

INTERNSHIP REPORT ON
“BHARATH AGROVET INDUSTRIES”

Submitted by

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USN:- 4AL20BA017

Submitted to



VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELAGAVI

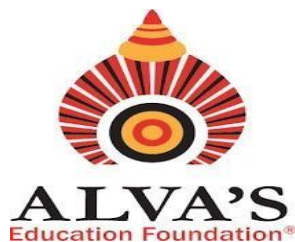
In partial fulfilment of the requirements for the award of the degree of
MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

INTERNAL GUIDE

Mrs. Priya Sequeira

HOD of MBA Department



PG DEPARTMENT OF BUSINESS ADMINISTRATION

ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

SHOBHAVANA CAMPUS, MIJAR, MOODBIDRI.



BHARATH AGROVET INDUSTRIES

Breeding Farms, Hatcheries, Poultry Feeds & Feed Supplements,
Broiler Integration Farms, Chicken Processing Unit & Retailing

Date: 15/11/2022

CERTIFICATE

This is to certify that **Ms. Chaithra S** bearing **Reg No: 4AL21BA017**, Student of II Semester **Master of Business Administration (MBA)**, Alva's Institute of Engineering and Technology Mijar Moodabidre, has successfully completed her Internship in our organization towards the partial fulfillment of the requirements for the course of **Master of Business Administration (MBA)** In our organization from 20/10/2022 to 19/11/2022.

We have found her to be meticulous, regular and hardworking. We wish her success in her future endeavors.

For Bharath Agrovet Industries


Dr Arun Kumar Rai

Managing Director

Place: Mangalore



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

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

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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 **CHAITHRA S** bearing USN **4AL21BA017**, 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 "**BHARATH AGROVET INDUSTRIES, MANGALORE**" is prepared by her under the guidance of **Mrs. Priya Sequeira**, HOD, Sr. 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 CHAITHRA S hereby declare that this report entitled an Internship on “BHARTAH AGROVET INDUSTRIES” is prepared by me under the guidance of MRS.PRIYA SEQUEIRA, HOD, PG Department of Business and Administration, Alva’s Institute of Engineering and Technology and external guide MR. KISHAN M, HR Manager, BHARATH AGROVET INDUSTRIES.

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

I further declare that this Organization study is based on the original study undertaken by me and has not submitted for the award of any other degree.

Place: Moodbidri

Signature of the student

Date:

(CHAITHRA S)

ACKNOWLEDGEMENT

I would like to take this opportunity to express my gratitude towards those who have rendered their valuable guidance and have positively influenced my knowledge during organization study.

I would like to express my sincere gratitude to **DR. PETER FERNANDES**, Principal, Alva's Institute of Engineering and Technology, Mijar, Moodabidri, for his guidance and support.

I am grateful to **MRS. PRIYA SEQUEIRA**, HOD, PG Department of Business Administration, Alva's Institute of Engineering and Technology, Mijar, Moodabidri, whose timely suggestions and encouragement support me to complete this internship report.

I express my utmost gratitude to **MR KISHAN M** system Administrator and HR manager of Bharath Agrovat Industries for his support, co-operation and for providing all necessary information required for the organization study.

I would like to thank all my teaching and non-teaching staff members of MBA department and also, I want to thank my parents, dear and near ones and all my friends who have helped me in the completion of the report.

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EXECUTIVE SUMMARY

The internship report on Bharath Agrovvet Industries has been done to study the organization as a whole. The study was conducted for the period 4 week from the 20th October 2021 to 20th November. The objective of the study is to understand the organization as whole, working culture of the organization, financial position of the company, the nature of the business, marketing of the products, Human resource management and apply theoretical concepts in real life situation at the work place for various functions of the organization.

The study has been divided into 6 chapters to understand the depth of each concept which is as follows:

Chapter 1: It includes the introduction about the organization and industry profile.

Chapter 2: Contains of organization profile, which will give detail of background, nature of business, vision, mission, quality policy, service profile, ownership pattern and future growth and prospectus.

Chapter 4: Give detail about SWOT analysis of Bharath Agrovvet Industries Mangalore.

Chapter 5 : Covers details of analysis of financial statement and ratio analysis.

Chapter 6 : It explaining about learning and experience.

This study on working culture of the organization gives us an idea of applying theoretical concept in real life situation at the work place.

With this review an effort has been made to find out the effectiveness of working culture in an organization, suggestions are welcomed to take further development and are practically implemented.

CHAPTER -1
INTRODUCTION ABOUT THE
ORGANIZATION AND
INDUSTRY

1.1 Introduction

Industry Profile

The poultry sector has undergone major structural changes during the past two decades due to the introduction of modern intensive production methods, genetic improvements, improved preventive disease control and biosecurity measures, increasing income and human population, and urbanization. These changes offer tremendous opportunities for poultry producers, particularly smallholders, to improve their farm income. Evidence from case studies shows that it is difficult to see a bright future for smallholder poultry production in a rapidly changing industry structure; however, smallholders can still compete with larger producers with savings that smaller units can achieve because of foregone or cheaper overheads, lower labour costs per unit and, possibly, more intensive supervision, leading to relatively high-profit efficiencies.

Changes in the structure of the poultry sector in developing countries:

Over the last four decades, there has been rapid growth in livestock production and a rapid change in how animal products are produced, processed, consumed and marketed. Growth in livestock production in both developed and developing countries has been led by poultry. From the 1990s to 2005, consumption of poultry meat in developing countries increased by 35 million tonnes – almost double the increase that occurred in developed countries.

It is estimated that production and consumption of poultry meat in developing countries will increase by 3.6 percent and 3.5 percent, respectively, per annum from 2005 to 2030 because of rising incomes, diversification of diets and expanding markets, particularly in Brazil, China and India.

pork and poultry are the prominent growth sectors of developing-country agriculture. If the poor fail to remain active or participate in this sector, they will miss a tremendous opportunity to improve their livelihoods. If they participate, farm income could rise dramatically; however, the conditions under which this could occur are unclear. Although the above-mentioned issues are real, it has also been suggested that the principal reason for the exit of smallholders from livestock production in developed

countries is that they are not competitive enough, with the larger operations that benefit from both technical and allocative economies, embodied in genetic improvement of animals and feeds or improved organization – especially in the case of poultry and pig production where profitable adoption simply requires larger farm sizes. This is a particularly difficult issue for smallholders, as it conveys a sense of inevitable economic doom propelled by technological progress.

1. Demand-side factors affecting the global poultry sector: Growth of the poultry industry has been both demand and supply driven. The factors that can cause the demand curve to shift are: (1) increases in income; (2) increases in the price of poultry substitutes such as pork or beef; (3) increases in the preference for poultry; and (4) decreases in the price of poultry complements.

2. Supply-side factors affecting the global trends of the poultry sector: Technology change in the poultry industry has been very rapid. The move from free-ranging to confined poultry operations dramatically increased the number of birds that one farmer could manage.

Poultry Industry

The poultry industry is 5000 years old, and in the last four decades, it has grown tremendously from being a backyard of home to becoming an industry. The broiler industry is dominated in southern India, with approximately 50-60% of total production coming from these areas. Nearly 70% of total production comes from an unrecognised market. In India, about 70% of egg production is consumed by the 30% of the population who lives in cities and semi-urban areas. There are currently around 750 hatcheries in operation.

1.2 Frozen chicken

Raw chicken retains its consistency even longer when frozen, as moisture is lost during cooking. During freezer storage the nutrient value of chicken is slightly modified. However, for finest quality a maximum storage period is suggested in the freezer, for uncooked chicken bits its 12 months, for uncooked chicken gizzard its 2 to 3 months, for uncooked chicken bits its 8 months, for cooked chicken 5 months.

Freezing usually doesn't cause colour changes in poultry, but nearby bones and meat can become black.

Bacteria live in the freezing temperature but do not grow. However, if frozen cooked foods are not properly melted or reheated to temperatures that destroy bacteria, the likelihood of contracting a sickness skyrockets. Frozen food does not require additional preservatives because bacteria do not thrive at temperature below 9.5° C, which is sufficient to prevent food spoiling.

During loading, wrapping, freezing, storing, conveying, melting and sometimes cooking, frozen item packaging must maintain its integrity. Frozen foods are typically cooked in a microwave oven, and packaging has now been developed by manufacturers which can go straight from the freezer to the microwave without removing package.

1.3 Ready to cook industry

The demand for ready-to-cook items has been rising in recent years. The main reasons for this growth are people's hectic lifestyle and rising income levels. With a CAGR of 10-15% the whole market for ready-to-cook product is quickly expanding.

There are two types of ready to cook products on the market: frozen and non-frozen. At the moment, frozen product markets have the largest market share, but nonfrozen product markets are predicted to rise fast in the coming days.

Because consumers in these areas have a high purchasing capacity and a high-income level, the ready-to-cook market is primarily concentrated in tier I and metro cities. In 2018, the ready to cook market was worth INR 2000 crore, and by 2023, it is expected to be worth INR 4700 crore.

The lack of proper infrastructure in India is restricting the development of ready to cook products because there are no proper facilities to supply and store such products in retail stores.

1.4 Growth in India

The Indian poultry market consisting of broilers and eggs worth 1750 billion in 2018. The market is also projected to cross 4340 trillion by 2024, rising in 2019-2024 at a CAGR of 16.2%. Today India is one of the largest producers of eggs and broiler meat in the world. In India, the poultry industry has undergone a significant shift in structure

and operation over the past two decades, transforming from ordinary backyard practice into a major industry with a large number of combined players in attendance. This transition involved a substantial investment in breeding, hatching, rearing, and process

1.5 Areas of Operation

At present Bharath's activities are limited coastal Karnataka and Kerala. Because of production constraints they are aiming to expand their operation initially throughout the state and then throughout the country. However, they have been successful in getting orders from overseas customer from the Republic of Tanzania, who as achieved more than 200% growth in poultry industry in a very short spam .

Company's main headquarter is located at Mahaveera circle, Mangalore. Breeding form at Hassan, Hatchery in Mangalore, and Kundapura and feed mill at Thumbe, B.C.Road.

CHAPTER – 2

ORGANIZATION PROFILE

Overview

Bharath Agrovet industries were started by a team of technical and marketing professionals with a vision of producing and marketing quality poultry products in the year 2005. It was started by partnership firm under the four partners namely Dr.Arun Kumar Rai, Vandana Shetty, Dayananda Rai and Anjana Rai. There are a total 475 employees under this industry. There were energetic and skilled professionals, technical people having more than 10 years of experience in this industry. Bharath Agrovet industries provide superior poultry products and services. It has contributed overall growth of poultry industry in coastal districts of Karnataka and Kerala.

2.1 Background of the company

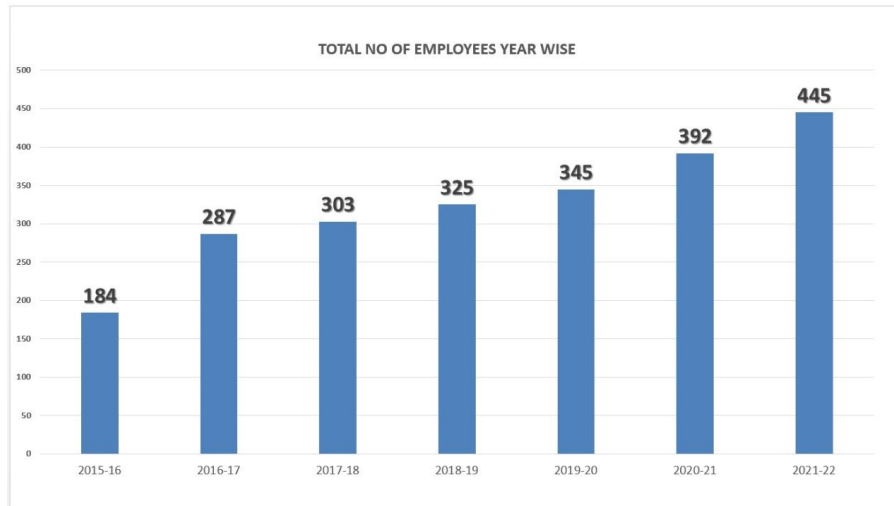
Bharath Chicken Agrovet Industries was established in 1st April 2005 this organisation started by 4 partners namely Dr Arun Kumar Rai, Vandana Shetty, Dayanand Rai and Anjana Rai. Industry started with Integration farm where they can used to grow the chicken other than that there is no activity taken place in a starting stage of the industry. Here they were tie up with some farmers here organisation provide food and meat to the farmers and they have to grow the chicken with specific weight.

Later they are going to add up Feed mill unit where all the foods related to chicken were produced in this industry it will help them to find a success. Likewise, they going to add different units like hatchery where they produce the chicks from the eggs then breeding farm where they produce the eggs from chicken, Chicken Processing Unit and Retailing.

In a starting stage all activities are doing manually organisation going to understand the where it consumes more time and require more manpower slowly they are adding new technologies like Incubators for getting the chicks from eggs.

And also, they installed battery cages in breeding farm where all the wastage of the chickens automatically cleaned by the machine itself .

Employees details from 2015 is showed below



2.2 Nature of the business

Bharath Agrovat industries produces day old commercial broiler chicks, poultry feeds for the poultry farmers of the coastal districts. Apart from these they are also into integration farming, poultry processing and retailing, manufacturing and sale of medicine concentrates and poultry equipment's uniquely making them as only company with such wide products.

2.3 Vision :

To be the most admired professional poultry organization this empowers and encourages its employee and customers. There by improving the quality of lives of people involved with us through ethical practices and corporates social responsibilities.

2.3.1 Mission :

To explore new opportunities consistently and setting up of an Ultra-Modern Pellet feed plant of 6000 tons. This involves investment in automation, innovation induction of talented work force.

2.3.2 Quality Policy

The company believes that their products must give complete value for the customers money. Whether it is chicks, feed supplements, proceed meat or technical services they assure that their customer get the desired benefits

- Creating customer satisfaction, quality service and competitive pricing for differentiated goods.
- Adding value to customers through creative solution, high quality production, and outstanding services.
- All departments must work together to serve customers on time, every time.

Environmental policy

- Protecting natural resources by optimal usage of resource and by adopting best available technologies.
- Getting approval from legal and other requirements
- Increasing awareness to employees about their role in environmental management system.
- Making use of bio products and also recycling the wasted products for reuse purpose.

Infrastructure Facility

In their poultry operations, Bharath Agrovvet Industries has the entire necessary infrastructure in place.

- Vehicle's parking
- Good planned meeting hall
- 24 hour's power supply
- Rest room for employees
- Canteen facility
- Good interior facility
- Appropriate personal protective equipment/gadgets are provided, and their use is monitored while working on the floor.

2.4 Work Flow Model

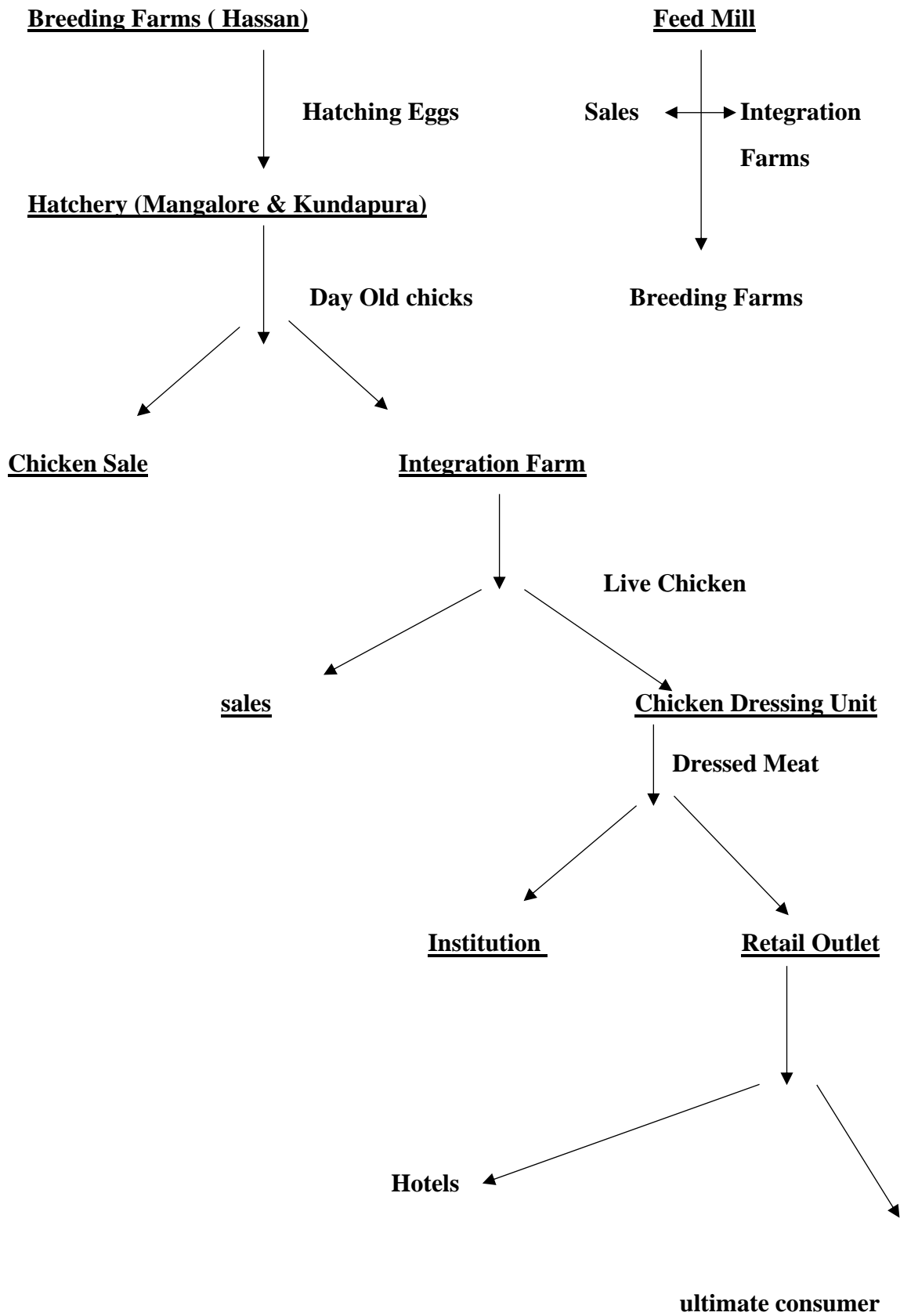
Partners of Bharath Agrovvet Industries are sharing their responsibilities in various activities like purchase, Marketing, Finance, Transportation and labour Management, Administration, supervision and technical services etc.

Here the work flow gives the brief idea about how the poultry business works and chicken meat to the ultimate consumer.

The following workflow model is followed by Bharath Agrovvet Industries:

- The first steps of hatching eggs were transferred from breeding form to unit.
- After completion of 21 days the day-old chicks will distributed to integration farms and sell it to the outside customers.
- Integration farms were supplied with all requirements like chicks medicines, feed in regular basis.
- Immediate after 42 days company lift the live chicken from every integration farm and pays on the basis of weight.
- The lifted live chicken was distributed to all the retailers
- They also transfer the livestock to processing unit
- The meat will reach to the end user or consumer through different retailer and also from Bharath's own chilled chicken retail outlet.

ACTIVITIES



2.5 Products of Bharath Agrovvet Industries

- Broiler hatching Eggs
- Day old chicks
- Hi delivery poultry feeds
- Broiler feed premixes
- Live chicken
- Dressed fresh chilled chicken and cutups
- Parent culls

2.5.1 Service Profile

- ❖ Breeding farms
- ❖ Hatcheries
- ❖ Farming
- ❖ Mills for feeding
- ❖ Chicken dressing unit
- ❖ Retail unit
- ❖ Overseas activity

Breeding Farms

Breeding Farm was started in the year 2009. The Breeding farm is located in Hassan District, having overall output of 7 million hatching eggs per annum with state of art bio security measures. This unit is capable of producing over 5 million hatching eggs per annum.

Hatcheries

There are two hatchery activities located in Mangalore and

Kundapura. In the year 2011 was purchased by the company. This plant produces over 14 million chicks per year. They work around the clock to get the best chickens to the market.

Farming

They have a contract with 400 farmers to make broiler chicken. They have a team of trained managers and supervisors who provide the farmers with all of the necessary information and advice to help them grow broilers. They also provide all of the necessary materials and equipment to farmers.

Mills for Feeding

They operate a large crumbs and pellet mill in Thumbe, Mangalore, with a monthly capacity of over 7000 tons of feed. they make the best feeds for the broiler using their own feed formula.

Chicken Dressing Unit

The unit is located in Ganjimata, on the outskirts of Mangalore, and has a capacity of Dressing 1000 birds per hour. They generate biogas from the garbage they generate and use their own ice, which is made from pure water.

Retail Unit

Company has a chain of established clean and hygiene retail outlets under Bharath's brand in Mangalore. Company sells our fresh chicken to public, Hotels, Institutions, Caters and ship Chandlers. Bharath's Fresh Chicken is the branded chilled chicken retail outlet of Bharath Agrovvet Industries.

Overseas Activity

Company experience has fetched us many orders for Poultry products and services abroad. Investigation for Joint Ventures, Consultancy are being received from Zimbabwe and Kenya.

Competitors Information

Bharath Agrovvet Industries Focuses strongly in its Business. Even through Bharath Agrovvet Industry is leading in the market, there are some competitors in the Industry Like.

- Coastal Chicken
- Souza
- Ideal
- Al Arif

Coastal Chicken

Coastal Chicken established in the year 1989. Coastal chicken retailers in Mangalore. They are playing role as a Chicken retailer, chicken wholesalers, Chicken home delivery, Broiler chicken retailers, broiler chicken wholesalers, chicken piece retailers, boneless chicken retailers.

Souza

Souza chicken established in the year 1998 with corporate office Mangalore.

Its branches in Puttur, Hassan and Bantwal and still expanding. Its businesses are built on customer service and quality. It is the largest supplier of day-old chicks and broiler chicken in Mangalore, Udupi and Hassan.

Ideal Chicken

Anupama Feeds & Farms is a poultry production and supply chain that specializes in distribution of quality poultry feed, headquartered at Mangalore. It is the fast-growing small-scale industry is widely known by the name Ideal Chicken. Their stores are located at conveniently accessible location spread-out all-over Mangalore. Every they are set up new shops adding to the convenience of their customer.

They also have their own feed factory, hatchery and processing plant. Ideal chicken started their business in the year 2005

Al Arif:

Al Arif, the journey started as a dry fish trader in Thadadi Village of Uttar Kannada district. With the growth of business its distribution of dry fish expanded in other states like Andhra Pradesh, Kerala and Tamil Nadu. Gradually, in the year 1993 it moved to broiler farming in a small scale with zeal of business, innovation and quality commitment.











2.6 Ownership Pattern

In the year 2005, Bharath agrovet industries was founded by a group of a technical and marketing experts with the goal of producing and selling high quality poultry products. The four founding partners were:
















- Dr Arun Kumar Rai
- Vandana Shetty
- Dayananda Rai
- Anjana Rai

Bharath's Meat Products

Chicken portions

 <p>60% Off</p> <p>BACK & NECK</p> <p>₹40 ₹100</p> <p>1kg</p>	 <p>50% Off</p> <p>Liver</p> <p>₹50 ₹100</p> <p>1kg</p>
 <p>15% Off</p> <p>Whole leg skinout</p> <p>₹180.9 ₹214</p> <p>1kg</p>	 <p>Boneless</p> <p>₹320</p> <p>1kg</p>
 <p>With Skin Winglets</p> <p>₹190</p> <p>1KG</p>	 <p>Thigh Boneless</p> <p>₹300</p> <p>1kg</p>
 <p>8% Off</p> <p>Lollypop</p> <p>₹230 ₹249</p> <p>1KG</p>	 <p>Drumstick</p> <p>₹240</p> <p>1kg</p>
 <p>Gizzard</p> <p>₹110</p> <p>1kg</p>	 <p>33% Off</p> <p>Whole leg with skin</p> <p>₹167.5 ₹250</p> <p>1kg</p>

Chicken Sausage

 <p>Chicken Sausages (Plain)</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Mince</p> <p>₹160</p> <p>500gms</p>	 <p>Chicken Frankfurters (Tandoori)</p> <p>₹260</p> <p>500gms</p>
 <p>Chicken Salsami (Plain)</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Burger Patty</p> <p>₹230</p> <p>500gms</p>	 <p>Chicken Sausage (Red Chili)</p> <p>₹260</p> <p>500gms</p>
 <p>Chicken frankfurters (Plain)</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Cheese Ball</p> <p>₹250</p> <p>500gms</p>	 <p>Chicken Salsami (Red Chili)</p> <p>₹260</p> <p>500gms</p>
 <p>Chicken Sausages (Tandoori)</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Popcorn</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Frankfurters (Red Chili)</p> <p>₹260</p> <p>500gms</p>
 <p>Chicken Salsami (Tandoori)</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Seekh Kebab</p> <p>₹260</p> <p>500gms</p>	 <p>Chicken Nuggets</p> <p>₹230</p> <p>500gms</p>

2.7 Achievement / Awards:



2.8 Future Growth and Prospects

The poultry industry has been expanding at a rapid pace in Andhra Pradesh, Karnataka and Tamil Nadu, and hence there lies ample opportunity for feed players to grow. Increasing demand for poultry products from these states has been the contributing factor for the growth of poultry sector in these states in recent years.

Domestic broiler industry has been considered the strongest driver behind the development of feed industry in India, and has benefited significantly from the presence of integration.

The rising consumer health-consciousness, coupled with the escalating inclination towards protein-rich food products, is primarily driving the poultry market in India. Additionally, the increasing exposure to global cuisines, changing consumer food habits, and growing adoption of non-vegetarian or vegetarian diet are also propelling the demand for broiler meat and eggs. Furthermore, improving consumer living standards and elevating preferences for healthy lifestyles are acting as significant growth-inducing factors. Apart from this, the launch of numerous initiatives undertaken by the Indian government for encouraging poultry farming in the country is also bolstering the market growth.

CHAPTER – 3

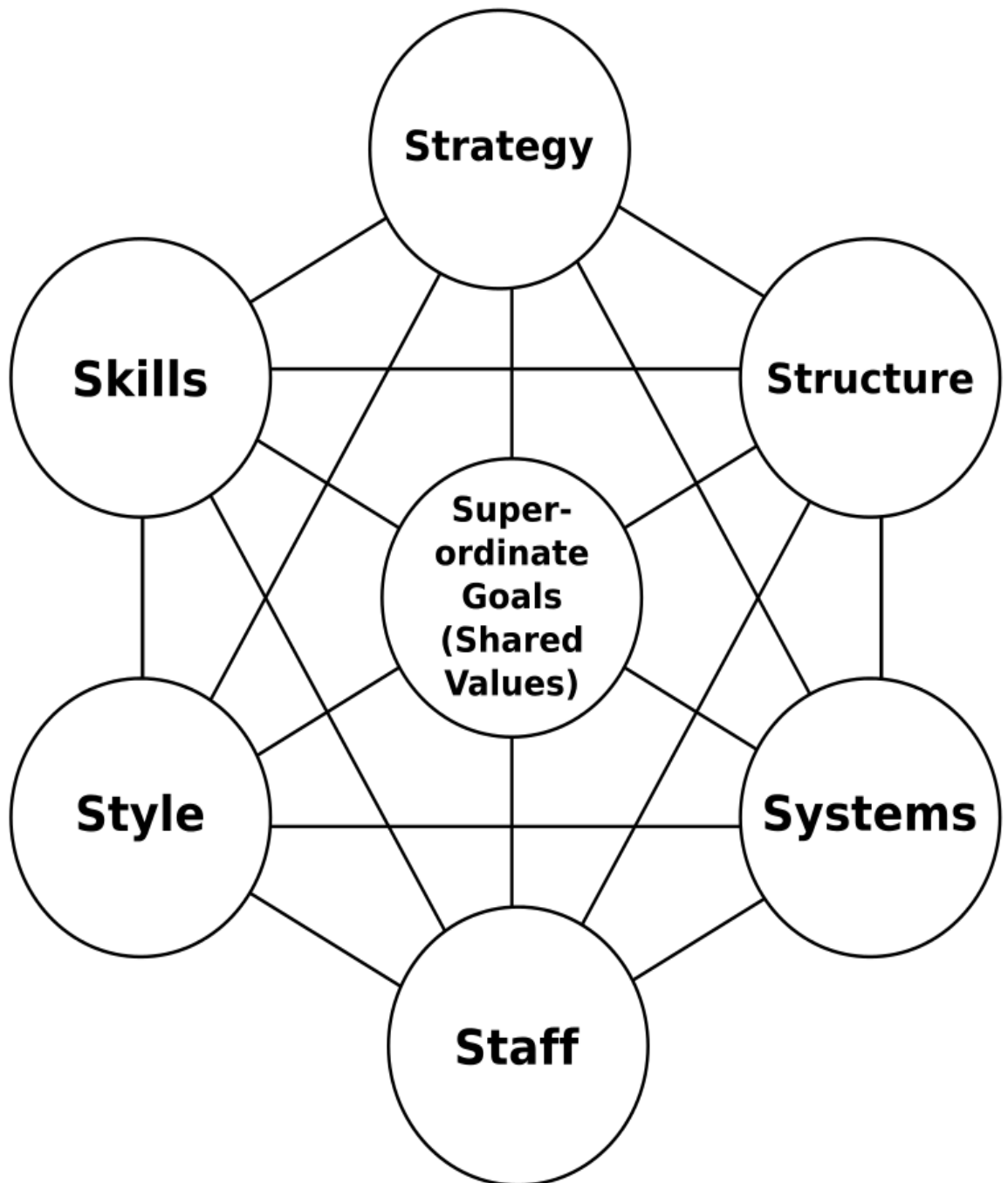
MICKINSEY's 7s

FRAMEWORK AND

PORTER'S FIVE FORCE

MODEL

Mickinsey's 7s Model



The McKinsey's 7s model was named after a consulting company, McKinsey's and company. From above 7S, three are called hard 'S' these are such as Strategy, System, and Structure. And other four are called soft 'S' namely skills, Staff, Shared value, style

HARD ELEMENTS

STRATEGY:

Strategy refers to the determination of purpose and basic long-term objectives of an enterprise and the adoption of course of an enterprise and the allocation of resources necessary to the aims.

➤ Corporate level strategy

Setting the corporate strategy will have a direct impact on decision-making in every other aspect of the business.

- Main objective is to increasing the turnover in every year by adopting the new technology for reaching the customer very easily in the market and adopting the automated machines for reducing the manpower in order to increase the production and reach the customer demand in the market .
- And try to give high competition to the competitors by maximising their retail outlet by utilising optimum resources available in the business.
- They try to increase the market share in order to attract the more investors when market shares were increased at that time demand for the products also increase.
- Understanding the competitors shareholders expectation in order to attract their investors as well as customers.

➤ Business level strategy

- Here major goal is like providing the quality chicken by maximizing the sales of a company . For reaching the goal employee and employers mutual understanding as well as healthy behaviour plays very important role
- This firm mainly focus on employees skills development regarding increasing the sales by giving on the job training, incentives, fixing certain targets. Service maximization as well as staff maximization.
- Competitive Pressure There are several competitors are there in the market so here this company try to differentiate their product with their competitor's products and pricing strategy is the main strategy to overcome the competitive pressure here they fixing the lesser price than the competitors price and they try to maximize their retail outlet in order to reaching the more customers.

➤ Functional level strategy

There are several competitors are there in the market so here this company try to differentiate their product with their competitors' products and pricing strategy is the main strategy to overcome the competitive pressure here they fixing the lesser price than the competitors price and they try to maximize their retail outlet in order to reaching the more customers.

Change consumer demands It refers to the different activities of different department in order to meet the specific goal and turns the vision mission into actionable plans.

- HR Department : Here they have to recruit the workers regarding several industries like hatcheries, processing ,breeding and feed mill
- They have to calculate the incentives in order to reach the assigned targets .
- Giving on the job training to workers to adopt the required skills of the particular industries.

- Attract the competitors employees by giving necessary benefits to the workers and conducting refreshment activities.
- Finance Department :
- Calculating the liquidity position of the organisation and analyse the growth factor of the organisation.
- Helps to investment decision planning of the organisation by calculating the profitability, they help to determine the shareholders returns of the organisation.
- Records the various transactions of the finance of the organisation in order to maintain adequate business records.
- Marketing Department :
- Try to attract the new customers through advertisement or promotional activities and maintaining the good relationship with customers by handling the queries and taking the suggestions or feedback from the customers.
- Conducting Weekly meeting with marketing teams in order to find out the any increase or decrease in the sales and analysing the challenges to find out the solutions.

➤ Operational level strategy

Here they inventing new varieties in the chicken product it self it will attract the new customers and there is well versed team for handling the new customers enquiring their queries and receiving the feedback from the customers .

- Flexibility and adaptability

It explains the strategy or plans they adopting in the daily operations here all workers try to understand the market demand for the products in the day-to-day activities regarding that they will plan how much production should takes place, to reduce the unusual expenses and they promoting their products by handling the customers in unique way.

SYSTEM:

The organization system is full-featured software with a user-friendly user interface, which allows the worker to manage their poultry graphically efficiently. It is developed specifically for integrated poultry farmers, poultry brokers, chicken trading, feed formulation, which is affordable, powerful and easy to use.

1. Broiler Farming Management System
2. Breeder Management System
3. Commercial Layer Management System
4. Feed Mill Management System
5. Hatchery Management System
6. Poultry processing and trading Management System.

➤ Defined controls for system :

Control measures take place in different department by evaluating the task and responsibilities of an individual. Here there is usually four different industries are their hatcheries, processing, feed mill , and breeding farm for every industry they set up a supervisor and each one partners taking the responsibilities of one industry.

➤ Monitoring and evaluating controls:

Every day there is an evaluation of performance of each worker in different departments by observation and informal discussion. At the day end each worker should report their work to the assigned supervisor any changes or suggestions will be provided by the supervisor regarding the quality of product or the way of working will be provided by the superior to the subordinates.

➤ Internal process of organizational alignment:

Each department working as a team to meet their assigned targets in order to achieve the organisational goal. Supervisors will appoint leaders from each team to ensure that every worker working towards meeting their specific task.

STRUCTURE:

The design of organizational structure is a critical task of the management of an organization. It is the skeleton of whole organization it prescribes the formal relationship among various position and activities.

Functional Organization Structure:

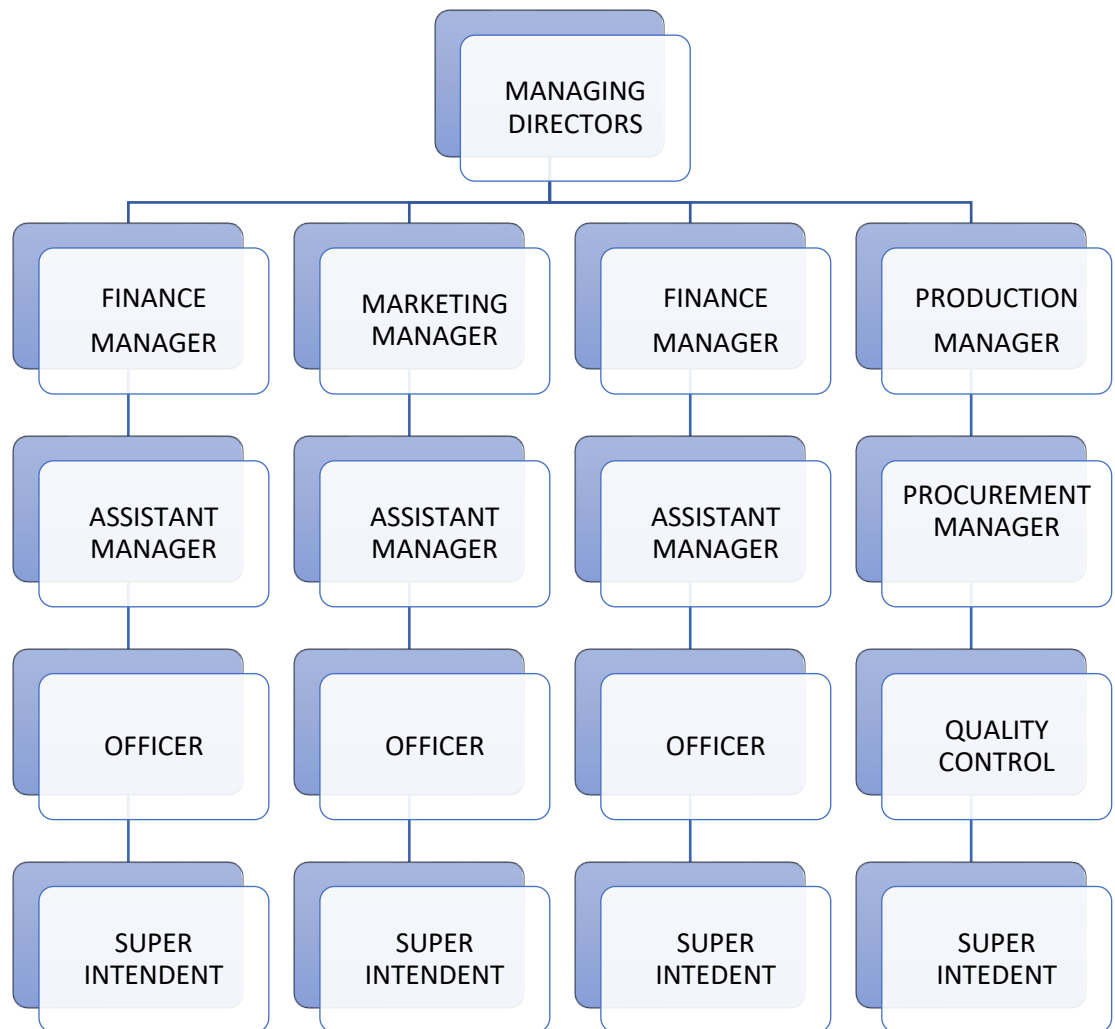
- Here this organisation following a functional organisational structure it divides a company into departments based on their areas of expertise. A functional structure company has three characteristics: a top-down hierarchical structure, department heads who report to senior management, and employees who specialise in specific tasks.

➤ Organizational Hierarchy:

The structure typically hierarchical arrangement of lines of authority. Communication, rights and duties of an organization. Organization structure determines how the roles, power and responsibilities are assigned, controlled and coordinated and how information flows between the different levels of management.

➤ Inter departmental co-ordination:

After setting a Organisational goal there is an discussion between each departments where it helps to get more ideas or suggestions. Here people with specific expertise(example; quality supervisor, production manager, sales or marketing expertise) work together to complete a project.



SOFT ELEMENTS

SHARED VALUES:

➤ Core values:

Bharath Agrovvet Industries set rule of the game to suit the market hence increase productivity and effectiveness. Cultivate strategic partnership with livestock and poultry industries, distributors, suppliers, and retail. Bharath Agrovvet industry employees are obliged to adhere to the following work ethics:

- Efficiency
- Quality
- Integrity
- Proactive
- Excellence
- Dedication

➤ Corporate culture:

Organization that embraces change give everyone involved the license to think creativity and differently. As organisational cultures evolve and new technologies emerge, entire businesses and industries can become obsolete instantly. An innovation culture is more concerned with creating an overall awareness where everyone involved feels free to think innovatively, creatively, and differently.

➤ Task alignment with values:

Purpose, mission and values are strategic business element that, when thoughtfully developed and effectively implemented, act as a roadmap, helping organization stay on track and work toward achieving organization ultimate goals.

SKILL:

➤ Employee skill:

Employees must have products knowledge and they should have skill to persuade customer to purchase products. In this company provide staff training to the employees on products which help employees to make sale of product with their best knowledge of product and skill.

➤ Employee skill vs task requirement:

While recruiting the employee organization ensures that whether all its job requirements are met and that employees have the sufficient skills to perform their respective jobs in accordance with the values and culture as well as the business goals and strategy.

➤ Skill management:

Whenever new product has arrived to the store, they provide training on that particular product in the store learning centre. Employees are also trained on how

to greet and groomed to their best ability and they are trained to handle all minor issues encountered in the store.

STAFF:

Organizations are made up of humans and it's the people who make the real difference to the success of the organization in the increasingly knowledge-based society. The importance of human resources has thus got the central position in the strategy of the organization, away from the traditional model of capital and land.

➤ Employee skill level vs business goal:

Employee skills towards poultry farming, handling the chickens, feed production to the chicken and sales management in the outlets are very important aspects in the organization to achieve competitive goal. All employees are given on the job training to adopt various skills which is required to the job role.

➤ Number of employees:

Poultry industry is a growing industry, currently 147 employees are there, yearly number of the employees increasing to produce more products, at that time expansion in the retail outlet also taken place to easily reach the product in the market.

➤ Gaps in required capabilities and capacities:

Bharath Agrovvet Industries has a well- defined system for identifying potential needs of capabilities and capacities for the organization. The human resource function's needs to identify the any gaps between the work. There is an growth in the technology in poultry farming specifically in hatcheries and breeding farms to adopt the technical skills organization provides the training from the expertise.

STYLE:

Style refers to the employee shared and common way of thinking and behaviour. The management sets the objective to the line and functional specialist and provides clear procedure and rules for decision making.

➤ Management/leadership style:

The management follows Participative Leadership Style. Where in the top management transfer the information from the higher level to the lower level. The target and objectives are set by the top-level managers and are delegated to the lower-level manager those intern transfer to team leader and sales associates in the store level, hence all the major decisions are taken by the higher authority as well as the lower level.

➤ Effectiveness of leadership style:

Here higher authorities or partners of the organisation take decision here they consider the opinions and ideas of every employee of the organization and every employee can participate regarding planning the growth of the organisation.

PORTER'S FIVE FORCE MODEL



Five forces:

1. Threat of new entrants:

It is the favour of the companies that exist in the market to create barriers for the new entrants to prevent them from entering into the industry. The organization could be the companies that are planning to diversify itself in the market. The barriers can be both industrial and legal.

- For new entrants there should be a proper knowledge about the poultry industry as well as marketing conditions.
- This firm already creates a high competition the in the market it is very difficult to the new entrants to attract the new customers
- Currently there is no new entrants will be there in the market.

2. Threat of substitutes product or services:

The substitutes products are alternative that are available in the market at comparatively better prices. Products from one business can be replaced by products from another.

- When it comes in to nonveg chicken playing very important roles substitute for chicken is Mutton and Pork but they have higher price compare to chicken so it will not effect much on this product.
- At every season this product is available in the market and this product is always have high demand in the market.

3. Bargaining power of customer:

The bargaining power of customers is also described as the market of outputs: the ability of customers to put the firm under pressure, which also affects the customer's sensitivity to price changes. Firm can take measures to reduce buyer power, such as implementing a loyalty program. Buyer power high if buyers have many alternatives. It is low when there is less alternatives or choices.

*For chicken meat there is no alternative foods are there so bargaining power of customer relatively less.

* But when it comes to market there is several sellers are there like ideal and coastal chicken so based on switching cost customers bargaining power relatively high but when there is more quality of the products are available with affordable price at that time bargaining power of customer's is less

4. Bargaining power of suppliers:

Powerful suppliers possess more power to capture significant value for themselves by demanding high price while limiting the quality of the product or services or by manufacturing the cost on the participant of the industry.

- Their suppliers are who supply the feed products, medicines and spray here for feed products are available larger size in the market there is more suppliers for that so for feed products less bargaining power of customers
- The product being offered by the suppliers are highly differentiated that is medicines, here there are experienced doctors are there to maintain the

good health of the chicks and chicken through the doctor medicine supply will be done and good relationship maintained between the organization and firm so relatively less bargaining power for those products.

5. Competitive rivalry:

For most industries the intensity of competitive rivalry is the major determinant of the competitiveness of the industry. Having an understanding of industry rivals is vital to successfully market a product.

- This organization currently facing 4 competitors in the market namely Coastal chicken, Al Arif, Ideal chicken and Souza.
- Ideal chicken giving nearly high competition because it is also having their own unit to grow the chickens, feed mills, breeding farms. There are almost similar products which is produced by the ideal chickens like, Chicken with Skin and without skin, Drumstick, lollipop etc.
- When there is a high competition in the market it definitely effects on the product cost that a consumer incurs as a result in changing brands or products.
- Here Bharath chickens attract the customer's by giving lucky draw to the customers, and also, they giving offer or discounts to the customer's if they are regularly purchasing their product.

When large percentage of the number of units produced, companies are pressured to produce larger volumes. This may tempt companies to drastically cut prices when there is excess capacity in the industry in order to sell greater volumes of product

CHAPTER -4

SWOT ANALYSIS

SWOT Analysis



STRENGTH:

A company's strengths are what it excels at and what sets it apart from the competition. Examples include having a strong brand, a devoted customer base, a strong balance sheet, innovative technology, and so on. Bharath Agrovvet Industries decide on how to use those outcomes to attract emerging investors.

- A full-service poultry company with all of the industry's products and services full-service business provides for all of the reasonable needs and wants of a customer within their particular industry. It means going beyond the basic expectations of providing a single service and offering greater options for your customers.
- Reputation for high-quality chicken
The global consumption of poultry meat is constantly rising. Chicken meat is a reason for high handling, all of which should be considered. In the production of chicken dynamics. It is the one of best source to attract more customers.
- Most of the workers experience in the poultry industry.

Most of the employees who working under in this organization they have more than 6 years of experience in the poultry farming. It is very benefit to the organization to run the business smoothly.

- Excellent client service.

Recognizing when a client requests guidance keeping a positive attitude is one of the tactics to attract and retaining the customers.

- Good research & marketing team

This organization maintain a good team for marketing as well as research they help to analyses competitor strengths and weakness and any changes in the demand for the product in the market.

WEAKNESS:

It is essential in business to understand the organization's strengths and weaknesses. Weaknesses can prevent a company from achieving its objectives, competing successfully in the market, or earning its highest profits.

- Hatcheries and breeding facilities are still using outdated equipment

Organization still using the outdated equipment and machinery that prevents the high production of the chicken and it requires a greater number of man powers in production.

- It is a live-stock industry

Here if there is a less sales in the market, they cannot store the stocks for longer period it may cause the loss.

- Volatility in ingredients supply and price.

The percentage change in the price of a commodity or raw materials from day to day it will impact on the fixation of price. A volatile market is defined by the amount of variation rather than the level of prices.

- Managing the working hours of workers are more difficulty in different in different units.

OPPORTUNITIES

- Expansion in a different location
They have an opportunity to expanding their industry or business because the demand for the product in the market never decreases.
- A market that will never go away
Demand for the chicken or chicken product never comes down there is always huge number of demands in the market.
- As the world becomes more urbanized, they will have more opportunities to sell their goods.
- New market development
Currently they sell their products in the DK and Udupi they have a opportunity to entering new market.

THREAT

- New competitors
New entrants into a market bring new production capacity, the desire to gain a market foothold, and, in some cases, substantial resources with which to compete. These new competitors could come from a variety of sources, including market areas or segments users do not currently serve, indirect competitors with competing products, customers, and suppliers.
- Price fluctuation
Chicken products do not have fixed price in the market price will change based on the demand for the product.
- Diseases
Main problem in the Poultry industry is Bird flu, one of the most common symptoms of an ill chicken is the loss of feathers. This can be caused by numerous things including improper feeding, the pecking of other chickens, physiological change, stress or disease.

CHAPTER -5

ANALYSIS OF FINANCIAL STATEMENT

Table No: 5.1 Income and Expenditure Statement

Particular	2017-18	2018-19	2019-20	2020-21	2021-2022
Income					
Sales	649,052,987	833,769,113	1,020,404,708	1,321,099,948	1,422,045,642
Other income	1,056,197	2,596,890	1,740,735	2,492,335	2,604,280
Closing stock	47,271,865	54,368,662	49,503,665	2,234,632	2,418,724
Total sales	697,381,049	890,734,665	1,071,649,108	1,32,58,26,915	1,42,70,68,646
Expenses					
purchase	585,665,397	670,597,731	822,653,265	1,072,865,188	1,088,742,223
Direct Exp	-	20,082,839	36,407,470	52,906,523	58,745,560
Establishment expenses	-	35,039,626	26,282,575	3,454,880	4,245,400
Administration expenses	57,250,586	62,623,149	79,165,455	82,004,252	92,028,748
Interest & Finance Charges	5,233,790	12,501,822	7,620,247	10,652,987	20,589,254
Depreciation	6,162,351	20,703,047	13,509,390	18,385,627	26,649,320
Remuneration	2,364,000	5,932,800	3,370,800	4,006,800	5,44,600
Opening stock	25,977,431	47,271,865	54,368,662	49,503,665	2234632
Profit Before Tax	14,727,494	15,981,786	28,271,244	3,20,46,993	13,32,88,909
Less: Income tax	4,639,777	5,020,013	6,020,013	6,323,275	6,422,888
Profit & Loss	10,087,717	10961773	22,251,231	25723718	12,68,66,021

Table No: 5.2 Balance Sheet

Particular	2017-18	2018-19	2019-20	2020-21	2021-22
<u>LIABILITIES</u>					
1.Share Holder fund					
Shareholders fund					
Dr. Arun Kumar rai	1,68,47,941	2,36,39,372	2,95,51,825	3,99,09,264	4,82,41,159
Mrs Vandana Shetty	12,96,561	1,78,14,904	2,21,91,176	2,99,63,025	3,28,61,043
Mr Dayanand rai	85,22,356	1,19,27,143	1,47,76,037	1,99,63,025	2,24,62,125
Mrs. Anjana	43,69,683	60,73,298	73,82,991	99,73,518	1,16,23,260
Reserve & Surplus					
2. Non-Current Liabilities					
Secured loan	7,72,31,144	10,23,49,600	13,89,12,259	13,59,63,785	15,67,14,652
Unsecured loan	2,29,37,739	4,74,91,706	5,37,82,127	7,36,84,622	8,19,42,379
3.Current Liabilities					
Sundry creditors	2,45,10,942	4,39,63,236	3,78,35,119	3,43,36,137	3,95,35,030
Outstanding Expenses	16,34,276	40,06,355	-	-	-
Income tax provision	46,39,777	42,33,889	60,20,014	69,35,733	70,21,263
Other current liabilities	-	-	3,02,000	28,20,801	26,04,740
Provisions	7,41,230	10,45,000	25,41,805	30,42,360	42,33,420
Total liabilities	16,27,31,649	26,25,44,503	31,32,95,353	35,65,92,270	40,72,39,071
<u>ASSETS</u>					
1. Non-Current Assets					

Fixed assets	7,46,02,944	10,26,61,367	17,81,69,311	21,37,36,016	27,31,25,698
Current assets and advances					
Debtors	2,58,57,330	4,86,25,814	5,69,17,987	5,84,26,637	5,47,19,211
Deposits	36,98,856	16,02,838	80,11,854	37,25,528	26,32,444
Inventories	4,72,71,865	5,43,68,662	4,95,03,665	5,19,96,000	5,21,73,675
Loans and advances	67,90,254	1,33,85,540	79,14,142	1,22,48,507	1,05,97,278
Cash and bank	37,69,170	3,65,57,103	71,65,494	69,97,140	89,93,124
Preliminary	-	10,45,000	-	86,29,608	42,33,420
Other current assets	741230	42,98,179	56,12,900	8,32,834	7,64,221
Balance with revenue	-	-			
Authorities	-		-	-	-
Total	16,27,31,649	26,25,44,503	31,32,95,353	35,65,92,270	40,72,39,071

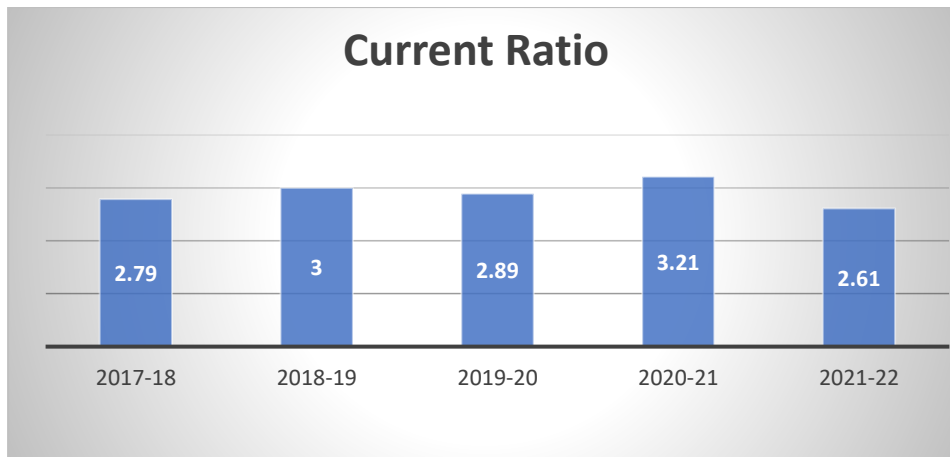
RATIO ANALYSIS:

Current Ratio:

The current ratio (also referred to as the working capital ratio) is a formula that helps companies to measure their ability to pay off their short-term liability dues within a year.

Current Ratio = Current Asset/Current Liability

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Current Asset	8,81,28,705	15,98,83,136	13,51,26,042	14,28,56,254	12,98,79,953
Current Liability	3,15,26,225	5,32,48,480	4,66,98,938	4,43,96,907	4,95,84,375
Current Ratio	2.79	3.00	2.89	3.21	2.61

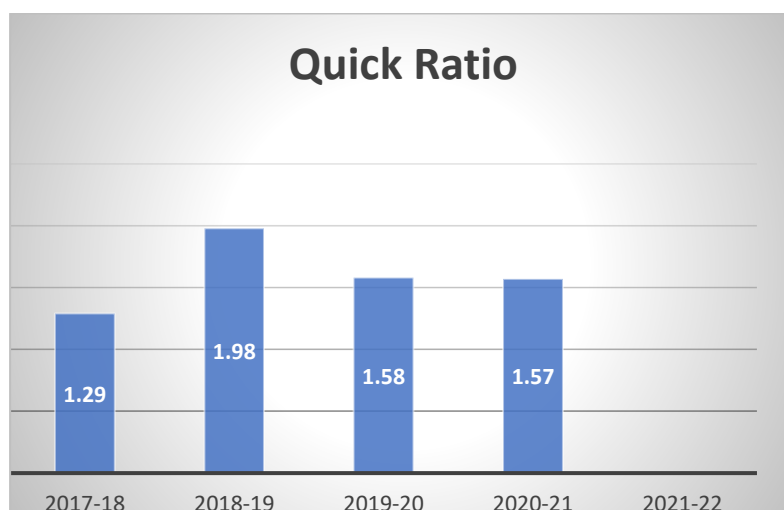


The Current Ratio is a very important measure to assess the ability of a firm to pay off its short-term liabilities to creditors. A good current ratio is 2 or 1.5 Here highest Current ratio is 3 in the year 2018-19 which represents the liquid position of the firm is much better.

1. Quick Ratio:

- The quick ratio measures a company's capacity to pay its current liabilities without needing to sell its inventory or obtain additional financing. The quick ratio is calculated by dividing a company's most liquid assets like cash, cash equivalents, marketable securities, and accounts receivables by total current liabilities.

Years	2017-18	2018-19	2019-20	2020-21	2021-22
Quick Asset	4,08,56,840	10,55,14,474	135126042	142856254	129879953
C .L	3,15,26,225	5,32,48,480	4,66,98,938	4,43,96,907	4,95,84,375
	1.29	1.98	1.58	1.57	1.67

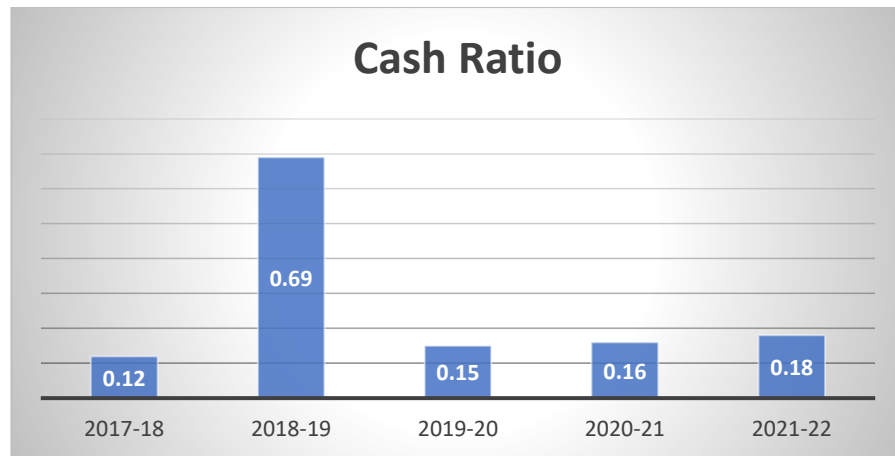


The company's fast ratio was 1.29 in 2017-18, 1.98 in 2018-19, 1.58 in 2019-20, 1.57 in 2020-21 and 1.67 in 2021-22 according to above table. The higher ratio shows that the companies full fill its Current financial obligation. Since fast ratio even it fluctuates, it indicates that the financial statement is doing well, because if quick ratio is greater than one, the firm can meet its current financial requirements. If it is less than one the company must depend much on its inventory to pay the short-term liabilities.

2. Cash Ratio :

The cash ratio relates to cash and marketable securities to current liabilities. Cash ratio is also known as a cash asset ratio. $\text{Cash Ratio} = (\text{Cash} + \text{Cash Equivalent}) / \text{Total Current Liabilities}$

Year	2017-18	2018-19	2019-20	2020-21	2021-22
cash	3769170	36557103	7165494	6997140	8993124
C L	3,15,26,225	5,32,48,480	4,66,98,938	4,43,96,907	4,95,84,375
Cash ratio	0.12	0.69	0.15	0.16	0.18



Above graph and table shows that in the year 2018-19 there is a greater cash ratio of 0.69 comparing to other years in that year firm was good at managing the cash.

Long Term Solvency Ratio

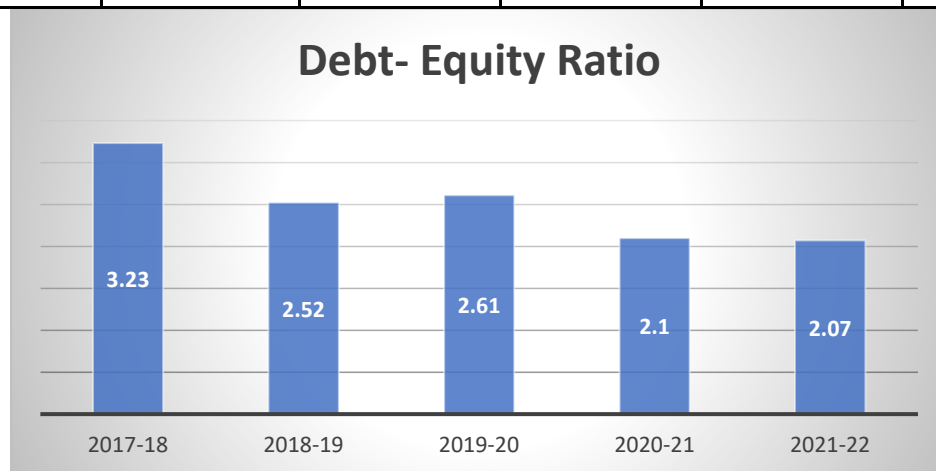
1. Debt Equity Ratio:

Debt equity ratio is a vital proportion which demonstrate the monetary position of an association. It communicates the relationship between the debt possessed by an association and the net worth claimed by the same. If debt is too much it may lead to bankruptcy.

Debt Equity Ratio = Debt /Share Holders equity

Table No: 5.4 Debt Equity Ratio

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Debt	10,01,68,883	14,98,41,306	19,26,94,386	20,96,48,407	23,86,57,031
Shareholders' equity	3,10,36,541	5,94,54,717	7,39,02,029	9,98,08,832	11,51,87,587
	3.23	2.52	2.61	2.10	2.07

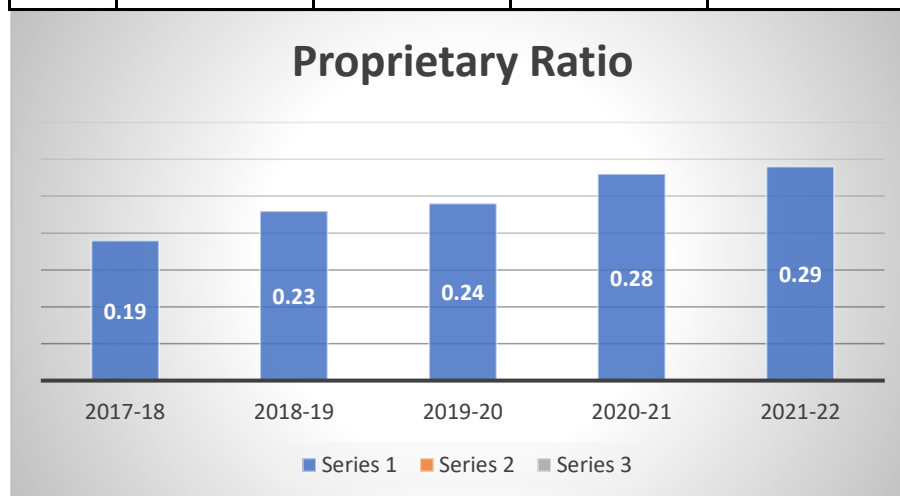


The debt equity ratio in 2017-18 was 3.22 ,then it going to decreased to 2.52 in 2017-18 Here during the year 2019-20 debt equity ratios were increased but remaining year it is going to decrease. Here even companies debt going to increase but shareholders' funds also going to increased much more. At present company is exit from the danger of going bankrupt

2. Proprietary Ratio

Proprietary Ratio = Shareholders fund / Total Asset

Year	2017-18	2018-19	2019-20	2020-21	2021-22
S.H.F	3,10,36,541	5,94,54,717	7,39,02,029	9,98,08,832	11,51,87,587
Total Asset	16,27,31,649	26,25,44,503	31,32,95,353	35,35,49,910	40,30,05,651
Ratio	0.19	0.23	0.24	0.28	0.29



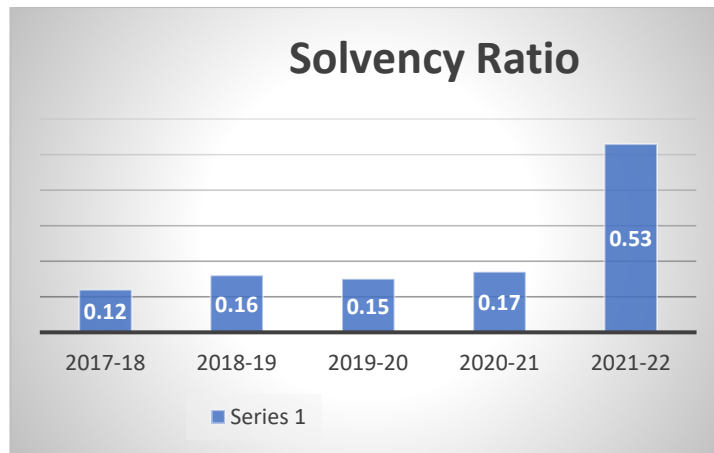
Proprietary ratio can be expressed in terms of percentage during 2017-18 shareholders invest 19% of their assets then it going to increase and current year 2021-22 it was 29%

3. Solvency Ratio

A solvency ratio is a performance metric that helps us examine a company's financial health. In particular, it enables us to determine whether the company can meet its financial obligations in the long term.

Solvency Ratio = (Net Income + Depreciation) / All Liabilities (Short-term + Long-term Liabilities)

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Income + Dep	1,62,50,068	3,16,64,820	3,57,60,621	4,41,09,345	15,35,15,341
Liability	13,16,95,108	20,30,89,786	23,93,93,324	25,40,45,314	28,82,41,406
	0.12	0.16	0.15	0.17	0.53



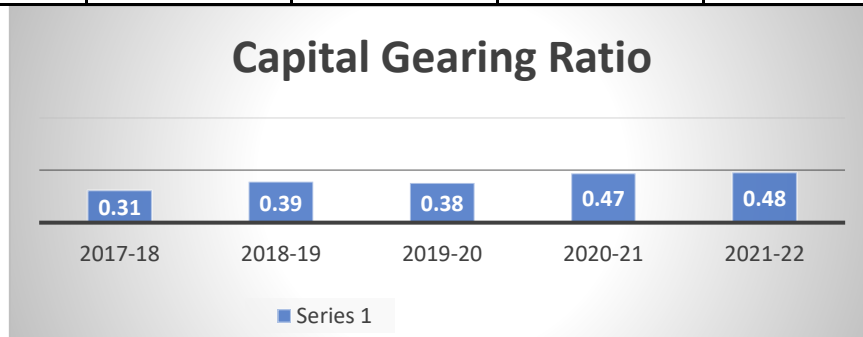
During 2021-22 there is 0.53 of solvency ratio where it indicates the company meet its financial obligation in long term.

4.Capital Gearing Ratio

Capital Gearing Ratio = Common Stockholders' Equity / Fixed Interest-bearing funds.

- **Fixed Interest-bearing funds:** Here, the list is long. We need to include many components on which the companies pay interest.

Year	2017-18	2018-19	2019-20	2020-21	2021-22
S H E	3,10,36,541	5,94,54,717	7,39,02,029	9,98,08,832	11,51,87,587
Fixed interest-bearing fund	10,01,68,883	14,98,41,306	19,26,94,386	20,96,48,407	23,86,57,031
ratio	0.31	0.39	0.38	0.47	0.48



From the above ratio, we can conclude that debt is more prevalent in the capital structure than shareholders' equity. Thus, it is highly geared.

Profitability Ratio

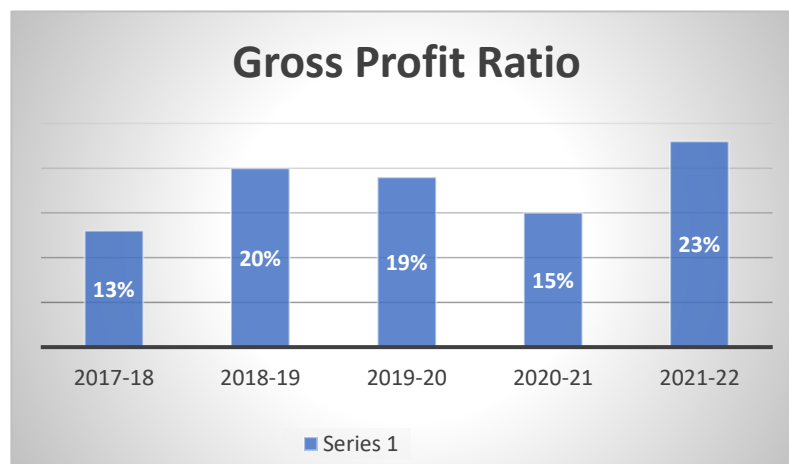
1. Gross Profit Ratio:

$$\text{Gross Profit Ratio} = \frac{\text{Gross Profit}}{\text{Net sales}} \times 100$$

In the above formula, the variables are defined:

- Gross profit = Net sales – Cost of goods sold
- Net sales = Gross sales – sales returns

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Gross Profit	8,46,82,024	17,02,68,179	19,28,86,446	20,09,65,727	33,34,87,511
Net Sales	64,90,52,987	83,37,69,113	102,04,04,708	132,10,99,948	142,20,45,642
Ratio	13%	20%	19%	15%	23%



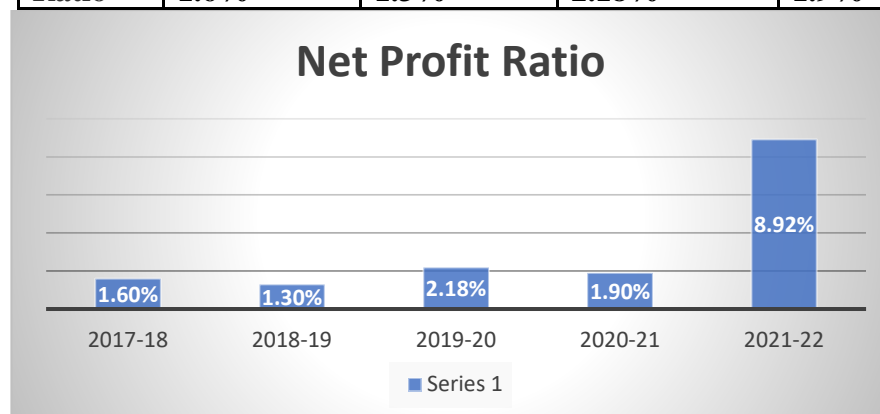
Gross Profit Ratio will be expressed in form of percentage during 2017-18 there is a 13% profit and 7% increase in 2018-19 there after it came down during 2019-20 and 2020-21 gain it increased in current year.

2. Net Profit Ratio

Net Profit Ratio, also referred to as the Net Profit Margin Ratio, is a profitability ratio that measures the company's profits to the total amount of money brought into the business. In other words, the net profit margin ratio depicts the relationship between the net profit after taxes and net sales taking place in a business.

Net Profit Ratio = Net Profit/Net sale

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Net profit	1,00,87,717	10961773	2,22,51,231	25723718	12,68,66,021
Net Sales	64,90,52,987	83,37,69,113	1,02,04,04,708	1,32,10,99,948	1,42,20,45,642
Ratio	1.6%	1.3%	2.18%	1.9%	8.92%



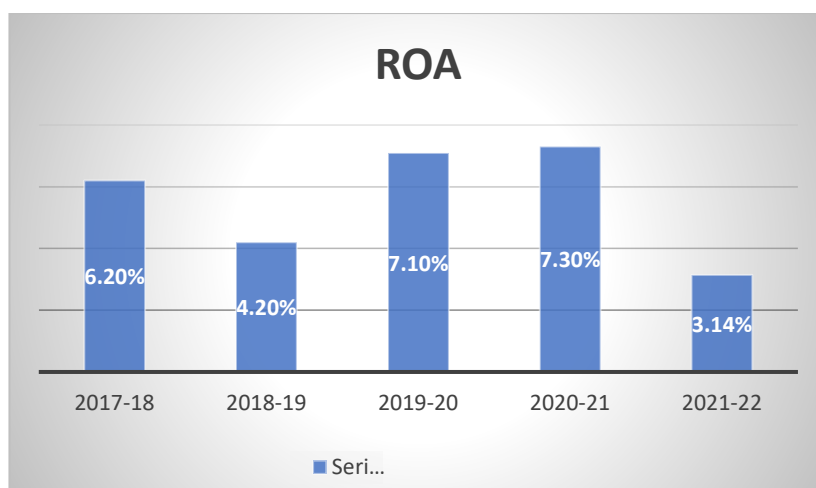
Current Net Profit Ratio is greater in Current year comparing to fast 4 years it may be due to increase in sales or retention of customers.

3.Return on Asset Ratio

The return on assets ratio or ROA measures how efficiently a company can manage its assets to produce profits during a period. Since company assets' sole purpose is to generate revenues and produce profits, this ratio helps both management and investors see how well the company can convert its investments in assets into profits.

ROA = Net Profit/Total Assets*100

Year	2017-18	2018-19	2019-20	2020-21	2021-22
Net Profit	1,00,87,717	10961773	2,22,51,231	25723718	12,68,66,021
Total Asset	16,27,31,649	26,25,44,503	31,32,95,353	35,35,49,910	40,30,05,651
ROA	6.2%	4.2%	7.1%	7.3%	3.14%



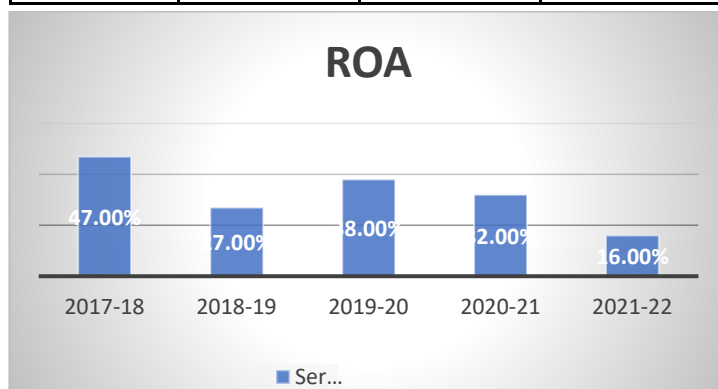
Comparatively during the year 2019-20 there was a better ROA compare to other years.

4.Return on Investment

$$= \text{EBIT} / \text{Capital Employed}$$

Return on investment is measured as a percentage; it can be easily compared with returns from other investments, allowing one to measure various types of investments against one another.

Year	2017-18	2018-19	2019-20	2020-21	2021-22
EBIT	1,47,27,494	1,59,81,786	2,82,71,244	3,20,46,993	13,32,88,909
Capital Employed	3,10,36,541	5,94,54,717	7,39,02,029	9,98,08,832	11,51,87,587
ROI	47%	27%	38%	32%	16%



ROI is greater in the year 2017-18 and after that it comes down current year ROI is lower than fast 4 years it may be because of unfavourable projects.

CHAPTER 6

LEARNING EXPERIENCE

I've done my organization study in Bharath Agrovet Industries Mangalore it is basically a poultry industry related to chicken meat and farm. It consists 4 units Breeding Farm which is located in Hassan, second one is Hatchery Unit Which is located in Mangalore and Kundapura, next one is Feed Mill it is located in Thumbe, and last unit is Processing unit is situated in Ganjimata.

I was working their main head office which is situated in Pump well Mangalore, here all management activities are taken place, all department heads are working in this office. All customers orders, activities which is performing in various units and different retailing outlets that information is handling in this office.

Here every employee and employer maintain a good relationship between themselves, most of the workers are experienced in this field, so if any problems or challenges are arrived most of the workers have good analytical skills based on that they give suggestions which is benefit to the organization growth.

Due to Organization study, I was worked 30 days in this organization at that time I learned this organization work culture, where both subordinate and superior gives respect to each other's and they are not only attracting the customers with their good quality products with affordable price but also the way they dealing a customer's in a polite manner's it will helps them to extend their retail outlets in a different place. Presently there are 6 outlets are there which is located in Pump well, Pandeshwar, Kankanadi, Ballalbag, Kadri, Moodabidri, and Udupi.

This working experience will help me to improve the knowledge about particular industries and improved my communication skills as well as approaching skills. It will mainly improve on my inter and intra personal skills while interacting with different workers in this organization. I learned a lot about professionalism, setting goals and what to do in certain work-related situations. I believe going through this practicum experience got me to become a little more confident in the work I do. This will also help in the future I am better prepared for what will be expected in a work environment.

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ANNEXURE

Income and Expenditure Statement

Particular	2017-18	2018-19	2019-20	2020-21	2021-2022
Income					
Sales	649,052,987	833,769,113	1,020,404,708	1,321,099,948	1,422,045,642
Other income	1,056,197	2,596,890	1,740,735	2,492,335	2,604,280
Closing stock	47,271,865	54,368,662	49,503,665	2,234,632	2,418,724
Total sales	697,381,049	890,734,665	1,071,649,108	1,32,58,26,915	1,42,70,68,646
Expenses					
purchase	585,665,397	670,597,731	822,653,265	1,072,865,188	1,088,742,223
Direct Exp	-	20,082,839	36,407,470	52,906,523	58,745,560
Establishment expenses	-	35,039,626	26,282,575	3,454,880	4,245,400
Administration expenses	57,250,586	62,623,149	79,165,455	82,004,252	92,028,748
Interest & Finance Charges	5,233,790	12,501,822	7,620,247	10,652,987	20,589,254
Depreciation	6,162,351	20,703,047	13,509,390	18,385,627	26,649,320
Remuneration	2,364,000	5,932,800	3,370,800	4,006,800	5,44,600
Opening stock	25,977,431	47,271,865	54,368,662	49,503,665	2234632
Profit Before Tax	14,727,494	15,981,786	28,271,244	3,20,46,993	13,32,88,909
Less: Income tax	4,639,777	5,020,013	6,020,013	6,323,275	6,422,888
Profit & Loss	10,087,717	10961773	22,251,231	25723718	12,68,66,021

Balance sheet

Particular	2017-18	2018-19	2019-20	2020-21	2021-22
<u>LIABILITIES</u>					
1.Share Holder fund					
Shareholders fund					
Dr. Arun Kumar rai	1,68,47,941	2,36,39,372	2,95,51,825	3,99,09,264	4,82,41,159
Mrs Vandana Shetty	12,96,561	1,78,14,904	2,21,91,176	2,99,63,025	3,28,61,043
Mr Dayanand rai	85,22,356	1,19,27,143	1,47,76,037	1,99,63,025	2,24,62,125
Mrs. Anjana	43,69,683	60,73,298	73,82,991	99,73,518	1,16,23,260
Reserve & Surplus					
2. Non-Current Liabilities					
Secured loan	7,72,31,144	10,23,49,600	13,89,12,259	13,59,63,785	15,67,14,652
Unsecured loan	2,29,37,739	4,74,91,706	5,37,82,127	7,36,84,622	8,19,42,379
3.Current Liabilities					
Sundry creditors	2,45,10,942	4,39,63,236	3,78,35,119	3,43,36,137	3,95,35,030
Outstanding Expenses	16,34,276	40,06,355	-	-	-
Income tax provision	46,39,777	42,33,889	60,20,014	69,35,733	70,21,263
Other current liabilities	-	-	3,02,000	28,20,801	26,04,740
Provisions	7,41,230	10,45,000	25,41,805	30,42,360	42,33,420
Total liabilities	16,27,31,649	26,25,44,503	31,32,95,353	35,65,92,270	40,72,39,071
<u>ASSETS</u>					
1. Non-Current Assets					
Fixed assets	7,46,02,944	10,26,61,367	17,81,69,311	21,37,36,016	27,31,25,698

Current assets and advances					
Debtors	2,58,57,330	4,86,25,814	5,69,17,987	5,84,26,637	5,47,19,211
Deposits	36,98,856	16,02,838	80,11,854	37,25,528	26,32,444
Inventories	4,72,71,865	5,43,68,662	4,95,03,665	5,19,96,000	5,21,73,675
Loans and advances	67,90,254	1,33,85,540	79,14,142	1,22,48,507	1,05,97,278
Cash and bank	37,69,170	3,65,57,103	71,65,494	69,97,140	89,93,124
Preliminary	-	10,45,000	-	86,29,608	42,33,420
Other current assets	741230	42,98,179	56,12,900	8,32,834	7,64,221
Balance with revenue	-	-			
Authorities	-		-	-	-
Total	16,27,31,649	26,25,44,503	31,32,95,353	35,65,92,270	40,72,39,071