

INTERSHIP REPORT ON

“Guru and Company”

Submitted By

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Submitted To

**VISVESVARAYA TECHNOLOGICAL UNIVERSITY,
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In partial fulfilment of the requirements for the award of the degree of

MASTER OF BUSINESS ADMINISTRATION

Under the Guidance of

INTERNAL GUIDE

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ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY

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Finally, I thank my friends for their valuable suggestions offered to me to complete this study successfully.

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DECLARATION

I hereby declare that this Organization Study Report on Guru and Company, is prepared by me during the academic year 2022-2023 under the guidance of **Mrs. Maithri.**

I also declare that this organization study is towards the partial of the university regulation for the award of degree of Master of Business Administration by **Visvesvaraya Technological University, Belagavi.**

I have undergone an organization study for a period of four weeks. I further declare that this organization study is based on the original study undertaken by me and not been submitted for the award of any degree from any other university/institution.

Date:

Signature of Student:

Place:

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EXECUTIVE SUMMARY

This is an attempt to know how the theories can be applied to practical situation. As MBA student of ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY it is a part of study for everyone to undergo internship at some good organization so, this purpose I got the opportunity of internship program in Guru and Company.

This report is divided into six chapters. The first chapter deals with the introduction about the internship, industry profile. The second chapter is about the organization profile,

- ☐ Background,
- ☐ Nature of business,
- ☐ Vision mission, quality policy,
- ☐ Workflow model,
- ☐ Product/service profile,
- ☐ Ownership pattern,
- ☐ Achievements/award if any,
- ☐ Future growth and prospects,

Third chapter is McKenny's 7S framework and porter's five force model with special reference to organization under study.

The fourth chapter deals with the SWOT analysis. The fifth chapter is analysis of financial statements.

The sixth chapter is my learning experience. It is also of bibliography.

CHAPTER-1
INTRODUCTION ABOUT THE ORGANIZATION AND
INDUSTRY

INTRODUCTION

Guru and Company is known to respond satisfactorily to the demands of its clientele. They are involved in technology, engineering, construction and manufacturing.

Our company specializes in the assembly and distribution of motor components for a variety of industries. We bring together high-quality parts from trusted manufacturers and assemble them into top-performing motors. Our extensive network of distributors allows us to deliver our products efficiently to customers around the world. With a focus on quality and reliability, we strive to be the go-to source for all motor component needs.

Customer centricity is at the core of Guru and Company and it is this belief that has led the business to build long-term relationships. Ensuring a positive customer experience, making available goods and/or services that are of top-notch quality is given prime importance.

It is an Indian multinational engaged in EPC Projects, Hi-Tech Manufacturing and Services. It operates in several states. A strong, customer-focused approach and the constant quest for top-class quality have enabled to attain and sustain leadership in its major lines of business for over eight decades.

This business has a wide range of product offerings and the product/catalogue list includes Texmo Self Priming Mini Monoblocks (AQUAMINI-2 Jr), Texmo Jet Pumps (TVJ2S), Texmo Borewell Compressor Pump [TBC], Texmo Single Phase Slow Speed Self Priming Monoblock Pumps (DMS), Texmo Three Phase Slow speed Monoblocks [TMS SX] etc.

We are engaged in core, high impact sectors of the economy and our integrated capabilities span the entire spectrum of ‘design to delivery’.

Every aspect of businesses is characterised by professionalism and high standards of corporate governance. Sustainability is embedded into our long-term strategy for growth.

The Company’s manufacturing footprint extends across eight countries in addition to India. It has several offices and a supply chain that extends around India.

Conglomerates are large parent companies that are made up of many smaller independent entities that may operate across multiple industries. Many conglomerates

are thus multinational and multi-industry corporations. Each one of a conglomerate's subsidiary businesses runs independently of the other business divisions; but, the subsidiaries' managers' report to the senior management of the parent company.

Taking part in many different businesses can help a conglomerate company diversify the risks posed from being in a single market. Doing so may also help the parent lower total operating costs and require fewer resources. But there are also times when such a company grows too large that it loses efficiency. In order to deal with this, the conglomerate may divest. This is known as the conglomerate "curse of bigness".

There are many different types of more specialized conglomerates in the world today, ranging from manufacturing to media to food. A media conglomerate may start out owning several newspapers, then purchase television and radio stations, and book publishing companies. A food conglomerate may start by selling potato chips. The company may decide to diversify, buying a company, then expand even more by purchasing other companies that make different food products.

Conglomeration is the term that describes the process by which a conglomerate is created when a parent company begins to acquire subsidiaries.

Benefits of Conglomerates

For the management team of a conglomerate, a wide array of companies in different industries can be a real boon for their bottom line. Poorly performing companies or industries can be offset by other sectors and cyclical companies can be balanced by counter-cyclical or non-cyclicals. By participating in several unrelated businesses, the parent corporation is able to reduce costs by utilizing fewer inputs that may be shared across subsidiaries, and by diversifying business interests. As a result, the risks inherent in operating in a single market are mitigated.

In addition, companies owned by conglomerates have access to internal capital markets, enabling greater ability to grow as a company. A conglomerate can allocate capital for one of their companies if external capital markets aren't offering as kind terms the company wants. One additional advantage of conglomeration is that it can provide immunity from takeover of the parent company as it grows ever larger.

Disadvantages of Conglomerates

Economists have discovered that the size of conglomerates can actually hurt the value of their stock, a phenomenon known as the conglomerate discount. In fact, the sum of the values of the individual companies held by a conglomerate tends to be greater than the value of the conglomerates stock by anywhere from 13% to 15%.

History has shown that conglomerates can become so vastly diversified and complicated that they grow too difficult to manage efficiently. Layers of management add to the overhead of their businesses and depending on how wide- ranging a conglomerate's interests are, management's attention can be drawn thin.

The financial health of a conglomerate is difficult to discern by investors, analysts, and regulators because the numbers are usually announced in a group, making it hard to discern the performance of any individual company held by a conglomerate. This lack of transparency may also dissuade some investors.

Since the height of their popularity between the 1980s and the 1990s, many conglomerates have reduced the number of businesses under their management to a few choice subsidiaries through divestiture and spinoffs.

CHAPTER-2
ORGANIZATION PROFILE

ORGANISATION PROFILE OF GURU AND COMPANY

Guru and Company address critical needs in key sectors – infrastructure, construction, hydrocarbon, heavy engineering, power, electrical & automation, mining.

The business came into existence in 1983 and has, since then, been a known name in its field.

L&T's integrated capabilities span the spectrum of 'design to deliver' solutions. Over seven decades of a strong, customer-focused approach and a sharp focus on world-class quality have enabled it to maintain a leadership position in its major lines of business.

It delivers landmark projects and products, helping clients in create long-term progress and economic growth.

Characterized by professionalism, high standards of corporate governance and sustainability, They continues to evolve, seeking better ways of engineering to meet emerging challenges.

Formerly	Guru and Company
Type	Private
Industry	Conglomerate
Founded	1983
Head quarters	BR Mohan Reddy
Area Served	Banglore, India
Revenue	237 crore
Fax	249603
Website	www.guruco.com

2.1 BACKGROUND OF THE ORGANIZATION

The organization offering the possibility of enormous grassroots entrepreneurship and guaranteeing the distribution of the economy. The company occupies an important place in the economic system because it provides employment to a considerable labor force. They have a strategic position to contribute to the economic gain of countries and continue to be essential to the economic system of more particularly industrialized countries.

Guru and Company has a diverse range of businesses, including engineering construction and Contracts. They provides services for urban infrastructure projects, such as water supply and sewage systems.

The company has developed the expertise in the field of engineering. It has strong presence in the field of Constructions and Utilities.

2.2 VISION, MISSION, QUALITY POLICY

Vision

Vision is to pursue eco-friendly growth, promoting a culture of sustainability and innovation, and thereby contribute towards a better world.

Mission

provide world class products and services by consistently meeting customer's expectations, quality and on-time delivery and to provide reliable and skilled professionals for specialized duties on contract basis.

Quality policy

Our quality policy describes the key principles governing our operations. In accordance with our principles, we operate responsibly and in line with values in all of our business functions. We are com-mitted to the continuous development of our operations and ensuring responsibility and sustainability in everything we do.

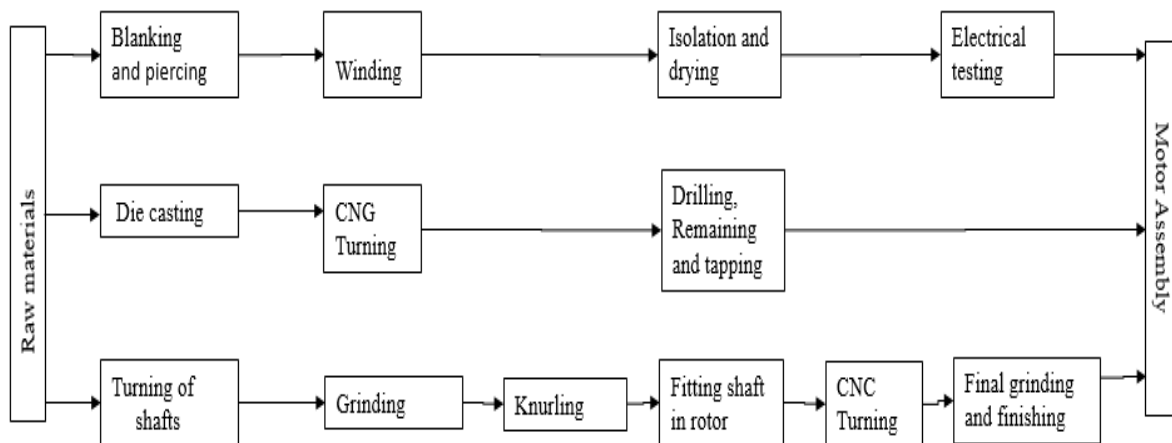
In our operations, we comply with applicable legislation and orders issued by the authorities. We also observe the ISO 9001 standard Code of Conduct in our operations.

The satisfaction, well-being and professional development of our employees are important to us. We want to provide an equal, non-discriminatory and safe work environment for our employees. We take customer needs and expectations into account in our operations. We bear social responsibility and also require our contractual partners and suppliers to operate responsibly.

We always aim to ensure sufficient resources in order to keep the quality of our services as high as possible. In our management, we apply a risk-based approach to serve our customers as efficiently, reliably, innovatively and safely as possible.

2.3 WORK FLOW MODEL

Depending on the method used, switchgear/control gear manufacturing is roughly comprised of the following processes: cutting and bending, welding, pretreatment, undercoating, finish coating, and assembly processes.



A typical workflow model used by Guru and Company would involve several steps, including:

1. Design and Engineering: This stage involves creating detailed plans and designs for the switchgear equipment, including electrical and mechanical specifications.
2. Procurement: In this stage, the company will source and purchase the raw materials and components needed to manufacture the switchgear.

3. **Manufacturing:** The raw materials and components are then assembled and manufactured into the final switchgear product in this stage. This can include processes such as cutting, shaping, welding, and testing.
4. **Quality Control:** Before the switchgear is packaged and shipped, it must be thoroughly inspected and tested to ensure it meets the specifications and requirements set forth in the design and engineering stage.
5. **Delivery and Installation:** The switchgear is packaged and shipped to the customer, where it is installed and commissioned into the electrical system.
6. **Maintenance and Support:** After installation, the company may provide maintenance and support services to ensure the switchgear continues to operate properly.

2.4 PRODUCT PROFILE

1) Radial Piston Pumps



They manufacture a wide range of Radial piston multiflow pumps capable of developing a maximum operating pressure of 350 bars.

Specifications

- Number of flows - 1, 2, 3, 4 & 6
- Pressure - Upto 350 bars
- Direction of rotation - Clockwise / Anti Clockwise
- Displacement (cc/rev) - 5, 10, 20, 25, 28.5, 40, 58, 65, 74 & 85
- Medium - Hydraulic Oil

Typical Application

- Hydraulic Excavator
- Blast Hole & Water Well Rigs
- Hydraulic Presses
- Material Handling Systems

2) Customised Hydraulic Systems



They offerings cover design, manufacture & commissioning based on customer requirements.

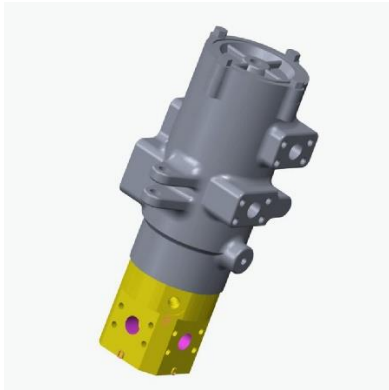
Specifications

- As per Customer requirements & applications

Typical Applications

- Paddle Feeders
- Wagon Tippers
- Side Arm Chargers
- Cranes
- Material Handling & Conveying Systems
- Shunting Locomotives

3)Swivel/Rotary Joints



Swivel Joints are used to continuously transfer fluid between two rotating sub-assemblies of an equipment.

Specifications

- Number of ports - 2 to 16
- Pressure - Upto 350 bars
- Flow - Up to 700 lpm
- Medium - Hydraulic Oil

Typical Applications

- Hydraulic Excavators
- Mobile Equipments

4) Hydraulic Cylinders



Specifications

- Bore Diameter - Upto 350 mm
- Stroke - Upto 4000 mm
- Pressure - Upto 450 bars
- Medium - Hydraulic Oil

Typical Applications

- Hydraulic Excavators
- Wheel Loaders
- Dumpers
- Hydraulic Presses
- Renewable Energy - Wind & Solar
- Mining & Material Handling Equipment
- Construction Industry
- Defence
- Industrial Applications

2.5 AWARDS/ACHIEVEMENTS

- Supplier of the Year, Hamilton Sundstrand, 2009
- Prestigious Leadership Award, ASME, 2011
- Highest Productivity Award, Pratt & Whitney, 2014
- Geospatial Excellence Award 2017
- Special Recognition Award in Ranstad Brand Survey, 2018
- FICCI Quality System Excellence Award 2021

2.6 FUTURE GROWTH AND PROSPECTS

- The company suffered from Covid-19 related disruption but can expect a recovery on the back of fieldwork restrictions being eased and expected recovery in Communications and other verticals.
- Due to the expected decline in volumes of fleet delivery by the resultant trickle-down effect, the management expects this vertical to remain weak over the next couple of years.
- The management remains focused on cost reduction in several areas including reducing sub-contractor-based expenses, reduced travel by managers, facilities running cost cuts and deferral of wage hikes. This is likely to improve the margins in the near term.
- Overall, the future outlook for the company remains positive for the long term due to good growth prospects and solid financials. The medium-term outlook, however, is lukewarm for the company.

CHAPTER 3
MCKINSEY 7'S FRAME WORK AND PORTER'S FIVE
FORCE MODEL

MCKINSEY 7'S FRAME WORK:

The McKinsey 7s Framework is a management model developed by well-known business consultants Robert H. Waterman, Jr. and Tom Peters. McKinsey 7s model is a tool that analyses firm's organizational design by looking at 7 key internal elements. It sought to present an emphasis on human resources rather than the traditional mass production tangibles of capital, infrastructure and equipment, as a key to higher organizational performance. The goal of the model was to show how 7 elements of the company: Structure, Strategy, Skills, Staff, Style, System, and Shared values, can be aligned together to achieve effectiveness in a company. The key point of the model is that all the seven areas are interconnected and a change in one area requires change in the rest of a firm for it to function effectively.



McKinsey 7S Model

Guru and Company makes use of the McKinsey 7s model to regularly enhance its performance, and implement successful change management processes. They focus on the 7 elements identified in the model to ensure that its performance levels are consistently maintained, and improved for the offerings.

The 7 elements identified in the McKinsey 7s model can be categorized as being hard or soft in nature. They are identified as:

Hard Elements	Soft Elements
	Shared Values
Strategy	Skills
Structure	Style
Systems	Staff

1. Hard elements

The hard elements of the model are easier to identify, more tangible in nature, and directly controlled and influenced by the leadership and management of the organization.

- **Structure**

In the case of Guru and Company , the structure would refer to the formal and informal organizational design, including the hierarchy and reporting relationships within the company. It would involve evaluating the efficiency of the current organizational structure and its ability to support the company's strategy and goals.

ORGANISATION STRUCTURE OF GURU AND COMPANY

Role of each individual unit in the organization:

- **CEO (Chief Executive Officer):** Runs the organization, sets the targets and manages operations.
- **Production Department:** Carries out production based on the steps laid out by engineering. Organize/plan/schedule the production based on how much, what time & labour to be allocated.
- **Quality Department:** IQC team- Incoming Quality Inspection checks the goods/raw materials procured. FQA team- Final Quality Assurance checks the final product before shipment.
- **Project Management:** Coordinates all the different departments, ensuring that the product is completed on time. In direct contact with the customer.
- **Supply Chain:** Sourcing and buying of all raw materials required.

- **Logistics Department:** Monitors the incoming raw materials, the import/export documents and the shipment of final product to customers. Overviews all documents related to customs.
- **Admin:** Administration activities, security, reception, etc. Takes care of infrastructure, rooms, etc.
- **HR:** Training & on boarding of newcomers, payroll, setting salaries, etc.
- **Sales & BD:** Brings in sales for the company, receives RFQ from the customer.
- **Finance:** Calculates profit & loss, keeps track of all the expenses of the company.
- **Inventory Dept:** Inventory Managers oversee the inventory levels of businesses. They lead a team of inventory or warehouse employees to receive and record new stock as its delivered and shipped out. Their duties include recording daily deliveries, evaluating new shipments, and analyzing different suppliers.
All the departments work in unison to deliver the product to the customer on time.

- **Systems**

The systems aspect of the 7S model would examine the processes and procedures that support the day-to-day operations of Guru and Company. This would include evaluating the company's information systems, financial systems, and production processes, among others, to determine their effectiveness and efficiency. They mainly focus on two aspect

Inventory Control System

Raw Material Testing

- **Strategy**

The strategy component of the model would focus on Guru and Company long-term plan for growth and success. This would involve assessing the company's strategic goals, market positioning, and competitive advantage.

Four types of Strategy:

1. Corporate level Strategy
2. Business level Strategy
3. Functional level Strategy
4. Operating level Strategy

2.Soft Elements

The soft elements of the McKinsey 7s model, in turn, include shared values, staff, skills, and strategy. These elements are less tangible in nature and are more influenced by the organizational culture. As such, the management does not have direct influence or control over them. These elements are also harder to describe and directly identify – but are equally important for an organization's success and improved performance.

- **Skill**

The strategy component of the model would focus on Guru and Company long-term plan for growth and success. This would involve assessing the company's strategic goals, market positioning, and competitive advantage. The different type of training conducted are:

- a) Orientation training
- b) On the job training
- c) Off the job training

- **Staff**

The staff component of the 7S model would focus on Guru and Company workforce, including both full-time and part-time employees. This would involve evaluating employee morale, motivation, and satisfaction, as well as the company's policies and procedures for attracting, retaining, and developing its workforce.

- **Style**

They focus on leadership and management approach, including the culture and values that guide decision-making. At Guru and Company they follow **Democratic leadership style**. It also known as participative process. In Guru and Company they work on building inter- personal communication among employees and employers through group lunches, team building exercises to create a mutual understanding with the organization they are the part of it.

- **Shared value**

The shared values component of the 7S model would examine the values and beliefs that are shared by all members of Guru and Company and that drive its behavior and decision-making. This would involve evaluating the company's culture and the degree to which its employees are aligned with its mission and values.

The core values of the company

- 1) Customer driven.
- 2) Result oriented with professional work culture.
- 3) Growth balanced with environmental protection and enrichment.

PORTER'S FIVE FORCE MODEL



This model, known as Porter's Five Forces Model is a strategic management tool that helps determine the competitive landscape of an industry. Each of the five forces mentioned in the model and their strengths help strategic planners understand the inherent profit potential within an industry.

1.Threats of New Entrants

If there is a strong threat of new entrants then current players will be willing to earn less profit to reduce the threats. The danger of replacements on the market is high offered the fact that compete with market show gamers like **Ganga Forging, Siemens, Anant Raj Limited, Shapoorji Pallonji**. This indicates that market has a high level of rivalry where manufacturers have style as well as development capabilities together with producing know-how might be able to have a higher negotiating power over the marketplace.

2. Bargaining Power of Suppliers

The number of suppliers in the industry in which Guru and Company operates is a lot compared to the buyers. This means that the suppliers have less control over the price.

If the costs or products are not suitable for Guru and Company, it can then switch its suppliers because switching costs are low. They have different suppliers for its different geographic locations. This way it can ensure efficiency within its supply chain.

3. Bargaining Power of Buyers

If the buyers have strong bargaining power, then they usually tend to drive price down thus limiting the potential of the Company to earn sustainable profits.

The marketplace is controlled by players like Hilton metal Forging Ltd, Precision Camshafts Ltd, Siemens, Ananth Raj Ltd which further reduce the buying power.

The reality that these strategic player do not enable the Guru and Company to have access to innovation indicates that they have a greater bargaining power comparatively.

So they need to build a large customer base, as the bargaining power of buyers is weak. It can do this through marketing efforts aimed at building brand loyalty.

4 . Threat of Substitute Products or Services

There are very few substitutes available for the products that are produced in the industry in which Siemens operates. The very few substitutes that are available are also produced by low profit earning industry. They can tackle by providing greater quality in its products, which provide greater quality at a lower price as compared to substitute products that provide greater quality but a higher price.

5. Rivalry Among Existing Firms

This force looks at the level of competition among existing players in the market. Intense competition can lead to lower prices and reduced profitability for all players, including Guru and Company. They can focus on new customers rather than winning the ones from existing Companies and they need to conduct market research to understand the supply-demand situation within the industry and reduce overproduction.

CHAPTER- 4
SWOT ANALYSIS

STRENGTHS

- **Highly Skilled Workforce:** Empowering large resources in the training and development of its employees, resulting in a workforce that is not only highly competent but also motivated to achieve a surplus.
- **Government Projects :** It gets most of the projects and support from the government of India which ensures that the organisation's profitability is never going to be affected.
- **Good Returns on Capital Expenditure:** moderately successful at the performance of new projects and has developed good returns on capital expenditure by creating new revenue streams.
- **Genuine Material Suppliers:** Guru and Company has a powerful base of reliable suppliers of raw material, thus facilitating the company to survive .
- **Sustainable Approach:** The company always try to ensure a holistic approach towards environmental impacts by reducing its carbon emission and use of water. The company also runs several CSR initiatives to present a positive side of the company.

WEAKNESSES

- **Labour Safety:** The company's labour works in an unsafe environment i.e. construction sites, real estate projects, where the risk to their life is more.
- **Investment in Research & Development:** Investment in research and development is below the rapidly growing players in the industry.
- **Less Investment in new projects :** needs to invest in new projects that can help it achieve its goals. Currently, investment in projects does not meet the ideas that a company has.
- **Debt:** debts are increasing rapidly due to various cost factor which affects the financial flexibility of the company.

OPPORTUNITIES

It represents great opportunity for Guru and Company, as the firm has strong brand recognition in the premium segment, customers have experience with excellent customer services provided in the lower segment. It can be a win-win for the company and provides an opportunity to increase the profitability.

THREATS

High Competition: Many competitors in the industry over the last few years which has put downward pressure on profitability.

Increasing Level of Payment: Rising labour pay levels, especially movements such as decreasing working hour and increasing prices of wages in the Market.

CHAPTER-5
FINANCIAL STATEMENT ANALYSIS

BALANCE SHEET

A balance sheet is a financial statement that reports a company's assets, liabilities, and shareholder equity. The balance sheet is one of the three core financial statements that are used to evaluate a business. It provides a snapshot of a company's finances as of the date of publication.

BALANCE SHEET OF GURU AND COMPANY(in Rs. Cr.)	MAR 2022	MAR 2021	MAR 2020	MAR 2019	MAR 2018
	12 mths	12 mths	12 mths	12 mths	12 mths
EQUITIES AND LIABILITIES					
SHAREHOLDER'S FUNDS					
Equity Share Capital	0.48	0.48	0.48	0.48	0.48
TOTAL SHARE CAPITAL	0.48	0.48	0.48	0.48	0.48
Reserves and Surplus	54.25	38.78	28.95	34.87	39.82
TOTAL RESERVES AND SURPLUS	54.25	38.78	28.95	34.87	39.82
TOTAL SHAREHOLDERS FUNDS	54.73	39.25	29.43	35.34	40.30
NON-CURRENT LIABILITIES					
Deferred Tax Liabilities [Net]	1.47	0.71	0.68	0.94	0.95
Other Long Term Liabilities	0.00	0.00	0.01	0.01	0.01
Long Term Provisions	0.03	0.02	0.02	0.02	0.03
TOTAL NON-CURRENT LIABILITIES	1.49	0.73	0.72	0.98	0.99
CURRENT LIABILITIES					
Trade Payables	0.07	2.32	3.14	2.44	1.88
Other Current Liabilities	0.55	1.71	1.93	2.37	2.20

Short Term Provisions	0.05	0.48	0.70	1.01	1.02
TOTAL CURRENT LIABILITIES	0.67	4.51	5.78	5.83	5.09
TOTAL CAPITAL AND LIABILITIES	56.89	44.50	35.93	42.15	46.38
ASSETS					
NON-CURRENT ASSETS					
Tangible Assets	8.72	9.23	9.91	10.65	12.75
Intangible Assets	0.01	0.01	0.02	0.04	0.06
FIXED ASSETS	8.72	9.24	9.93	10.69	12.81
Non-Current Investments	4.18	27.37	20.26	25.90	27.57
Long Term Loans And Advances	0.03	0.02	0.06	0.06	0.05
TOTAL NON-CURRENT ASSETS	12.94	36.63	30.25	36.64	40.43
CURRENT ASSETS					
Current Investments	20.70	0.00	0.00	0.00	0.00
Inventories	0.46	0.81	1.07	1.22	1.15
Trade Receivables	0.05	0.19	0.14	0.14	0.47
Cash And Cash Equivalents	19.29	2.37	0.90	0.04	1.80
Other Current Assets	3.45	4.50	3.58	4.11	2.53
TOTAL CURRENT ASSETS	43.95	7.86	5.68	5.50	5.95
TOTAL ASSETS	56.89	44.50	35.93	42.15	46.38
CONTINGENT LIABILITIES, COMMITMENTS					
Contingent Liabilities	7.98	8.04	8.04	13.30	9.22
BONUS DETAILS					

Bonus Equity Share Capital	0.01	0.01	0.01	0.01	0.01
NON-CURRENT INVESTMENTS					
Non-Current Investments Quoted Market Value	4.18	27.37	20.26	2.89	27.56
Non-Current Investments Unquoted Book Value	--	--	--	--	3.20

PROFIT LOSS ACCOUNT

A profit and loss account shows a company's revenue and expenses over a particular period of time, typically either one month or consolidated months over a year.

Profit and loss A/c of Guru and Company	March22	March21	March20	March19	March18
INCOME					
Revenue From Operations [Net]	1.37	4.56	4.19	4.73	8.75
Other Operating Revenues	0.01	0.01	0.01	0.04	0.05
Total Operating Revenues	1.38	4.57	4.21	4.77	8.80
Other Income	20.00	0.82	0.39	0.56	1.10
Total Revenue	21.38	5.39	4.60	5.33	9.90
EXPENSES					
Cost Of Materials Consumed	0.99	2.92	2.14	2.83	4.63
Changes In Inventories Of FG,WIP And Stock-In Trade	0.06	0.14	0.19	-0.07	0.76
Employee Benefit Expenses	1.31	1.61	1.96	2.37	2.82
Finance Costs	0.00	0.00	0.00	0.00	0.22
Depreciation And Amortisation Expenses	0.53	0.68	0.75	2.10	1.16
Other Expenses	1.28	1.17	3.22	2.25	4.12
Total Expenses	4.18	6.51	8.26	9.49	13.71
	March22	March21	March20	March19	March18
Profit/Loss Before Exceptional, ExtraOrdinary Items And Tax	17.21	-1.12	-3.67	-4.17	-3.82
Profit/Loss Before Tax	17.21	-1.12	-3.67	-4.17	-3.82

Tax Expenses-Continued Operations					
Current Tax	0.00	0.00	0.00	0.00	0.42
Deferred Tax	0.76	0.03	-0.26	0.00	0.25
Tax For Earlier Years	0.00	0.00	0.00	0.00	0.14
Total Tax Expenses	0.76	0.03	-0.26	0.00	0.80
Profit/Loss After Tax And Before ExtraOrdinary Items	16.45	-1.15	-3.41	-4.16	-4.62
Profit/Loss From Continuing Operations	16.45	-1.15	-3.41	-4.16	-4.62
Profit/Loss For The Period	16.45	-1.15	-3.41	-4.16	-4.62
	March22	March21	March20	March19	March18
OTHER ADDITIONAL INFORMATION					
EARNINGS PER SHARE					
Basic EPS (Rs.)	34.56	-2.41	-7.16	-8.74	-9.69
Diluted EPS (Rs.)	34.56	-2.41	-7.16	-8.74	-9.69

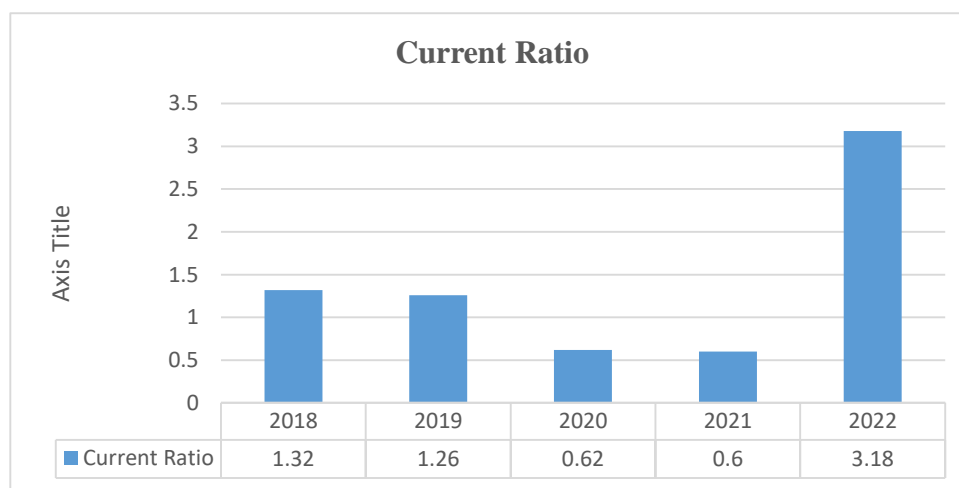
RATIO ANALYSIS

Short Term Solvency Ratios

1) Current Ratio : The current ratio is a liquidity ratio that measures a company's ability to pay its short-term debts using its current assets. The ratio is calculated as current assets divided by current liabilities.

Current Ratio :- Current Assets/Current Liabilities.

Year	2018	2019	2020	2021	2022
Current Ratio	1.32	1.26	0.62	0.6	3.18



Interpretation : From the table, in 2018, the current ratio was 1.32, which means that the company had 1.32 times the amount of current assets compared to its current liabilities. A ratio of 1.32 is considered healthy, as it indicates the company is able to meet its short-term obligations. In 2019, the current ratio decreased to 1.26, indicating a decline in the company's liquidity.

In 2020 and 2021, the current ratio further decreased to 0.62 and 0.6, respectively, which suggests that the company was facing significant challenges in meeting its short-term obligations.

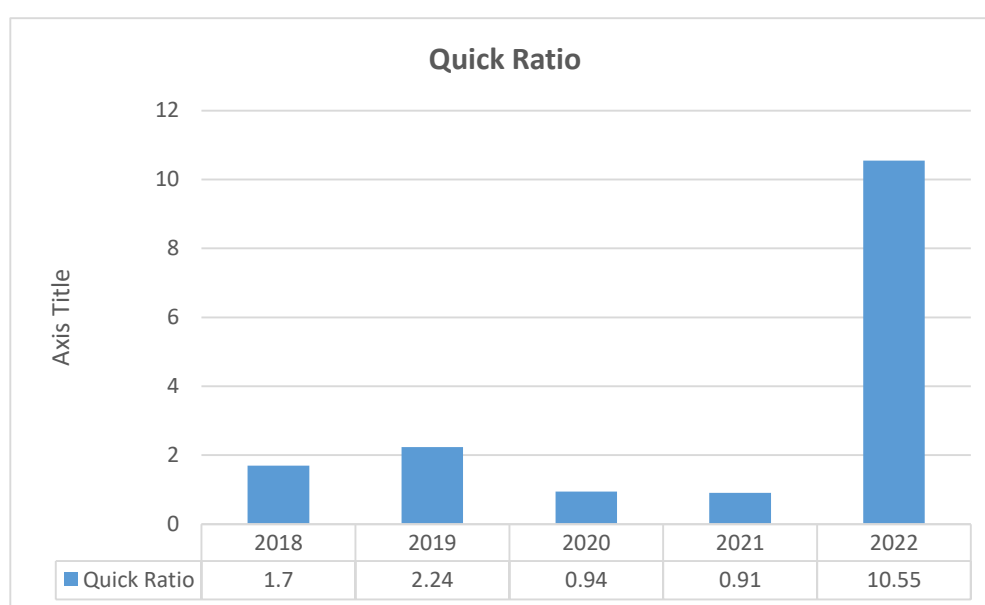
However, in 2022, the current ratio increased to 3.18, which indicates that the company has improved its liquidity position and has become better equipped to meet its short-term obligations.

2) Quick Ratio :

The Quick Ratio measures a company's ability to pay its current liabilities with its most liquid assets (e.g. cash, cash equivalents, and marketable securities). A ratio of 1.0 or higher is considered healthy, indicating that the company has sufficient liquid assets to cover its short-term obligations.

Quick Ratio :- Current Asset – Inventory / Current Liabilities

Year	2018	2019	2020	2021	2022
Quick Ratio	1.7	2.24	0.94	0.91	10.55



Interpretation : From the table, it can be seen that the quick ratio for 2018 was 1.7, which is healthy. In 2019, the ratio increased to 2.24, indicating even better liquidity. However, the quick ratio for 2020 and 2021 was lower at 0.94 and 0.91 respectively, which suggests that the company may not have sufficient liquid assets to cover its short-term obligations. The ratio increased to 10.55 in 2022, which is an extremely high value and could indicate the company has too much liquid assets and may not be deploying them effectively.

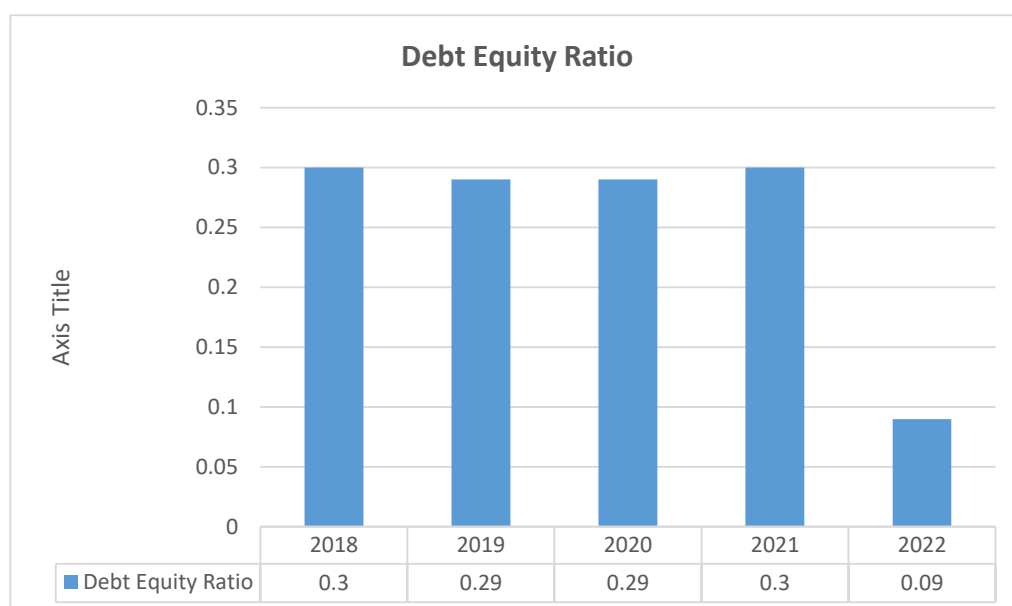
Long Term Solvency Ratios:

1) Debt-Equity Ratio

The debt-equity ratio is a financial metric used to measure a company's financial leverage, which shows the proportion of funds provided by creditors (debt) versus shareholders (equity). The lower the ratio, the more equity funding a company has compared to debt.

Debt Equity Ratio = Long term and Short term borrowings / Share holders Equity

Year	2018	2019	2020	2021	2022
Debt Equity Ratio	0.3	0.29	0.29	0.3	0.09



Interpretation: The company had a debt-to-equity ratio of 0.3 in 2018, and it decreased to 0.29 in 2019 and 2020, increased to 0.3 in 2021 and then significantly decreased to 0.09 in 2022. This indicates a shift towards more equity financing and lower financial leverage in 2022 compared to the previous years.

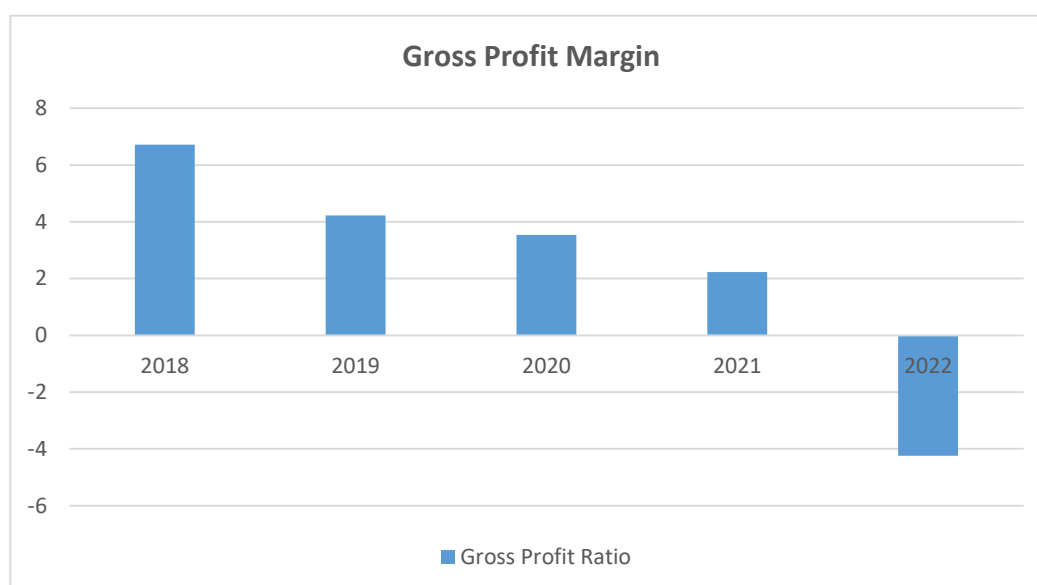
Profitability Ratio:

1) Gross Profit Margin

The gross profit ratio shows the proportion of profits generated by the sale of products or services, before selling and administrative expenses. It is used to examine the ability of a business to create sellable products in cost-effective manner.

$$\text{Gross Profit Margin} = \frac{\text{Net Sales} - \text{Cost of Raw Materials}}{\text{Net Sales}}$$

Year	2018	2019	2020	2021	2022
Gross Profit Ratio	6.72	4.22	3.54	2.23	-4.24



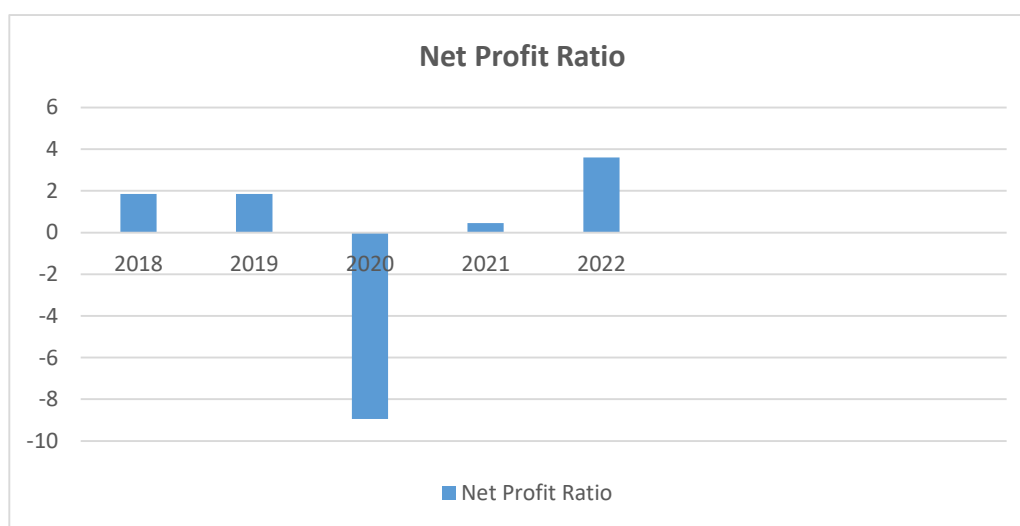
Interpretation: Gross Profit Margin is an analytical metric expressed as a company's net sales minus the cost of goods sold (COGS). Gross Profit Margin is often shows as the Gross Profit Margin has been decreased in the year 2021 compared to 2022 from 2.23 to -4.24.

2) Net Profit Margin

Net profit margin is a financial ratio that measures the percentage of revenue that remains as net profit after all expenses have been deducted from revenue. It is used to evaluate a company's efficiency and profitability. A higher net profit margin indicates that the company is generating more profits relative to its revenue and is considered more financially healthy.

$$\text{Net Profit Margin} = \text{Net Profit} / \text{Total Revenue} * 100$$

Year	2018	2019	2020	2021	2022
Net Profit Ratio	1.86	1.86	-8.94	0.46	3.6



Interpretation : Net profit margin, also known as net income margin or net margin, is the ratio of profit a company or business unit earns to the total amount of revenue the company or business units generates. Net Profit Margin has been increased in the year 2022 compare to previous year from 0.46 to 3.6 .

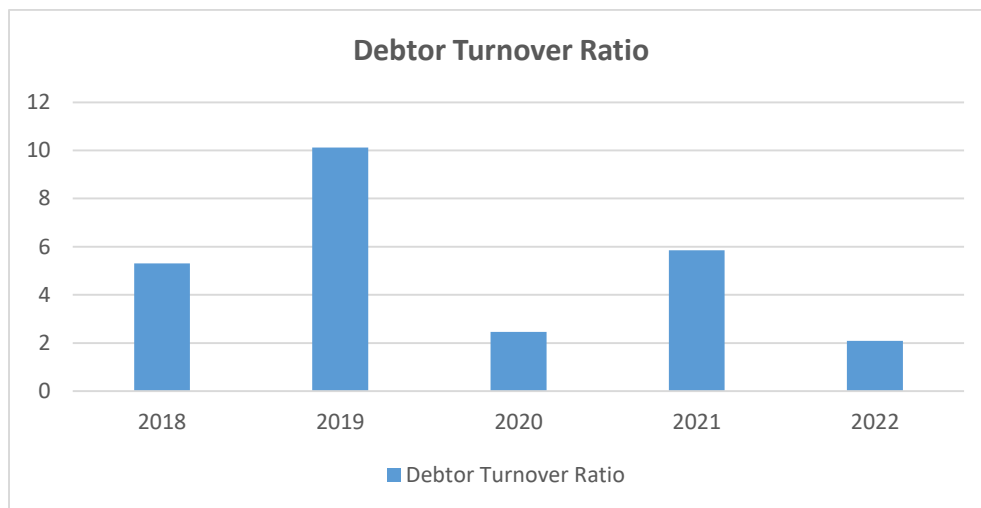
Management Efficiency Ratios :

1) Debtors Turnover Ratio

The Debtors Turnover Ratio measures a company's ability to collect payments from its credit customers in a given period. A higher ratio indicates that the company is efficiently collecting payments from its debtors, while a lower ratio suggests the opposite.

$$\text{Debtors Turnover Ratio} = \text{Net Credit Sales} / \text{Average Trade Debtors}$$

Year	2018	2019	2020	2021	2022
Debtors Turnover Ratio	5.31	10.12	2.46	5.85	2.09



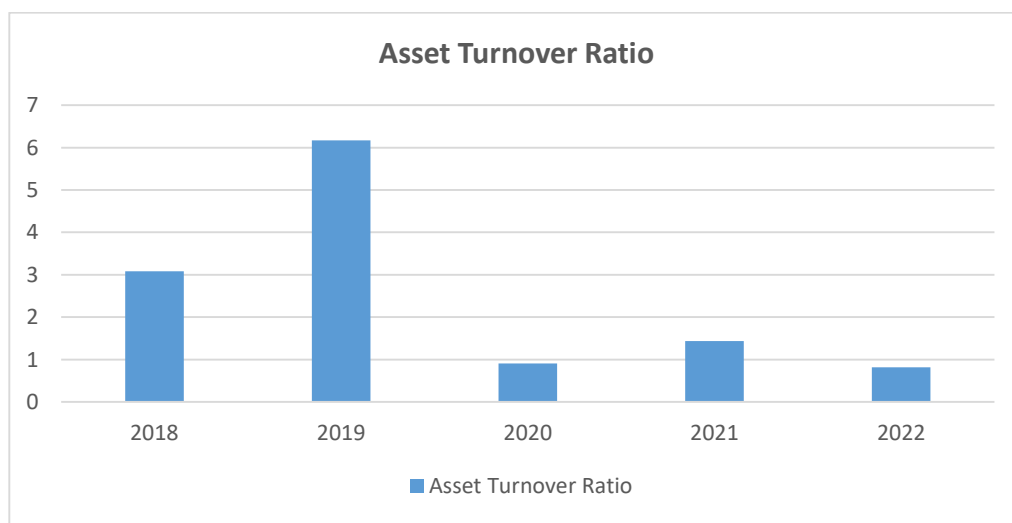
Interpretation: The given data shows that the ratio was 5.31 in 2018, which increased to 10.12 in 2019, but then declined to 2.46 in 2020 and increased again to 5.85 in 2021, before declining again to 2.9 in 2022.

2) Asset Turnover Ratio

The Asset Turnover Ratio is a measure of a company's efficiency in using its assets to generate revenue. A higher ratio indicates that the company is effectively utilizing its assets to generate sales, while a lower ratio suggests the opposite.

$$\text{Asset Turnover Ratio} = \text{Net Sales} / \text{Total Assets}$$

Year	2018	2019	2020	2021	2022
Asset Turnover Ratio	3.08	6.17	0.91	1.44	0.82

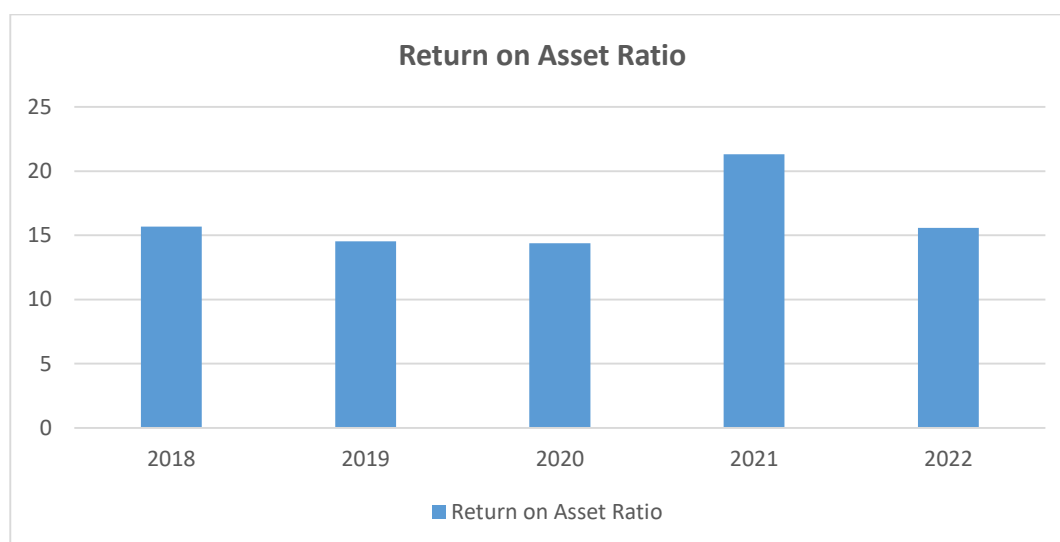


Interpretation : The given data shows that the Asset Turnover Ratio was 3.08 in 2018, which increased to 6.17 in 2019, but then declined to 0.91 in 2020, increased to 1.44 in 2021, before declining again to 0.82 in 2022.

4) Return on Assets Ratio

The Return on Asset (ROA) ratio measures a company's profitability by comparing the company's net income to its total assets. A higher ROA ratio indicates that a company is generating more profits with the assets it has, while a lower ROA ratio suggests the opposite. The ROA ratio of a company can change from year to year due to changes in net income, total assets, or both.

Year	2018	2019	2020	2021	2022
Return on Asset Ratio	15.58	21.31	14.39	14.52	15.67



Interpretation: The Return on Asset Ratio varied between 14.39% and 21.31% over the five-year period, with the highest value in 2019 and the lowest in 2020. The ROA ratio in 2022 was 15.67%, which is higher than the average of the five-year period.

Chapter 6

LEARNING EXPERIENCE.

The organization study is the one of the good opportunities for me to get an industrial exposure of the organization. The organization has been continuously working to manufacturing of electronic producers. The very prospective thing is about the department and working in the department is was very exciting. The study makes to one really think and visualizes how things happen in an organization. As a study does not focus on only one aspect of company there was a greater to visit work place of the company. The organization study to extend to knowledge in management field. Above all the most important thing was we got the real exposure and we are not now familiar with a business world to some extent.

The internship in Guru and Company , had given me a great experience in learning about each and every department under it and my knowledge has been enhanced in such a way that, how exactly the functional departments will work in reality.

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2) Title SWOT Analysis

Author Alan Sars by

Edition illustrated

Publisher : Lulu.com, 2016

3)Title : McKinsey 7S Framework : Boost business performance, prepare for change and implement effective strategies (Management & Marketing Book Edition: Kindle Edition)

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ANNEXURE

BALANCE SHEET

BALANCE SHEET OF GURU AND COMPANY(in Rs. Cr.)	MAR 2022	MAR 2021	MAR 2020	MAR 2019	MAR 2018
	12 mths	12 mths	12 mths	12 mths	12 mths
EQUITIES AND LIABILITIES					
SHAREHOLDER'S FUNDS					
Equity Share Capital	0.48	0.48	0.48	0.48	0.48
TOTAL SHARE CAPITAL	0.48	0.48	0.48	0.48	0.48
Reserves and Surplus	54.25	38.78	28.95	34.87	39.82
TOTAL RESERVES AND SURPLUS	54.25	38.78	28.95	34.87	39.82
TOTAL SHAREHOLDERS FUNDS	54.73	39.25	29.43	35.34	40.30
NON-CURRENT LIABILITIES					
Deferred Tax Liabilities [Net]	1.47	0.71	0.68	0.94	0.95
Other Long Term Liabilities	0.00	0.00	0.01	0.01	0.01
Long Term Provisions	0.03	0.02	0.02	0.02	0.03
TOTAL NON-CURRENT LIABILITIES	1.49	0.73	0.72	0.98	0.99
CURRENT LIABILITIES					
Trade Payables	0.07	2.32	3.14	2.44	1.88
Other Current Liabilities	0.55	1.71	1.93	2.37	2.20
Short Term Provisions	0.05	0.48	0.70	1.01	1.02
TOTAL CURRENT LIABILITIES	0.67	4.51	5.78	5.83	5.09

TOTAL CAPITAL AND LIABILITIES	56.89	44.50	35.93	42.15	46.38
ASSETS					
NON-CURRENT ASSETS					
Tangible Assets	8.72	9.23	9.91	10.65	12.75
Intangible Assets	0.01	0.01	0.02	0.04	0.06
FIXED ASSETS	8.72	9.24	9.93	10.69	12.81
Non-Current Investments	4.18	27.37	20.26	25.90	27.57
Long Term Loans And Advances	0.03	0.02	0.06	0.06	0.05
TOTAL NON-CURRENT ASSETS	12.94	36.63	30.25	36.64	40.43
CURRENT ASSETS					
Current Investments	20.70	0.00	0.00	0.00	0.00
Inventories	0.46	0.81	1.07	1.22	1.15
Trade Receivables	0.05	0.19	0.14	0.14	0.47
Cash And Cash Equivalents	19.29	2.37	0.90	0.04	1.80
Other Current Assets	3.45	4.50	3.58	4.11	2.53
TOTAL CURRENT ASSETS	43.95	7.86	5.68	5.50	5.95
TOTAL ASSETS	56.89	44.50	35.93	42.15	46.38
CONTINGENT LIABILITIES, COMMITMENTS					
Contingent Liabilities	7.98	8.04	8.04	13.30	9.22
BONUS DETAILS					
Bonus Equity Share Capital	0.01	0.01	0.01	0.01	0.01
NON-CURRENT INVESTMENTS					

Non-Current Investments Quoted Market Value	4.18	27.37	20.26	2.89	27.56
Non-Current Investments Unquoted Book Value	--	--	--	--	3.20

PROFIT LOSS ACCOUNT

Profit and loss A/c of Guru and Company	March22	March21	March20	March19	March18
INCOME					
Revenue From Operations [Net]	1.37	4.56	4.19	4.73	8.75
Other Operating Revenues	0.01	0.01	0.01	0.04	0.05
Total Operating Revenues	1.38	4.57	4.21	4.77	8.80
Other Income	20.00	0.82	0.39	0.56	1.10
Total Revenue	21.38	5.39	4.60	5.33	9.90
EXPENSES					
Cost Of Materials Consumed	0.99	2.92	2.14	2.83	4.63
Changes In Inventories Of FG,WIP And Stock-In Trade	0.06	0.14	0.19	-0.07	0.76
Employee Benefit Expenses	1.31	1.61	1.96	2.37	2.82
Finance Costs	0.00	0.00	0.00	0.00	0.22
Depreciation And Amortisation Expenses	0.53	0.68	0.75	2.10	1.16
Other Expenses	1.28	1.17	3.22	2.25	4.12
Total Expenses	4.18	6.51	8.26	9.49	13.71
	March22	March21	March20	March19	March18
Profit/Loss Before Exceptional, ExtraOrdinary Items And Tax	17.21	-1.12	-3.67	-4.17	-3.82
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