

**INTERNSHIP REPORT ON
KUMAR ORGANIC PRODUCTS
LIMITED**

Submitted By:

MR. BHARATH GOWDA SL

4AL21BA112



Submitted To:

VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELAGAVI

In partial fulfillment of the requirement for the award of the degree of

MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

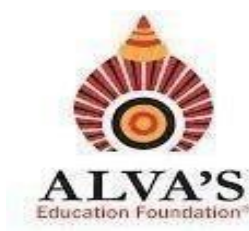
INTERNAL GUIDE

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**PG DEPARTMENT OF BUSINESS ADMINISTRATION
ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY
MOODBIDRI (2022-2023)**

Ref. No



Kumar Organic Products Limited

INGREDIENTS FOR US

Date: 01.11.2022

TO WHOMSOEVER IT MAY CONCERN

This is to certify that **Mr. Bharath Gowda SL** (USN 4AL21BA112), a student of MBA, Alva's Institute of Engineering and Technology, Mijar, has successfully completed his internship in our organisation from the period Dated 21 October 2022 to 17 November 2022.

During his internship, he demonstrated very good enthusiasm and utmost dedication while learning concepts and exhibited excellent application skills.

We wish him great success in his completion of his course and all his professional endeavours.

Thanking you,

Regards

For **Kumar Organic Products Ltd**

Authorized Signatory





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 **BHARATH GOWDA S L** bearing USN **4AL21BA112** is a bonafide student of Master of Business Administration program of the Institute (2021-22) affiliated to Visvesvaraya Technological University, Belagavi.

The Internship report on "**KUMAR ORGANIC PRODUCTS LIMITED, BANGALORE**" is prepared by him under the guidance of **Mrs. Harshitha V Shetty**, 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.


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DECLARATION

I Bharath Gowda S.L hereby declare that this internship conducted at “Kumar Organic Product Ltd” is study of independent work carried out by me under the guidance of Asst. Prof. Harshitha Shetty

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 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.

Place: MIJAR



Signature of student

Date: 22.03.2023

USN: 4AL21BA112

ACKNOWLEDGEMENT

I wish to convey my deep sense of gratitude to my internal guide **Mrs. Harshitha Shetty** (Assistant Professor), Alva's Institute of Engineering & Technology Department of PG, for having guide me one very aspect right from the beginning of the Organization Study.

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My thanks to **Dr. Peter Fernandes**, Principal of Alva's Institute of Engineering & Technology for his whole hearted support in all our endeavors.

I express my genuine thanks to all the teaching faculties and the support staff of the PG department of Business Administration, Alva's Institute of Engineering & Technology.

I express my deepest thanks to my parents and family members for their active role in my professional development without which my higher studies would have been just a dream.

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

Thank you.

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EXECUTIVE SUMMARY

The report on internship at “Kumar Organic Products Limited” was undertaken with the objective of studying the industry as a whole. The study was conducted for the period of four weeks. The purpose of the study was to understand the objectives and functions of the organization and to know the work culture of the organization.

Kumar Organic Products Limited (KOPL), established in 1993, is a privately owned and professionally managed enterprise with its corporate office in Jayanagar, Bangalore, Karnataka state. Apart from Hassan, Bangalore unit the company owns two more units one at Bangalore and another at Gujarat state. KOPL focus is on niche products; with a presence in more than 65 countries. The partners are essentially drug discovery and companies across the globe for whom KOPL develop a range of new niche products in select therapeutic categories like Antibacterial, Cosmeceutical and few others specialty chemicals. KOPL supply a wide range of high quality custom manufactured APIs in volumes that range from a few grams to tons. The company has special expertise in Antibacterial and Cosmeceutical products.

The present study is divided into six chapters. The first chapter gives the introduction about the organization study and explains the industry profile. The second chapter deals with company's profile of the organization. It includes details such as the history of the Organization, nature of the business, vision, mission, kinds of products offered etc. The third chapter deals with the McKinsey's 7's framework and Porter's Five Force model of the organizational effectiveness that suggest the internal factors of an organization which needs to be aligned and reinforced for the company to be successful. Porter's Five Forces Framework is a method for analyzing competition of a business. It draws from industrial organization economics to derive five forces that determine the competitive intensity and, therefore, the attractiveness of an industry in terms of its profitability. The fourth chapter SWOT analysis deals with a study undertaken by an organization to identify its internal strengths and weaknesses, as well as its external opportunities and threats. Further, chapter five explains the analysis of financial statement where an analysis was made using ratios. It gives an understanding as to how efficiently the company is operating. The sixth chapter deals with the learning experience of the Organization study. The organization study shows a clear picture of how the operation of company takes place. The study helped to cultivate good communication, people skills and to build healthy relationship in corporate life.

CHAPTER-1

INTRODUCTION ABOUT THE ORGANISATION AND INDUSTRY

1.1 Introduction to Organic industry:

The term manufacturing refers to the processing of raw materials or parts into finished goods through the use of tools, human labor, machinery, and chemical processing. Manufacturing allows businesses to sell finished products at a higher cost than the value of the raw materials used. Manufacturing is a course that specializes in how people use modern manufacturing systems with an introduction to manufacturing technology and its relationship to society, individuals, and the environment.

There has been plenty of policy emphasis on organic farming and trade in the recent years in India at various levels as the country is believed to be well placed in this regard. Organic produce is being seen as a natural choice by consumers, and consequently by producers, in both international and domestic markets due to the problems in the supply chain of conventional or mainstream agro produce. The growing health concerns and increasing non-tariff barriers like Sanitary and Phyto Sanitary (SPS) measures in the international market (Naik, 2001), coupled with non-viability of modern farming on a small scale, are some of the factors behind the move from chemical based to organic production and consumption systems.

1.2 Introduction to Kumar Organic Product Limited:

At KOPL, we synergize the right chemistry to provide our clients the best active ingredient for their Hair Care, Skin Care, Sun Care, Paints & Coatings and Food & Healthcare products. In a journey of 26 years, KOPL has relentlessly strived for excellence meeting the demands of customers from around the world. Today KOPL has a wide variety of 50 products which is manufactured at five world class manufacturing plants and a State of Art Research and Development Centre in India. Our branch offices and subsidiaries in Singapore, Basel (Switzerland), Bahnhofstraße (Germany), Luton (UK), New Jersey (USA) are strategically located to ensure seamless service to customers the world over. Our exports reach more than 80 countries through distribution network spread across the USA, UK, Switzerland, Singapore, South America and MEA (Middle East and Africa). KOPL units are certified for ISO 14001:2015 (Environmental Management System) and ISO 9001:2015 (Quality Management System) as well as GMP and inspected by US-FDA.

Kumar organic products research centre (KRC) is the outcome of the vision of Kumar Organic Products limited. KRC was instituted in 2001 and spans over 20,000 sq ft area. It has been designed with utmost concern for safety and environment protection and governed by a team of well qualified scientists who are capable enough to synthesize any type of Synthetic and Bio ingredients molecules as per market and customer demands. At KRC we are committed to our vision and Mission of progress through Research and Development to supply the best quality products to our esteemed customers on time and provide the back end technical support as well.

The T&I process at KOPL ensures continued success by developing products that exceed customer expectations. Our approach is to encourage innovation by exploiting new technologies, and making sure we work on the right things. The T&I team strives to bring products to the market faster by, challenging conventional thinking, managing risk, working in cross functional teams and learning lessons from earlier projects. The present trend of green technology has been delved into by our T&I team to bring across product and process changes which successfully replace synthetic route with natural/bio fermentation route processes in various segments.

At KOPL, we synergize the right chemistry to provide our clients the best active ingredient for their Hair Care, Skin Care, Sun Care, Paints & Coatings and Food & Healthcare products. In a journey of 26 years, KOPL has relentlessly strived for excellence meeting the demands of customers from around the world. Today KOPL has a wide variety of 50 products which is manufactured at five world class manufacturing plants and a State of Art Research and Development Centre in India.

Recent Projects:

Process Innovation: Kopirox Production Process: At KOPL, we have commercialized an improved and innovative process for Kopirox production. This innovative process has successfully reduced usage of solvents, processed water and also saved on usage of the chilling plant etc. Thus, it effectively saves time and energy, contributes towards conservation of natural resources. The earlier process was cumbersome and involved usage of huge volume of solvents like acetic acid, methanol, sodium methoxide solution and processed water generating high volume of effluents. The older process also involved using excess energy and time consumption by utilizing continuously the chilling plant for about 72 hours. Our improved process gave potential solutions to all the above-mentioned problems. The present process improvement was successfully scaled from 1 kg to 15 metric ton level. The process is unique and thus recognized by FICCI leading to prestigious Manufacturing Process Innovation Award in Chemicals sector for 2017.

Product Innovation: Radish root - Ferment filtrate

Kumar organic is actively on a path to introduce eco-friendly green elements that can perform as good as the traditional chemical ingredients and thus replace the use of chemical ingredients with natural ones. One such highly successful project is Radish root ferment filtrate which has been named Kographinol. Kographinol has been successfully commercialised and Kumar organic has started supplying the same to reputed cosmetic players in the market.

Product Innovation: Kopthione Natura anti dandruff

Kumar organic introduced a natural preservative Kopthione Natura to be used as preservative for the well-known anti dandruff ingredient Zinc Pyrithione 50%. Zinc Pyrithione is an antimicrobial compound in all anti dandruff shampoos. However all well-known preservatives used with this ingredient are synthetic. Kumar organic has successfully introduced radish root ferment filtrate as a natural alternative for preserving pyrithione dispersions.

Product Innovation: Aqua Range of products in Hair Growth

Kumar Organic Products Limited has come out with innovative water-soluble salts prepared by hitherto unknown combinations of hair growth stimulants like Kopyrrol, Kopexil & Kopdil and a multifunctional compound which not only prevents hair loss but also stimulates new hair growth. The limitation of “Kopyrrol” or “Kopexil or “Kopdil” is that they are practically insoluble in water. This limits their use in the formulations having relatively low proportion of water and containing high concentrations of alcohol or poly alcohol. Also, Alcohol present in topical preparations may dry the scalp, resulting in dandruff.

RESEARCH CENTRE:

Kumar organic products research Centre (KRC) is the outcome of the vision of Kumar Organic Products limited. KRC was instituted in 2001 and spans over 20,000 sq ft area. It has been designed with utmost concern for safety and environment protection and governed by a team of well qualified scientists who are capable enough to synthesize any type of Synthetic and Bio ingredients molecules as per market and customer demands. At KRC we are committed to our vision and Mission of progress through Research and Development to supply the best quality products to our esteemed customers on time and provide the back end technical support as well.

CHAPTER 2

ORGANISATION PROFILE

2.1 Background:

Kumar Organic Products Ltd. is an international company headquartered in Bangalore, India. We manufacture and distribute raw ingredients that are used in personal care, cosmetic, and paint products. All manufacturing currently operates out of India, between Gujarat and Karnataka. We have branches in multiple countries, with our branch here in the United States being located in Edison, New Jersey. The USA region caters to customers across the United States, Canada, and Mexico. We strive to serve our clients with fair prices on quality ingredients.

M/s. Kumar Organic Products Limited (KOPL), established in 1993, is a privately owned and professionally managed enterprise with its corporate office in Jayanagar, Bangalore, Karnataka state. Apart from Hassan, Bangalore unit the company owns two more units one at Bangalore and another at Gujarat state.

KOPL focus is on niche products; with a presence in more than 65 countries. The partners are essentially drug discovery and companies across the globe for whom KOPL develop a range of new niche products in selected therapeutic categories like Antibacterial, Cosmeceutical and few others specialty chemicals. KOPL supply a wide range of high quality custom manufactured APIs in volumes that range from a few grams to tons.

2.2 Nature of business

KOPL manufactures ingredients that are an essential part of our everyday life. From the morning toothpaste, the mouth freshener, to the deodorant, sunscreen, shampoo or hand wash all have some active ingredients that are manufactured at KOPL. Sustainability has always been an integral part of the vision of the KOPL and the cornerstone of our core value of Good Corporate and Global Citizenship. We believe that Sustainability has various aspects and as responsible business entity we are consciously on a path of developing people processes and products that are sustainable both in terms of economic viability and environment friendliness.

2.3 Vision, Mission, and quality policy

2.3.1 Vision

To be an outstanding research based Global Specialty and Fine Chemicals Company Committed to building strong relationship with our customers, our employees and shareholders. The motto for our growth is innovative technology, uncompromising quality of products and excellence in service.

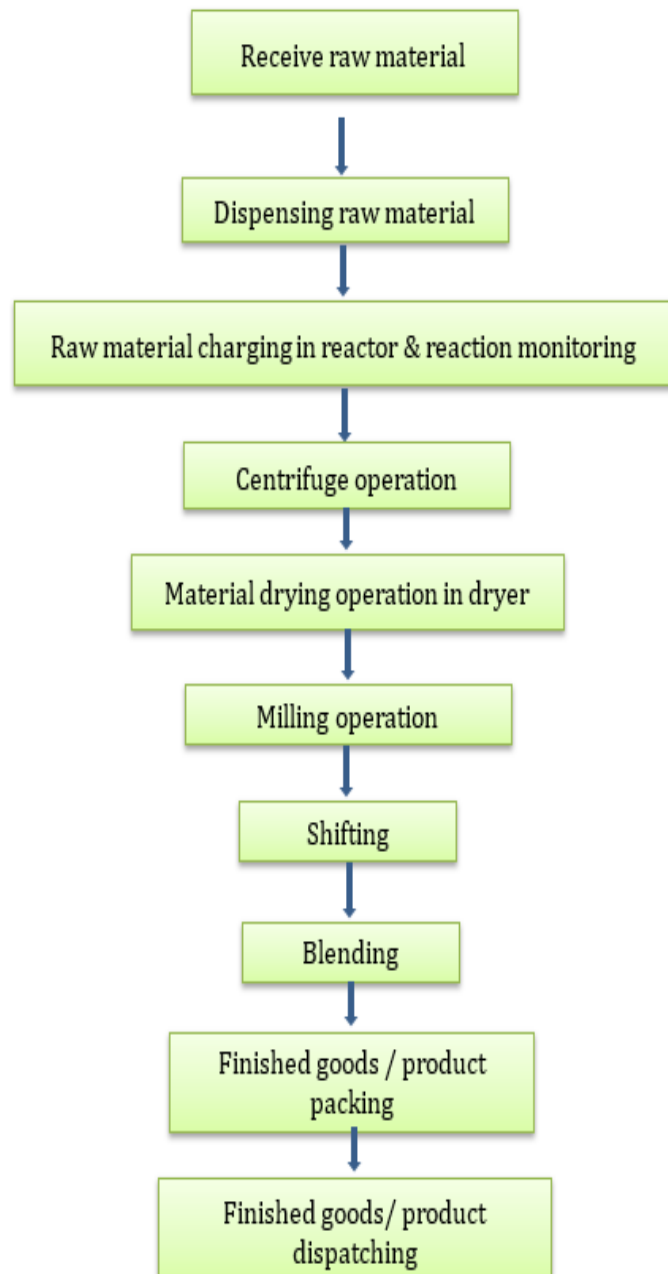
2.3.2 Mission

To manufacture and provide superior quality Specialty and Fine Chemicals, active pharmaceutical and cosmeceutical ingredients to all our valued customers from the personal care and pharmaceutical industries.

2.3.3 Quality policy

- Excellence in quality, and service is core to KOPL belief. The organization is fully committed to consistently delivering on expectation.
- Customer Focus is the strongest contributor to the overall success of the organization. All members of KOPL are involved and focused to ensure that customer's interest and satisfaction are reserved first

2.4 Work Flow Model



Receiving Raw material:

The receipt of each Raw and Packing Material is intimated by security. Before unloading inspect the vehicle for cleanliness. Each delivery of Raw and Packing Material should be examined visually while unloading, such as: Proper labeling of each container, and also check the intactness of the container.

Dispensing raw materials:

Dispensing the right materials to the right batches prior to the manufacturing process is a key activity in life sciences and other process industries. The process is critical when working with potent active pharmaceutical ingredients (APIs) in drug manufacturing.

Raw material charging in reactor & reaction monitoring:

In continuous reactions, raw materials and solvents are continuously charged into the system, and the product is continuously discharged from the system throughout the duration of the process

Centrifuge operation:

A centrifuge spins samples at a high speed, the centrifugal force causes denser materials to travel to the bottom of the centrifuge tube rapidly. This allows for the separation of liquid and solid samples

Material drying operation in dryer:

The desiccant style dryer circulates air through the plastic pellets while they are in a hopper. The air is dried by the desiccant, passes over the material, collects moisture, and passes back through the desiccant bed to start the process over.

Milling operation:

Milling is a process where a milling tool cuts away the material in a rotary motion. As with drilling, this is possible with a wide array of different tools with different diameters and different hardness's. Because the mill is moving, the rotational speed must be high in order to get a clean finish of the milled hole.

Shifting:

Shifting in organic production refers to the process of shifting the semifinished products after milling operation towards the next process to finish the products to final product, here the shifting of products from one place to another place for the next process.

Blending:

Blending is another method of obtaining a balanced product with precise flavor characteristics. Blended products are composed of one or more highly flavored components, a high-proof component with a low congener content, a color adjustment ingredient, and perhaps an additional flavoring material.

Finished Goods /Product Packing:

The primary purpose of packaging is to protect its contents from any damage that could happen during transport, handling and storage. Packaging retains the product intact throughout its logistics chain from manufacturer to the end user.

Finished Goods/Product Dispatching:

Goods dispatch represents the last contact between the product and the warehouse. It is during this process that the final documentation verification takes place. This prevents errors and ensures that customers receive what they have ordered

2.3 Product/ Service profile:**PRODUCTS:**

- Antibacterial ingredients
- Hair care ingredients
- Skin care ingredients
- Sun care ingredients
- Food and health care ingredients
- Paint and coatings ingredients

2.4 Ownership pattern

The company has 8 directors and 2 reported key management personnel. The longest serving director currently on board is Udayan Kumar Singh who was appointed on 30 May, 2001. Udayan Kumar Singh has been on the board for more than 21 years. The most recently appointed director is Alok Kumar Singh, who was appointed on 22 August, 2022. Krishna Kumar Singh has the largest number of other directorships with a seat at a total of 6 companies. In total, the company is connected to 7 other companies through its directors.



2.5 Achievements/Awards:

- The company was presented the star award on Dec. 23, 2021, during a ceremony held at the Taj Mahal Hotel, New Delhi.
- Kumar Organic Products, Ltd., has been named Best Innovative Company by the not-for-profit organization Star of the Industry Award. The purpose of the awards is to make "work and working lives better," and at a time of unprecedented change, those honored are said to have the vision, agility and strength to make a real difference to the CMO community, business and the economy
- Kumar Organic Products has acquired certificates and accomplishments in its journey of 26 years of serving clients throughout the globe while adhering to international best practices on quality, environment and regulatory requirements.
- Best Micro Enterprise by Gaurav SME Awards 2011.
- Patent awarded for inventing Aqua Products, Kumar Organic Products is proud to announce the award of Patent for yet another successful innovation by it's Research & Innovation Team.
- KOPL is recognized by Colgate Palmolive India as a fully certified preferred supplier of Triclosan.
- Kumar Organic Products conforms to the requirements of Management System Standards of ISO 9001: 2015 & ISO 14001: 2015.

2.6 Future growth and prospects:

- Sustainability over the long term. Many changes observed in the environment are long term, occurring slowly over time. Organic agriculture considers the medium- and long-term effect of agricultural interventions on the agro-ecosystem. It aims to produce food while establishing an ecological balance to prevent soil fertility or pest problems. Organic agriculture takes a proactive approach as opposed to treating problems after they emerge.
- Increasing consciousness about personal appearance and overall health awareness contribute to the growth of organic personal care and cosmetics industry
- Government support and regulation would offer several growth opportunities to the operating players operating in the market.
- Organic personal care and cosmetics products market is segmented on the basis of product type, distribution channel and geography. The product type segment is further classified as skin care, hair care, oral care, makeup cosmetics and others (deodorants, feminine hygiene products and hand hygiene).
- Online channel would grow rapidly during the forecast period by this customer can buy their products through online with reasonable price.
- The Organic Trade Association notes that a full 81% percent of families with kids say they purchase organic products at least sometimes. When asked why they buy organic, parents note reasons such as better health and the desire to avoid toxic and persistent pesticides and fertilizers this should increase in order to have a sustainability in the market.
- Give more advertisement to reach customers.
- New product development.
- Acquire the foreign market.

CHAPTER 3
MCKENSY's 7'S FRAMEWORK AND PORTER's
FIVE FORCE MODEL

3.1 Mckensy's 7's model

Origin of the 7's Framework

The 7's structure was first referenced in "The craft of Japanese Management" by Tom Peter and Robert Watin Man in 1981. The 7's structure of McKinsey's is an administration model that depicts 7 variables to compose an organization in a comprehensive and compelling manner. Together these components decide the manner by which a company works. The board ought to believe each of the 7 of these elements to make certain of the effective usage of a methodology for huge or little associations. They are largely reliant so in the event that you neglect to give legitimate consideration to one of them, this may influence all others too. On head of that, the overall significance of each factor may differ after some time.

McKinsey's 7s framework



Kumar Organic Product Limited with respect to 7's Model:

3.1.1 Strategy:

Kumar Organic Products needs to build a balance between short run cost savings and protecting its core competitive advantage. Customers perceive Organic products and services to deliver ‘value for money’ proposition. In its zest to gain more market share through competing on prices, KOPL should avoid cutting costs that can result in inferior product and service delivery. The goal of the Technology & Innovation team is to help Our Brands succeed by introducing new product and process innovations that are designed to delight consumers by satisfying unmet needs. The team works hand-in-hand with Brand Marketing, Global Sales and R&D, to identify consumer needs and develop consumer-centric solutions to full fill those needs.

The T&I process at KOPL ensures continued success by developing products that exceed customer expectations. Our approach is to encourage innovation by exploiting new technologies, and making sure we work on the right things. The T&I team strives to bring products to the market faster by, challenging conventional thinking, managing risk, working in cross functional teams and learning lessons from earlier projects. The present trend of green technology has been delved into by our T&I team to bring across product and process changes which successfully replace synthetic route with natural/bio fermentation route processes in various segments.

3.1.2 Structure:

The pandemic has questioned the current structure and supply chain management of the company. To be more resilient organization and prepare itself for future disruption of similar magnitudes KOPL should focus on –diversifying suppliers geographically so that climate related, geopolitical and other disruptions don’t impact the long-term survival of the company.

Interdepartmental coordination:

KOPL is high coordination between different departments of the company. The companies’ departments regularly shape inter departments groups for tasks and duties that require multiple expertise. All condition between different departments

is effective and organized. KOPL has systematic process for initiating and monitoring coordination between departments to ensure smooth work operation and process -and goal attainment.

3.1.3 Systems:

KOPL needs to focus on the following areas –Improve internal processes, such as risk management, Customer Relationship Management (CRM), web app optimization, and data visualization across the organization.

The systems at KOPL are largely departmental in nature, and includes:

- a. Human resource management
- b. Finance
- c. Marketing
- d. Operations
- e. Sales
- f. Supply chain management
- g. Public Relation Management
- h. Strategic leadership

3.1.4 Staff:

Recruitment and remote onboarding –Because of the pandemic, a lot of employees are working from remote locations. Employee skill vs business goals KOPL have a sufficient number of employees worked across the world Employees are have different job roles and positions are hired internally the depending on their skill level. Employees are the functional unit of the organization. Their training, placement, selections, induction everything is important for the company staff deals with the process by which employees are recruited, Situated and developed their current position, future up gradation etc., Selection, training, price and recognition, retention, encouragement and assignment to proper work are all critical issues.

Number of employees in KOPL: In KOPL there are 224 to 500 employees

3.1.5 Skills

The term “skills” includes those characteristics which individual use to explain a corporation. Organizations have strengths during a number of areas but their key strengths and dominant skill are few.

Employee skills

- The KOPL is attention to enhancing the skills and capacities of its employee.
- The company arrange the regular training to the employees to develops their management skills.

Skill management

- KOPL is attention to enhancing the skills and capacities of its employee. The company arrange the regular training to the employees to develops their management skills. In the organization there are two types' skills workers:
- Skilled Employees
- Unskilled Employees

Company's competitive advantages

The main core competitive advantages of the tata coffee company is are

- The large integrated coffee plantation company in the world
- It has a hand in every aspect of the coffee making process
- Employee's skills

3.1.6 Style

KOPL has a participative leadership style. Through a participative leadership style, KOPL is able to engage and involve its employees in decision-making processes and managerial decisions. This also allows the leadership to regularly interact with the employees and different managerial groups to identify any potential conflicts for resolution, as well as for feedback regarding strategic tactics and operations. Through its participative leadership, KOPL is able to enhance employee

motivation, and increase organizational commitment and ownership amongst employees as well as other stakeholders.

- **Management Leadership Style**

The leadership style of the KOPL is a indie multinational company and largest Organic cosmeceutical products manufacturer and producer. in the KOPL, there are good relationship between the top-level management and lower-level management. Ltd is totally democratic means decisions are taken by the top management only after discussing with its all employees, there is no restrictions to any employee to express their opinion. This leads to the free flow of communication within the industry.

- **Effectiveness of Leadership Style**

The effective leadership style is highly effective in achieving the business goals and vision of the company the effective leader should be collect the feedback, suggestion, and input from the employees and customer.

3.1.7 Shared Values:

The organization has built a successful business model based on its core values, vision and mission. It doesn't have to change much in the shared values segment. One area where it can focus more is –sustainability. The core values at KOPL are defined and communicated to foster a creative and supportive organizational structure that will allow employees to perform optimally, and enhance their motivation and organizational commitment.

- **Core values**

KOPL believe their faith values They strive towards the achievement of their customer satisfaction, provide safe working condition, to maintain discipline at all levels, to provide a friendly, congenial working atmosphere, employee satisfaction to the maximum and make a good relationship with the farmers. The KOPL is also providing the best quality of product, variety of product given to the customer.

3.2 PORTERS FIVE FORCE MODEL:

Porter's Five Forces Framework is a method for analyzing competition of a business. It draws from industrial organization economics to derive five forces that determine the competitive intensity and, therefore, the attractiveness of an industry in terms of its profitability.

**Michael Porter's
Five Forces
Framework**



Porter's five forces model for KOPL

The Porter's five forces analysis studies the industry of operation and helps the company find new sources of competitive advantage. The analysis surveys an Industry through five major questions:

1. What composes a threat of substitute products and services?
2. Is there a threat of new competitors entering the market?
3. What is the intensity of competitive rivalry?
4. How big is the bargaining power of buyers?
5. How significant is the bargaining power of suppliers?

Once Porter's five forces analysis is done, a company can make a strategy that places itself in the best position among the competitors and also makes it immune to shifts in the future market trends.

Competition: High

Threat of New Entrants: High

Bargaining Power of Buyers: High:

Bargaining Power of Suppliers: High

3.2.1 Threat of new entrants:

High Cosmetic and skin care are competitive industries and thus attract new entrants striving to capture market share. This leads to a drop in the profitability of the existing companies. There are high economies of the scale by the existing players. There is a strong brand identity. Gaining access to distribution and expected retaliation is also a moderate level barrier.

3.2.2 Threat of substitute:

There are mainly two substitutes of products which are home remedies and other skin products made at home with natural ingredients. Such products are mostly used in rural areas. Some customers think of these substitutes are old fashioned and ineffective. The switching cost and the buyer propensity to substitute both are low.

3.2.3 Competitive rivalry:

The degree of competition amongst rivals in the industry is high. Competitors include brands and attract the customer to run behind the brands. The degree of differentiation is medium. There are negligible differences amongst products of different brand. The exit barrier is also high. Market Players use all sorts of tactics and activities from intensive advertisement campaigns to promotional stuff and price wars etc. Hence the intensity of rivalry is very high in Organic sector.

3.2.4 Bargaining power of suppliers:

The wide array of options available in the market, offering at lower prices has facilitated the growing bargaining power. This threat is subsided by the brand communication strategy and superior quality of the product.

- The number of suppliers in this industry is large.
- There are many Manufacturers of the products required by the industry.

- There is a low differentiation of inputs.
- There is a certain switching cost and a threat of forward integration also exists.
- The presence of substitutes of the inputs on cost is low.

3.2.5 Bargaining power of buyers:

Increased competition and availability of the products have given the buyers of this industry high power. There is no position to influence the prices of the products. This makes it difficult for the company to maintain long term profitability. The company can also reduce product prices as buyers can easily switch to other brands. Porter's Five Forces analysis model, this force is based on the influence of individual customers and groups of customers on the international business environment.

In KOPL case, the following external factors contribute to the strong bargaining power of customers:

Low switching costs (strong force)

High substitute availability (strong force)

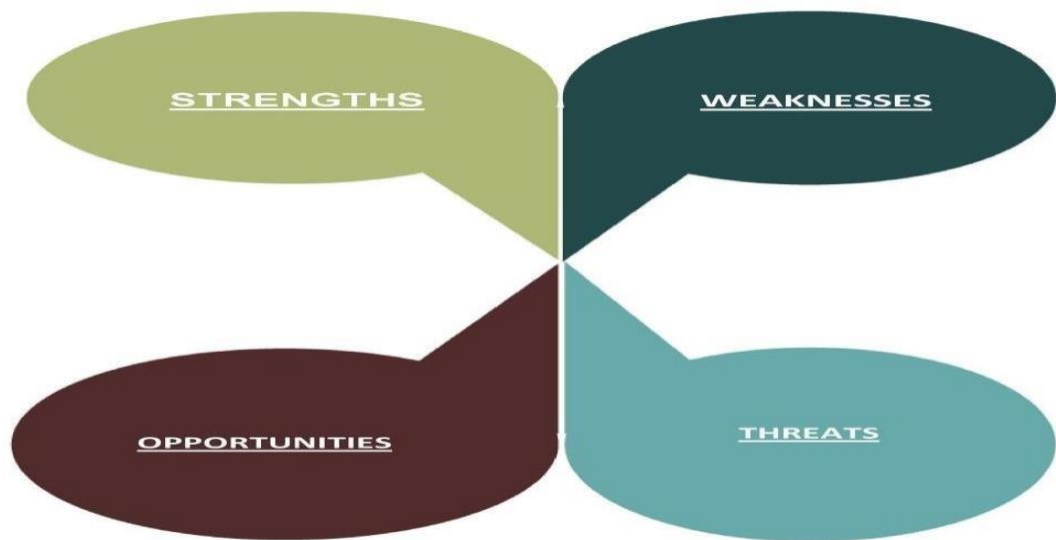
Small size of individual buyers (weak force)

Chapter 4

SWOT Analysis

4.1 SWOT Analysis:

SWOT represents Qualities, Shortcomings, Openings, and Dangers, thus a SWOT Examination is a strategy for surveying these four parts of your business. You can utilize SWOT Examination to capitalize on what you have, to your association's best preferred position. Also, you can decrease the odds of disappointment, by understanding what you're missing, and wiping out dangers that would somehow get you unprepared. Even better, you can begin to create a technique that recognizes you from your rivals, thus contend effectively in your market.



SWOT analysis is relevant as to SWOT analysis. SWOT analysis is determined strengths, weaknesses, and opportunities. But it focuses on threats as a substitute then challenges. there two (threats, challenges) are similar. SWOT analysis the power full technique for understanding your strengths and opportunities in your business. In KOPL swot analysis the strengths and weakness are internal factor and the opportunities and challenges are external factor. SWOT analysis is an established management framework which enables a brand KOPL to benchmark its business & overall performance as compared to the competitors.

STRENGTHS:

KOPL Group's promoters' extensive industry experience: The promoters of KOPL Group have industry experience of more than 30 years, which has enabled the group to establish healthy relationship with customers and suppliers. The group supplies its products to players in FMCG, paints, cosmeceutical and specialty chemicals industry. The group has a diversified product line and customer base.

- **Strong financial risk profile:** KOPL Group has above average financial risk profile marked by strong net worth base and low gearing. Group is estimated to report healthy net worth base of around Rs.287 crores, as on March 31, 2022. Large part of the funding requirement of the group is met vide internal sources resulting in low reliance on borrowings. Same has resulted in healthy gearing of less than 0.1 times as on March 31, 2022. The net cash accruals to total debt ratio and interest coverage continues to remain comfortable and were estimated at 2.15 times and 106.08 times, respectively as on March 31, 2022.
- **Strong Brand Name:** KOPL has developed a strong brand name in the market over the years. Customers can link the brand with advertisements, and it has a strong brand image. On the basis of the brand portfolio, a strong brand name is acquired
- **Product Quality:** The product quality is excellent, as seen by the visible effects of using the goods. Clean and green environment with good quality products

WEAKNESS:

- **Large working capital requirement:** GCA days as on March 2022 has remained modest at around 152 days. This was primarily on account of receivable and inventory days of around 67 and 65 respectively days as on March 31, 2022. Going forward, inventory days is expected to remain at similar levels owing to considerable in-hand orders and enhancement of product base. Working capital requirement is partially supported by credit period extended by the suppliers of around 92 days.

- **Susceptibility to intense industry competition:** The group continues to face intense competition from several multinational companies and a few domestic companies. This restricts the KOPL group's bargaining power with its customers and suppliers. Further, any significant slowdown in the group's end-user industries viz; cosmetics, toiletries, paints etc. can have an adverse impact on the KOPL group's revenue.
- **There is very little advertising of its products:** small businesses looking to quickly grow their client base and boost their earnings should invest in advertising to build awareness of their brand among a larger audience.
- **Unstable supply of ingredients and materials**
- **Decline in Net Profit with falling Profit Margin**
- **Intense competition means limited market share**

OPPORTUNITIES:

Opportunities are the external factor. and it they provide way for firm to grow successfully.

- Increased awareness of organic and eco-friendly products (89% avoid synthetic chemicals in personal care goods)
- The number of online buyers are increasing and hence it can use its website portal for sale and free delivery that will increase its market share
- Potentiality to build loyal customer foundation
- Domestic consumption being very small
- There lies a huge opportunity to expand the market with the help of intensive Organic promotion
- Opportunity in terms of diversification into other businesses
- Companies with 10% increase in share price over three months, with rising net profit growth

THREATS:

Threats are negative, and external. This mean that threats do not benefit your company, but there is nothing you can do to stop them from coming about.

Threats are like opportunities in that you cannot change their frequency, or purposefully bring them about, but you can still choose how to approach them and deal with them.

Competition both with mainstream big brands, and niche natural, environmental and ethical businesses.

1. Global competition
2. Introduction of genetically modified varieties
3. Yield reduction
4. Variability in climate pattern
5. Higher certification cost
6. Dwindling supply of organic sources of manure

CHAPTER 5
ANALYSIS OF FINANCIAL STATEMENTS

5.1 Financial Statement Analysis:

Financial statements are records that provide an information to the describes the financial health of the company. It helps in the evaluation of company's prospects and risks for the purpose of making business decisions. The objective of financial statements is to provide information about the financial position, performance and changes in a financial position of an enterprise that is useful to wide range of users in making economic decisions.

Financial statements should be clear, significant, consistent and comparable. They give an accurate picture of company's condition and operating results in a condensed form. Reported assets, liabilities and equity are directly related to an organization's financial position whereas reported income and expenses are directly related to organization's financial performance.

Analysis and interpretation of financial statements help in determining the liquidity position, long term solvency, financial viability, profitability and soundness of a firm. There are four basic types of financial statements: balance sheet, income statements, cash flow statements and statement of apportionment of earnings. Thus, analysis of financial statements refers to treatment of information contain n financial statement in a way so as to afford a full diagnosis of the profitably and financial position of the firm concern. An attempt has been carried out in this project to analyze and interpret the financial statements of KOPL.

5.2 Ratio Analysis:

Ratio analysis is a quantitative strategy for picking up knowledge into an organization's liquidity, operational effectiveness, and productivity by contemplating its budget summaries, for example, the monetary record and salary explanation. Ratio Analysis is a foundation of essential value investigation.

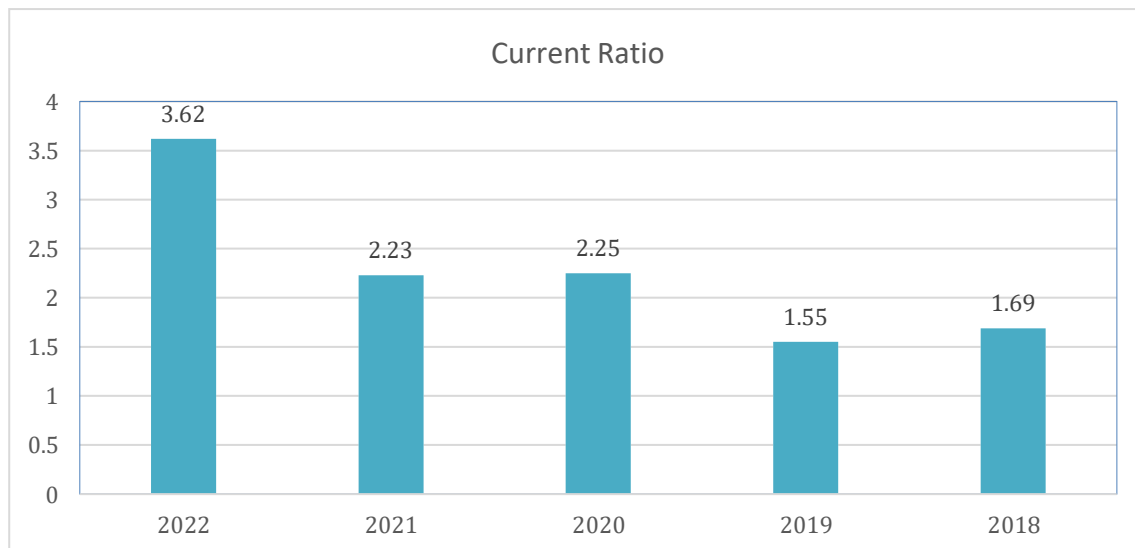
Ratio analysis compares line-item data from the organization financial statement to reveal insight regarding profitability, liquidity, operational efficiency, and solvency. Ratio analysis can mark how the organization is performing during the year and also help in analyzing historical data for within the same industry or sectors. While ratio offers useful insight in to a company, they should be pared with other metrics, to obtain a border picture of a organization financial health in the overall industry.

Showing the Liquidity and Solvency Ratio of KOPL:

Current Ratio and Quick Ratio: A liquidity ratio is a type of financial ratio used to determine a company's ability to pay its short-term debt obligation The main two types of liquidity ratio:

- 1. Current ratio:** The current ratio, also known as the working capital ratio, measures the capability of a business to meet its short-term obligations that are due within a year. The ratio considers the weight of total current assets versus total current liabilities. It indicates the financial health of a company and how it can maximize the liquidity of its current assets to settle debt and payables. The Current Ratio formula (below) can be used to easily measure a company's liquidity.

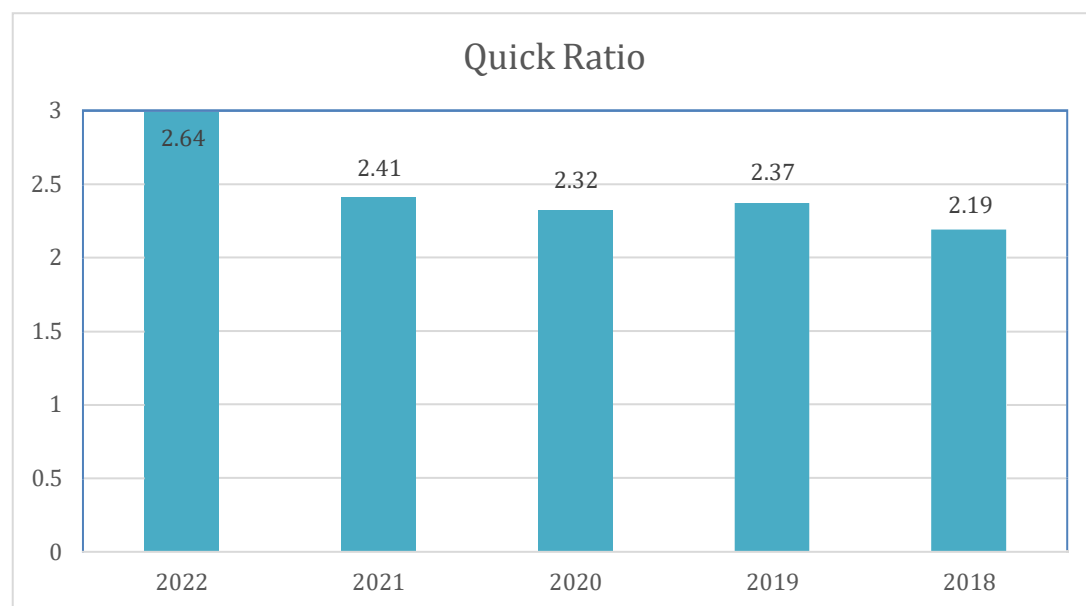
Financial Year	2022	2021	2020	2019	2018
Current Ratio	3.62	2.23	2.25	1.55	1.69



Interpretation: A current ratio of 3.62 for the financial year 2022 means that for every 1 of the company's short-term debt, it has 3.62 of current assets to pay it off. In comparison, a current ratio of 2.23 in 2021, 2.25 in 2020, 1.55 in 2019, and 1.69 in 2018, shows that the company's ability to pay off its short-term debt using its current assets has improved over the years, as the current ratio has increased. A current ratio of more than 1 is generally considered healthy, indicating that a company has enough current assets to pay off its short-term liabilities.

- 2. Quick Ratio:** The quick ratio, also referred to as the acid-test ratio, is considered a liquidity ratio. The quick ratio definition is simple: it calculates and measures the ability of your company to pay its current liabilities and debts

Ratio	2022	2021	2020	2019	2018
Quick Ratio	2.64	2.41	2.32	2.37	2.19



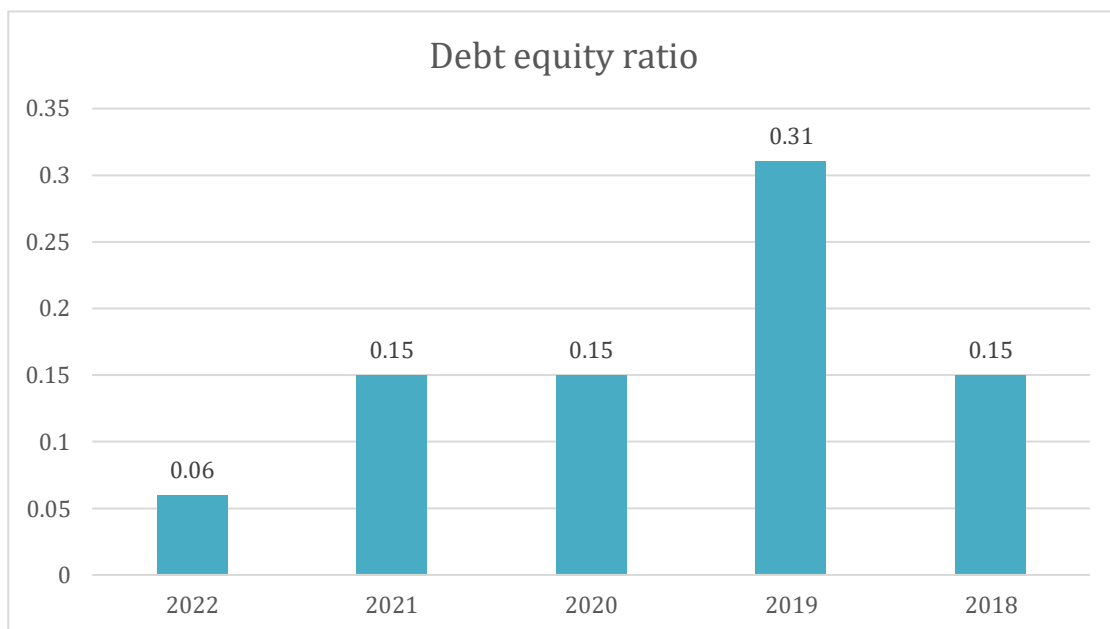
Interpretation:

The quick ratio is a measure of a company's ability to pay its current liabilities using its most liquid assets (cash, marketable securities, and accounts receivable). A quick ratio of 2.64 in 2022 indicates that the company has 2.64 times the amount of its most liquid assets available to cover its current liabilities. The quick ratio of 2.41 in 2021 shows that the company's liquidity decreased compared to the previous year. A higher quick ratio is generally seen as a positive sign of the company's financial health, as it suggests that the company has enough liquid assets to meet its short-term obligations. However, a low quick ratio may indicate that the company is struggling to meet its short-term financial obligations.

1. Debt Equity Ratio and Long-Term debt equity Ratio:

Debt Equity Ratio: The debt-to-equity ratio measures your company's total debt relative to the amount originally invested by the owners and the earnings that have been retained over time.

Ratio	2022	2021	2020	2019	2018
Debt equity ratio	0.06	0.15	0.15	0.31	0.15

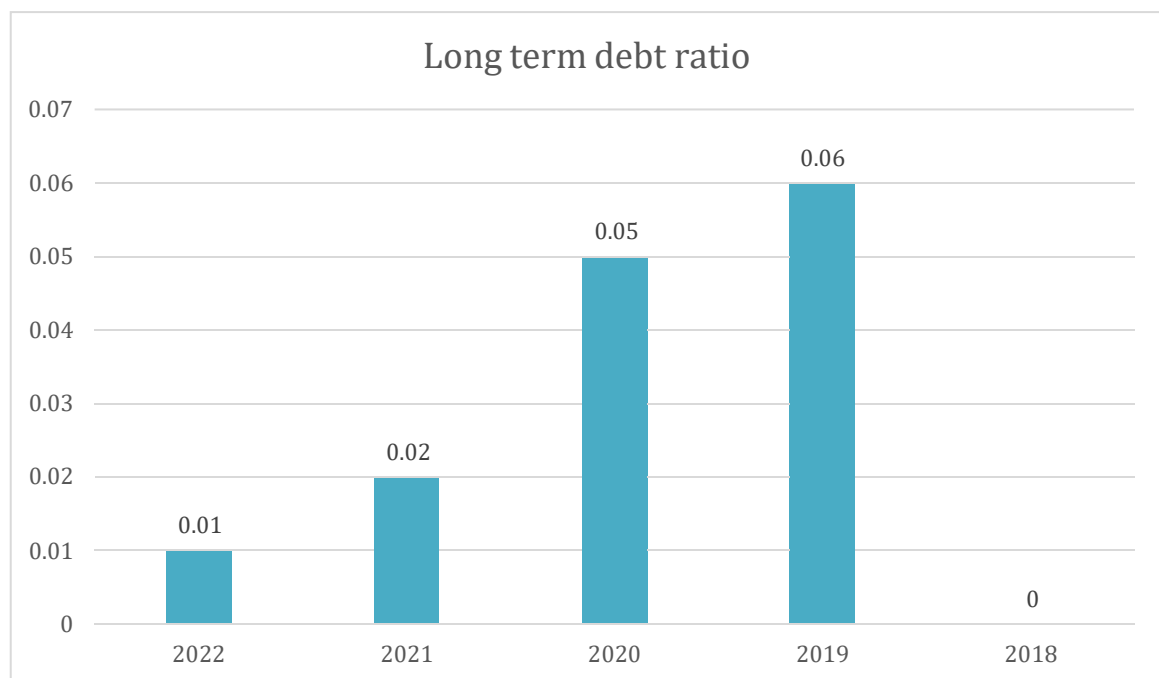


Interpretation:

From the ratios provided, it appears that the company's DER has been declining over the past five years. In 2022, the DER was 0.06, which is much lower than the DER in 2019 (0.31). This suggests that the company has reduced its debt financing relative to its equity financing. The DER has been fairly stable in the previous three years, hovering around 0.15.

Long Term Debt Equity Ratio: The long-term debt to equity ratio shows how much of a business' assets are financed by long-term financial obligations, such as loans. To calculate long-term debt to equity ratio, divide long-term debt by shareholders' equity. As we covered above, shareholders' equity is total assets minus total liabilities.

Financial Year	2022	2021	2020	2019	2018
Long term debt	0.01	0.02	0.05	0.06	-



Interpretation:

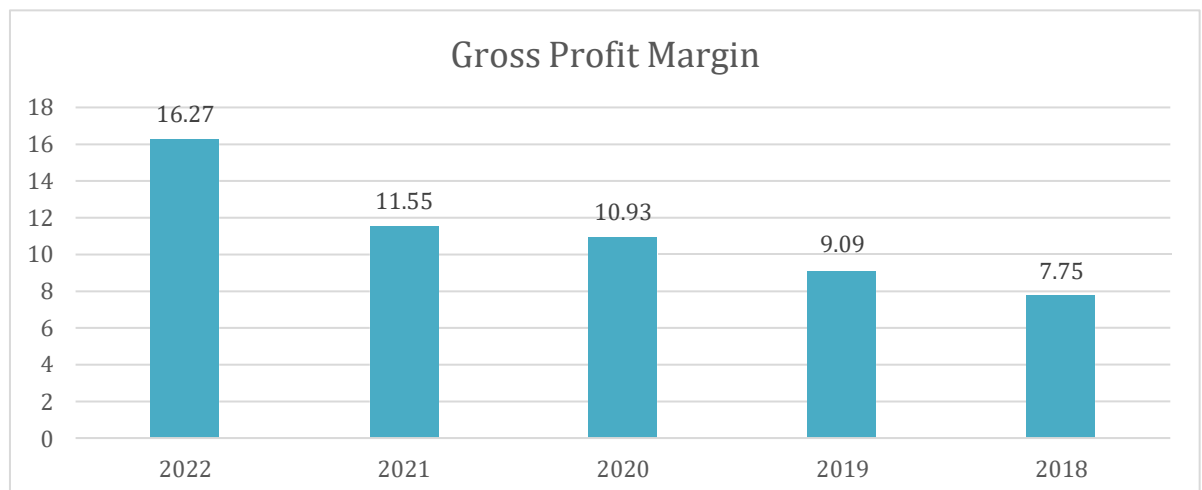
In 2022, the long-term debt ratio was 0.01, meaning that for every 1 of equity, there was 0.01 of long-term debt. This indicates a low level of debt, which could suggest a conservative financial position or lower risk of financial distress. In 2021, the ratio increased to 0.02, meaning that for every 1 of equity, there was 0.02 of long-term debt. This could indicate a slightly higher level of debt relative to equity, but still a relatively low level of financial leverage.

Profitability Ratios of KOPL:

Profitability ratios indicate how efficiently a company generates profit and value for shareholders.

1. Gross profit margin ratio: The gross profit margin ratio shows the percentage of sales revenue a company keeps after it covers all direct costs associated with running the business. Gross profit margin is calculated by subtracting direct expenses from net revenue, dividing the result by net revenue and multiplying by 100%.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Gross Profit Margin (%)	16.27	11.55	10.93	9.09	7.75



Interpretation:

The Gross Profit Margin ratios represent the percentage of sales that remains as gross profit after deducting the cost of goods sold. The ratios show that the Gross Profit Margin has improved from 2018 to 2022, with a significant increase from 11.55% in 2021 to 16.27% in 2022. This indicates that the company has become more efficient in managing its costs, resulting in a higher percentage of sales remaining as gross profit. However, the Gross Profit Margin has declined from 10.93% in 2020 to 11.55% in 2021, which could mean that the company has faced challenges in controlling its costs in that year. Overall, the trend suggests that the company has been improving its cost management over the years, leading to an increase in the Gross Profit Margin.

2. Operating margin ratio: The operating margin ratio, also known as the operating profit margin, is a profitability ratio that measures what percentage of total revenues is made up by operating income.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Operating Margin (%)	18.84	14.68	14.40	12.29	9.94

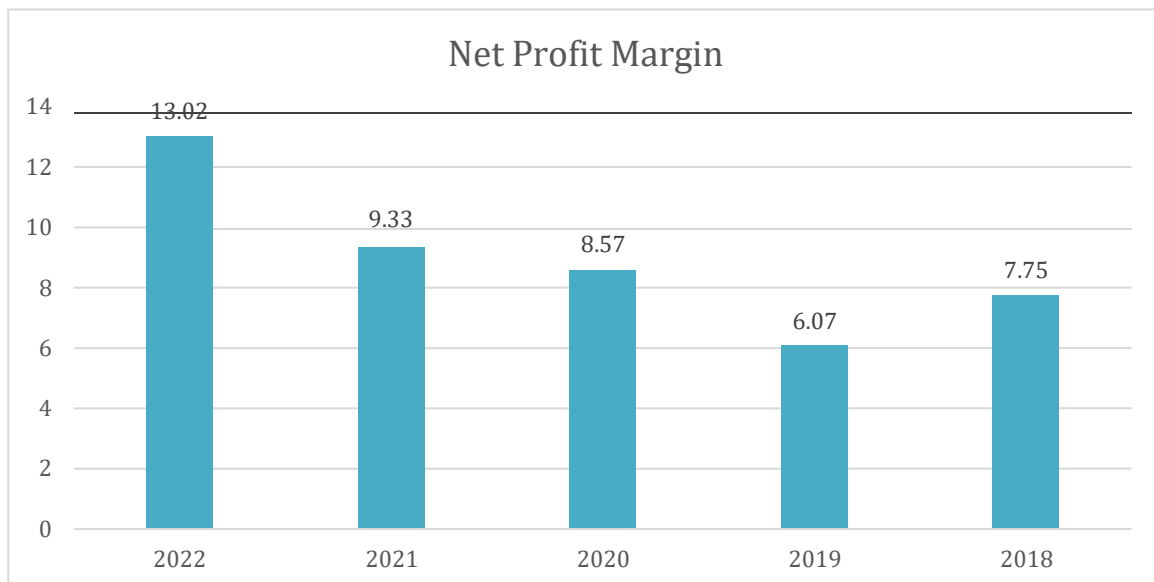


Interpretation:

The operating margin ratios represent the percentage of operating income to revenue for each year. The operating margin is a measure of a company's efficiency and profitability, as it represents the amount of revenue left after all operating expenses have been deducted. The operating margin ratios for 2022, 2021, and 2020 are 18.84%, 14.68%, and 14.40% respectively, which indicates that the company has improved its operating efficiency and profitability from 2021 to 2022. This improvement can be attributed to cost savings, increased sales, or a combination of both.

3. Net profit margin ratio: The net profit margin, or simply net margin, measures how much net income or profit is generated as a percentage of revenue. It is the ratio of net profits to revenues for a company or business segment.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Net Profit Margin (%)	13.02	9.33	8.57	6.07	7.10



Interpretation:

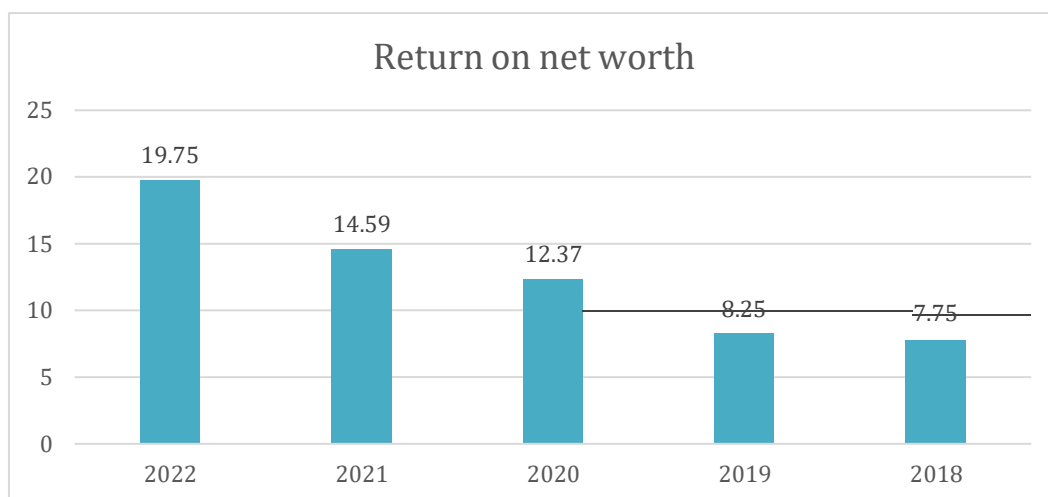
The net profit margin is a financial ratio that shows the proportion of a company's revenue that is left as profit after all expenses have been deducted. The ratio provides insight into a company's ability to generate profit and how efficiently it is using its resources. Based on the ratios, the net profit margin of the company has fluctuated over the years. In 2022, the net profit margin was 13.02%, which is higher than in 2021, where it was 9.33%. The net profit margin in 2020 was 8.57%, which is lower than in 2019, where it was 6.07%. However, the net profit margin in 2018 was 7.10%, which is higher than in 2019 but lower than in 2020 and 2021.

Return Ratio of KOPL:

Return ratios are a subset of financial ratios that measure how effectively an investment is being managed. They help to evaluate if the highest possible return is being generated on an investment. Return ratios make this comparison by dividing selected or total assets or equity into net income.

1. Return on Net Worth (RONW): is used in finance as a measure of a company's profitability. It reveals how much profit a company generates with the money that the equity shareholders have invested. Return on Net Worth (RONW) is used in finance as a measure of a company's profitability.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Return on net worth (%)	19.75	14.59	12.37	8.25	10.15

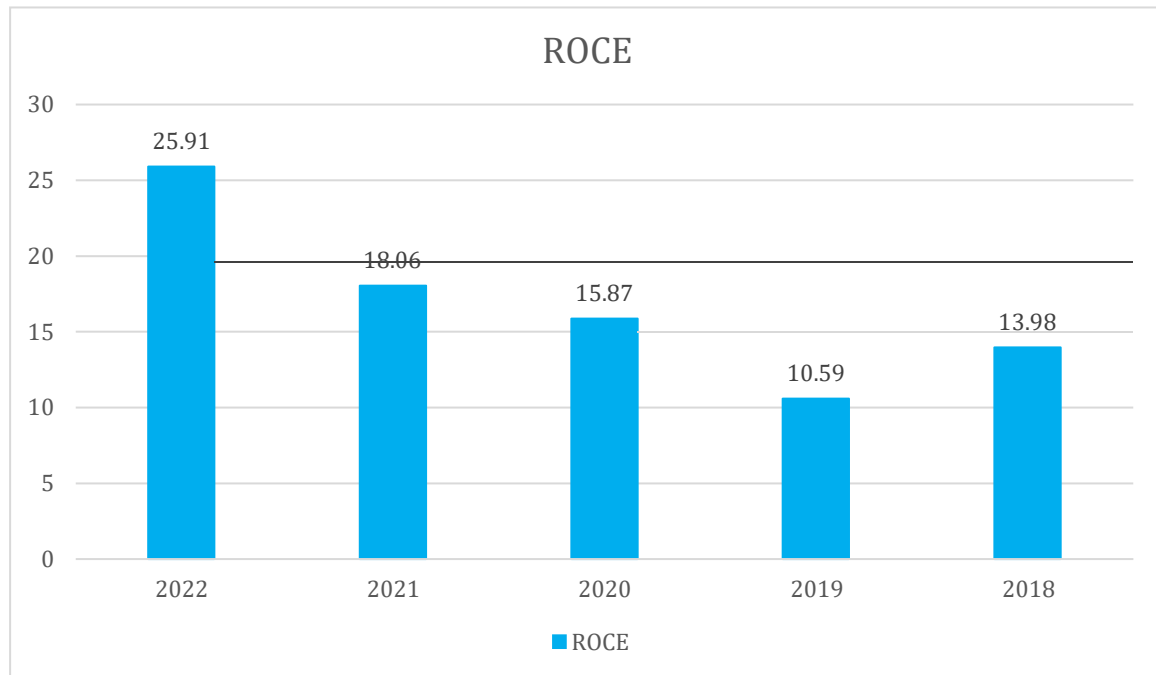


Interpretation:

The ratios indicate the percentage return on the net worth of the company over the past five years. The data shows that the return on net worth in 2022 was 19.75%, which is higher compared to the previous year 2021 which was 14.59%. However, the return on net worth in 2020 was 12.37%, which was lower than the year 2021 and 2022. The return on net worth in 2019 was 8.25%, which was the lowest among the five years, but it increased to 10.15% in 2018. These ratios suggest that the company's net worth performance has fluctuated over the past five years, but it has generally improved from 2019 to 2022.

2.Return on capital employed (ROCE): ROCE can be especially useful when comparing the performance of companies in capital-intensive sectors.

FINANCIAL YEAR	2022	2021	2020	2019	2018
ROCE (%)	25.91	18.06	15.87	10.59	13.98



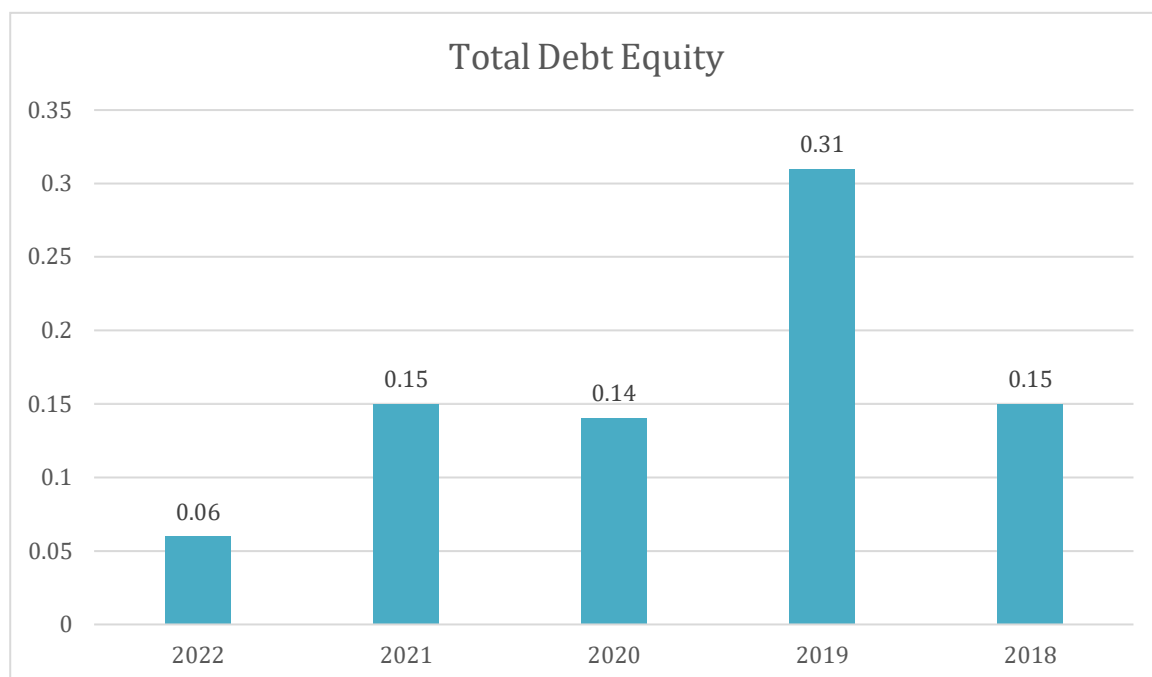
Interpretation:

The ROCE (Return on Capital Employed) ratio measures the efficiency and profitability of a company in using its capital. The higher the ROCE percentage, the better the company is at generating returns from its capital. From the table, the ROCE percentage for 2022 is 25.91%, which indicates a significant improvement from the previous years. This suggests that the company has been more efficient in using its capital and generating higher profits in 2022 compared to previous years. In 2021, the ROCE percentage was 18.06%, which is lower compared to 2022 but higher than 2020 (15.87%) and 2019 (10.59%). This suggests that the company improved its efficiency in using its capital in 2021 compared to 2019 but was not as efficient as in 2022.

Leverage Ratio/ Long-term Solvency Ratio of KOPL

Long term solvency ratio is the total asset of the company divided by the total liabilities or debt obligations in the market. Long term liabilities are listed in the balance sheet, debentures, loans, tax, and pension obligations.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Total Debt Equity (X)	0.06	0.15	0.14	0.31	0.15

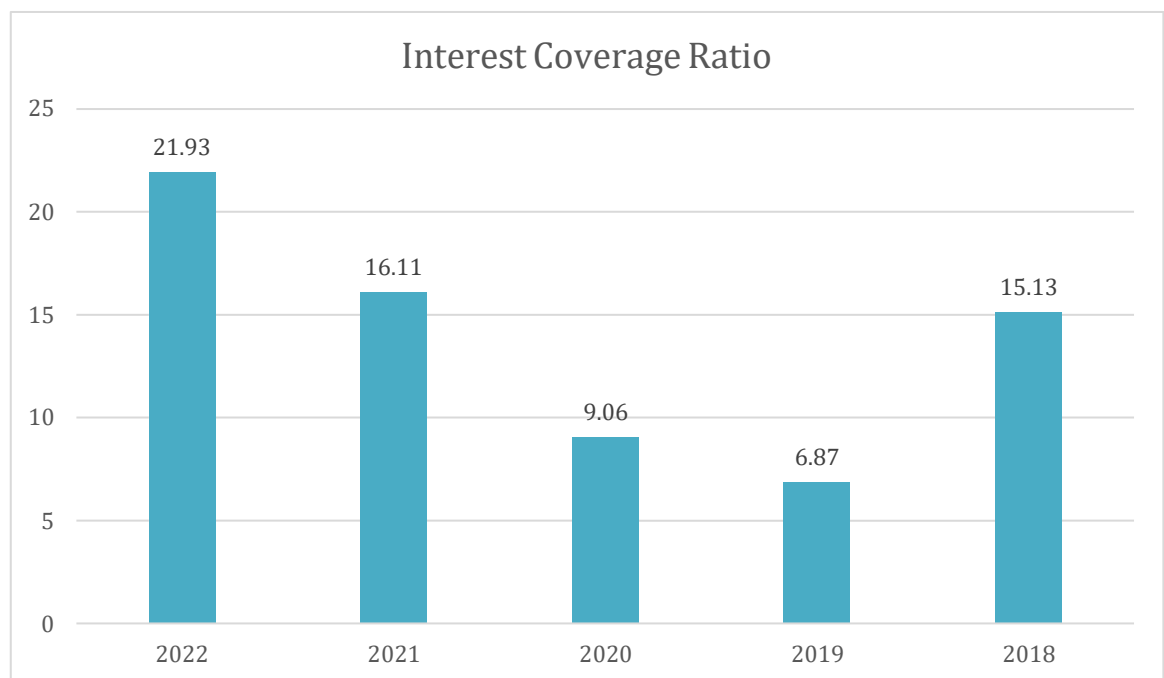


Interpretation:

The Total Debt Equity (X) ratio measures the proportion of a company's financing that comes from debt compared to equity. In 2022, the ratio was 0.06, indicating that only 6% of the company's financing came from debt, while 94% came from equity. In 2021, the ratio was 0.15, meaning that 15% of the company's financing was from debt and 85% was from equity. In 2020, the ratio was 0.14, meaning that 14% of the company's financing came from debt and 86% from equity. In 2019, the ratio was 0.31, meaning that 31% of the company's financing came from debt and 69% from equity. In 2018, the ratio was 0.15, meaning that 15% of the company's financing came from debt and 85% from equity.

Interest coverage ratio:

FINANCIAL YEAR	2022	2021	2020	2019	2018
Interest coverage ratio (X)	21.93	16.11	9.06	6.87	15.13



Interpretation:

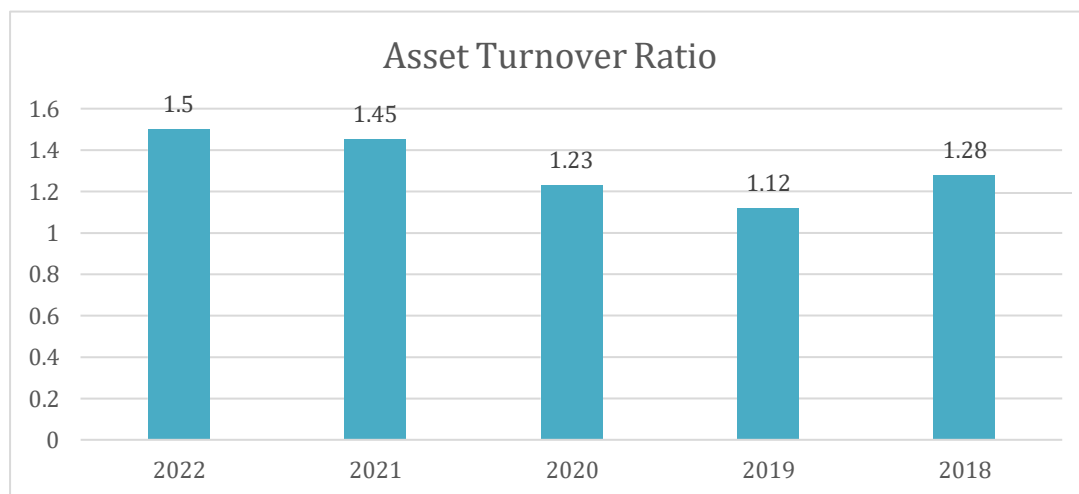
The interest coverage ratio is a financial metric that measures a company's ability to pay its interest expenses on its outstanding debt. A higher interest coverage ratio indicates that a company has a stronger financial position, as it generates enough earnings to pay its interest expenses. A lower interest coverage ratio, on the other hand, suggests that a company may struggle to pay its debt obligations. Based on the ratios provided, we can see that the interest coverage ratio was 21.93 in 2022, which is a significant improvement compared to 2021 (16.11) and 2020 (9.06). This suggests that the company's financial position has improved in 2022, as it generates enough earnings to pay its interest expenses. However, the interest coverage ratio was lower in 2019 (6.87) compared to 2022 and 2018 (15.13), indicating that the company's financial position was weaker in 2019.

Turnover Ratio of KOPL:

The turnover ratio or turnover rate is the percentage of a mutual fund or other portfolio's holdings that have been replaced in a given year (calendar year or whichever 12-month period represents the fund's fiscal year).

- 1. Asset Turnover ratio:** The asset turnover ratio measures the value of a company's sales or revenue relative to the value of its assets. The asset turnover ratio can be used as an indicator of the efficiency with which a company is using its assets to generate revenue.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Asset Turnover Ratio	1.50	1.45	1.23	1.12	1.28

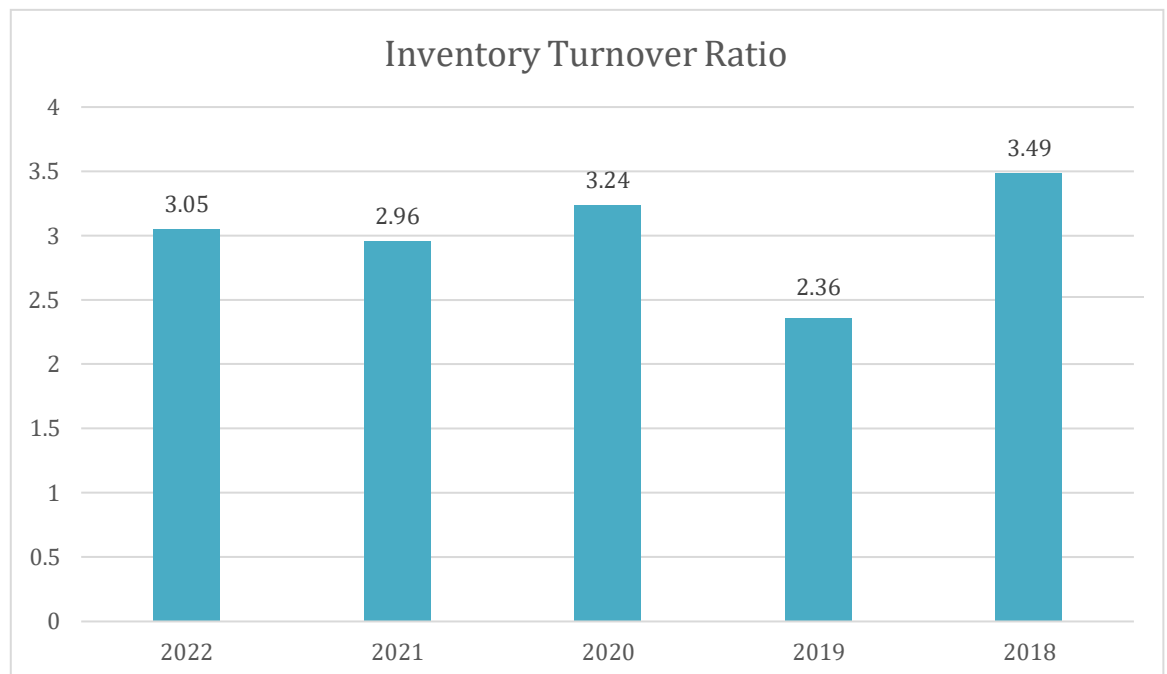


Interpretation:

The asset turnover ratio measures the efficiency of a company in using its assets to generate sales. A higher ratio indicates better asset utilization, while a lower ratio indicates that the company is not effectively using its assets.

2.Inventory Turnover Ratio: Inventory turnover is the rate that inventory stock is sold, or used, and replaced. The inventory turnover ratio is calculated by dividing the cost of goods by average inventory for the same period. A higher ratio tends to point to strong sales and a lower one to weak sales.

FINANCIAL YEAR	2022	2021	2020	2019	2018
Inventory Turnover Ratio	3.05	2.96	3.24	2.36	3.49



Interpretation:

In general, a high Inventory Turnover Ratio is a positive sign and indicates that the company is managing its inventory effectively. However, a high ratio could also mean that the company is not holding enough inventory to meet customer demand, leading to stock shortages. A low Inventory Turnover Ratio, on the other hand, may indicate that the company is holding too much inventory, which can result in increased carrying costs and a higher risk of obsolescence.

CHAPTER 6

LEARNING EXPERIENCE

LEARNING EXPERIENCE:

I learned more about organizations throughout my studies at Kumar Organic Products Limited than I could have ever imagined. I'm glad I made this company my choice. Diverse and flexible duties were needed. Although at times it might be difficult to recall all I have learned over the previous four weeks, I think these are some of the most helpful things I have acquired.

I got the chance to study the manufacture of organic products as part of my organization studies. During my four-week internship, I got to see how manufacturing and marketing are handled at Kumar Organic Products Limited.

My association research report on organic production is finished. Organic items from Kumar Limited recognizing and satisfying the needs and desires of clients. This provided me with useful information that enabled me to learn more about the organization. I learned how the association operated and acquired knowledge of its history, profile, growth, vision, and mission, among many other things. In addition, this month-long project allowed me to assess how well the company is doing.

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ANNEXURES

Profit and loss account of KOPL (Consolidated Figures in Rs crores):

Standalone Profit & Loss account	----- in Rs. Cr. -----				
	Mar 22	Mar-21	Mar-20	Mar-19	Mar-18
	12 months	12 months	12 months	12 months	12 months
INCOME					
Revenue From Operations [Gross]	536.53	470.43	367.98	315.95	274.86
Less: Excise/Service Tax/Other Levies	0	0	0	0	0.28
Revenue From Operations [Net]	536.53	470.43	367.98	315.95	274.58
Other Operating Revenues	5.36	0	17.03	14.45	25.36
Total Operating Revenues	541.89	470.43	385	330.4	299.94
Other Income	9.62	7.15	7.32	3.88	12.02
Total Revenue	551.51	477.58	392.32	334.27	311.96
EXPENSES					
Cost Of Materials Consumed	249.98	251.51	169.44	181.53	176.32
Changes In Inventories Of FG, WIP And Stock-In Trade	-6.31	-21.65	14.34	-31.12	-10.94
Employee Benefit Expenses	52.58	50.5	45.78	42.68	30.81
Finance Costs	3.28	3	4.5	4.2	1.65
Depreciation And Amortisation Expenses	14.33	15.15	13.7	10.84	7.13
Other Expenses	143.33	121.53	96.02	96.07	74
Total Expenses	457.2	420.04	343.78	304.2	278.98
	Mar-22	Mar-21	Mar-20	Mar-19	Mar-18
	12 months	12 months	12 months	12 months	12 months

Profit/Loss Before Exceptional, Extra Ordinary Items and Tax	94.31	57.55	48.55	30.07	32.98
Profit/Loss Before Tax	94.31	57.55	48.55	30.07	32.98
Tax Expenses-Continued Operations					
Current Tax	24.95	16.05	13.7	8.26	11.7
Deferred Tax	-1.31	-0.96	-2.95	1.71	-0.11
Tax For Earlier Years	0	0	0	-1	0
Total Tax Expenses	23.64	15.09	10.75	8.97	11.59
Profit/Loss After Tax and Before Extra-Ordinary Items	70.67	42.46	37.8	21.1	21.39
Profit/Loss from Continuing Operations	70.67	42.46	37.8	21.1	21.39
Profit/Loss for The Period	70.67	42.46	37.8	21.1	21.39
	Mar-22	Mar-21	Mar-20	Mar-19	Mar-18
	12 months	12 months	12 months	12 months	12 months
OTHER ADDITIONAL INFORMATION					
EARNINGS PER SHARE					
Basic EPS (Rs.)	4.64	2.79	2.48	1.39	1.4
Diluted EPS (Rs.)	4.64	2.79	2.48	1.39	1.4
VALUE OF IMPORTED AND INDIGENIOUS RAW MATERIALS					
STORES, SPARES AND LOOSE TOOLS					
DIVIDEND AND DIVIDEND PERCENTAGE					
Equity Share Dividend	12.18	9.9	8.26	7.34	6.09
Tax On Dividend	0	0	0	0	1.24
Equity Dividend Rate (%)	100	70	60	40	40

Cash flow statement of KOPL (Consolidated Figures in Rs crores):

CASH FLOW OF KUMAR	MAR 22	MAR 21	MAR 20	MAR 19	MAR 18
ORGANIC PRODUCTS					
LTD (in Rs. Cr.)					
	12	12	12	12	12
	months	months	months	months	months
NET PROFIT/LOSS BEFORE	94.31	57.55	48.55	30.07	32.98
EXTRAORDINARY ITEMS					
AND TAX					
Net Cashflow from Operating	69.26	5.93	72.26	-27.28	13.18
Activities					
Net Cash Used in Investing	-28.97	-11.40	-14.24	3.65	-28.97
Activities					
Net Cash Used from Financing	-41.53	-0.80	-52.73	25.75	14.39
Activities					
Foreign Exchange Gains / Losses	0.00	0.00	0.00	0.00	0.00
Adjustments On Amalgamation	0.00	0.00	0.00	0.00	0.00
Merger Demerger Others					
NET INC/DEC IN CASH AND	-1.24	-6.27	5.28	2.12	-1.40
CASH EQUIVALENTS					
Cash And Cash Equivalents	5.65	11.91	6.63	4.51	5.92
Begin of Year					
Cash And Cash Equivalents End Of Year	4.40	5.65	11.91	6.63	4.51

Balance Sheet of KOPL (Consolidated Figures in Rs crores):

Standalone Balance Sheet	----- in Rs. Cr. -----				
	Mar 22	Mar-21	Mar-20	Mar-19	Mar-18
	12 months	12 months	12 months	12 months	12 months
EQUITIES AND LIABILITIES					
SHAREHOLDER'S FUNDS					
Equity Share Capital	15.23	15.23	15.23	15.23	15.23
Total Share Capital	15.23	15.23	15.23	15.23	15.23
Reserves and Surplus	364.85	307.22	273.44	246.35	232.86
Total Reserves and Surplus	364.85	307.22	273.44	246.35	232.86
Total Shareholders' Funds	380.07	322.45	288.67	261.57	248.09
NON-CURRENT LIABILITIES					
Long Term Borrowings	4.5	7.5	10.5	15.91	0
Deferred Tax Liabilities [Net]	1.21	2.81	3.28	7.06	5.49
Other Long-Term Liabilities	2.81	3.21	3.58	1.68	2.96
Long Term Provisions	4.27	3.96	3.4	3.32	2.61
Total Non-Current Liabilities	12.79	17.48	20.76	27.96	11.06
CURRENT LIABILITIES					
Short Term Borrowings	3	22.93	7.5	45.67	23.37
Trade Payables	31.77	38.96	22.31	28.25	37.82
Other Current Liabilities	11.75	14.47	25.27	8.33	6.19
Short Term Provisions	6.17	6.17	5.72	3.83	2.77
Total Current Liabilities	52.69	82.53	60.8	86.07	70.15
Total Capital and Liabilities	445.56	422.46	370.23	375.6	329.3
ASSETS					
NON-CURRENT ASSETS					

Tangible Assets	82.01	88.96	96.06	98.23	56.05
Intangible Assets	0	0	3.14	0	0
Capital Work-In-Progress	0.08	0	0	0	28.42
Intangible Assets Under Development	1.49	0	0	0	0
Fixed Assets	83.58	88.96	99.2	98.23	84.47
Non-Current Investments	16.48	16.48	9.76	9.49	9.42
Other Non-Current Assets	4.09	3.99	6.1	7.06	21.57
Total Non-Current Assets	104.14	109.43	115.07	114.78	115.46
CURRENT ASSETS					
Current Investments	28.34	8.01	7.57	7.02	30.1
Inventories	171.73	150.61	116.96	137.94	89.47
Trade Receivables	105.05	110.72	73	72	63.89
Cash And Cash Equivalents	6.39	7.69	14.03	8.67	6.65
Short Term Loans and Advances	0.27	0.21	0.22	0.12	0.08
Other Current Assets	29.65	35.8	43.39	35.07	23.65
Total Current Assets	341.42	313.03	255.17	260.82	213.84
Total Assets	445.56	422.46	370.23	375.6	329.3
OTHER ADDITIONAL INFORMATION					
CONTINGENT LIABILITIES, COMMITMENTS					
Contingent Liabilities	0	0	0	42.81	38.41
CIF VALUE OF IMPORTS					
EXPENDITURE IN FOREIGN EXCHANGE					
Expenditure In Foreign Currency	0.68	103.67	66.08	99.2	105.86
REMITTANCES IN FOREIGN CURRENCIES FOR DIVIDENDS					
Dividend Remittance in Foreign Currency	-	-	-	-	-

EARNINGS IN FOREIGN EXCHANGE					
FOB Value of Goods	-	-	-	-	-
Other Earnings	450.94	393.7	339.31	300.11	263.84
BONUS DETAILS					
Bonus Equity Share Capital	11.42	11.42	11.42	11.42	11.42
NON-CURRENT INVESTMENTS					
Non-Current Investments Quoted Market Value	-	-	-	-	-
Non-Current Investments Unquoted Book Value	16.48	16.48	9.76	9.49	9.42
CURRENT INVESTMENTS					
Current Investments Quoted Market Value	-	-	-	-	-
Current Investments Unquoted Book Value	28.34	8.01	7.57	7.02	30.1