

**INTERNSHIP REPORT ON
MYLAR ARECA PRODUCTS (MAP)**

SUBMITTED BY

ATHMIKA K M

USN: 4AL21B A013

SUBMITTED TO:



VISVESVARAYA TECHNOLOGICAL UNIVERSITY BELAGAVI

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

MASTER OF BUSINESS ADMINISTRATION

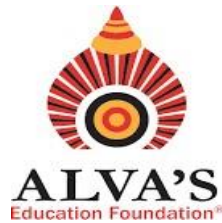
UNDER THE GUIDENCE OF

INTERNAL GUIDE:

MR. JOHNSON FERNANDES

ASSISTANT PROFESSOR

PG DEPARTMENT OF MBA



ALVA'S INSTITUTE OF ENGINEERING AND TECHNOLOGY

SHOBHAVANA CAMPUS, MIJAR, MOODBIDRI,

DAKSHINA KANNADA, KARNATAKA – 574225

DATE:22/11/2022



CERTIFICATE OF APPRECIATION

This is to certify that **ATHMIKA K M**, Reg no **4AL21BA013** of 2nd year MBA student of Alva's institute Of Engineering and Technology college, Moodabidri, Mangalore has done her "**Internship**" as a part of course curriculum in our organisation from 20th October 2022 to 21st November 2022.

During her tenure we found her performance was excellent and she was found hardworking and diligent.

We wish her all the best for her future endeavours.

For Mylar Areca Products (MAP)


Proprietrix

Proprietor

(Authorised signature)



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

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

Affiliated to Visvesvaraya Technological University, Belagavi

Approved by AICTE, New Delhi & Recognised by Government of Karnataka

Accredited by NBA (CSE & ECE)

DATE: 30/01/2023


CERTIFICATE

This is to certify that **ATHMIKA K M** bearing USN **4AL21BA013**, 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 **"MYLAR ARECA PRODUCTS (MAP), SHIVAMOGGA"** is prepared by her under the guidance of **Mr. Johnson Fernandes**, 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. Johnson Fernandes
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

DECLARATION

I **ATHMIKA K M**, bearing USN:4AL21BA013 hereby declare that this Internship conducted at **MYLAR ARECA PRODUCTS** is a record of independent work carried out by me under the guidance of **Mr. Johnson Fernandes, Assistant Professor, MBA department, Alva's Institute of Engineering & Technology, Mijar.**

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

I have undergone an internship for a period of four weeks. I further declare that this internship 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

DATE: 28.02.2023



Signature of the student

ACKNOWLEDGEMENT

It was my privilege to do an organization study at **MYLAR ARECA PRODUCTS**. There are so many people who have helped me to complete this study successfully. It is with the gratitude that I acknowledge the help, which guided my efforts with success.

I Would like to express my sincere thanks to Principal **Dr. Peter Fernandes**, AIET, for his kind words of motivation.

I also express my sincere thanks to **Mrs. Priya Sequiera**, Head of PG Department of Business Administration for being the backbone of support throughout the study.

It is my foremost duty to express my wholehearted thanks to my guide **Mr. JOHNSON FERNANDES** for the valuable guidance, support and motivation during the course of this study. The inspiration provided by my guide at every stage of my work has helped me immensely in completion of this organization study and preparation of this report.

Last, but not the least, I am indebted to my family members and friends for their blessings and encouragement.

PLACE: MIJAR

DATE: 28/02/2023

ATHMIKA K M

4AL21BA013

LIST OF CONTENTS:

	Title	Page no.
1	Introduction about organization and industry	1
1.1	Organization profile	2
1.2	Industry profile	2-4
2	Organization profile	5
2.1	Background	6
2.2	Nature of business	6
2.3	Vision, Mission, Quality Policy	7-8
2.4	Process/Work flow model	8-9
2.5	Product profile	9-15
2.6	Ownership pattern	16
2.7	Competitor analysis	16
2.8	Skill matrix and competency mapping	16
2.9	Future growth and prospectus	16-17
3	McKenney's 7s framework & Porter's five force Model	18
3.1	McKinney's 7s framework	19-26
3.2	Michael Porter's five force model	27-29
4	SWOT analysis	29-32
5	Analysis of financial statement	33-37
5.1	Ratio analysis	38-45
6	Learning experience	46-47
7	Annexure	48-51
7	Bibliography	52

EXECUTIVE SUMMARY

MYLAR ARECA PRODUCTS (MAP) is a private company which was started on 2015 by **NAGARJUN R MALASHETTER**. This company manufactures all types of areca plates which will be exported to many countries

Their main intention is to maintain proper quality and their main strategy is to make most of the plates which are top quality where they can export it to other countries.

In the present world today in this state of an art kind of a business sector. MYLAR ARECA PRODUCTS is the leading Areca plate manufacturing company was established in the year 2015. The company is located in the suburbs of the Shivamogga district embraced by the nature & its serenity off the urban nuances in the state of Karnataka, India.

MYLAR ARECA PRODUCTS stand apart as the most distinguished top-notch quality Areca plate manufacturers. Areca leaf plates and Areca cups are made from the fallen leaves of the Areca tree plant. The leaves are extracted from the earthen burrows.

Areca heart shaped eco palm leaf plates are hundred percent natural, ecological, recyclable, renewable, reusable completely disposable eco-products. Areca heart shaped eco palm leaf plates are the most economic & eco-friendly artifact one can use anywhere anytime keeping the environment factor in mind. Heart shaped plates are the most demanded plates by the customers.

MYLAR ARECA PRODUCTS is one of the most comprehensive, original, unique, innovative & eco- friendly Areca plate manufacturers. Eco-Palm leaf has an unconventional but yet uncompromising style of exhibiting and honing their creative skills towards meeting the best of industry as well as business standards, and thereby delivering unparalleled customer satisfaction. That is the reason we manufacture Nature's plates.

Areca leaf plates are perfect alternate to Plastics/Polymer based products and also Paper based products about which the entire world is concerned about. A 100% natural mechanism is followed for manufacturing these plates. The fallen areca leaf is collected from farms. The Sheath of the areca leaf cleaned and soaked in water for approximately 15 minutes and shade dried for 30 minutes. They are then compressed to different shapes using the correspondingly shaped Machines. They are then packed as per the customer requirement.

CHAPTER – 1
INTRODUCTION ABOUT THE
ORGANIZATION AND
INDUSTRY.

1.1) ORGANISATION PROFILE

Company Name	MYLAR ARECA PRODUCTS(MAP)
Promoters	M R Jyoti M R Nagarjuna
Activity	Manufacturing of areca plates and exporting
Company category	Proprietorship
Class of company	Private
Authorized capital (Rs)	10,00,000
Date of Incorporation	2015
Number of employees	143
Address	Hunsod road, Abbalgere, shivmogha.
City	Shivmogha
State	Karnataka
Country	India

1.2) INDUSTRY PROFILE

It is a manufacturing industry where the areca plates will be manufactured and exported to other countries.

The use and throw Palm Leaf Plates / Natural Leaf Plates/ Areca Leaf Plates and Cups made out of Areca Leaf are 100% biodegradable and compostable. These hygienic, non-odorous, non-toxic, light weight plates and cups made out of Areca leaf are environment friendly. An economical disposable alternative for all catering occasions.

These areca leaf plates and areca leaf cups need no wash. The facts about Areca Leaf products are interesting and must to know. The exclusive Areca Leaf Dinnerware line is great for entertaining. These elegant

disposable party plates made from Areca leaf are eco-friendly alternative to conventional

disposable plates. These biodegradable areca leaf plates are a natural and renewable resource. Areca Leaf that is naturally discarded from the areca tree is collected from the forest floor and no trees are cut. A perfect alternative to plastic carry bags.

These bags are made by pasting and folding either two or three sheets of newspaper to make bags of different sizes. The handles of the bag can be made with jute string, cotton string or nylon string. The price per bag depends on the size and the thickness. Bags are available in different sizes and also can be customized according to requirement.

They use scary number of plastic cups, plates, tumblers, etc. (disposables) these days, may it be in small get-together parties, picnics, or big functions and meetings. These disposables are, undoubtedly, easy to carry, cheap and very useful. But we hardly give a thought on their effects on the environment.

Since the concern for environment started growing, we resorted to use paper plates and cups instead of plastic ones. It is our misconception that paper plates are Eco-friendly products. In fact, they are more harmful to the environment than plastic ones, in my view, because we fell the trees to get paper. Yes, paper plates are degradable unlike plastic ones, but a great deal of pollution is caused while manufacturing paper.

In the above context, areca/palm leaf disposables, in my opinion, are a great substitute for plastic/paper disposables. To make areca leaf disposables, there is no need of felling trees. Also, there won't be water or air pollution while making these plates, nor is it harmful after usage, as it is biodegradable. Just imagine how much we can contribute to environmental conservation if we use these plates and cups wherever we now use plastic/paper ones. Below is a list of some features of these products.

- Eco-friendly
- Aesthetic value
- Easy to make

To top it all, plates and cups of almost any shape and size can be made with areca leaves. Of course, the large-scale production of such products may be difficult owing to non-availability of areca/palm trees everywhere. Yet, we can make significant difference to our environment by using and promoting such products. They are not too costly to buy either.

The beneficiaries are:

- Supari agriculturists (an extra income through squandered clear out)
- Leaf gathering labors
- Transporters
- Business people
- Customers

Areca leaf plates are made from the leaves of areca palm. These leaves are transformed into disposable plates and trays as an alternative to plastic plates. The palm leaves were used in India as the dishes for long time. They have been used at wedding, parties, social affairs and different occasion. The rotten Areca palm leaves were used for framing as fertilizers for plants. Areca palm leaves contains more of protein for cattle.

MYLAR ARECA PRODUCTS is one of the most comprehensive, original, unique, innovative & eco- friendly Areca plate manufacturers. Eco-Palm leaf has an unconventional but yet uncompromising style of exhibiting and honing their creative skills towards meeting the best of industry as well as business standards, and thereby delivering unparalleled customer satisfaction. That is the reason we manufacture Nature's plates.

Areca leaf plates are perfect alternate to Plastics/Polymer based products and also Paper based products about which the entire world is concerned about. A 100% natural mechanism is followed for manufacturing these plates. The fallen areca leaf is collected from farms. The Sheath of the areca leaf cleaned and soaked in water for approximately 15 minutes and shade dried for 30 minutes. They are then compressed to different shapes using the correspondingly shaped Machines. They are then packed as per the customer requirement.

CHAPTER – 2

ORGANISATION PROFILE

2.1) BACKGROUND

MYLAR ARECA PLATES Eco-Friendly Biodegradable Areca leaf plate manufacturer specialize in offering a wide range of Areca Leaf Plates, which are extensively acclaimed for stylish appearance and perfect finish. These plates are made from our own manufacturing unit in Shivamogga, Karnataka India. Our products are 100% non-toxic and hygienic. Our plates are completely natural and leak proof suitable for both hot and cold food. These can be availed at market leading rates with customer brand labelling and packing.

The company was started in 2015 with a small investment, and the initial days were very difficult due to lack of experienced workers and the outcome quality of the product. And when it comes to the manufacturing machines, at initial days there were minimum number of machines which was inefficient to manufacture and the customers were in local area. After 2 years we got a link to export the product to other countries.

Because of our quality of the product and attractive designs of the plates made our customers satisfied because of this now we are one of the largest and best quality areca plate manufacturers in Karnataka.

2.2) NATURE OF THE STUDY

- It is a manufacturing industry.
- Increase the revenue of the cooperative society.
- Extra Income to areca nut farmers.
- Made from the leaves and sheath of palm trees which are considered as waste product of product. Therefore, no cost incurred on its raw material.
- Alternative of plastic plates which are non-biodegradable.
- Provide gainful employment to its members.
- Cater the need of the growing demand of substitute of plastic plates.
- Provide assured quality product to consumers at a very competitive price.
- Save the environment from the pollution as plastic is non-biodegradable.
- Plates can be used as fertilizers as these are biodegradable.

2.3) VISION, MISSION, QUALITY POLICY:

VISION:

Vision is to influence areca sector by manufacturing eco-friendly products and offering vocation to a substantial number of rural women and youths in the surrounding vicinity, leading towards a zero-waste future.

To establish itself in a good condition financially, creating employment opportunities for our people and save the environment from the pollution by increasing the production of areca plate by which customers will stop the use of plastic plates.

MISSION:

We comprehend the association between the wellbeing of the plant and the effect of dispensable plastic and paper pressing. Consistently we work to progress towards zero waste frameworks, and the assist our clients with being better with the climate.

We need to be the most innovative, customer centric and to create a better environment by using these types of biodegradable products.

To provide different sizes of processed and good quality plates as a substitute of plastic this is bio degradable product at reasonable prices.

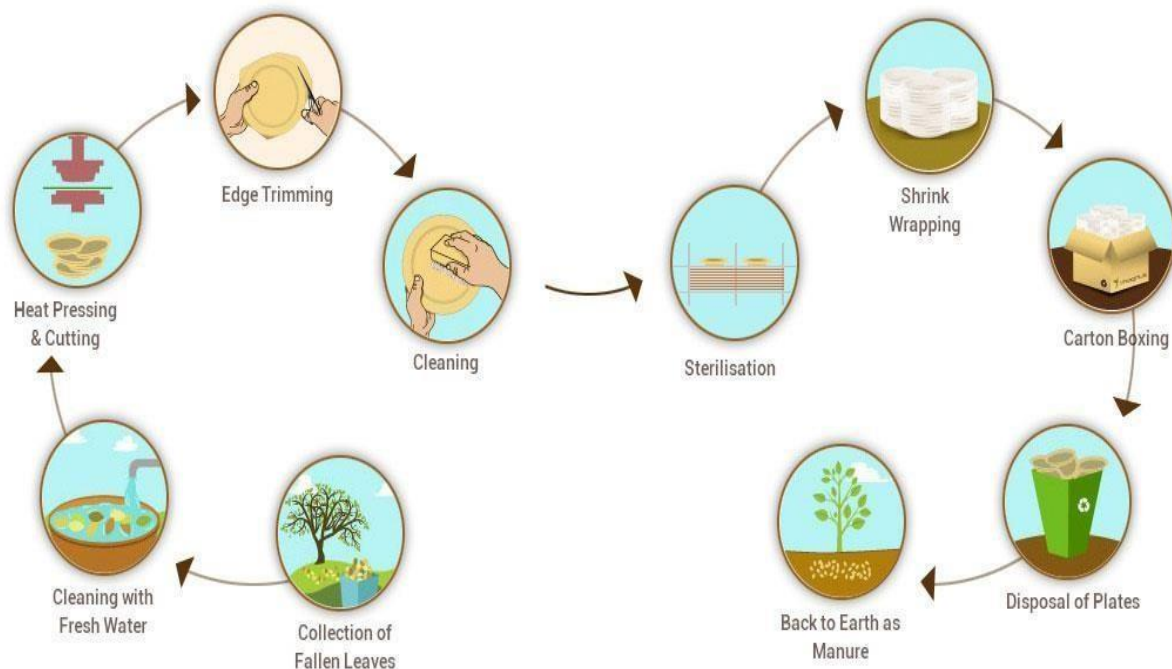
QUALITY POLICY:

The policy is to manufacture and supply products which is fully conform to the customer's requirements, relating to quality, reliability and delivery.

- To strive and offer A class quality products and services to customers in domestic and international market.
- To improve the competitiveness and profitability through continual improvement in quality of products, process, systems and sales-service
- Promote team spirit to achieve continual improvements in quality of process, products and services.
- Evaluate manufacturing and field performance data to effect improvements in technological processes and product performance.

- Establish control over quality costs to achieve high profitability
- Treat vendors as business partners and evolve strategies to ensure quality supplies from them.
- Treat every function as a process whose quality can improve products and services of our company.

2.4) WORK FORCE MODEL



Here the work force model of this industry is,

- At first the company buys the areca leaf from the farmers and also from own areca lands.
- Then the company will start to make the product by the areca leaves based on the customer's requirement.
- When the product will be ready it will be examined for the quality purpose.
- Then the product will be differentiated based on its quality.

- The A grade quality plates will be exported to foreign countries and the B grade quality products are sold in local based on the demand.

2.5) PRODUCT / SERVICE PROFILE:

Product Profile:

Our areca plates are made entirely of natural materials that are devoid of any chemicals or plastic waste. Areca tree leaves were used to create the plates, which were purchased from reputable vendors. Our areca plates are available in a variety of styles, sizes, and forms to meet the needs of our customers.

Kind of Products:

- Plates
- Blows
- Spoons
- Cattle feed

A) SQUARE PLATE:



(Dimension 180 X 180mm, Depth 30mm)

This plate has dimension of 18cm and with the depth of 3cm.

B) RECTANGLE PLATE:



(Dimension 160 X 240mm, Depth 30mm)

This plate has the dimension of 16 & 24cm and the width of 3cm.

C) HEXAGON PLATE



(Dimension 180mm, Depth 30mm)

This plate has dimension of 18cm and with the depth of 3cm.

D) ROUND PLATE



(Dimension 180mm, Depth 30mm)

This plate has 18cms of dimension with the depth of 3cm.

E) ROUNDED SQUARE PLATE



(Dimension 180 X 180mm, Depth 30mm)

This plate has the dimension of 18cm from every side with the depth of 3cm.

F) SQUARE BOWL



(Dimension 60 X 60mm, depth 40mm)

This plate has the dimension of 8cm every side and with the depth of 3cm.

G) ROUND MEDIUM BOWL



(Dimension 220mm, Depth 30mm)

This plate has dimension of 22cms and with the depth of 3cms.

H) HEART SHAPED SMALL BOWL



(DEPTH 30MM)

This plate has the depth of 3cms.

I) ROUND SMALL BOWLS



(Dimension 80mm, Depth 30mm).

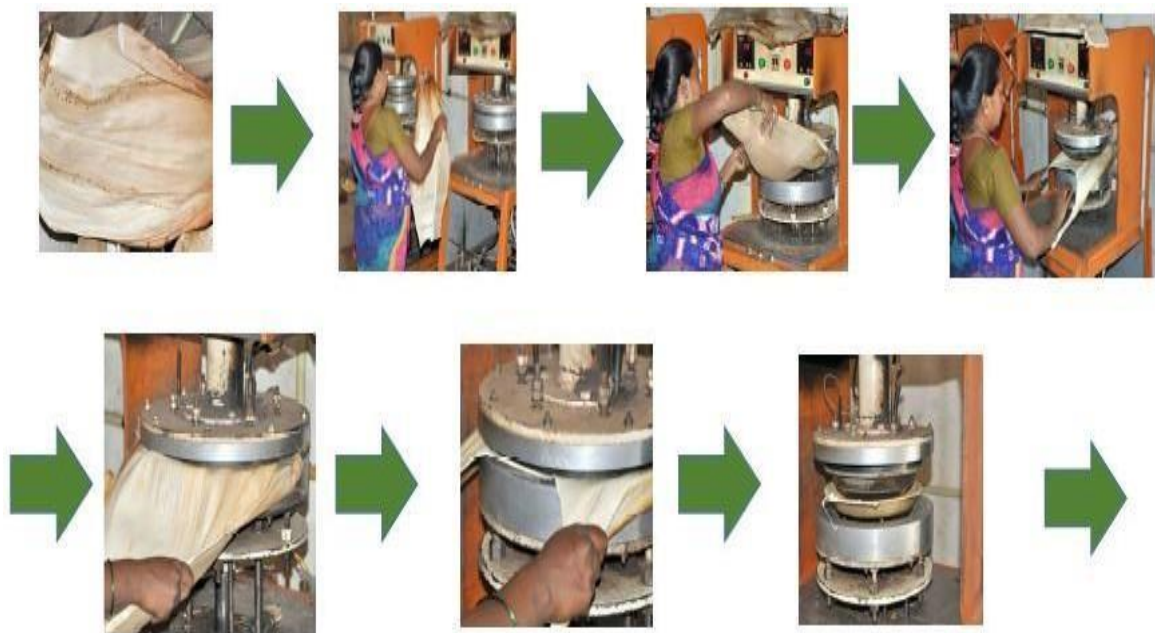
This bowl has the dimension of 8cm with the depth of 3cm.

J) SPOONS



The areca spoons are manufactured in variety of shapes and designs. This has a dimension of 8cm long and 2mm depth.

PICTURE SHOWING MANUFACTURING PROCESS AECA PLATES, BOWLS AND SPOONS:



MACHINES USED FOR PRODUCTION:

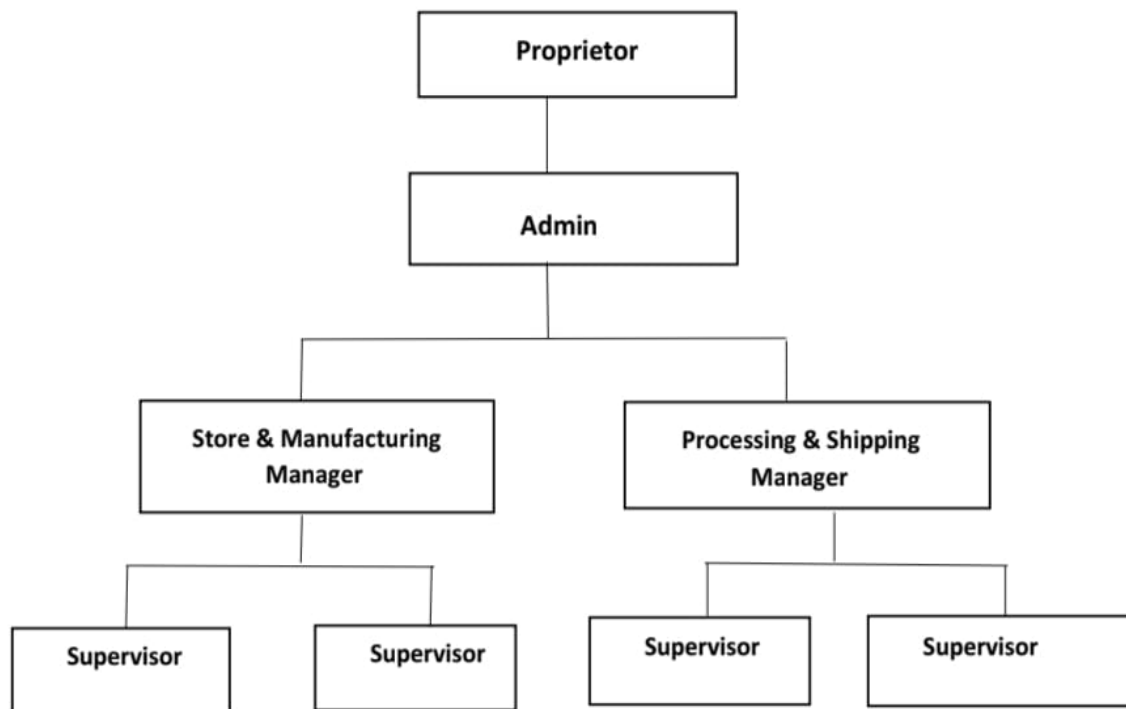


These are the hydraulic machines/ electric machines. It is an automated machine which works on electricity. Required heat will be generated through electricity.



These are the machines which are used by the help of gas (LPG GAS). These machines don't need any electric help this works on the LPG GAS.

2.6) OWNERSHIP PATTERN:



2.7) COMPETATORS ANALYSIS

- SJP Green plates, Tippu Nagarstreet, Shimoga.
- Taj ECO Plates unit, Manchinehalli, Shimoga.
- Kavya areca nut marketing, Bhardravati.

2.8) SKILL MATRIX AND COMPETENCY MAPPING:

MANAGER	Basic degree and maintenance of workers.
QUALITY CHECKERS	Basic education and they should know to check the quality of the plates.
WORKERS	Basic education and should know how to use the machines.

2.9) Future growth:

The organization is planning to open 2 more branches in shimoga taluk. To become a leading exporters of Areca products.

The future growth of MYLAR areca plate manufacturing looks promising as the demand for eco-friendly and sustainable products continues to increase. Areca plates, also known as palm leaf plates, are made from fallen leaves of the areca palm tree and are 100% natural and biodegradable.

One of the key drivers of the areca plate market is the increasing awareness and concern for the environment. As more and more consumers become aware of the harmful effects of plastic and other non-biodegradable materials on the environment, they are looking for sustainable alternatives, such as areca plates. Additionally, governments around the world are implementing regulations and policies to reduce plastic waste, which is also expected to drive the demand for areca plates.

Moreover, areca plates offer several advantages over traditional plates made from plastic, paper, or even glass. They are lightweight, sturdy, and can withstand high temperatures. They are also microwave-safe and can be used for both hot and cold food items. These features make them ideal for use in restaurants, catering, events, and household purposes.

According to a report by ResearchAndMarkets.com, the global areca plates market is expected to grow at a compound annual growth rate (CAGR) of 5.75% during the forecast period of 2021-2026. The report attributes this growth to factors such as the increasing demand for sustainable products, the rising popularity of online food delivery services, and the growing adoption of eco-friendly practices by businesses and households.

CHAPTER – 3

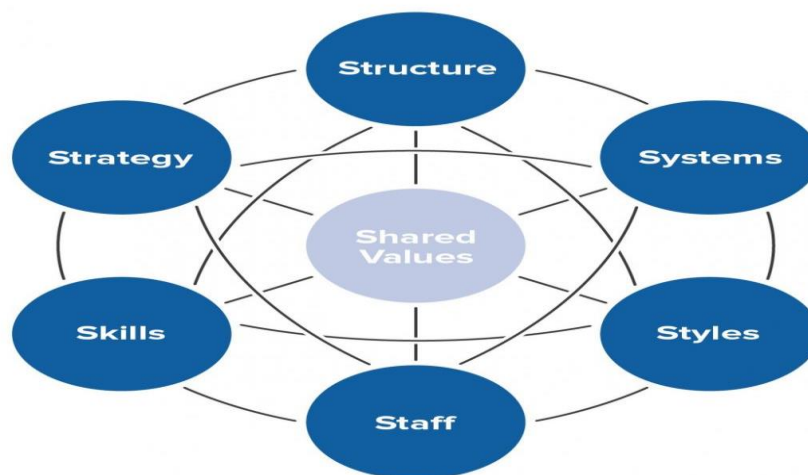
Mckensy's 7S framework and Porter's Five Force Model with special reference to Organization under study.

3.1) Mckensy's 7S Frame work:

Introduction:

Mckensy's 7s model is a tool that analyses firm's organizational design by looking at 7 key internal elements: strategy, structure, systems, shared values, style, staff and skills, in order to identify if they are effectively aligned and allow organization to achieve its objectives.

McKensy's 7s model was developed in 1980s by McKensy's consultant Tom Peters, Robert Waterman and Julian Philips with a help from Richard Pascal and Anthony G. Athos. Since the introduction, the model has been widely used by academics and practitioners and remains one of the most popular strategic planning tools. It sought to present an emphasis on human resources (Soft S), 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, Systems, 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. The model is most often used as an organization analysis tool to assess and monitor changes in the internal situation of an organization. The model is based on the theory that, for an organization to perform well, these seven elements need to be aligned and mutually reinforcing. So, the model can be used to help identify what needs to be realigned to improve performance or to maintain alignment and performance during other types of changes.



Hard S	Soft S
Strategy	Style
Structure	Staffs
System	Skills
	Shared values

STRATEGY:

It refers to set of decision and actions aimed at sustainable competitive advantage. The MYLAR ARECA PRODUCTS business strategy emphasizes the following:

- **CORPORATE STRATEGY:**

Areca leaf plates are perfect alternate to Plastics/Polymer based products and also Paper based products about which the entire world is concerned about. A 100% natural mechanism is followed for manufacturing these plates. MYLAR ARECA PRODUCTS offers quality product and attractive designs of the plates made our customers satisfied because of this they are one the largest and best quality areca plate manufacturers in Karnataka.

- **BUSINESS STRATEGY:**

MYLAR ARECA PRODUCTS is planning to establish 2 branches in and around shivmogha so they can become the leading manufacturer of areca plates. They also looking forward to build online platforms where the customers can directly reach out them to purchase the products. They also offer discounts if the customers purchased in bulk.

- **FUNCTIONAL STRATEGY:**

Functional strategy names departmental strategy since each business function frequently devolves with a section. Examples of functional strategy comprise production strategy, marketing strategy, human resource strategy, and financial strategy. In this they have to concentrate on one particular area.

- **OPERATING STRATEGY:**

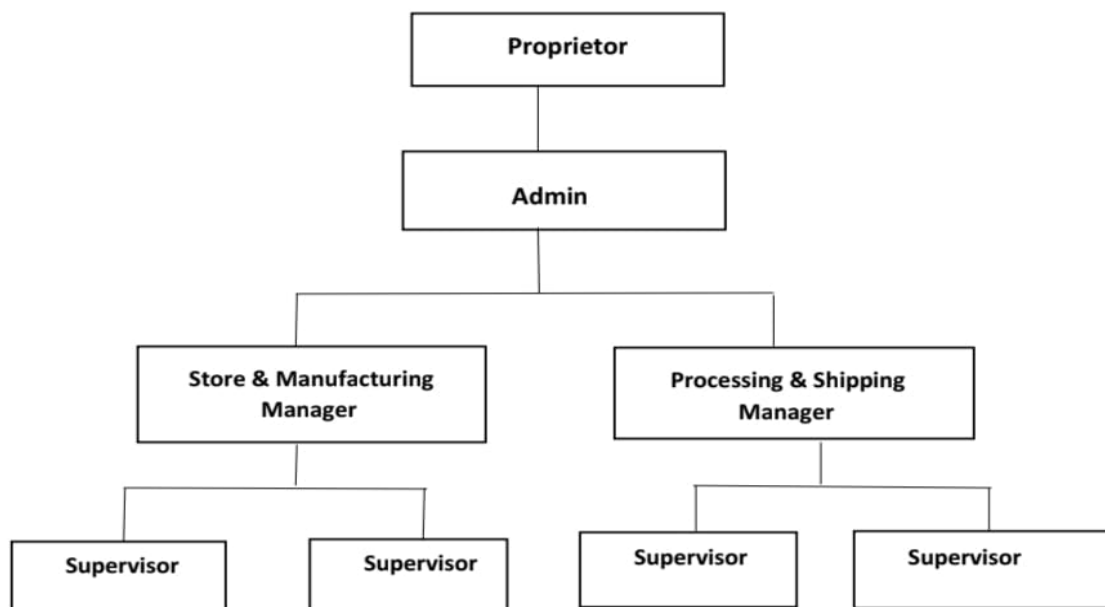
All members of the company share some common fundamental ideas or guiding around concepts which the business is built. This makes money or to achieve some excellence in a particular field. This values and common goals keep the employees working towards a common destination.

STRUCTURE:

The design of organizational structure is a critical task of the top management of an organization. It is the skeleton of the whole organizational and edifice. Organization structure refers to the relatively more durable organizational arrangement and relationships. It prescribes the formal relationship among various position and activities. Arrangements about reporting relationship how an organizational member is to communicate with other members, what role he is to perform by member are all part of the organizational structure.

Organizational structure performs their major functions

- It reduces external uncertainty through forecasting research and planning in the organization
- It reduces internal uncertainty arises out of variable, unpredictable, random human behavior within the organization through control mechanisms.
- It undertakes a wide verity of activities through devices such as departmentalization, specialization, division and labor of delegation of authority.
- It enables the organization to keep its activities coordinated and to have focused in the midst of diversity in the pursuit its objectives.



SYSTEM:

The management believes in the utilization of cutting-edge technology of deliver world-class products and services. The company has made huge investments in technological resources to ensure the products dare superior and the services delivery in the terms of these products offering standard. The system of MYLAR ARECA PRODUCTS clearly shows the formal processes and procedures used to manage the organization, including the organization structure.

1.MANUFACTURING MANAGEMENT SYSTEM:

The manufacturing management system of MYLAR ARECA PRODUCTS is designed to automate manufacturing facilities complex and repetitive processes. It can optimize scheduling and resources allocation regardless of the plant location. Manufacturing machines has complete visibility of the entire manufacturing process and adheres to quality standards.

2. INVENTORY MANAGEMENT SYSYTEM:

MYLAR ARECA PRODUCTS have proper inventory management software to ensure materials are always at sufficient levels to prevent downtimes in the production process. They follow good inventory management system s that allow manufacturers to manage their inventory in their plant. They can also monitor stock availability and allocate all resources through one manufacturing management system.

- Stock level management
- Procurement management
- Supplier management
- Forecasting

3.SUPPLY CHAIN MANAGEMENT SYSTEM:

The supply chain management of MYLAR ARECA PRODUCTS isa systematic approach to managing the distribution of goods from raw materials suppliers, manufacturers, and end users. The company needs software to streamline their supply chains from ensuring raw material availability to communicating with suppliers as well as controlling purchasing costs to ensure that goods are delivered on time.

4. CUSTOMER RELATIONSHIP MANAGEMENT SYSYTEM:

The MYLAR ARECA PRODUCTS has undergone a dramatic transformation for years. Previously, they responded to whatever the customer needed. Today, they are becoming more customer centric.

Instead of waiting for customers to tell them what they need, manufacturers can now forecast

what will be in demand within the next few months. CRM systems can help manufacturing businesses to analyze customer behavior more easily through real time and complete sales data and focus on the best opportunities.

STYLE:

The management believes in an open organization. It follows democratic style. Company does not involve employees for taking any decision. The management will be taking the decision itself may be in any area like production, decision, marketing decision. Management itself take all finance decision.

Examples: In finance department if any decision are to be taken only by the top management only.

If any finance requirement is needed or any approval relating to the finance matter. Then finance department will prepare the forecasting report the senior finance manager and the BOD is an important person to take any decision regarding management. But the company allows workers suggestions or their problems to share.

STAFF:

Staff requirement is designed to ensure that those on board have the primary focus as customer service with a high level of product process knowledge and operation excellence. Introduction and training program are designed to conduct for all employees at regular basis to ensure that these levels are continually enhanced feedback for continuous improvement in solicited from all understood. Being an organization susceptible and the changes are all understood. Being an organization to frequent changes in policy so as to suit business needs that require being a learning organization fulfil by the system and processing which document all changes and feedback received. Development programs are conducted by MYLAR ARECA PRODUCTS every six months only for persons who are in the quality checking team. This helps to improve their skill and knowledge.

Activity	Staff (Numbers + positions)	Resources required
Logistics	<ul style="list-style-type: none">• Supervisor-3• Drivers- 12• Logistics Manager-1• Interns -3	<ul style="list-style-type: none">• Transport Vehicles• Storage Rooms• Sorting and Assembling rooms

Procurement	<ul style="list-style-type: none"> • Procurement Manager-1 • Assistant Procurement Manager-3 	<ul style="list-style-type: none"> • Check Sheet • Time Sheet
Factory	<ul style="list-style-type: none"> • Operations manager-1 • Labours- 83 • Security Personals- 4 	<ul style="list-style-type: none"> • Machinery • Uniforms • Safety Equipments
Marketing and Sales	<ul style="list-style-type: none"> • Sales and Marketing Head- 2 • Marketing Research Head-1 	<ul style="list-style-type: none"> • Office Kits Manuals • Competitor's Analysis Sheet • Internet

SKILLS:

In company employees are to be required on the basis of their working skills. Training facilities be provided to both employees both internal and external. There are 3 types of labors based on their skills they are

- Skilled labors
 - Procurement manager
 - Operation manager
 - Sales and Marketing head
- Semi-skilled labors
 - Drivers
 - Logistics manager
 - Supervisors

MANAGER	Basic degree and maintenance of workers.
QUALITY CHECKERS	Basic education and they should know to check the quality of the plates.
WORKERS	Basic education and should know how to use the machines.

SHARED VALUES:

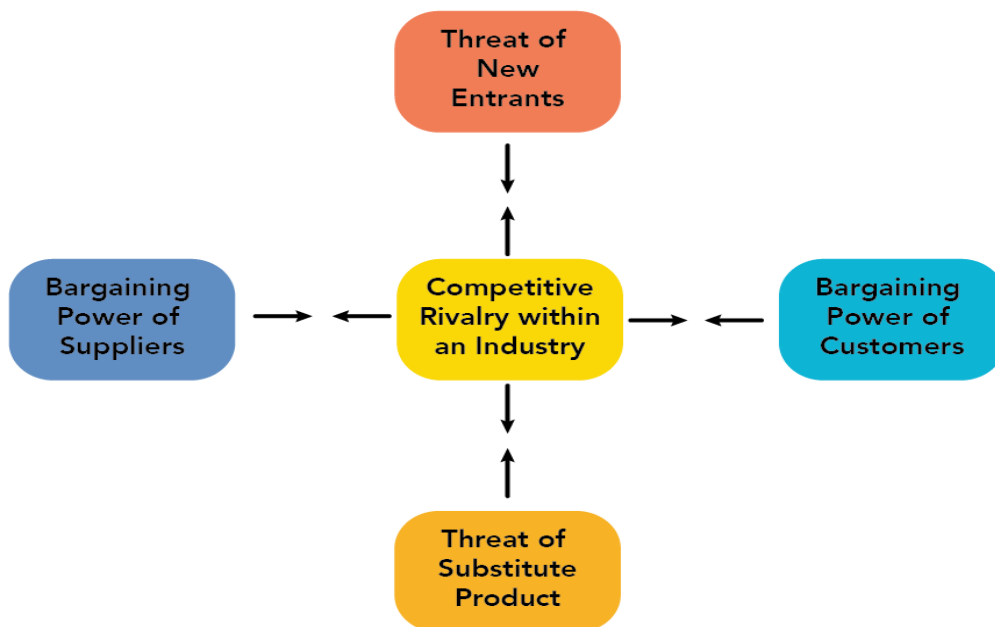
The values shared by the members of an organization. The values shared by the MYLAR ARECA PRODUCTS are.

- Quality control.
- Empowerment of working force.
- Installing a sense of responsibility in each employee.
- Focus on and belief in employees.
- Maintain customers and their demand properly.

3.2) MICHAEL PORTER'S FIVE FORCE MODEL:

Porter's Five Forces Framework is a tool for analyzing competition of a business. It draws from Industrial Organization (IO) economics to derive five forces that determine the competitive intensity and, therefore, the attractiveness (or lack of it) of an industry in terms of its profitability. An "unattractive" industry is one in which the effect of these five forces reduces overall profitability. The most unattractive industry would be one approaching "pure competition", in which available profits for all firms are driven to normal profit levels. The five-force perspective is associated with its originator, Michael E. Porter of Harvard University. This framework was first Published in Harvard Business Review in 1979. Porter refers to these forces as the microenvironment, to contrast it with the more general term macro environment. They consist of those forces close to a company that affect its ability to serve its customers and make a profit.

Porter's Five Forces



1. THREAT OF NEW ENTRANTS:

New entrants in areca plates manufacturing brings innovation, new ways of doing things and put pressure on Manufacturing Company through,

- Lower pricing strategy
- Reducing costs
- Providing new value propositions

MYLAR ARECA PRODUCTS has to manage all these challenges and build effective barriers to safeguards its edge. There are very less company who produce areca plates so there is no much threats are there over here.

2.THREAT OF SUBSTITUTE PRODUCCT:

The substitute products for ARECA plates are very high because purchase of the products depends upon the demographic factors of the buyer. Demographic factors refers to income of the purchaser depends upon the income the customers buy the products. When a new product or service meets a similar customer need in different ways, industry profitability suffers. For example,

- Fiber plates
- Plastic plates

The threat of a substitute product or service is if it offers a value proposition that is uniquely different from present offerings of the industry.

3. BARGAINING POWER OF SUPPLIERS:

The bargaining power of a supplier in any industry is dependent on several factors, including:

Supplier concentration: If there are a small number of suppliers in the market, they will have more bargaining power as buyers will have fewer options to choose from.

Importance of the supplier's product: If the supplier's product is critical to the buyer's business, then the supplier will have more bargaining power as the buyer will be more dependent on the supplier's product.

Switching costs: If the buyer faces high switching costs, such as significant upfront investment or contractual obligations, then the supplier will have more bargaining power as the buyer will be less likely to switch to another supplier.

Differentiation of the supplier's product: If the supplier's product is unique and difficult to find elsewhere, then the supplier will have more bargaining power as the buyer will be more

willing to pay a premium for the product.

Competition among suppliers: If there is intense competition among suppliers, then the supplier will have less bargaining power as buyers will have more options to choose from and may negotiate for better prices and terms.

Overall, the bargaining power of a supplier in the areca plate manufacturing industry will depend on the specific circumstances of the market, the concentration of suppliers, the differentiation of their products, and the competition among suppliers.

4. BARGAINING POWER OF BUYER:

The bargaining power of a buyer in the areca plate manufacturing industry will depend on several factors, including:

Availability of substitutes: If there are a lot of substitute products available in the market, then the bargaining power of the buyer will be high as they have more options to choose from.

Size of the buyer: If the buyer is a large company that purchases a significant amount of areca plates, they will have more bargaining power as they have the potential to influence the market price.

Switching costs: If there are high switching costs associated with changing suppliers, then the buyer will have less bargaining power as they are more likely to stick with their existing supplier.

Industry competition: If the industry is highly competitive, then the buyer will have more bargaining power as suppliers will be more willing to negotiate on price to retain their customers.

Overall, the bargaining power of a buyer in the areca plate manufacturing industry will depend on the specific circumstances of the market, the buyer's size and requirements, and the competition and quality of the products available.

5. RIVALRY AMONG EXISTING COMPETITORS:

If the rivalry among the existing players in an industry is intensively high then it will drive down prices and decrease the overall profitability of the industry. Manufacturing Company operates in a very competitive Areca plate manufacturing. This competition does take toll on the overall long-term profitability of the organization.

The competitors are,

- SJP Green plates, Tippu Nagarstreet, Shivamoga.
- Taj ECO Plates unit, Manchinehalli, Shivamoga.

- Kavya areca nut marketing, Bhardravati.

The company have more substitute products also so there the customers have plastic plates, fiber plates and also steel plates so the competition was very high when it comes to purchase of the product.

CHAPTER – 4

SWOT ANALYSIS

INTRODUCTION TO SWOT:

SWOT analysis is a critical planning approach for evaluating the Strengths, Weaknesses, Opportunities, and Threats associated with a task or project. It entails establishing the goal of the effort or project and differentiating the positive and negative internal and external aspects in order to achieve that impartial.

A SWOT investigation should initially begin with characterizing an ideal end state or objective. SWOT investigation might be fused into the essential arranging model. Key Planning has been the subject of much exploration.

A SWOT ANALYSIS can be carried out for a company, product, place, industry, or person. It involves specifying the objective of the business venture or project and identifying the internal and external factors that are favorable and unfavorable to achieve that objective. Some authors credit SWOT to Albert Humphrey, who led a convention at the Stanford Research Institute (now SRI International) in the 1960s and 1970s using data from Fortune 500 companies. However, Humphrey himself did not claim the creation of SWOT, and the origins remain obscure. The degree to which the internal environment of the firm matches with the external environment is expressed by the concept of strategic fit.

SWOT ANALYSIS



This tool is originated by Albert S. Humphrey in the 1960s, the tool is as useful now as it was then. You can use it in two ways – as a simple icebreaker helping people get together to "kick off" strategy formulation, or in a more sophisticated way as a serious strategy tool.

Strength:

- The Company has good reputation in the export of areca products in the region.
- State of art technology makes the low cost of production of products.
- Use of selected areca leaves in the production.
- Rural women empowerment.
- Eco-friendly product.
- Shifting of people from plastic products to bio degradable products.
- Market readily available for product.
- Support from all state as well as from Central Government for production of substitute of plastic and will save the environment from pollution.
- Can produce good quality of areca plates from areca leaves which is considered as waste.

Weakness:

- Poor online occurrence.
- Less publicizing compared to rivals.
- No presence in the resident markets.
- Destruction of raw materials due to open space storage.
- No experience in making these areca plates.
- Small working capital available and new product in market so cannot grow high price areca plates in a short span of time.
- Own transport facility not available.
- Low margin as manufacturers cannot sell directly in market.

Opportunities:

- Using online business to growth in export business.
- Concentrating on local distribution network to increase existence of a company.
- Fasting growing segment.
- Changing life style of publics.
- India looking for the substitute of plastic.
- Good market for these biodegradable areca plates.
- Support from Central and State Government.

Threats:

- Increased competition among rivals.
- Rapidly increasing of commission agents in rural area.
- Must store the raw material in the dry place, if it gets wet then fungus will spoil the raw materials.
- No stable local market as in some months marriages functions will not take place.
- As the demand goes high in the rainy season raw material cost will also be high at that time.
- No favorable temperature for the cultivation of areca nut palm tree.
- Low cost and low quality of plastic plates.

CHAPTER – 5

ANALYSIS OF FINANCIAL STATEMENTS

Financial statement

It means of covering the mass of data into useful information. Analysis is a largely study of the relationship among the various financial factors in a business as disclosed by the financial statement.

Financial statements are written records that convey the business activities and the financial performance of a company. Financial statements are often audited by government agencies, accountants, firms, etc. to ensure accuracy and for tax, financing, or investing purposes.

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. Lakh.)	MAR 2022	MAR 2021	MAR 2020	MAR 2019	MAR 2018
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 MYLAR ARECA PRODUCTS	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 Amortization 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, Extra Ordinary 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

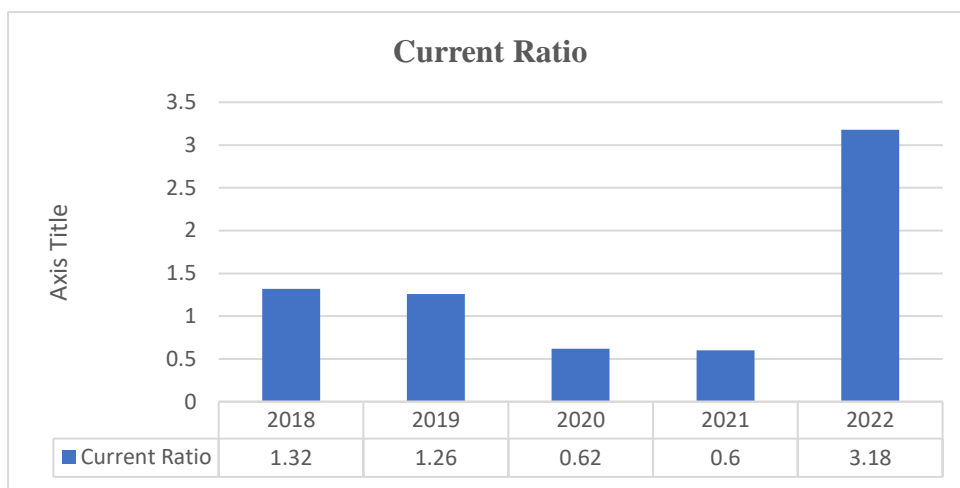
5.1 RATIO ANALYSIS:

A. 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.

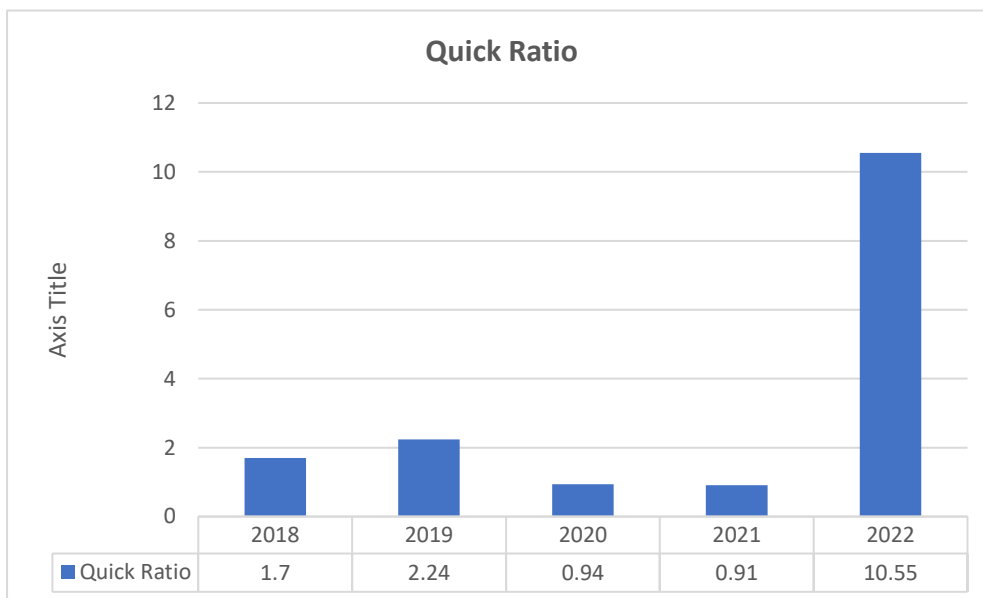
However, in 2022, the current ratio increased to 3.18, which indicates that the company has improved its liquidity position and has become better equipped to meet its short-term obligations.

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.

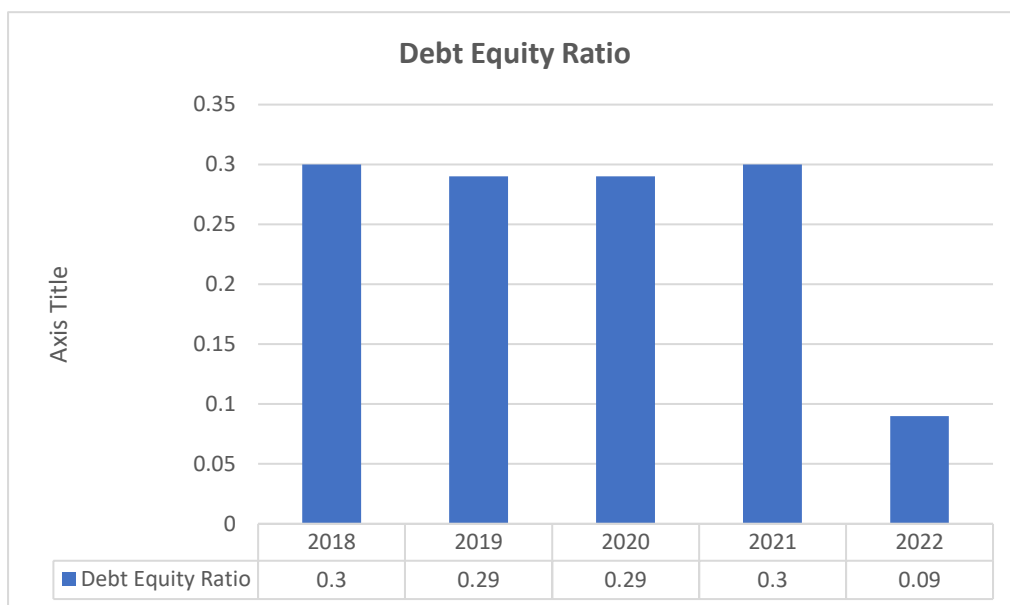
B. Long Term Solvency Ratios:

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.

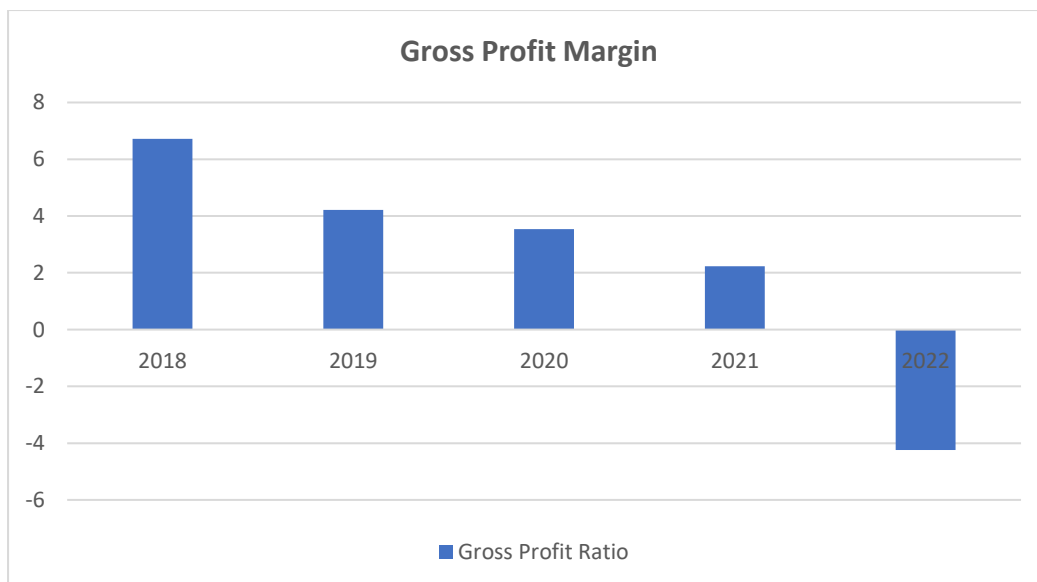
C. Profitability Ratio:

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.

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

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



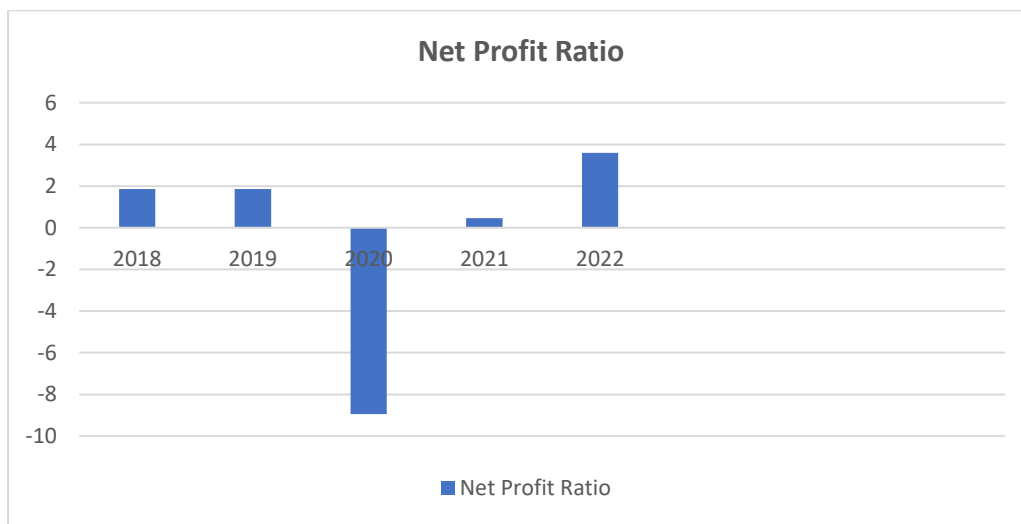
Interpretation: Gross Profit Margin is an analytical metric expressed as a company's net sales minus the cost of goods sold (COGS). Gross Profit Margin is often show as the Gross Profit Margin has been decreased in the year 2021 compared to 2022 from 2.23 to -4.24.

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 compares to previous year from 0.46 to 3.6.

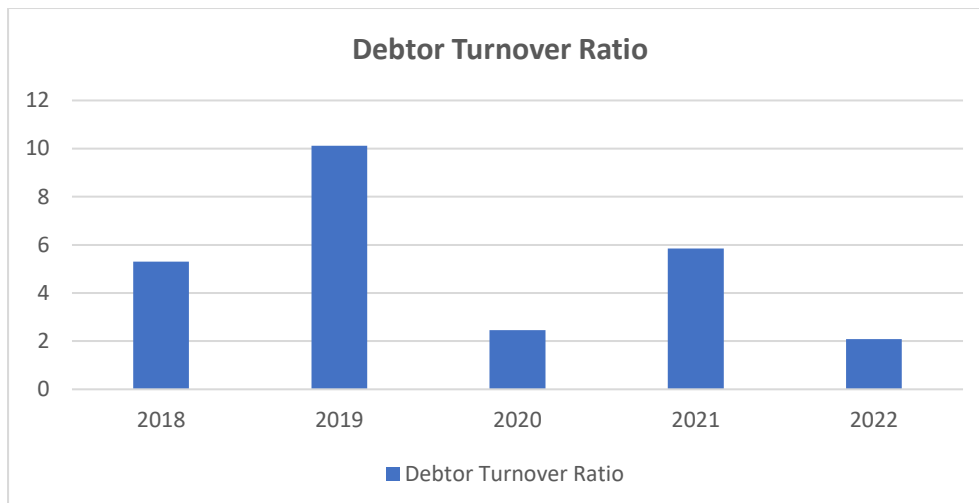
D. Management Efficiency Ratios:

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



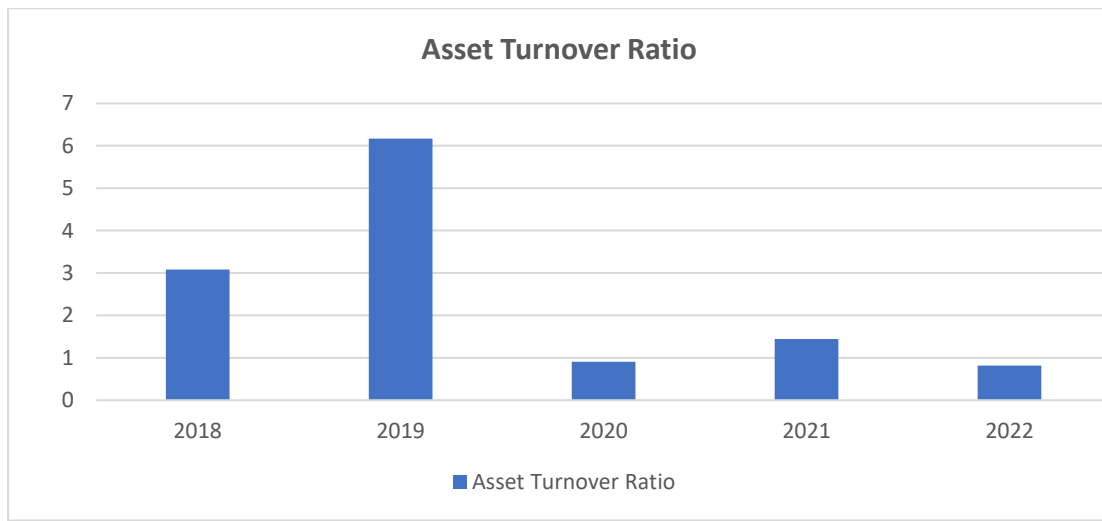
Interpretation: The given data shows that the ratio was 5.31 in 2018, which increased to 10.12 in 2019, but then declined to 2.46 in 2020 and increased again to 5.85 in 2021, before declining again to 2.9 in 2022.

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.

3) 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 in-plant training was a very useful experience. It helped me to become familiar with the day today working of the organization. During my in-plant training period I tried to learn how the theoretical aspects are applied in the corporate world. The industry exposure enhances the student work life through added enthusiasm and commitment provides a learning experience. It is an opportunity to engage with the employees to which they aspire in a realistic work environment appreciate and understand the practical application in the MYLAR ARECA PRODUCTS. Work with professional mentors and to begin to build networks within their profession.

In-plant training where I undertake a month period of training with the organization of my interest usually during a semester break plays an important role in preparing for a professional career from the hands-on training. I learned about the skill sets required, and also learn about organization structure, how employees work and how they feel about their work and how they co-ordinate with managers.

I feel happy to doing internship in MYLAR ARECA PRODUCTS because they give complete information about production and working structure of industry and also, they provide various facility to employees and also good environment.

I learnt about organizing the business in most conductive manner keeping in mind to explore new products strategies, work place, organization culture, policies and style management.

The study of mission, vision and quality policy gave me an experience to know how an organization is bound to full fill various goals and objectives.

The SWOT analysis of MYLAR ARECA PRODUCTS provided an improved analytical thinking and increased the ability of thinking in relating what factors can become strength, weakness, opportunity, threat to an organization in the internal and external environment and how to take advantage of strength and opportunity to overcome weakness and threats.

ANNEXTURE:

BALANCE SHEET OF MYLAR ARECA PRODUCTS (in Rs. Lakhs.)	MAR 2022	MAR 2021	MAR 2020	MAR 2019	MAR 2018
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 and loss A/c of MYLAR ARECA PRODUCTS	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 Amortization 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, Extra Ordinary 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	16.45	-1.15	-3.41	-4.16	-4.62

Before Extraordinary Items					
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

BIBLIOGRAPHY:

- https://www.justdial.com/Shimoga/Mylar-Areca-Products-Map/9999P8182-8182-200206192236-S8G6_BZDET
- <https://www.tradeindia.com/mylar-areca-products-map-27274256/>
- <https://panjiva.com/Mylar-Areca-Products/60149954>