue paper business in wide region.
- 5.To plan a different pricing strategy.
- 6.The increase in e-commerce industry has resulted in high demand for packaging solutions
- 7.Explore new technologies that could integrate with your paper manufacturing process

8. Invest in new channels for business growth with respect to market development

4. THREATS:

1. Increasing competition.
2. Change in customer's perspective and choice because they have more options of tissue paper suppliers to select from.
3. Shortage of skilled workforce and talented employees.
4. Focus on digitalizing all mass media content which will ultimately lead to decrease in consumption of paper and related items.
5. Impact of environmental laws could be harmful to the company
6. New technologies used by competitors helps them drive more customers. Growth in the local distributors can also be assumed as a threat as they are focused on marginal costs and would prefer the paper that provide them with greater margins.

CHAPTER-5
ANALYSIS OF FINANCIAL
STATEMENTS

FINANCIAL STATEMENTS:

A financial statement is a written record that provides complete information about the financial position, and performance of the company to make a good decision to earn more profit in the future days. The financial statements of the company include a balance sheet, Income statement, cash flow statement, and statement of shareholders' equity. These statements not only help the company with economic decisions but also to know the performance of the company for the outsiders like investors, banks, the public, etc.

BALANCE SHEET ANALYSIS OF KASTHURI HOME PRODUCT:

Balance Sheet (in Rs. cr) 5 years:

A balance sheet is a financial statement that reports a company's assets, liabilities, and shareholder's equity at a specific point in time and provides a basis for computing rates of return and evaluating its capital structure. It is a financial statement that provides a snapshot of what a company owns and owes, as well as the amount invested by shareholders.

Particulars	2022	2021	2020	2019	2018
Equity and Liabilities					
Proprietors' capital Account	1.50	1.50	1..50	1.50	1.50
Total Proprietors Capital Account	1.50	1.50	1.50	1.50	1.50
Reserves and Surplus	5.32	4.18	4.16	4.14	3.92
Total Reserves and Surplus	5.32	4.18	4.16	4.14	3.92
NON-CURRENT LIABILITIES					
Long term Borrowings	1.01	0.00	0.00	0.00	0.00
Other Long-term Liabilities	1.41	0.00	0.00	0.00	0.00
Long Term Provisions	6.74	0.00	0.00	0.00	0.00
TOTAL NON-CURRENT LIABILITIES	0.01	0.00	0.00	0.00	0.00

CURRENT LIABILITIES					
Short Term Borrowings	0.01	0.00	0.00	0.00	0.00
Trade Payables	1.01	0.00	0.61	0.10	0.00
Other Current Liabilities	0.40	0.05	0.05	0.03	0.02
Short Term Provisions	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT LIABILITIES	1.41	0.05	0.66	0.13	0.02
Total Capital and Liabilities	6.74	4.23	4.82	4.27	3.94
ASSETS					
NON-CURRENT ASSETS					
Tangible Assets	0.00	0.00	0.00	0.00	0.00
Intangible Assets	0.01	0.00	0.00	0.00	0.00
Capital Work-In-Process	0.00	0.00	0.00	0.00	0.00
Other Assets	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
Non-Current Investments	6.66	6.66	6.66	6.66	6.66
Long Term Loans and Advances	3.50	3.39	4.00	0.00	0.00
Other Non-Current Assets	75.00	80.18	73.07	27.93	28.57
TOTAL NON-CURRENT ASSETS	3.50	0.00	0.00	0.00	0.00
CURRENT ASSETS					
Inventories	0.00	0.03	0.05	0.00	0.00
Trade Receivable	0.71	0.79	0.72	0.08	3.50
Cash and cash Equivalents	0.24	0.02	0.00	0.01	0.03
Short Term Loans and Advances	2.09	0.01	0.04	4.19	0.23
Other Current Assets	0.19	0.00	0.00	0.00	0.19
TOTAL CURRENT ASSETS	3.24	0.84	0.82	4.27	3.94
TOTAL ASSETS	6.74	4.23	4.82	4.27	3.94

PROFIT AND LOSS ACCOUNT:

Profit and loss (P&L) statement refers to a financial statement that summarizes the revenues, costs, and expenses incurred during a specified period, usually a quarter or fiscal year. These records provide information about a company's ability or inability to generate profit by increasing revenue, reducing costs, or both. P&L statements are often presented on a cash or accrual basis.

PARTICULARS	2022	2021	2020	2019	2018
INCOME					
Revenue From Operations [Gross]	1.72	0.35	0.82	2.41	2.24
Revenue From Operations [Net]	1.72	0.35	0.82	2.41	2.24
Total Operating Revenues	1.72	0.35	0.82	2.41	2.24
Other Income	0.17	0.00	0.00	0.00	0.00
Total Revenue	1.89	0.35	0.82	2.41	2.25
EXPENSES					
Operating and Direct Expenses	0.03	0.05	0.61	1.87	1.83
Changes In Inventories Of FG, WIP And Stock-In Trade	0.00	0.03	0.05	0.00	0.00
Employee Benefit Expenses	0.09	0.13	0.03	0.13	0.19
Other Expenses	0.63	0.11	0.11	0.11	0.11
Total Expenses	0.74	0.32	0.80	2.11	2.14
Profit /Loss Before Exceptional, Extraordinary Items and Tax	1.14	0.03	0.02	0.30	0.11
Profit/Loss Before Tax	1.14	0.03	0.02	0.30	0.11
Tax Expenses-Continued Operations					
Current Tax	0.29	0.01	0.01	0.08	0.02

Total tax expenses	0.29	0.01	0.01	0.08	0.02
Profit/Loss After Tax and Before Extraordinary Items	0.85	0.02	0.02	0.22	0.08
Profit/Loss for Continuing Operations	0.85	0.02	0.02	0.22	0.08
Profit/Loss for the Period	0.85	0.02	0.02	0.22	0.08

RATIO ANALYSIS OF KASTURI HOME PRODUCTS:

Ratio analysis is calculating the financial performance of the company, its financial position, liquidity, profitability, risk, solvency, and proper utilization of the resources by studying the financial statement of the company like balance sheet and income statement.

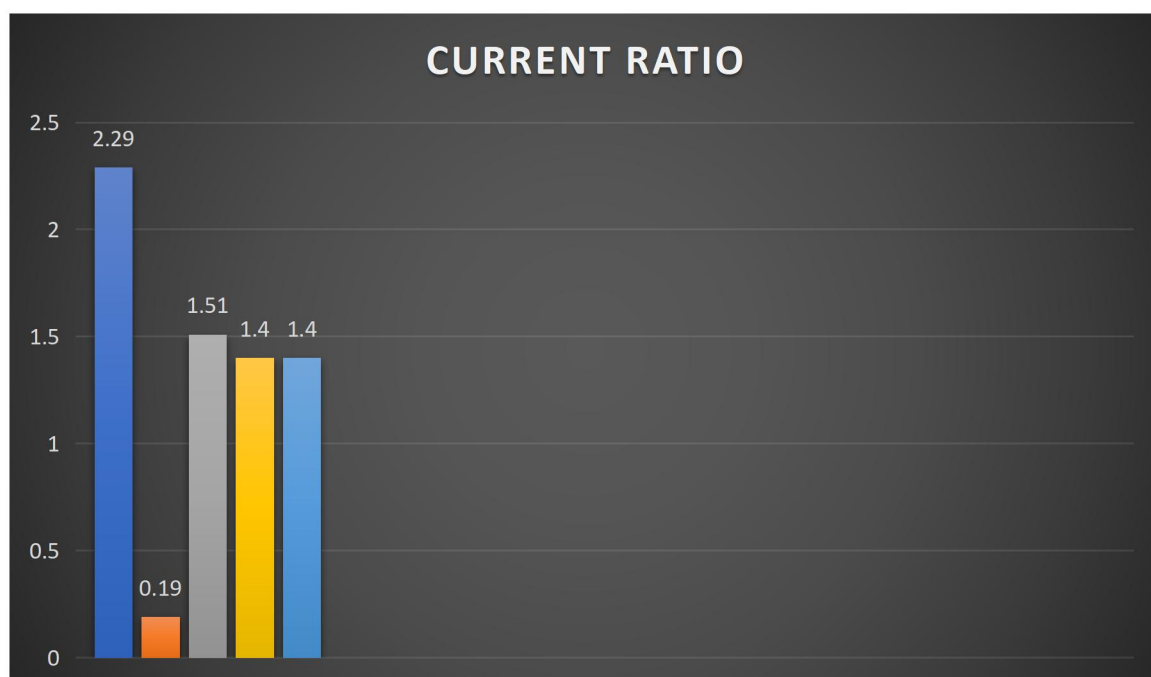
Liquidity Ratio: Liquidity ratio is the tool which is used to examine the ability of the company to pay its short-term loans. It shows the richness of the company.

1.CURRENT RATIO:

The current ratio, commonly referred to as the working capital ratio, determines a company's capacity to pay the short-term debt that is due within a year. The weight of total current assets compared to total current liabilities is considered in the ratio.

Current Ratio =Current Assets/Current Liabilities

Ratio	2022	2021	2020	2019	2018
Current Ratio(x)	2.29	0.19	1.51	1.40	1.40



Analysis:

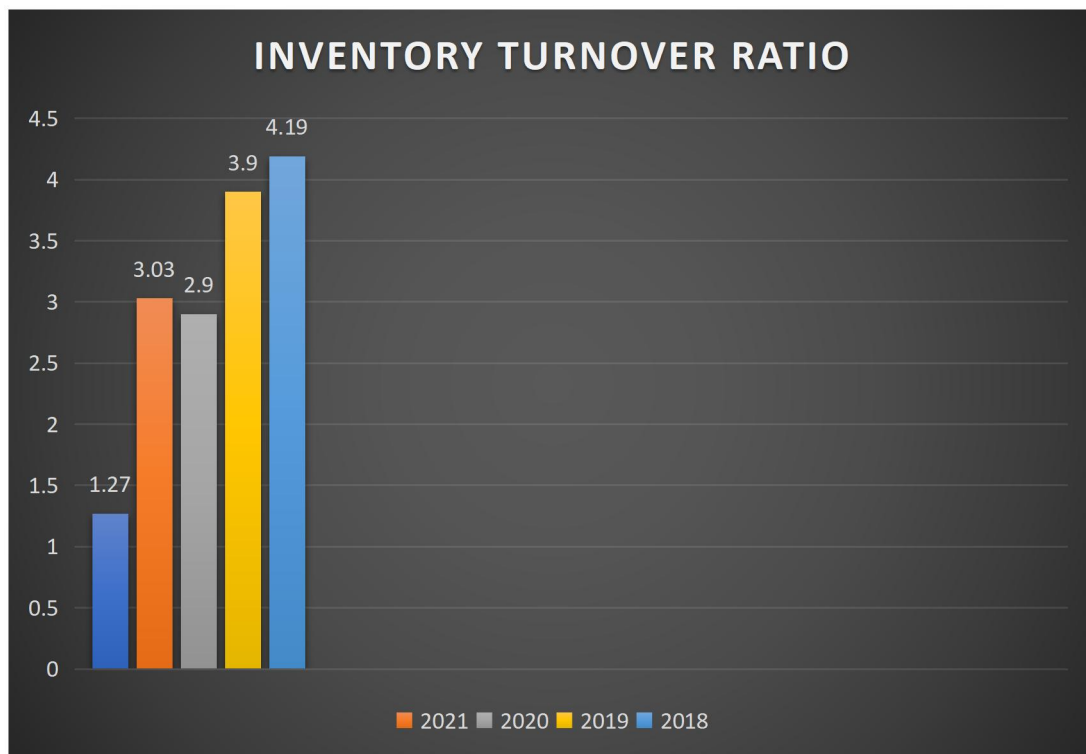
The above table & graph shows the current ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 2.29 which is a very good sign for the firm, where the liquidity position of the firm increased to a good extent. The standard current ratio is 2:1 which says that current assets should be always twice of that current liability.

2.INVENTORY TURNOVER RATIO:

The inventory turnover ratio is the number of times a company has sold and replenished its inventory over a specific amount of time.

Inventory Turnover Ratio=cost of goods sold/average inventories

Ratio	2022	2021	2020	2019	2018
Inventory Turnover Ratio	1.27	3.03	2.90	3.90	4.19



Analysis:

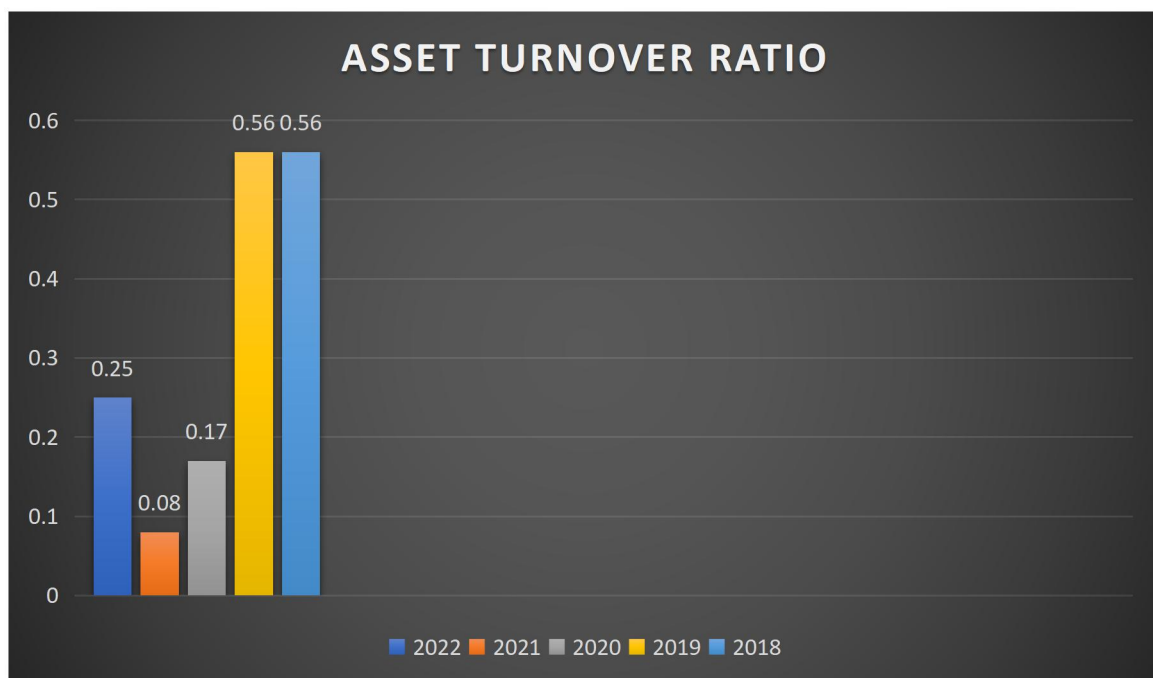
High turnover implies strong sales or insufficient inventory. Here in the year 2018 the inventory turnover ratio is high compared to last next 5 years inventory turnover ratio.

3. ASSET TURNOVER RATIO:

Asset Turnover Ratio: The asset turnover ratio measures the efficiency of a company's assets in generating revenue or sales. It compares the dollar amount of sales (revenues) to its total assets as an annualized percentage. Thus, to calculate the asset turnover ratio, divide net sales or revenue by the average total assets.

Assets Turnover Ratio: Sales/Total Assets

Ratio	2022	2021	2020	2019	2018
Asset Turnover Ratio	0.25	0.08	0.17	0.56	0.56



Analysis:

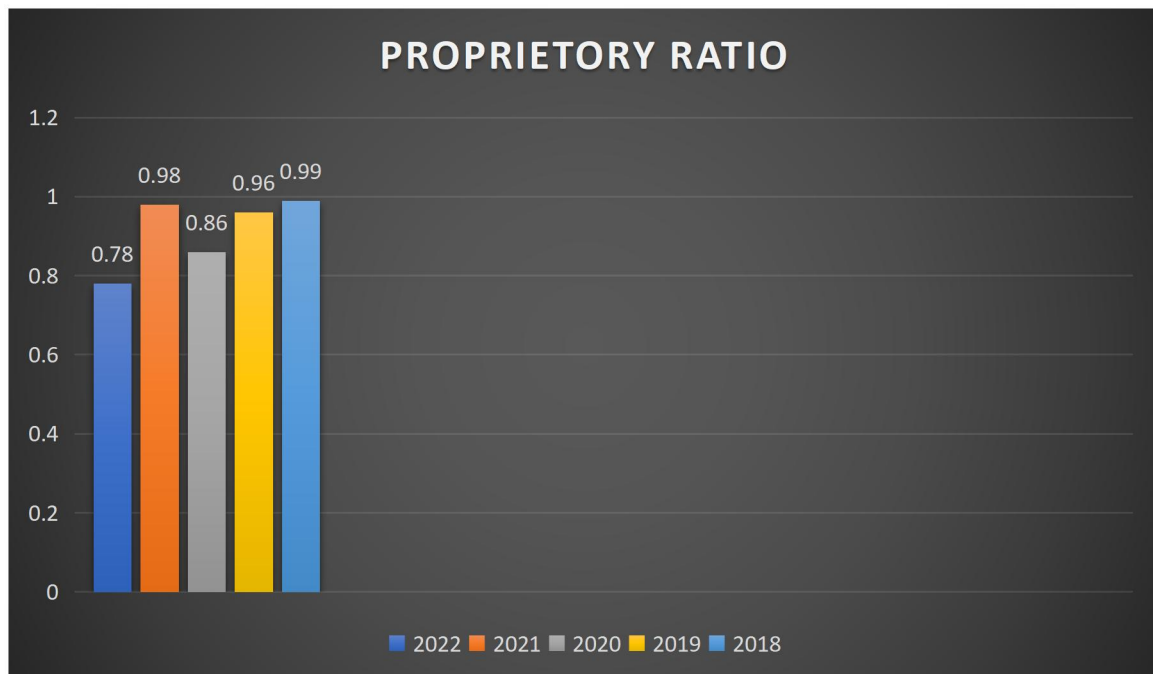
The above table & graph show the assets turnover ratio of the firm, when comparing the five years of ratio 2019 and 2018 is having the highest ratio of 0.56. The higher ratio the higher the net income for the company. The higher ratio shows how the company is more effective in managing its assets to produce greater amounts of net income.

4.PROPRIETARY RATIO:

Proprietary ratio is a type of solvency ratio that is useful for determining the amount or contribution of shareholders or proprietors towards the total assets of the business. It is also known as the equity ratio or shareholder equity ratio or net worth ratio.

Proprietary Ratio: Shareholders Fund/Total Assets

Ratio	2022	2021	2020	2019	2018
Proprietary Ratio	0.78	0.98	0.86	0.96	0.99



Analysis:

The above table & graph shows the proprietary ratio of the company, when comparing the five years of ratio 2018 is having the highest ratio of 0.99 which shows a high proprietary ratio indicates that a business is in a strong position and provides relief to creditors, while low proprietary ratio shows the dependence of the company on debt facing in order to run its business.

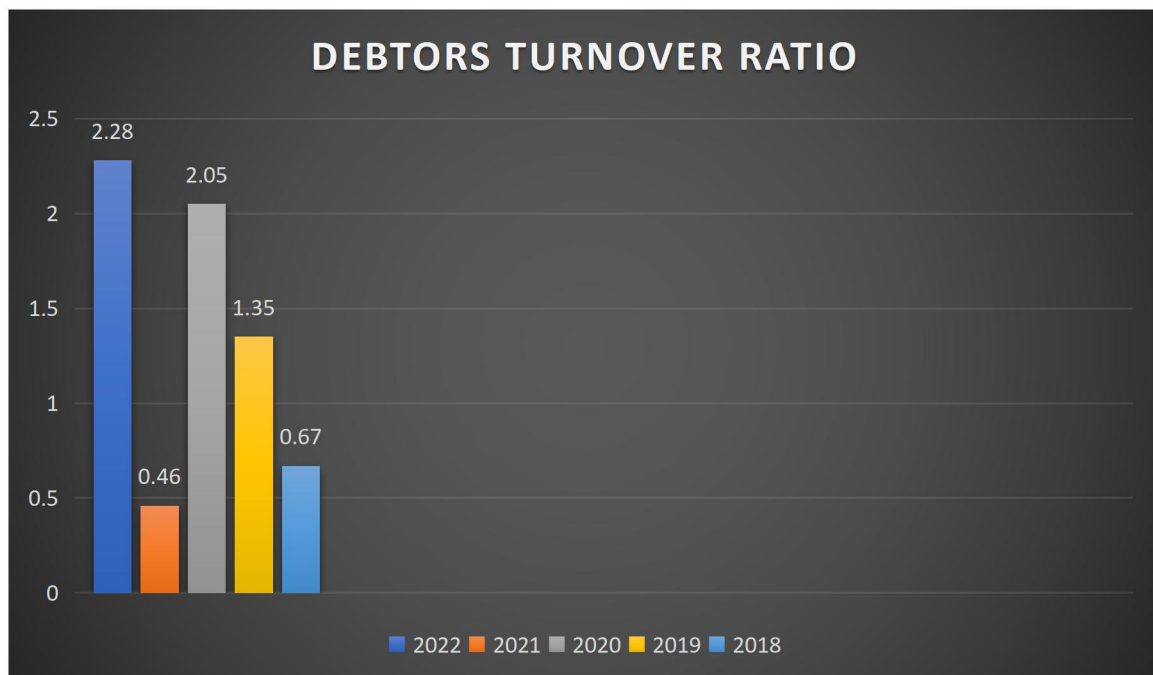
5.DEBTORS TURNOVER RATIO:

Turnover Ratio: The turnover ratio is the percentage of mutual fund holdings which have been replaced in a fiscal year.

Accounts Receivables Turnover ratio is also known as debtor's turnover ratio. This indicates the number of times average debtors have been converted into cash during a year. This is also referred to as the efficiency ratio that measures the company's ability to collect revenue.

Debtors Turnover Ratio= Average Credit Sales/Average Accounts Receivable

Year	2022	2021	2020	2019	2018
Debtors Turnover Ratio	2.28	0.46	2.05	1.35	0.67



Analysis:

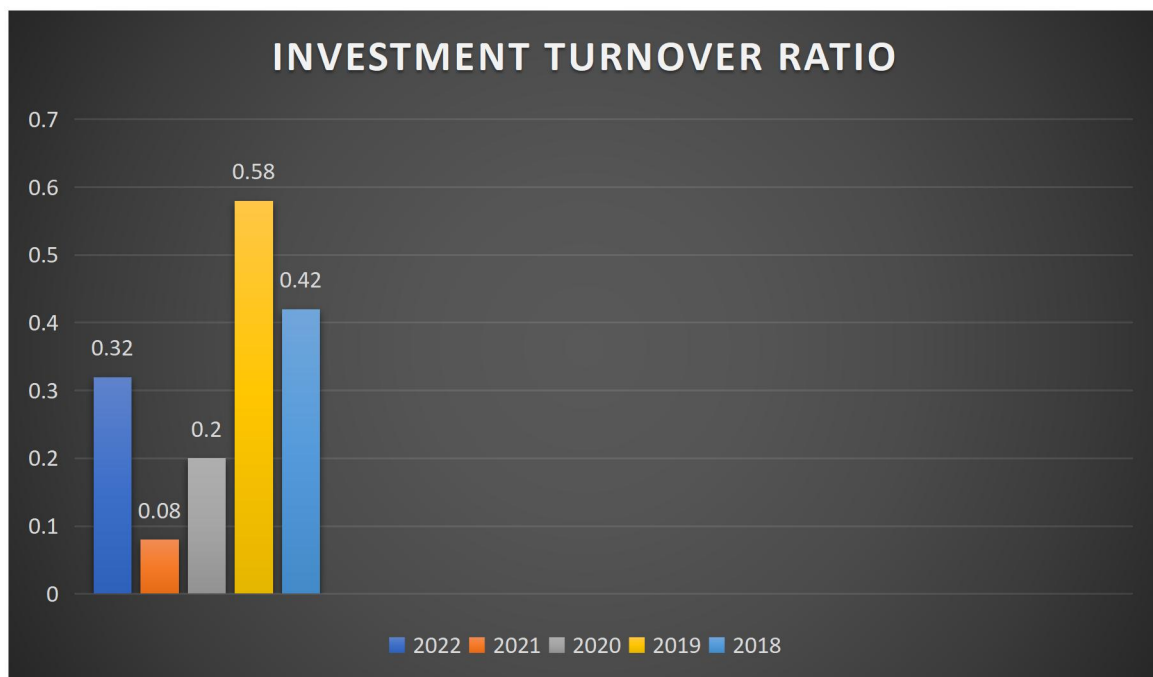
Accounts Receivables Turnover ratio is also known as debtors turnover ratio. This indicates the number of times average debtors have been converted into cash during a year. This is also referred to as the efficiency ratio that measures the company's ability to collect revenue.

6.INVESTMENT TURNOVER RATIO:

The investment turnover ratio compares the revenues produced by a business to its debt and equity. The ratio is used to evaluate the ability of a management team to generate revenue with a specific amount of funding.

Investment Turnover Ratio=Sales/Shareholder's Equity

Year	2022	2021	2020	2019	2018
Investment Turnover Ratio	0.32	0.08	0.20	0.58	0.42



Analysis:

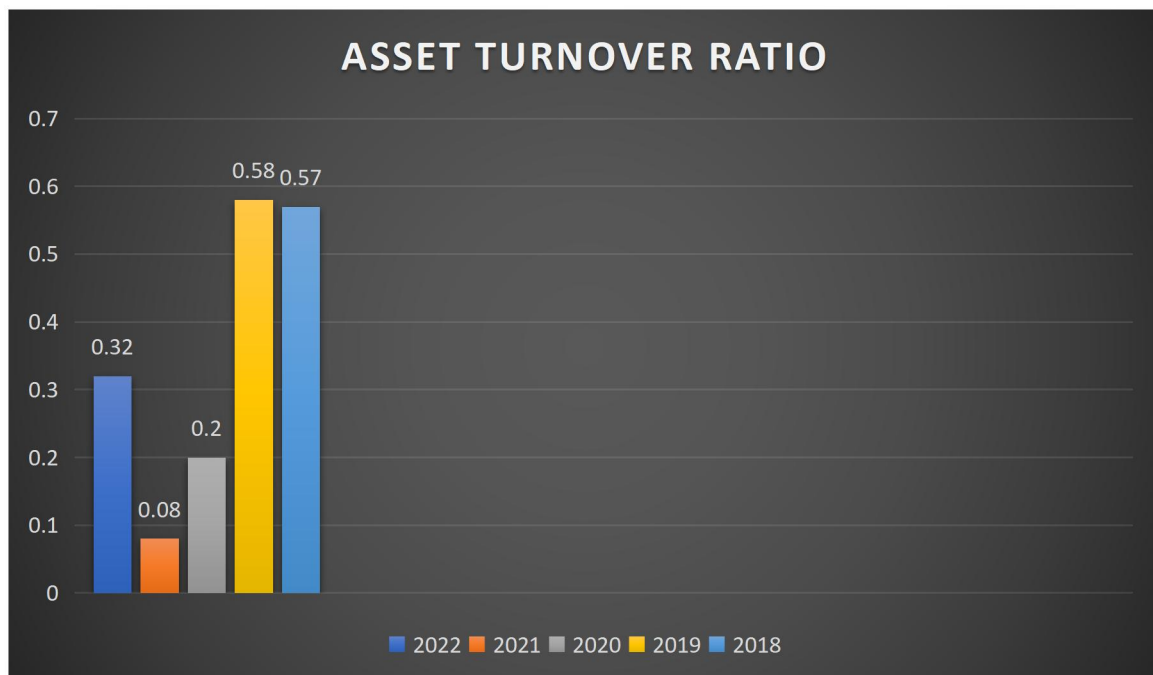
The above graph shows the Investment turnover ratio of the firm, when comparing the five years of ratio 2019 is having the highest ratio of 0.58. The higher ratio the higher the net income for the company. The higher ratio shows how the company is more effective in managing its assets to produce greater amounts of net income.

7.ASSETS TURNOVER RATIO:

The asset turnover ratio measures the efficiency of a company's assets in generating revenue or sales. It compares the dollar amount of sales (revenues) to its total assets as an annualized percentage. Thus, to calculate the asset turnover ratio, divide net sales or revenue by the average total assets.

Assets Turnover Ratio: Sales/Total Assets

Year	2022	2021	2020	2019	2018
Assets Turnover Ratio	0.32	0.08	0.20	0.58	0.57



Analysis:

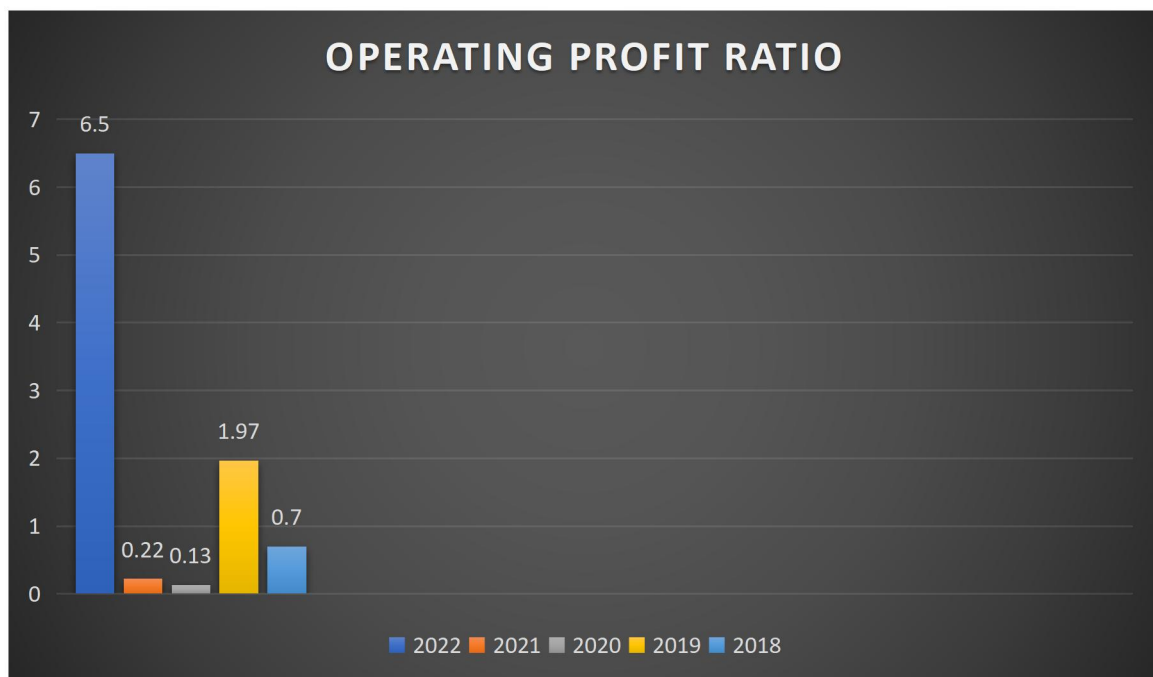
The above table & graph show the assets turnover ratio of the firm, when comparing the five years of ratio 2019 is having the highest ratio of 0.58. The higher ratio the higher the net income for the company. The higher ratio shows how the company is more effective in managing its assets to produce greater amounts of net income.

8.OPERATING PROFIT RATIO:

Operating Profit Ratio is referred to as the ratio that is used to define a relationship between the operating profit and the net sales. Operating profit is also known as Earnings before interest and taxes (EBIT) and net sales can also be defined as the revenue that is earned from the operations.

$$\text{Operating profit Ratio} = \text{Operating Profit} / \text{Net Sales} \times 100$$

Year	2022	2021	2020	2019	2018
Operating Profit Ratio	6.50	0.22	0.13	1.97	0.70



Analysis:

The above table & graph show the Operating Profit Ratio ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 6.50. The higher ratio the higher the net income for the company. The higher ratio shows how the company is more effective in managing its assets to produce greater amounts of net income.

CHAPTER-6
LEARNING EXPERIENCE

I have done my organization study report on Kasthuri Home Products. It was a very good experience. This is a unique experience and gave me a good opportunity to learn and explore myself and also to understand various aspects of the company.

I acquired a thorough understanding of how an organization operates as well as knowledge of its history, profile, growth, vision, and mission through organizational study. And this one-month project allowed me the opportunity to assess the company's progress. The report's goals were to gain practical experience, provide organizations with detailed knowledge of their job responsibilities, compare the real situation to the lessons learned in college, and complete the MBA program's requirements.

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<https://www.transparencymarketresearch.com/tissue-paper-market.html>

ANNEXURE:

Particulars	2022	2021	2020	2019	2018
Equity and Liabilities					
Proprietors' capital Account	1.50	1.50	1..50	1.50	1.50
Total Proprietors Capital Account	1.50	1.50	1.50	1.50	1.50
Reserves and Surplus	5.32	4.18	4.16	4.14	3.92
Total Reserves and Surplus	5.32	4.18	4.16	4.14	3.92
NON-CURRENT LIABILITIES					
Long term Borrowings	1.01	0.00	0.00	0.00	0.00
Other Long-term Liabilities	1.41	0.00	0.00	0.00	0.00
Long Term Provisions	6.74	0.00	0.00	0.00	0.00
TOTAL NON-CURRENT LIABILITIES	0.01	0.00	0.00	0.00	0.00
CURRENT LIABILITIES					
Short Term Borrowings	0.01	0.00	0.00	0.00	0.00
Trade Payables	1.01	0.00	0.61	0.10	0.00
Other Current Liabilities	0.40	0.05	0.05	0.03	0.02
Short Term Provisions	0.00	0.00	0.00	0.00	0.00
TOTAL CURRENT LIABILITIES	1.41	0.05	0.66	0.13	0.02
Total Capital and Liabilities	6.74	4.23	4.82	4.27	3.94
ASSETS					
NON-CURRENT ASSETS					
Tangible Assets	0.00	0.00	0.00	0.00	0.00
Intangible Assets	0.01	0.00	0.00	0.00	0.00
Capital Work-In-Process	0.00	0.00	0.00	0.00	0.00
Other Assets	0.00	0.00	0.00	0.00	0.00
FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
Non-Current Investments	6.66	6.66	6.66	6.66	6.66

Long Term Loans and Advances	3.50	3.39	4.00	0.00	0.00
Other Non-Current Assets	75.00	80.18	73.07	27.93	28.57
TOTAL NON-CURRENT ASSETS	3.50	0.00	0.00	0.00	0.00
CURRENT ASSETS					
Inventories	0.00	0.03	0.05	0.00	0.00
Trade Receivable	0.71	0.79	0.72	0.08	3.50
Cash and cash Equivalents	0.24	0.02	0.00	0.01	0.03
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TOTAL ASSETS	6.74	4.23	4.82	4.27	3.94

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Revenue From Operations [Net]	1.72	0.35	0.82	2.41	2.24
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Total Revenue	1.89	0.35	0.82	2.41	2.25
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Operating and Direct Expenses	0.03	0.05	0.61	1.87	1.83
Changes In Inventories Of FG, WIP And Stock-In Trade	0.00	0.03	0.05	0.00	0.00

Employee Benefit Expenses	0.09	0.13	0.03	0.13	0.19
Other Expenses	0.63	0.11	0.11	0.11	0.11
Total Expenses	0.74	0.32	0.80	2.11	2.14
Profit /Loss Before Exceptional, Extraordinary Items and Tax	1.14	0.03	0.02	0.30	0.11
Profit/Loss Before Tax	1.14	0.03	0.02	0.30	0.11
Tax Expenses-Continued Operations					
Current Tax	0.29	0.01	0.01	0.08	0.02
Total tax expenses	0.29	0.01	0.01	0.08	0.02
Profit/Loss After Tax and Before Extraordinary Items	0.85	0.02	0.02	0.22	0.08
Profit/Loss for Continuing Operations	0.85	0.02	0.02	0.22	0.08
Profit/Loss for the Period	0.85	0.02	0.02	0.22	0.08