

**INTERNSHIP REPORT ON
AN ORGANISATION STUDY AT JANATHA FISH MEAL
AND OIL PRODUCTS, KOTA, UDUPI**

Submitted By

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(4AL21BA025)

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

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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
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DATE: 30/01/2023

CERTIFICATE

This is to certify that **DARSHAN V** bearing USN **4AL21BA025**, 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 "**JANATHA FISH MEAL AND OIL PRODUCTION LTD., KOTA**" is prepared by him 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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TO WHOMSOEVER IT MAY CONCERN

This is to certify that Mr. Darshan V(Register Number :- 4AL21BA025)a Student of Master of Business administration from Alva's Institute of Engineering and technology - Moodabidre has undergone Project work from 18th October 2022 to 18th Nov 2022.

During the period of Project work he has worked on 'Organization study with special reference to Janatha Fish Meal & Oil Products Kota' and he has successfully met the objectives of the Project work. We found Mr.Darshan V to be hardworking Sincere and displayed good conduct.

We wish him all successes in future endeavors.


Authorized signatory

Date 16-01-2023

Place: Kota



Janatha Fish Meal & Oil Products

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DECLARATION

I, **Darshan.v** hereby declare that the internship report permitted “**A study on Organization of Janatha Fish Meal and Oil Products, Kota, Udupi**” with reference to “**Janatha Fish Meal and Oil Product, Kota, Udupi**” prepared by me, under the guidance of **Mrs. Priya Sequeira**, HOD, Department, of Business Administration, Alvas Institute of Engineering and Technology, Mijar, Moodabidri and external assistance by **Mr. Ravikiran**, CSR Coordinator, Janatha Fish Meal and Oil Product, Kota.

I also declare that this internship report is toward the partial fulfilment of the university Regulations for the award of degree of Master of Business Administration by Visvesvaraya Technological University, Belgaum.

I have undergone a internship for a period of 4 weeks. I further declare that this internship is based on the original study undertaken by me and has not been submitted for the award of any degree/diploma from other university/Institution.

Place: Moodabidri

Date: 20/11/2022

signature of the student

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Firstly, I would like to express my immense gratitude towards our Institution.

Alvas Institute of Engineering and Technology, Moodabidri, it provided for me the good morals, ethics and assistance to completion of my internship.

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Darshan.V

(4AL21BA025)

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EXECUTIVE SUMMARY

Janatha fish meal and oil product Private limited is an Indian company, providing exceptional services and highly competitive price for over 33 years. They supply oil and fish meal according to customer specifications.

They are one of the leading Manufacturers and exporters of meal and oil from India, and they export to countries across the globe. All they supplied by Janatha Fish Meal and Oil Product ltd. are tested and comply with international standards.

Janatha fish meal and oil Private Limited is headed by the chairman of the company Anand C Kunder. The different departments include HR, Accounts, costing, store & purchase, internal transport, Logistics, Sales & Marketing production planning, quality, sample departments.

A detailed report on the project is prepared and presented in the following pages. This report contains six chapters which describes about the introduction and internship, purpose of the study and many more. It also includes detailed information about the industry profile, background of the organization. The main objective of the application is done on McKensey's 7s framework, and Porters five forces model. In addition SWOT analysis had been done along with analysis of the financial statement, and ratio analysis in order to interpret the financial condition of the organization,

At the end, the learning experience section which I had undergone through my internship program.

INTRODUCTION OF INDUSTRY:

India has a vast fisheries resource in the sea. Several enterprises in India produce fish meals and oil products, but they are made differently depending on the climatic conditions in different parts of the nation. The fish meal and oil production industry are vital to life stock development, fish formation, and human health around the world. Fish consumption provides a variety of organic processes and processes health benefits to humans and animals. Not only does fish have an unrivalled super molecular supply, but its polyunsaturated fatty acid concentration has been found it plays an important role in heart disease prevention as also make as immune and nervous system benefits. The meal oil is made from fee-grade fish, which are primarily small, bony, and oily fish that are not suitable for direct ingestion. Fishmeal and oil, which are rapidly absorbed by animals such as chicken, cattle, salmon, and tilapia, have been used in fertilizers and animal feed. The need for the fish oil and the fish meal in the agriculture sectors has increased, creating a growing market for fisheries. The need for fishmeal and oil fish in the agriculture and aquaculture sectors has increased, creating a growing market for fisheries. In reality, the top ten fisheries are seven of the world's target fodder fish, also known as the low trophic level fish, with a percentage of 90 of the catch being processed into the fishmeal and the oil of the fish. Fish prices have decreased even as the fish meal business goes on indefinite strike beginning August 1 to protest the imposition of a 5% GST with a retroactive effect, which will harm both fishermen and the fish meal industry. While cheaper fish may make buyers happy, non-edible and garbage fish, as well as fish waster used for the production of the fish meal, account for a considerable portion of the fisher community's income. The closure of more than 70 fish meal manufacturers, primarily in Karnataka, Gujarat, Tamil Nadu, Kerala, Maharashtra, and Goa, has thereby deprived them of a significant portion of their income. Fishermen used to make Rs 50,000-60,000 per day by selling surplus and garbage fish caught in nets to fish meal companies. The global fish oil valued the market at USD 12.3 billion in 2022 its reach is expected USD 23.8 billion by 2032, with a CAGR of 6.8 percent from 2021 to 2032. As health supplements grow more popular, top fish oil companies are focusing on delivering omega fish oil/omega-3 supplements in the global market. As a result of the high level of competitiveness, manufacturers are supplying items with additional nutrients. Due to resin Aquaculture, animal nutrition& pet feed, supplements & food ingredient, medications, and other businesses. Furthermore, oil fish supports the proper development of the nervous system and enhances the cardiovascular system demand for fish oil in the pharmaceutical business, leading oil fish producers are focusing on offering new products to the worldwide market

GLOBAL FISH FOOD MARKET:

The global fishmeal valued in the market at \$ 6.26 billion in 2017 is predicted to reach \$ 11.96 billion by 2026, with a CAGR of 7.4% over that period. The increasing demand for natural protein supplements that are naturally followed in animal feed, the use of fish is increasing staple food in various locations, and the expanding number of people prone to non-vegetarian diets are all driving market expansion. However, the market expansion is restricted by significant cost volatility and the replacement of fish flesh products. Furthermore, market participants have ample opportunities to develop new and enhanced products that will boost the worldwide market share of fish. The fish-based supplements' strong nutritional value drives global sales. Consumer preferences in terms of healthy eating and greater seafood consumption are the market's driving forces. Because of their nutritional characteristics, salmon and trout fish are highly used in the creation of various feeds. Furthermore, the availability of high protein and vitamin levels in fish has helped the industry. Furthermore, the rising desire for non-vegan diets has boosted the demand for healthful foods, boosting the fish company. Asia Pacific, Northern America, Europe, and the rest of the world make up the global fish market. The fish market is dominated by Asia Pacific, followed by North America. The biggest purchasers of the fish cup in the Asia Pacific region are India and China, which has resulted in the region's marketplaces expanding. Furthermore, the increased consumption of seafood and aquatic life in developing countries in the Asia Pacific region has boosted the fish industry. Natural protein supplements, the rapid rise of the feed industry, and the extensive cultivation of aquatic species favoring salmon and crustaceans are the key growth reasons in the fish market. Furthermore, the global increase in vegetarians produces a significant demand for fish supplies to build the agriculture business quickly. However, the fish industry's expansion will be hampered by the growing adoption of food rather than fish. Aquaculture is currently the world's fastest-expanding food production industry, according to end users. The inclusion of fish in aquatic animals' diets helps to reduce pollution from contaminated water by improving nutrient digestion. Salmon and trout, cyprinids, crabs, sea fish, and other aquacultures make up the aquaculture segment. The animal feed segment is predicted to generate a greater market appeal, register a higher CSGR, and establish dominance over the world market projection period once implemented. Oceana Group Limited, FMC Corporation, Mesoscopic SA, Biomega AS, Croda International Plc., Pioneer Fishing Ltd., Omega Protein Corporation, Calysta, Inc., The Scoular Company, and Aker Bio marine AntarcticAS are some of the major players in the global.

COMPETITIVE POSITION OF INDUSTRY IN INDIA:

India was the world's largest third-fish producer and second-largest aquaculture producer of fish. India accounts for around 7% of the production of global fish. In addition, more than 10 percent of the home country's world's fisheries species and is one of 17 countries with a diverse range of species. The fishery and its attendant activities drew an estimated 14 million people. The state of Andhra Pradesh is the country's greatest fish producer; and followed by Gujarat. Production of the total fish in 2017 and 2018 is expected to be 12.60 million tons, with 70 percent coming from the national sector and 50 percent coming from traditional fishermen. Fish and mussel products from more than 50 different species are shipped to 75 countries across the world. With 13.77 tons lakh in bulk and Rs. 45,106.89 thousand in total, fish and fish products are currently the largest agricultural export group from India. This contributes roughly 0.91 percent of the GDP and 5.23 percent of GVA Agriculture, accounting for about 20 percent in agricultural export and 10 percentage in total exports. Exports of fish and oil products were the largest group in terms of agricultural exports in 2018-19, totaling Rs. 47620 crores.

GROWTH OPPORTUNITY:

- Fish oils are very essential for human health. Carotenoids and astaxanthin derived from fish help in building the immune system in an individual's body. Crustacean is used a bioactive molecule. Besides this, essential omega-3 fatty acids are primarily extracted from fish oils as they are rarely found elsewhere.
- Weight training enthusiasts frequently consume fish oil to fulfilling their omega-3 fatty acid needs. Increasing awareness about the aforementioned health benefits of fish oil is likely to aid in the overall expansion of the market in the forthcoming years.
- Fish oil finds high application in the pharmaceutical industry as a raw material for making medicines. Also, there is the rising use of fishmeal and fish oil by-products in the pharmaceutical industry for producing certain antibiotics and medicines. These medicines are used for treating various health disorders, especially mental disorders.
- The gradual rise in the purchasing power of consumers and their subsequent willingness to spend on their family's health and wellness will support the growth in this market. Fish oil can also reduce blood pressure and bad cholesterol, which is likely to provide new growth opportunities to fishmeal & fish oil suppliers.

BACKGROUND

Janatha fish meal and oil products was founded in the year of 1989 at Kota in the Udupi district, deliberate in terms of the availability of high-quality Indian oil sardines, also it is Asia's second largest fish meal and oil product company. And the company has the largest manufacturer of sterilized steam fish and meal, protein fish, fish soluble, and oil fish products in the country. Before the introduction of Janatha fish meal and oil products, the people or fishermen of the district were suffering economically owing to a lack of demand for the excess production of fish obtained from the sea. They didn't earn more amount of money from selling the fish. The fishermen's don't know, which type of fish people buy. People can buy any type of fish. As a result, they have been dumping those fish products into the water.

So, the Kunder brothers decided to start a fish meal and oil product business in order to provide economic opportunities to the people of the land. Janatha fish meal and oil products strive for growth not only in terms of sales and margins; but also in terms of the quality of products and services provided to the final consumer. To provide the best possible service to their customers, they are always improving their facilities and investigating new techniques to get better manufacturing results. They have a company that produces steam-dried fish meal and Decanter Centrifuged fish oil on the west coast of India, in Karnataka. Janatha fish meal and oil goods have developed a position among the world's client base for quality fish oil and fish meal products building on the qualities of the core rivals. Janatha has become a name to reckon within the fish meal industrial area of India, thanks to its expert management, state-of-the-art process facility, strict adherence to quality and ISO specifications, and matched vision. They are constantly looking for new ways to improve outcomes and enter new markets. Growth is sought sales, but also the on in terms of the qualities of products and services given, as well as the level of customer satisfaction attained globally.

This has resulted in remarkable connections and bonds being built among its valued customers in nations such as Japan, the United States, China, Taiwan, and Denmark, which is recognized as the company's best achievement. Janatha fish meal and the fish oil products, the firm is a family partnership concern that is owned and managed by family members. The company partners are Mrs. Geetha A Kunder, Prashanth Kunder, and Rakshith Kunder. The firm was established in 1989 and is regarded as the largest manufacturer of fish, soluble fish, and all other fish oil products in a developing country such as India. One of the pioneers in the development of items that provide value Refined fish oil, fatty alcohol, and so on add value to fish oil. The organization is celebrating its 25th anniversary and represents itself as a global and domestic enterprise. They have various countries'

expertise in the fish and oil products business with the implementation of contemporary technology and quality processes in establishing a specific area in a specific sector of the sector.

Janatha Fish Meal & Oil Products first appeared in 1989 in the rural area of Kota Padukere, symbolizing the name Global; an organization that addresses both global and domestic challenges. There are 300 employees on the payroll. Keeping the future in mind, they utilized cutting-edge technology that allows them to ensure high quality, on-time delivery, and complete customer satisfaction. Depending on the fish-based protein, it is utilized in a variety of applications such as aqua feed, agricultural products, medications, and so on. The organization's dedicated managers were self-sufficient as a medium-sized sector, producing approximately 120 tons of fish oil and the fish are daily for export to the world, with the goal of becoming a world leader in the provision of high-quality fish products and expanding a business into the production of value-added fish oil products. It's a company with an avant-garde mindset, excessively cutting-edge methods, and an unwavering commitment to top quality, on-time delivery, and 100% satisfaction. They have kept up with rapid advancements in the market for fish-based proteins. It's being employed in a variety of aqua feed, agricultural products, nutraceuticals, and prescription medications. medicines, and other lucrative fields where research is conducted.

Company Details:

- Company Name: Janatha Fishmeal and Oil Products Ltd.
- Website: www.janathafishmeal.com
- Owner: Anand C Kunder
- Year of the Company Registered in 1989
- Type of Business: Manufacturer / Mill
- Sector: Private sector

Ownership pattern:

Chairman	Anand C Kunder
Director	Prashanth Kunder
Director	Rakshith Kunder

Promoters

Mr. Anand C Kunder, son of late B Chikkayya Marakala, a fisherman from Manoor, Kota, Udupi District, founded Janatha Fish Meal and Oil Products. The family is involved in the fishing industry. Founded in 1989 as a tiny family business, it has grown to one and become the country's largest manufacturer of fish oil and fish meal. He is in charge of the organization and ensures that the right decisions are made by the employees. Janatha fish meal and oil company is a family partnership that is owned and managed by members of the family. The corporate partners are Mrs. Geetha A Kunder, Prashanth A Kunder, and Rakshith A Kunder are the corporate partners. Rakshith Kunder - Marine Engineer and MBA in Finance - actively participates in the firm's business. He is in charge of the organization's the production and marketing departments. Prashanth A Kunder, (B.E) - actively participates in the firm's business. He assists the business with product production and marketing, and he is the CEO of the company Janatha Aqua Products, which was founded in 2005 in Kota, Udupi District. He was encouraged to contribute to developing fish oil quality and industry standards by his fish meal production heritage, knowledge of fish oil, and love for ongoing innovation. Mr. Prashanth has produced various fish oil-based fat liquor items that have received positive feedback from purchasers, guided by his desire to bring high-quality fish oil.

Vision, Mission, and Quality Policy

Vision

- Sustainable growth in a sustainable manner even internationally recognized as a leading supplier of fish protein, fish oil, and its products.
- Be recognized as an organization that stands out in its environmental and social activities and local obligations as it expands its reach globally.

Mission

Freely harvest natural resources through sustainable methods and add value to high-quality products through improved and improved processes for the benefit of the wider community.

Quality Policy



A Janatha fish meal and oil product give more importance to quality assurance. They have a separate team for checking the quality of the products. And the company has a modern in-house laboratory equipped with the most advanced internationally recognized testing equipment manned by professional, skilled, and dedicated professionals, and committed technicians. And They are an "ISO22000: 2005 Certified Company" and this quality system ensures the appropriate checks that proceed from acquisition through the process and ultimately deliver value-added services as a measure of "QUALITY".

The company has invested in R&D with an energetic team of well-qualified professionals and very cultured equipment. Carry out investigative activities to improve existing processes and products and develop new processes and products to maintain a position as the leader in the industry.

Nature of Business

The company's high level of state-of-the-art technology, quality equipment, and fast delivery of specialized goods has resulted in customer and staff satisfaction at Janatha Fish Meal and Oil Products. They manufacture agricultural items such as agrochemicals, fertilizers, fish hydroxyls, refined fish oil and products, fatty alcohol, fish meal, pet food, and so on. Daily surveys were carried out by qualified individuals who are dedicated to getting quality inspections by international standards.

The provider of raw fish is:

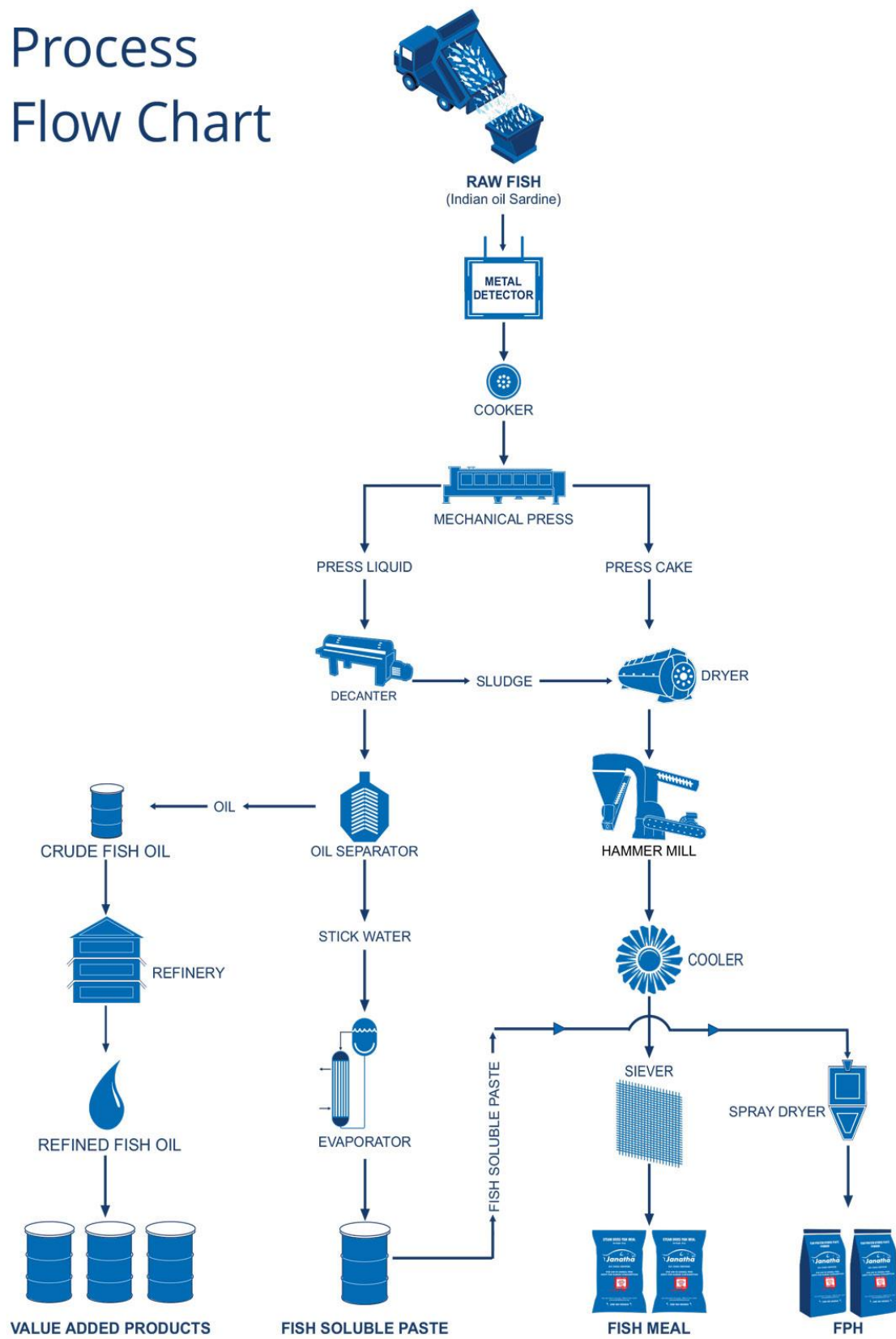
- Malpe Port, Udupi.
- Port Cochin Harbor, Ernakulum.
- Port Kerala Port of Kannur, Kannur, Kerala.
- Beypore Port, Kozhikode, Kerala.

Certificates

Janatha is one of the firms that has kept up with the times and adhered to ISO 9001: 2008 quality standards. SGS has granted certificates for Janatha's building quality and all other internal control systems. The various certificates include the following:

- Approved by European Union Centre.
- 22 ISO 22000: 2005
- ISO 9001: 2008
- OC ECOCERT
- 1800 ISO 18001: 2007
- HALAL
- Agency Export Testing Centre, Cochin.
- A member of the IFFO which is The Marine Ingredients Organization.

Process Flow Chart



Sub-Branches of Janatha Fish Meal & Oil Products

- Janatha Aqua Products, Kota

Prasant A Kunder is the plant's promoter. It is one of the few private enterprises in Bangalore having a registered office. The plant had 12 different goods and was in high demand among retailers.

- Janatha Agro Products, Kota

Among all other fish products, fish oil is nutritious. Agro has been in high demand on a national and international scale during the first 20 years. Rakshith A Kunder is the plant's promoter. The plant contains a well-equipped laboratory where the research team tests item 10 and implements new technology. The primary goal of this group is to expand product details based on client requests.

- Janatha Fish Meal, Kota

One of the world's largest fish processing enterprises produces 120 tons of fish feed and 60 tons of fish oil every day, which is available globally. Chairman Anand C Kunder is the plant's promoter.

Products and Services Profile Area of Operation



1. Agro Products

Janatha is widely regarded as the largest producer of fish protein and other oil products. Over the last fifty years, its operations have grown to all segments of the market. The firm is a world-class supplier of agricultural products that is also environmentally beneficial on a national scale. Major products that improve agricultural performance include the following:

- **Agro Fertilizer Additives**

This is one of the few amino acid preparations that contain more than 80% hydrolyzed protein. It is utilized as a complete component in a complete plant control system or turf where there is no pathogen and there are no focal coliforms.

- **Fish Oil**



- **Sulphated Fish Oil**

It is a good addition to fungicides and insecticides with a broad spectrum of action. Aphids, citrus rush mites, leaf miners, leaf roller, mealy bugs, trips, and armored scales are all killed by the oil's repelling characteristics. When combined with water, it forms a milky white emulsion.

- **Winterized Fish Oil**

This oil's medicinal component improves crop quality by slaying worms. In this case, combining fish oil with other herbal oils will aid in the killing of insects and pests by diverting gas exchange cell membrane function or structure. The oil should be sprayed regularly to fight and eradicate worms.

- **Fish Protein Hydrolysate (Liquid)**

Organic fertilizer additives provide a rich source of nutrients that slowly degrade and release nitrogen into the soil. It is intended to be used in conjunction with the present fertilizer. This natural substance is filtered via an 80-mesh screen to ensure that it does not clog your sprayer and spreads evenly during solicitation. This is a liquid version of Fish Protein Hydrolysate.

- **Earth Gold- Soil Conditioner**

The product aids in the provision of nourishment to the soil, which improves the properties of the fertilizer. It aids in soil elevation since it contains all-natural nutrients such as N, P, K, and all other micro components. Soil conditioner is used to promote soil fertility without emitting any offensive odors. This is appropriate for all crops such as vegetables, fruits, blooming plants, and so on.

- **Earth Growth- Growth Promoter**

This product's major ingredient is fish protein hydrolysate, which aids in the retention of soil moisture and nutrients, allowing plants to grow quickly and produce a large number of flowers and fruits. This also promotes earthworm activity by breaking up heavy clay soil, which leads to the accumulation of insufficient sandy soil. Other ingredients used in this process include bentonite and wood ash.

- **Bio King Tonic**

The tonic is completely free of chemical chemicals and other dangerous elements and is created mostly with natural materials. It is safe to use on food crops until the day of harvest, and it reduces the premature shedding of flowers and fruits to increase output. Fish oil, seaweed, and fulvic acid are the ingredients employed here.

- **Jupiter Gold- Crop Protector**

Jupiter Gold is an excellent choice for controlling mites, mealybugs, thrips, and downy mildew, among other pests. This product is a combination of marine and vegetable oil that is suited for organic farm production as an environmentally friendly alternative to traditional agriculture. It reduces fungal growth on plant tissue as well as direct contact with insect pressures on the plant. Thus, Janatha Agro products have been increasing agricultural activities to a new level by efficiently using cutting-edge technology.

2. **Aqua & Pet feed Additives**

Animal nutrition can be improved by supplying them with high-quality feed at the appropriate time. As a result, feed additives play a significant role in boosting animal performance. Animal nutrition can be improved by enhancing flavor or making feed components more readily digested.

- **Fish Meal**

A recognized source of vitamins, minerals, and unidentified growth factors, fish meal is a beneficial addition to animal food diets. Meals are used as high-quality additives in the diet to provide efficient diets, particularly in aquaculture and animal feed. It contains nutritious substances as well as all other elements, particularly for aquaculture and animal feed.

- **Fish Protein Hydrolysate**

This is an amino acid product that comprises 70% hydrolyzed protein and is suited for all sorts of plants as a soil fertilizer. The product is chemical-free and safe for various plants, as well as providing a nutritious element to the soil.

- **Fish Soluble**

Fish soluble has a unique but pleasant fish smell and is a brown, semi-sticky liquid. Unknown transcription factors in fish soluble contribute to the acceleration of growth. Fish has a high solubility for all liquid proteins, vitamins, and amino acids. Janatha dissolves fish in sardine stick water, however, we utilize soya bean flour to dissolve desert fish. The unexplained growth agents and hatchability-enhancing effects are still soluble when mixed with soya bean meal.

- **Pet Feed**

Omega 3 fatty acid is thought to be essential for pets suffering from allergy, auto-immunological, or inflammatory (arthritic) disorders. When the cell membranes of the body are damaged, this acid is assimilated. As a result, most pets benefit from greater absorption of Omega 3 fatty acid content in their bodies.

3. Leather Processing Products



Leather items are regarded as a significant export earner for many developing countries. Being a labor-intensive business that employs large segments of society, it has gained national significance in recent years. Janatha has been a big contributor to the industries that produce leather goods.

- **Blown Fish Oil**

Blown oil fish is used in leather, chemical, and metal coating industries, as well as in the raw material in sulfated oil of the fish and fat liquors. This oil dries with a high sheen and, when blended with resins, produces anti-fouling paints. The first phase in sulphuration is oxidation, 13 where blown fish oil can reduce the processing time required by sulfated fish oil.

- **Sulphated Fish Oil**

This oil has gained popularity in the leather sector, where it is also used in the manufacturing of hard drinks. It is used to soften animal hides by loosening them. In the fatliquoring process, the oil can be utilized alone or in conjunction with other anionic fat liquors. Because of its compatibility with other synthetic fat liquors, it may also be utilized to create a variety of fish oil-based fat liquors dependent on the needs of the client.

- **Fat Liquors**

Fat liquors play an important part in the leather tanning industry. These liquors are utilized in situations where a high level of smoothness is required. According to the customer's specifications,

the liquor differs by the level of concentrate, which includes manufacturing in 60 percent, 70 percent, and 80 percent concentrations. Because that kind of medicine comes in a variety of containers and has a shelf period of at least one year.

- **Refined Fish Oil**

The most significant benefit in the context of the leather chemical industry comes from refined fish oil, in which unexplained chemicals present in crude oil are removed during the refining process. Refined fish oil is an important raw ingredient used in the manufacture of industrial products.

4. **Pharma and Industrial Products**

Fish oil, which is yellow in color and has a light taste, is derived from the Indian *Sardinella* species of fish. Omega-3 fatty acids are required for the healthy performance of actions that build the human body. It is primarily refined to minimize the acid content, color, and odor through the deodorization process. Water repellents, ceramic deflocculate, and other major applications of fish oil exist.



Infrastructure Facilities

Janatha's contemporary facility, along with a fully automated, cutting-edge process plant, gives the company a competitive edge in terms of product quality. This is backed up by an effective quality system that guarantees the necessary quality control procedures are in place from beginning to end. The company's infrastructure, which is a machine-controlled, state-of-the-art technique plant, provides the abundantly demanded draw near term of product quality. The organization primarily

focuses on matching its processes to an international level, where they are perpetually engaged in modernizing the existing instrumentality and the native facet of its global standing, as well as its concern for the environment, which ensures minimal adverse results through the use of effluent treatment plants. The wastewater is processed in an effluent treatment facility and reused in methods and gardens; pollution is reduced with the use of a deodorizing system.

Competitors Information

Nowadays, there is competition everywhere you turn and in every industry, you enter. Because of this, manufacturers must think carefully about their marketing strategy and advertising campaigns for new products to increase sales. Janatha Fish Meal & Oil Products, Kota, is considered a manufacturing pioneer and the leading fish processing enterprise in South Asia. But, in the corporate world, no company is immune to competition, and Janatha is no exception. The following is a list of Janatha Fish Meal's competitors.

- Yaskawa Fish Meal and Oil Company, Uyehara
- Raj Fish Meal and Oil Company, Malpe
- Products Harris Marine Products Mukai, Mangalore
- Mukai Seafood Industries, Bangalore

An important competitive advantage of them includes the following according to ICRA Ltd. Report:

- Experience Great experience for promoters in the fish food business and fish oil production
- Proximity to the west coast ensures timely catch.
- Profile A financial profile characterized by growth in revenue, positive indicators, and consolidation indicators.
- Demand The high demand for fish and fish oil supports the medium-term growth prospects.

Future Growth and prospects

The pioneers of the fish meal and oil sector are Janatha Fish Meal and Oil Company. The business has a lengthy history and is widely renowned for its high-quality items. The business has a lot of future goals that need to be accomplished. The business has numerous plans for its marketing, production,

and other endeavors. The product is in high demand, yet there is insufficient supply. The sector wants to increase the demand for its packaged goods in foreign markets. Due to competition from other fish meal sectors, the company diversifies and grows its operations. The company made a successful foray into the production of organic fish meal and fish oil-based products. The business has expanded its market share as a result of fresh perspectives and innovation. The business also has plans to expand its office space and buy enough raw materials from other states to ensure that production will continue throughout the year. The business's current project plan calls for the development of infrastructural facilities, including a new office building and other machinery.

Awards And Achievements

- The firm has also been recognized product of a marine in the authority of export development a Govt. of India enterprise, as one top contributor to free convertible foreign exchange earners of the country.
- Awarded for exceptional achievement in the export of dry marine products by the Maritime Export Authority (2011–12, 2012–13).
- submit the Federation of the Karnataka Chamber of Commerce & Industry's 2013 Export Prize (FKCCI) • 2015 Most Imported Manufacturer of Productions Export Excellence Award from the Federation of Karnataka Chamber of Commerce & Industry (FKCCI).
- State Export Excellence Award from Vishweshwarayya Trade Promotion for marine items (2011-12, 2012-13, 2013-14).
- The Karnataka State Pollution Control Board, Mangalore City Corporation, and District Administration's 2014 Environmental Award for Janatha Fish Meal & Oil Products.
- They also have been recognized by the Income Tax Department for being one of the highest and most prompt taxpayers in the region.

McKinsey 7S model:

McKinsey's 7S model helps to analyse the organisation's design. This is useful in different situations. It gives the proper idea to work together in various departments. It allows the organisation to analyse their strength and weaknesses. And it helps to make decisions about the future growth of the organisation. The main aim of this model is to illustrate the effectiveness to be achieved by using the 7S model.

**1. STRATEGY****Corporate strategy:**

- To expand sales to the global marketplace.
- To adopt the latest updated technology.
- To become the market leader.
- To open a new branch in the country.

Business strategy:

- Recruit new and talented employees.
- Research and develop new features and design products that bring innovative changes to customer experience.
- To contribute more to the local people in their achievements.

- B2B business strategy.

Functional and operational strategy:

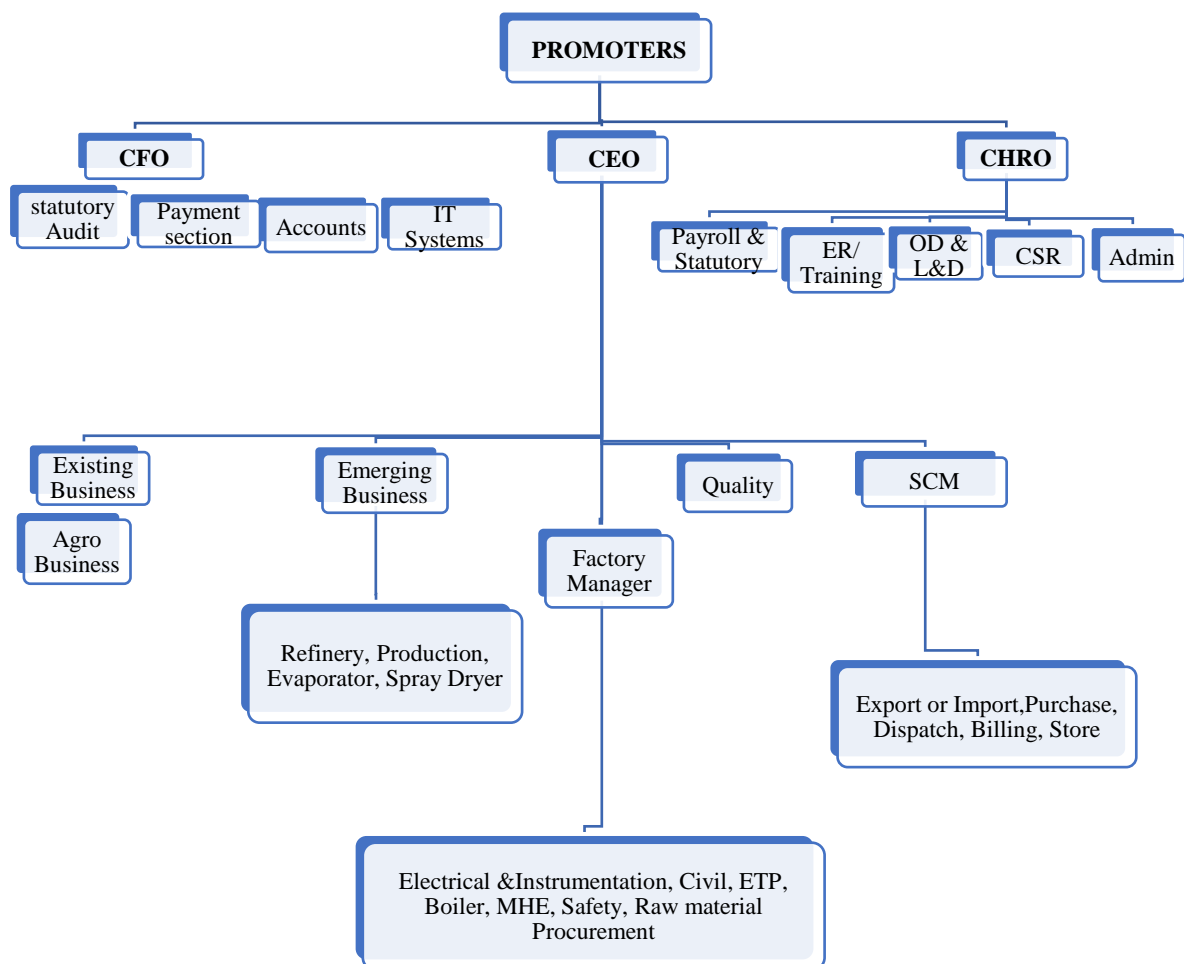
- They mainly focus on enhancing product quality and reducing production costs through managing manufacturing and operating system, as well as logistics and supply.
- Adopting new strategies for recruitment, selection, hiring, training, development, team building, employee engagement, and retention.
- Finding suppliers that provide reliable and high-quality supply and minimize time wasted in inefficient procedures.

2. SYSTEM

- CCTV security and alarm system with their NSI Gold Standard Alarm Receiving Centre (ARC) to ensure that any breaches in their security are dealt with and responded to as quickly as possible.
- The company has a good export system all over the world, they mainly concentrate more than 70% exporting outside the country.
- Improving promotional activities in other countries and regularly track and measure the results to optimize the sales strategies.

3. STRUCTURE

Janatha fish meal and oil product company have the departmentalised organisation structure. Divided into various departments, each department coordinates with one another on through group meetings, mail, and effective communication. The company



SOFT ELEMENTS

4. SHARED VALUES

- Janatha Fish Meal and oil product Ltd. has created a great place to work for all their employees by excellenon the dimensions of a high-trust, high-performance culture– credibility, respect, fairness, pride and camaraderie.
- The company gives the first preference for an employment opportunity to the people who are living in rural areas.

5. STYLE

- The company follows participative leadership or democratic leadership style.
- Employees are allowed to give any thoughts, innovative ideas, or proposal which is helpful to the organization.

6. STAFF

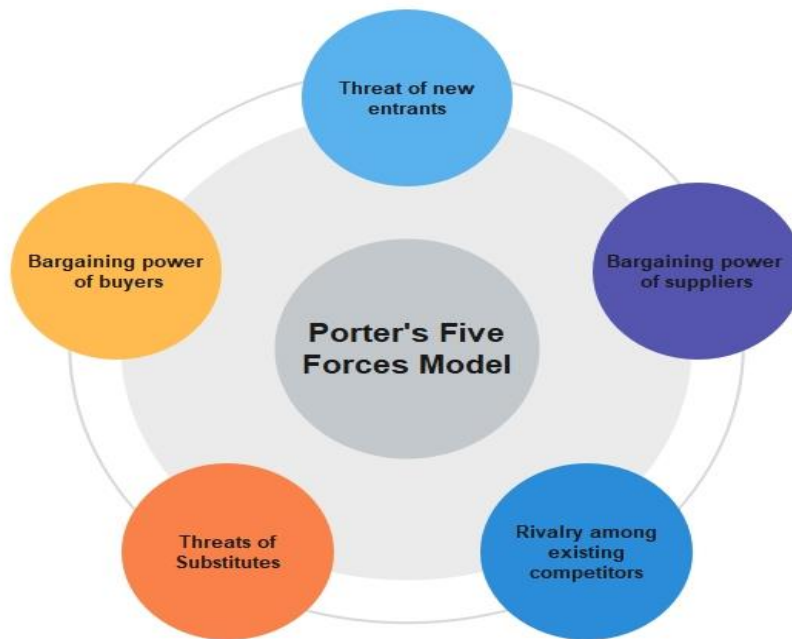
- The company gives bonuses to the employees every year.
- The company also provides room for the employees.
- The company gives the facility of Wi-Fi for the use of office work to their employees.
- The company has more than 1000 workers at present.
- The company also provides a good canteen facility for the employees.
- The company has good staff members, all are working very patiently.
- The coordination of all staff is good.

7. SKILLS

- At present the company had more than 1000 employees. Out of which 50 are skilled employees and others are semi-skilled.
- Every employee has the talent to do the market.
- The employees contact different customers from different places.
- The company also has many more languages knowing the person.
- The employees use their skills to attract customers.

PORTER'S FIVE FORCES:

Porter's Five Forces Model helps to determine the company's environment. It gives all the information about the threat of new entrants, the threat of substitutes, and rivalry among existing competitors, it also explains the buyer and supplier of the company.



1. Threat of New Entrants

In Janatha Fish Meal and Oil Products, there is no much effect when the new entrants are coming. Because the company already have good marketing and they acquired customers almost worldwide. The company reached their business to the world. Here threat is moderate but it is not effect too much. Because the company had a adequate knowledge on the products and its products are known by everyone. The company having a good research team and also the employees. They all are working day and night for reach the company's goal.

In this company they concentrate only the quality products and they give the preference only to quality and not quantity.

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everyone. The company having a good research team and also the employees. They all are working day and night for reach the company's goal.

In this company they concentrate only the quality products and they give the preference only to quality and not for the quantity.

2. Threat of Substitute Products or Services

The company producing the quality products. They have separate team for checking the quality in the laboratory. The threat is moderate. If others company put a low prices then maybe it is possible to threat for this company.

The demand for these products is very high and the supply is low. So, when the producing same products by the other company are not effect to the Janatha Fish meal and oil products company.

3. Bargaining Power of Customers or Buyers

The Janatha fish meal and oil products company marketing as a B2B. The company selling their products directly to the business. Every organization having a main aim to earn profit. So, the other company who are purchasing they are tried to get discount from each products. They don't like to give full amount for the product and they definitely ask discount from it. They are buying the products in bulk. The company as usual gives some percent of discount to them. So, the bargaining power of buyer is high. But also the buyer is expecting more discounts from the company.

4. Bargaining power of Suppliers

The bargaining power of suppliers is low. In Janatha fish meal and oil products. Usually company do not bargain with fishermen's which are catching the fish. The fishermen's call the auction. On that basis purchasing process will be happening. The company every time purchase the fish which is fixed rate by the fishermen's. Sometimes they do not go to buy the fish, if they felt the company get loss. It's happening very rare. Most of the time they go to purchase.

5. Intensity of Competitive Rivalry

Janatha fish meal and oil Products Company had a latest technology and them already introducing their company to the world wide. This company located in Kota. The company also have branches in other country also. This company have a competitor's. But this company don't effect from the competitors. Because at present the demand is in the high position and supply is very low. So it is not effected by the competitors.

The competitors of Janatha fish meal and oil products are

- Raj fish meal and oil company, Malpe
- Yashaswini fish meal and oil company, Udyavara
- Harish marine products, Mukka , Mangalore
- Bawa fish meal and oil company, Mangalore
- S. M fish meal and oil company, Mangalore
- Akash fish meal and oil company, Kudal, Maharashtra
- T. J Marine products Pvt.Ltd., Ratnagiri

SWOT Analysis



SWOT incorporates Strengths, Weaknesses, Opportunities, and Threats, which is regarded as an excellent business analysis tool in terms of the strategies they have used. The strengths and weaknesses are within the organization in which you are in control and can be a factor in change. The major objective of a SWOT analysis is to help businesses thoroughly comprehend all of the factors that influence their decision on a course of action. Opportunities and threats are outside the business and the business can hold on to them and even use good strategy as part of business ethics. organization can use the SWOT analysis to discover Strengths, Weaknesses, Opportunities, and Threats relevant to business competition or project planning. Situational analysis or situational evaluation are other names for it. With a focus on utilizing strengths and chances to overcome weaknesses and threats, use your SWOT analysis to find recommendations and methods.

Strengths

- High-quality products have been produced.
- The latest technology has been used to make products more competitive.
- The niche market is completely its own on the part of the Premier of the sector.
- Dedicated Employees.

Weaknesses

- Smell Bad smell inside and outside the company and the environment.
- Production declined in June and July due to uncertain conditions.
- Work availability is key to the product, as they have to rely heavily on other people (Assam).
- Scarcity of Sardine fish which is immature and sometimes their supply will be low. “An Analysis of The Role of Fishing Industry in Sustainable Development: A Study Conducted at Janatha Fish Meal & Oil Products, Kota” Poornaprajna Institute of Management, Udupi.

Opportunities

- Establish a position on the part of the Premier of the sector.
- The availability of advanced technology will enable them to gain a market position.
- Meal Fish diet is no longer a long-term food item such as declining supply and increasing demand for “high” seafood protein.
- Aquaculture has grown rapidly around the world due to the inevitable motivation to do better when it comes to protein production.

Threats

- Controversy over whether fish feed falls under the GST combination or not.
- Change Climate change and other factors are leading to a decline in marine fisheries that have a direct impact on inland fishing.
- Lack of government funding and assistance may be due to a shortage of staff in the sector.
- Competition from other firms leading to loss of international market share.
- Reduction Possible reduction of political commitment with reduced government investment

INTRODUCTION

The financial statements of Janatha fish oil meal and oil ltd. is organized collection of financial data, undertaken accounting to logical and consistent accounting procedure for the purpose of presenting a periodical review or report on the financial aspects, such as operating results, i.e., profit for the year and the financial position of the firm at a particular point of time i.e., at the end of year. Janatha fish meal and oil ltd. prepared financial statement for the purpose of depicting the financial health in terms of profit position and prospects, as on a certain date. Company prepared financial statement at the end of the year i.e., on march 31st. in order to know the accounting picture of their operation and financial position, they disclose only quantitative information. Cordial relations among the employees, the efficiency of the workers, the competitive strength of the firm, the reputation and prestige of the management, lent the financial statement do not take, there into account.

Ratio analysis of Janatha fish meal and oil company is the method or technique of calculation of a number of accounting ratio from the data figures, as shown in financial statements. The comparison of the accounting ratios is move with other standard or ideal ratio.

Final accounts show the financial position of the firm but the balance sheet gives only the static picture of assets and liabilities. Comparison of two financial statement is possible only through the ratios that are calculated by choosing certain related items from the final accounts. Ratios help to indicate the firm's liquidity, profitability, etc. the ratios sun from different angles help to prepare a future plane of action and thus act as a guide for preparing budget. Some of the important ratios are calculated with reference to Janatha fish meal and oil company.

Working capital is the lifeblood of business. No business can be successfully run without adequate working capital. In ordinary parlance working capital is taken to be fund available for meeting day to day requirement of an enterprise. Working capital is concerned with two factors viz, the level of current assets to be held and the type of assets and the method by which these assets are financed. Working capital is also known as circulating capital. Since investment in current assets represents a substantial portion of total investment, the study of working capital management becomes more important

Whatever maybe the organization, working capital plays an important role, as the company need capital for its day to day expenditure. In simple term, working capital is an excess of current assets over the current liabilities. Good working capital management reveals higher returns of current assets

than the current liabilities to maintain steady liquidity position of a company. Otherwise, working capital is a requirement of funds to meet the day to day working expenses. So, a proper way of management of working capital is highly essential to ensure a dynamic stability of the financial position of an organization.

A good management of working capital will generate each which helps improve amount profit and reduce risk. The cost of providing credit to customers and holding stocks can represent a substantial proportion of a firm's total profit.

Statement of Profit and Loss for the Year Ending

Particulars	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs
Year	2017-18	2018-19	2019-20	2020-21	2021-22
(A) INCOME					
Sales	21,473.64	24,335.79	29,044.40	31,570.75	42,580.34
Add: Other Income	184.62	181.07	217.28	676.19	840
Total Income	21,658.26	24,516.86	29,261.68	32,246.94	43,420.34
(B) EXPENDITURE					
Materials Consumed					
Raw Materials	19,449.28	18,164.34	21,994.72	24,109.57	35,109.57
Stores & Spares	-	-	-	-	-
Decrease/(Increase) in WIP & Finished Goods	-3,356.29	268.88	156.83	495.39	-713.09
	16,092.99	18,433.22	22,151.55	24,604.96	34,396.48
Manufacturing Expenses	1,298.02	2,150.54	2,471.40	2,746.13	2,896.13
Employees Emoluments	362.41	743.88	791.2	788.52	840
Interest & Other Financial Statements	333.1	384.05	566.95	667.48	745
Selling & Distribution Expenses	860.9	645.59	846.25	925.9	1,250.00
Sundry Expenses	1,409.44	702.15	789.92	596.3	865
Depreciation	652.74	535.96	587.35	691.48	721
Total Expenditure	21,009.60	23,595.38	28,204.62	31,020.77	41,713.61
Net Profit Before Tax	648.66	921.48	1,057.07	1,226.17	1,706.73

Provision for Tax	220.5	318.91	365.83	424.35	590.67
Net Profit After Tax	428.16	602.57	691.24	801.82	1,116.06

BALANCE SHEET AS ON...

Particulars	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs
Year	2017-18	2018-19	2019-20	2020-21	2021-22
(A) Sources of Funds					
1. Shareholder/Owners Funds					
Capital - Fixed	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Capital - Fluctuating	3,782.90	3,450.32	3,858.15	4,709.87	5,825.93
	5,182.90	4,850.32	5,258.15	6,109.87	7,225.93
2. Loan Funds					
Secured Loans	2,889.96	4,073.24	5,532.30	6,193.97	6,193.97
Unsecured Loans	-	353.51	187.00	141.24	141.24
Total	8,072.86	9,277.08	10,977.45	12,445.08	13,561.14
(B) Application of Funds					
1. Fixed Assets					
Gross Block	3,911.24	4,283.11	4,779.90	5,311.23	5,311.23
Less: Depreciation	652.74	535.96	587.35	691.48	721.00
Net Block	3,258.50	3,747.15	4,192.55	4,619.75	4,590.23
Capital WIP	-	860.16	204.60	186.52	470.53
Total	3,258.50	4,607.31	4,397.15	4,806.27	5,060.76
2. Investments	24.59	146.02	271.80	302.32	302.32
3. Current Assets, Loans & Advances					
a. Inventory	5,659.88	5,609.53	5,452.70	4,957.31	5,670.40
b. Sundry Debtors	672.47	1,680.86	2,481.01	3,388.29	5,724.65
c. Cash & Bank Balance	328.95	459.97	767.70	853.66	746.05

d. Loans & Advances	176.72	274.64	134.29	134.29	174.54
e. Other Current Assets	370.96	509.34	739.50	986.39	1,056.41
Less: Current Liabilities & provisions					
a. Liabilities	2,077.77	3,440.56	2,983.20	2,712.51	4,786.55
b. Provisions	290.20	570.02	283.50	270.94	387.44
Net Current Assets	4,841.01	4,523.76	6,308.50	7,336.49	8,198.06
4. Miscellaneous Expenditure					
Deferred Tax Asset/ Liability	(51.24)	-	-	-	-
Total	8,072.86	9,277.08	10,977.45	12,445.08	13,561.14
				-	0.00

RATIO ANALYSIS

Ratio analysis is a quantitative method of gaining insight into a company's liquidity, operational efficiency, and profitability by studying its financial statements such as the balance sheet and income statement. Ratio analysis is a cornerstone of fundamental equity analysis.

1. Current Ratio:

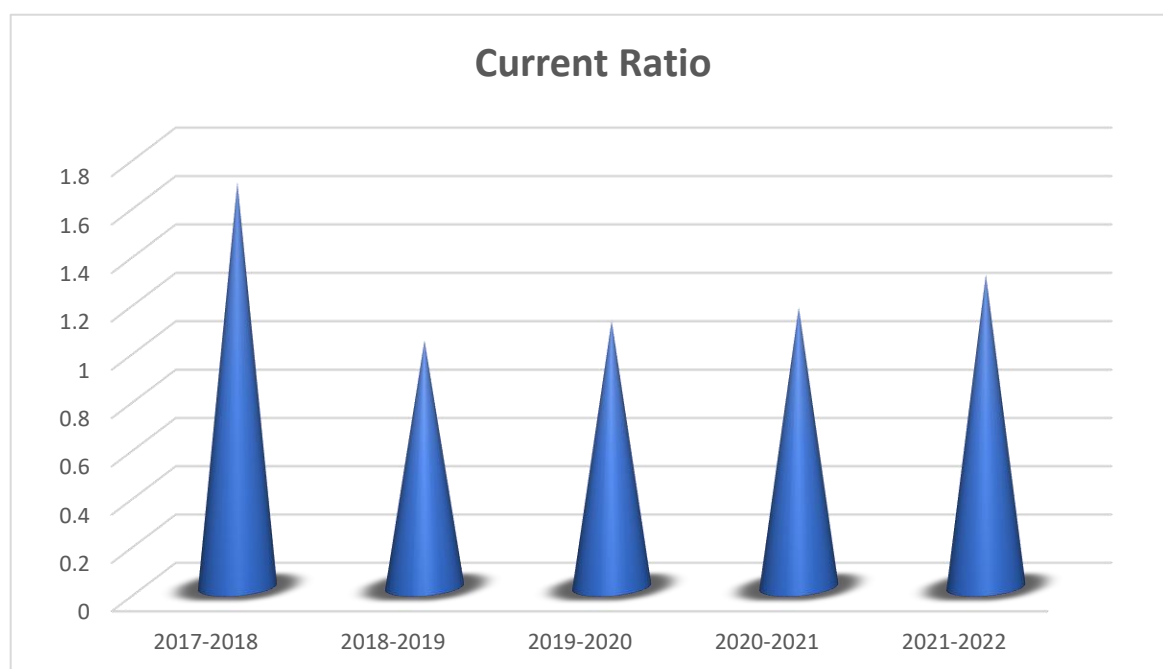
The current ratio, sometimes referred to as the working capital ratio, is a metric used to measure a company's ability to pay its short-term liabilities due within a year. In other words, it shows how a company can maximize current assets to settle its short-term obligations.

$$\text{Current Ratio} = \frac{\text{CURRENT ASSETS}}{\text{CURRENT LIABILITIES}}$$

TABLE- 5.1

CURRENT RATIO			
YEARS	CUURENT ASSETS (RS)	CURRENT LIABILITIES (RS)	RATIO %
2017-2018	4,841.01	2,889.96	1.6751
2018-2019	4,523.76	4,426.75	1.0219
2019-2020	6,308.50	5,719.30	1.103
2020-2021	7,336.49	6,335.21	1.1581
2021-2022	8,198.06	6,335.21	1.294

CHART-5.1



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.1) it is found that the current ratio of the firm during the study period is 1.68, 1.02, 1.10, 1.16 and 1.29 respectively. The current ratio shows that the firm invests ideal amount of money in its current assets. Over the years, the current ratio has been decreasing due to credit, it can be inferred that the firm's current ratio is so ideal.

2. Quick Ratio

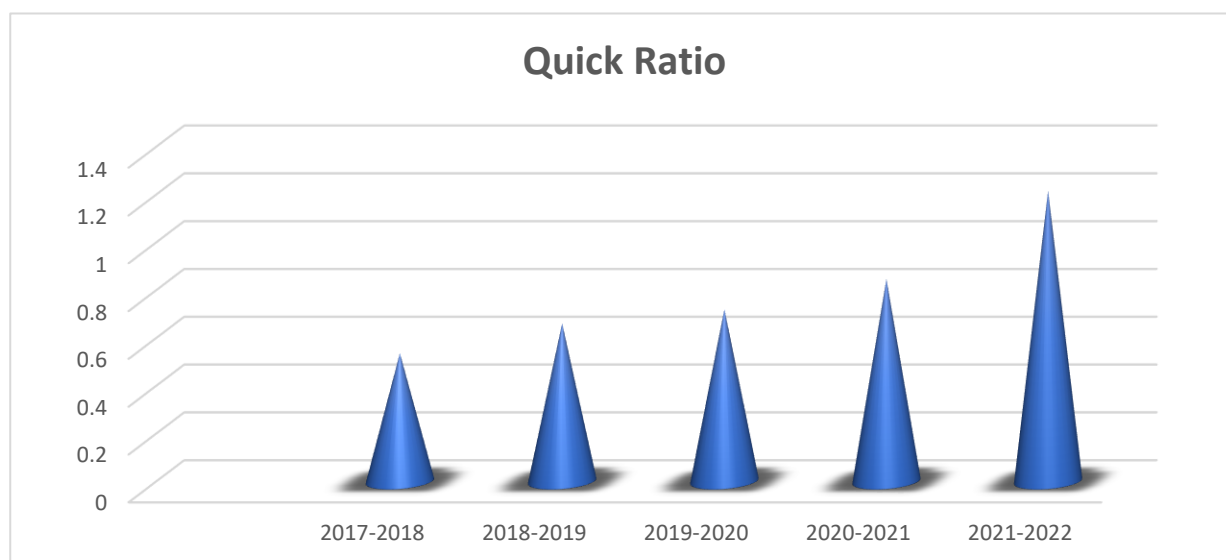
The quick ratio measures a company's capacity to pay its current liabilities without needing to sell its inventory or obtain additional financing. The higher the ratio result, the better a company's liquidity and financial health; the lower the ratio, the more likely the company will struggle with paying debts.

$$\text{Quick Ratio} = \frac{\text{quick ASSETS}}{\text{CURRENT LIABILITEES}}$$

TABLE- 5.2

QUICK RATIO			
QUICK RATIO	QUICK ASSETS (RS)	CURRENT LIABILITIES (RS)	RATIO%
2017-2018	1549.1	2,889.96	0.53603
2018-2019	2924.81	4,426.75	0.66071
2019-2020	4122.5	5,719.30	0.7208
2020-2021	5362.63	6,335.21	0.84648
2021-2022	7701.65	6,335.21	1.21569

CHART-5.2



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.2) it is found that the Quick ratio of the firm during the study period is 0.54, 0.66, 0.72, 0.85 and 1.22 respectively. The quick ratio of the company

can be inferred that except for the year 2021- 2022 the liquid ratio has been reflecting low, The reason for this could there was not enough on hand to speedily pay off short- term debts.

3. Cash Ratio

The cash ratio is a measurement of a company's liquidity.it specifically calculates the ratio of a company's total cash and cash equivalents to its current liabilities.

$$\text{Cash Ratio} = \frac{\text{Total Cash}}{\text{Total current liabilities}}$$

TABLE- 5.3

CASH RATIO			
YEARS	TOTAL CASH (RS)	CURRENT LIABILITIES (RS)	RATIO %
2017-2018	328.95	2,889.96	0.114
2018-2019	459.97	4,426.75	0.104
2019-2020	767.7	5,719.30	0.134
2020-2021	853.66	6,335.21	0.135
2021-2022	746.05	6,335.21	0.118

CHART-5.3



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.3) it is found that the Cash ratio of the firm during the study period is 0.114, 0.104, 0.134, 0.135 and 0.118 respectively. The cash ratio of the

company has been increasing but it's not satisfactory. The firm must concentrate on its short- term debts.

4. Debt-Equity Ratio

The debt-equity ratio is a measure of the relative contribution of the creditors and shareholders or owners in the capital employed in business.

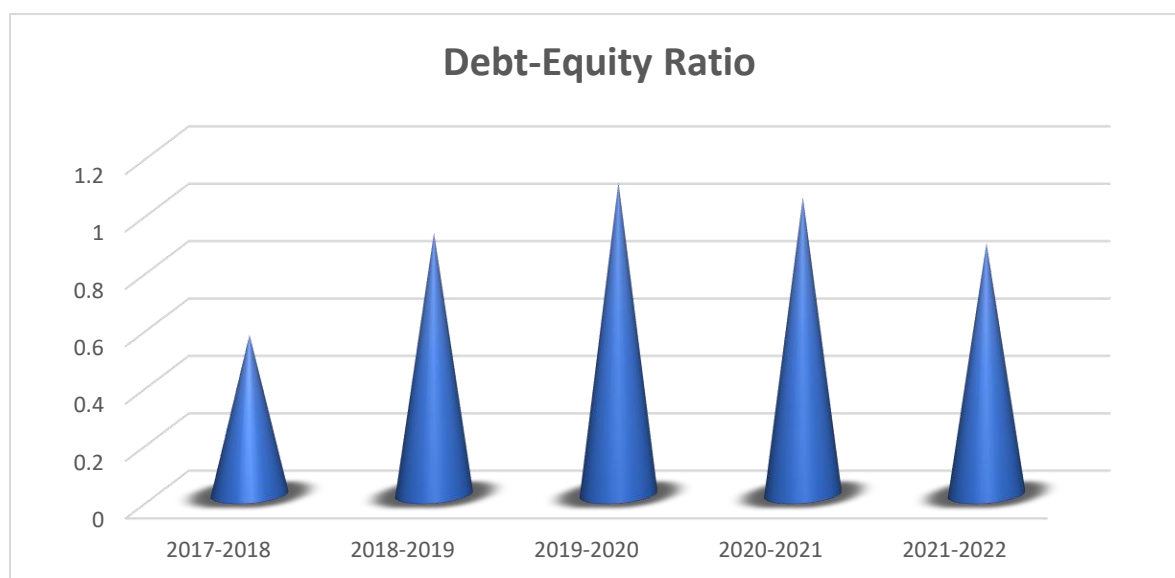
The debt-equity ratio compares a company's total liabilities to its shareholder equity and can be used to evaluation how much leverage a company is using.

$$\text{Debt-Equity Ratio} = \frac{\text{Debt}}{\text{Equity}}$$

TABLE- 5.4

DEBT-EQUITY RATIO			
YEARS	DEBT (RS)	EQUITY (RS)	RATIO %
2017-2018	2,889.96	5,182.90	0.5576
2018-2019	4,426.75	4,850.32	0.91267
2019-2020	5,719.20	5,258.15	1.08768
2020-2021	6,335.21	6,109.87	1.03688
2021-2022	6335.21	7,225.93	0.87673

CHART-5.4



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.4) it is found that the debt-equity ratio of the firm during the study period is 0.56, 0.91, 1.09, 1.04 and 0.88 respectively. The debt-equity of the

firm can be inferred that except for the years 2019-2020 and 2020-2021 It indicates the outsider's investment is less than that of shareholders. The study shows a lower than the standard ratio which means the external equity (debt) to too lower than internal equity.

5. Proprietary Ratio

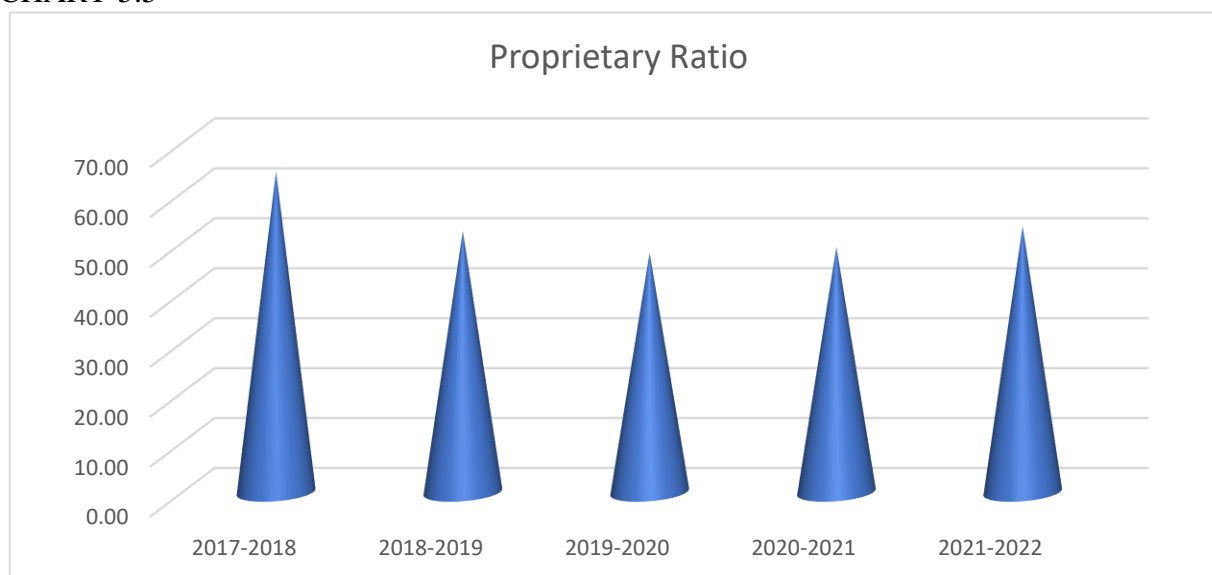
Proprietary Ratio also known as equity ratio indicates the relationship between the owners' funds and total assets. It basically indicates the extent to which owners fund are invested in different types of assets. It basically shows the general financial strength of the company. It also tests the soundness of the capital structure.

$$\text{Proprietary Ratio} = \frac{\text{Networth}}{\text{Total Assets}} \times 100$$

TABLE- 5.5

PROPRIETARY RATIO			
YEARS	NET WORTH (RS)	TOTAL ASSETS (RS)	RATIO %
2017-2018	5,182.90	8,072.86	64.20
2018-2019	4,850.32	9,277.08	52.28
2019-2020	5,258.15	10,977.45	47.90
2020-2021	6,109.87	12,445.08	49.09
2021-2022	7,225.93	13,561.14	53.28

CHART-5.5



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.5) it is found that the Proprietary ratio of the firm during the study period is 64.20, 52.28, 47.90, 49.09 and 53.28 respectively. The Proprietary

ratio of the firm is fluctuating. But it indicate high proprietary ratio, it is worthy to mention that company is in a strong position and provides relies to creditors.

6. Solvency Ratio

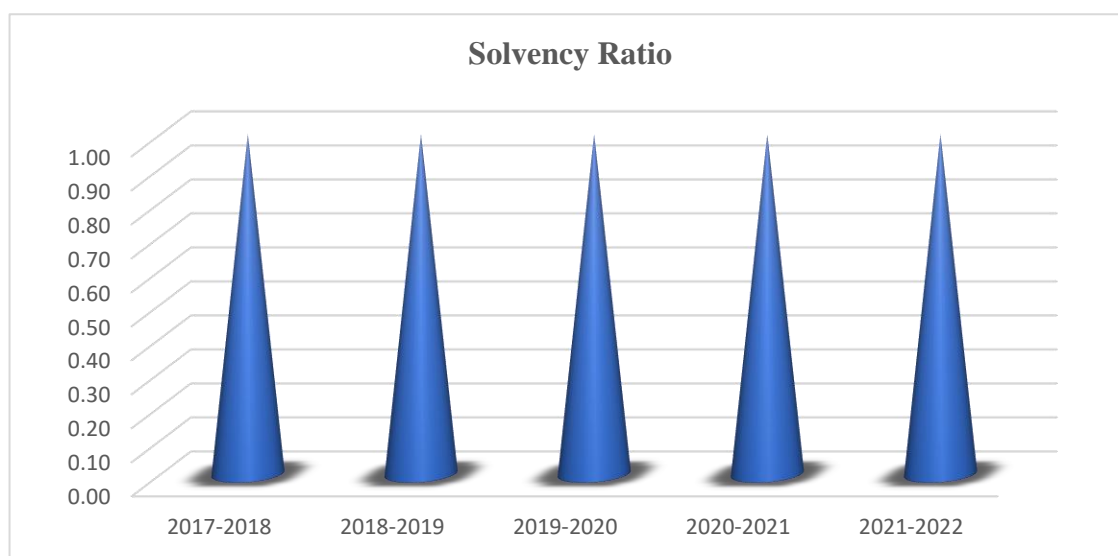
The solvency ratio is used evaluate the organisation capacity to gather long-term debt requirement. It is one of the key aspects for measuring the financial position of an organisation. It is used to decide the possibility that a company will non-payment on its arrears.

$$\text{Solvency Ratio} = \frac{\text{Total Asset}}{\text{Total Liability}}$$

TABLE- 5.6

SOLVENCY RATIO			
YEARS	TOTAL ASSETS (RS)	TOTAL LIABILITIES (RS)	RATIO %
2017-2018	8,072.86	8,072.86	1.00
2018-2019	9,277.08	9,277.08	1.00
2019-2020	10,977.45	10,977.45	1.00
2020-2021	12,445.08	12,445.08	1.00
2021-2022	13,561.14	13,561.14	1.00

CHART-5.6



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.6) it is found that the solvency ratio of the firm during the study period is constant for every year 1.0 respectively. The solvency ratio of the firm is stable. it is worthy to mention that the company is able to achieve its goals of long-term growth and expansion while meeting its financial obligations.

7. Net Profits Ratio:

It is a way to measure the financial performance or profitability of a business in relation to the costs associated with the production and distribution of product along with the other expenses.

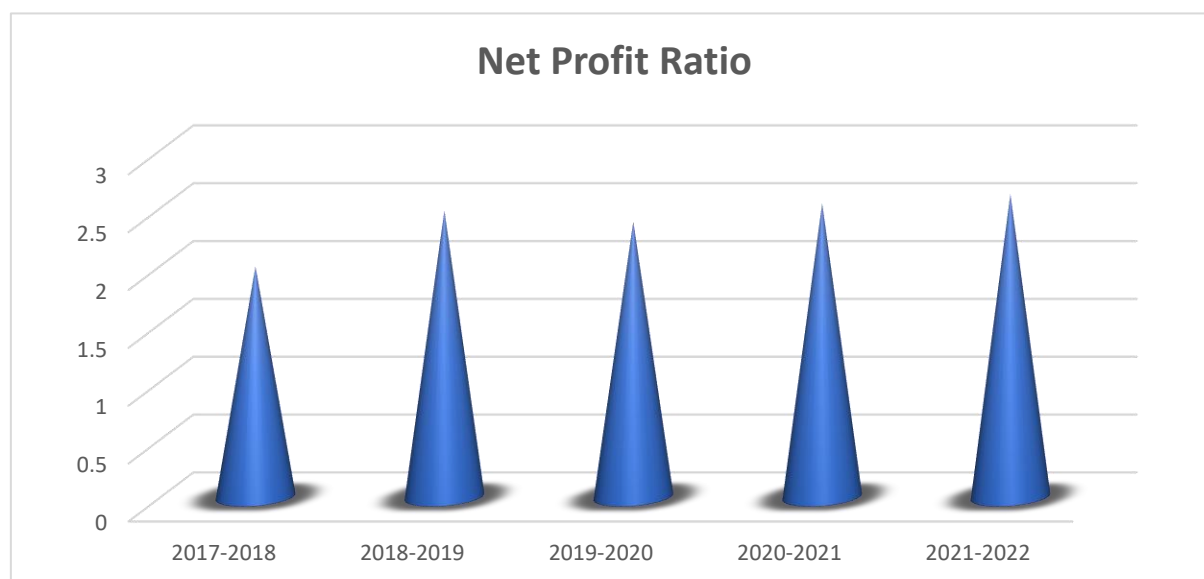
Ratio analysis is important for the company in order to analyse its financial position, liquidity, profitability, risk, solvency and utilization of funds.

$$\text{Net Profit Ratio} = \frac{\text{Net profit}}{\text{Net sales}}$$

TABLE- 5.7

NET PROFIT RATIO			
YEARS	NET PROFIT (RS)	NET SALES (RS)	RATIO %
2017-2018	428.16	21,473.64	1.9939
2018-2019	602.57	24,335.79	2.4761
2019-2020	691.24	29,044.40	2.3799
2020-2021	801.82	31,570.75	2.5398
2021-2022	1,116.06	42,580.34	2.6211

CHART-5.7



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.5) it is found that the net profit ratio of the firm during the study period is 1.99, 2.48, 2.38, 2.54 and 2.62 respectively. The net profit ratio of the firm is unstable and fluctuating. Even though the revenues has been generating well as it can be seen in the increased sales value here, it is worthy to mention that the profits have been continuously increasing year on year of the firm.

8. Return On Assets Ratio

The term return on assets (ROA) refers to a financial ratio that indicates how profitable a company is in relation to its total assets.

It helps the corporate management, analysts, and investors to determine how efficiently a company use its assets to generate a profit.

$$\text{Return On Assets Ratio} = \frac{\text{Net Income}}{\text{Total Assets}}$$

TABLE- 5.8

RETURN ON ASSETS RATIO			
YEARS	NET INCOME (RS)	TOTAL ASSETS (RS)	RATIO %
2017-2018	428.16	8,072.86	5.30
2018-2019	602.57	9,277.08	6.50
2019-2020	691.24	10,977.45	6.30
2020-2021	801.82	12,445.08	6.44
2021-2022	1,116.06	13,561.14	8.23

CHART-5.8



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.8) it is found that the ROA of the firm during the study period is 5.30, 6.50, 6.30, 6.44 and 8.23 respectively. The ROA ratio of the firm can be inferred that except for the year 2019-2020 and 2020-2021 the ratio has been increasing, it is worthy to mention that company is doing a good job of increasing its profits with each investment.

9. Return On Investment

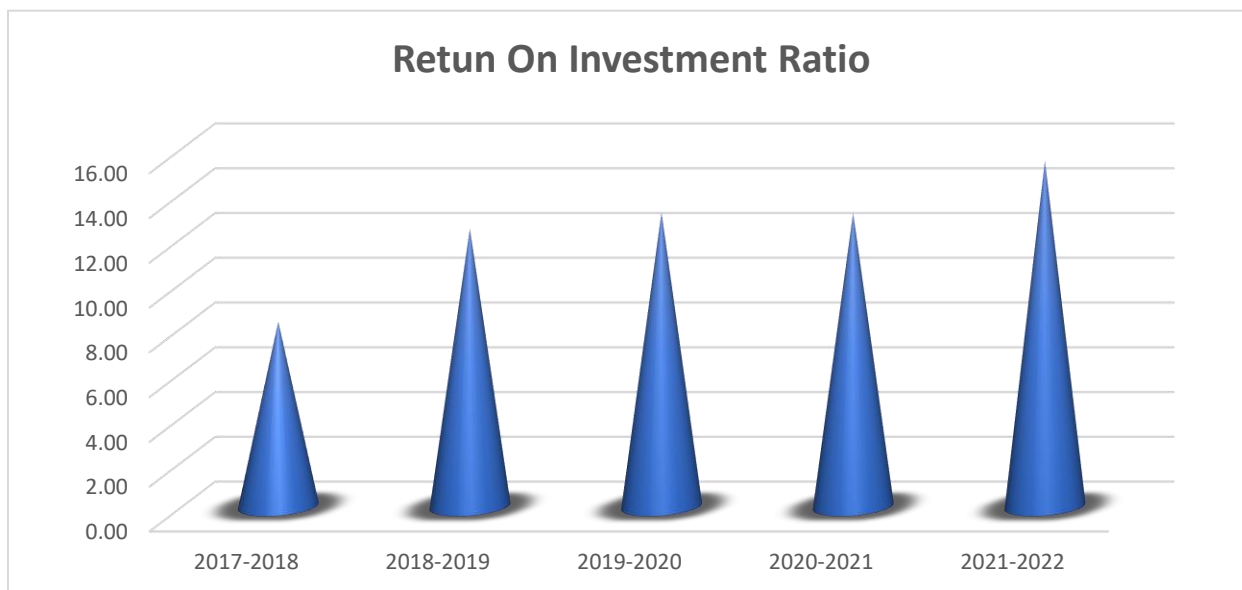
The return on investment (ROI) is a metric used to understand the profitability of an investment. ROI compares how much you paid for an investment to how much you earned to evaluate its efficiency.

$$\text{Return On Investment Ratio} = \frac{\text{Net Income}}{\text{Cost Of Investment}} \times 100$$

TABLE- 5.9

RETURN ON INVESTMENT RATIO			
YEARS	NET INCOME (RS)	COST OF INVESTMENT (RS)	RATIO %
2017-2018	428.16	5,182.90	8.26
2018-2019	602.57	4,850.32	12.42
2019-2020	691.24	5,258.15	13.15
2020-2021	801.82	6,109.87	13.12
2021-2022	1,116.06	7,225.93	15.45

CHART-5.9



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.9) it is found that the ROI of the firm during the study period is 8.26, 12.42, 13.15, 13.12 and 15.45 respectively. The ROI ratio of the firm can be inferred the ratio has been increasing, it is clearly shows that company sales are increasing and generate more revenue.

10. Working Capital Turnover

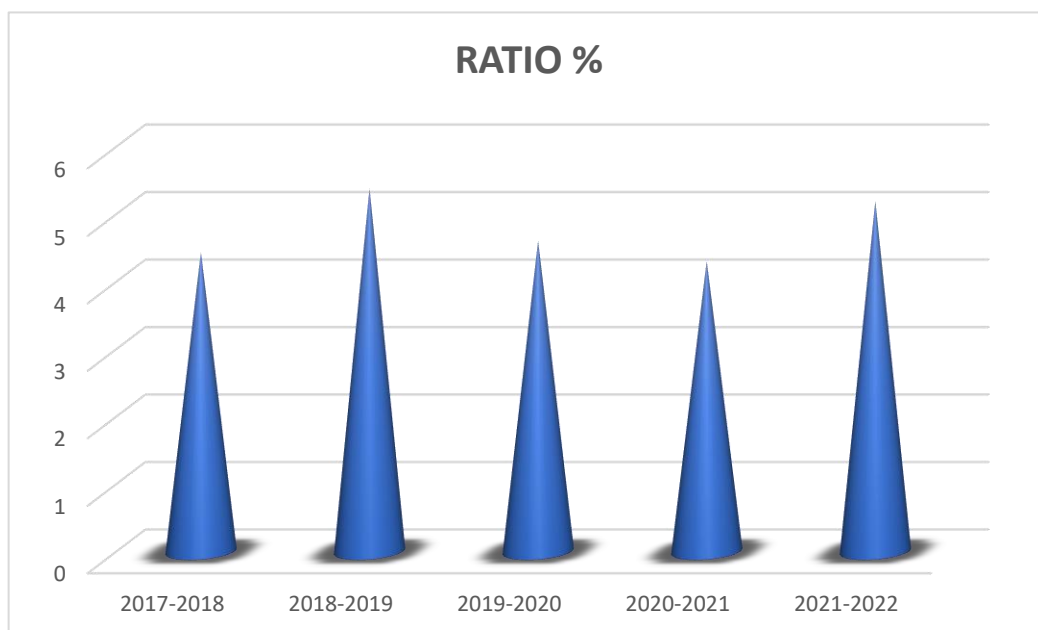
It refers to the measurement comparing the depletion of working capital to the generation of sales over a given period, this provides useful information as to how effectively a company is using its working capital to generate sales.

$$\text{Working Capital Turnover} = \frac{\text{Net Sales}}{\text{Net Working Capital}}$$

TABLE- 5.10

WORKING CAPITAL TURNOVER RATIO			
YEARS	SALES (RS)	NET WORKING CAPITAL (RS)	RATIO %
2017-2018	21,473.64	4,841.01	4.43578
2018-2019	24,335.79	4,523.76	5.37955
2019-2020	29,044.40	6,308.50	4.60401
2020-2021	31,570.75	7,336.49	4.30325
2021-2022	42,580.34	8,198.06	5.19395

CHART-5.10



Source: Financial statements of the Firm from 2017-2021

Interpretation:

From the above table and chart (Table & Chart number 5.10) it is found that the Net Working Capital of the firm during the study period is 4.4, 5.3, 4.6, 4.3 and 5.2 respectively. The Net Working Capital ratio of the firm can be inferred the ratio has been fluctuating, it is shows that company not having a stable working capital.

Learning Experience

My internship at **Janatha Fish Meal and Oil Products Kota**, I had a very good experience in my life. In internship I studied the whole organisation from the help of our external guide and I also got chance to work with finance department.

In the organisation I learned everything as employee relationship, the manufacturing system, working process, import and export conditions, market and promotion etc. I worked under finance department there I learned petty cash management.

The workflow model helped me in knowing the important growth effort when compared to the individual effort in the organisation.

I found the strength and weakness of the organisation and I leaned core managerial activities and also 2 models helps to identifies & analysis five competitive force that shape every organisation.

By the entire internship study, I understand that the company is well positioned for continued long term growth. The 4 weeks of study gave me a great experience, it helped me to get practical knowledge of theoretical concepts.

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Statement of Profit and Loss for the Year Ending...

Particulars	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs
Year	2017-18	2018-19	2019-20	2020-21	2021-22
(A) INCOME					
Sales	21,473.64	24,335.79	29,044.40	31,570.75	42,580.34
Add: Other Income	184.62	181.07	217.28	676.19	840
Total Income	21,658.26	24,516.86	29,261.68	32,246.94	43,420.34
(B) EXPENDITURE					
Materials Consumed					
Raw Materials	19,449.28	18,164.34	21,994.72	24,109.57	35,109.57
Stores & Spares	-	-	-	-	-
Decrease/(Increase) in WIP & Finished Goods	-3,356.29	268.88	156.83	495.39	-713.09
	16,092.99	18,433.22	22,151.55	24,604.96	34,396.48
Manufacturing Expenses	1,298.02	2,150.54	2,471.40	2,746.13	2,896.13
Employees Emoluments	362.41	743.88	791.2	788.52	840
Interest & Other Financial Statements	333.1	384.05	566.95	667.48	745
Selling & Distribution Expenses	860.9	645.59	846.25	925.9	1,250.00
Sundry Expenses	1,409.44	702.15	789.92	596.3	865
Depreciation	652.74	535.96	587.35	691.48	721
Total Expenditure	21,009.60	23,595.38	28,204.62	31,020.77	41,713.61
Net Profit Before Tax	648.66	921.48	1,057.07	1,226.17	1,706.73
Provision for Tax	220.5	318.91	365.83	424.35	590.67
Net Profit After Tax	428.16	602.57	691.24	801.82	1,116.06

BALANCE SHEET AS ON...

Particulars	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs	Amount in Lakhs
Year	2017-18	2018-19	2019-20	2020-21	2021-22
(A) Sources of Funds					
1. Shareholder/Owners Funds					
Capital - Fixed	1,400.00	1,400.00	1,400.00	1,400.00	1,400.00
Capital - Fluctuating	3,782.90	3,450.32	3,858.15	4,709.87	5,825.93
	5,182.90	4,850.32	5,258.15	6,109.87	7,225.93
2. Loan Funds					
Secured Loans	2,889.96	4,073.24	5,532.30	6,193.97	6,193.97
Unsecured Loans	-	353.51	187.00	141.24	141.24
Total	8,072.86	9,277.08	10,977.45	12,445.08	13,561.14
(B) Application of Funds					
1. Fixed Assets					
Gross Block	3,911.24	4,283.11	4,779.90	5,311.23	5,311.23
Less: Depreciation	652.74	535.96	587.35	691.48	721.00
Net Block	3,258.50	3,747.15	4,192.55	4,619.75	4,590.23
Capital WIP	-	860.16	204.60	186.52	470.53
Total	3,258.50	4,607.31	4,397.15	4,806.27	5,060.76
2. Investments	24.59	146.02	271.80	302.32	302.32
3. Current Assets, Loans & Advances					
a. Inventory	5,659.88	5,609.53	5,452.70	4,957.31	5,670.40
b. Sundry Debtors	672.47	1,680.86	2,481.01	3,388.29	5,724.65
c. Cash & Bank Balance	328.95	459.97	767.70	853.66	746.05
d. Loans & Advances	176.72	274.64	134.29	134.29	174.54
e. Other Current Assets	370.96	509.34	739.50	986.39	1,056.41
Less: Current Liabilities & provisions					
a. Liabilities	2,077.77	3,440.56	2,983.20	2,712.51	4,786.55

b. Provisions	290.20	570.02	283.50	270.94	387.44
Net Current Assets	4,841.01	4,523.76	6,308.50	7,336.49	8,198.06
4. Miscellaneous Expenditure					
Deferred Tax Asset/ Liability	(51.24)	-	-	-	-
Total	8,072.86	9,277.08	10,977.45	12,445.08	13,561.14
				-	0.00