INTERNSHIP REPORT ON

BHANDARY POWERLINES PVT LTD

Submitted by

DIVYA

4AL21BA028

Submitted to



VISVESVARAYA TECHNOLOGICAL UNIVERSITY BELAGAVI

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

MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

INTERNAL GUIDE

JOHNSON FERNANDES

ASSISTANT PROFESSOR



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY MIJAR, MOODBIDRI,



BHANDARY POWERLINES PRIVATE LIMITED

(An ISO 9001 : 2015 Certified Company) (Mianufacturers of Bare and Paper Covered Copper Conductors)

Regd. Office & Works: PLOT No. 3B. INDUSTRIAL AREA. MANIPAL - 576104. UDUPI DIST. KARNATAKA. INDIA.
Ph. (-91-820) 2570291/ 2570294. E-mail: Info@bhandarypowerlines.com/ bhandary.manipal@gmail.com. Web: www.bhandarypowerlines.com/

CERTIFICATE

Date: 30.01.2023

This is to certify that **Miss Divya**, USN 4AL21BA028 of Second Semester of **MBA Programme** from **Alva"s Institute of Engg. & Technology**, Mijar – 574 225 has undergone four weeks Internship in our organization.

She was regular during her Internship and found good during the course of her Internship with us

We wish good luck to her future endeavors

Thanking you,

Yours faithfully



ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

(A Unit of Alva's Education Foundation ®,Moodbidri)
Affiliated to Visvesvaraya Technological University, Belagavi
Approved by AICTE, New Delhi & Recognised by Government of Karnataka
Accredited by NBA (CSE & ECE)

DATE: 30/01/2023

CERTIFICATE

This is to certify that DIVYA bearing USN 4AL21BA028, 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 "BHANDARY POWERLINES PRIVATE LIMITED, MANIPAL" is prepared by her under the guidance of Mr. Johnson Fernandes, Assistant Professor, PG Department of Business Administration in partial fulfillment of the requirements for the award of the degree of Master of Business Administration, Visvesvaraya Technological University, Belagavi, Karnataka.

Mr. Johnson Fernandes Internal Guide Mrs. Priya Sequeira

DEAN
Dept, of Business Administration
Alva's Institute of Engg. & Technology
MIJAR – 574 225

Dr. Peter Fernandes
Principal
PRINCIPAL
'va's Institute of Engg. & Technolog
Kijor. MOODBIDRI - 574 225, D.K

DECLARATION

I DIVYA hereby declare that this Internship report conducted at BHANDARY

POWERLINES PVT LTD is a record of independent work carried out by me under the

guidance of Mr. Johnson Fernandes, Assistant Professor, MBA department, Alva's

Institute of Engineering & Technology, Mijar.

I also declare that this internship is towards the partial fulfillment of the university regulation

for the award of the degree of Master of Business Administration by Visvesvaraya

Technological University, Belagavi.

I have undergone an organizational study for a period of four weeks. I further declare that

this internship is based on the original study undertaken by me and has not been submitted for

the award of any degree from any other University/Institution.

Place: Mangalore

Signature of the Student

(DIVYA)

4

ACKNOWLEDGEMENT

I would like to take this opportunity to express my sincere gratitude to all those who have helped me throughout this organizational study. It gives me immense pleasure to acknowledge all those who have encouraged and supported the successful completion of this work.

I would like to express my sincere thanks to Principal **Dr. Peter Fernandes**, AIET, Moodbidri. And I express my deep sense of gratitude to my internal guide **Mr. Johnson Fernandes**, **Assistant Professor of the MBA department**, his for constant support and encouragement to carry out my report successfully without much difficulty.

I express my heartfelt thanks for their constant encouragement and support during the entire report.

I extend my sincere thanks to my external guide for their guidance.

Finally, I express my sincere thanks to my parents, family, friends, and all the staff of the MBA department, whose support and encouragement kept me going in times of need. My deepest thanks to you all. They are all indeed the reason for the successful completion of this report.

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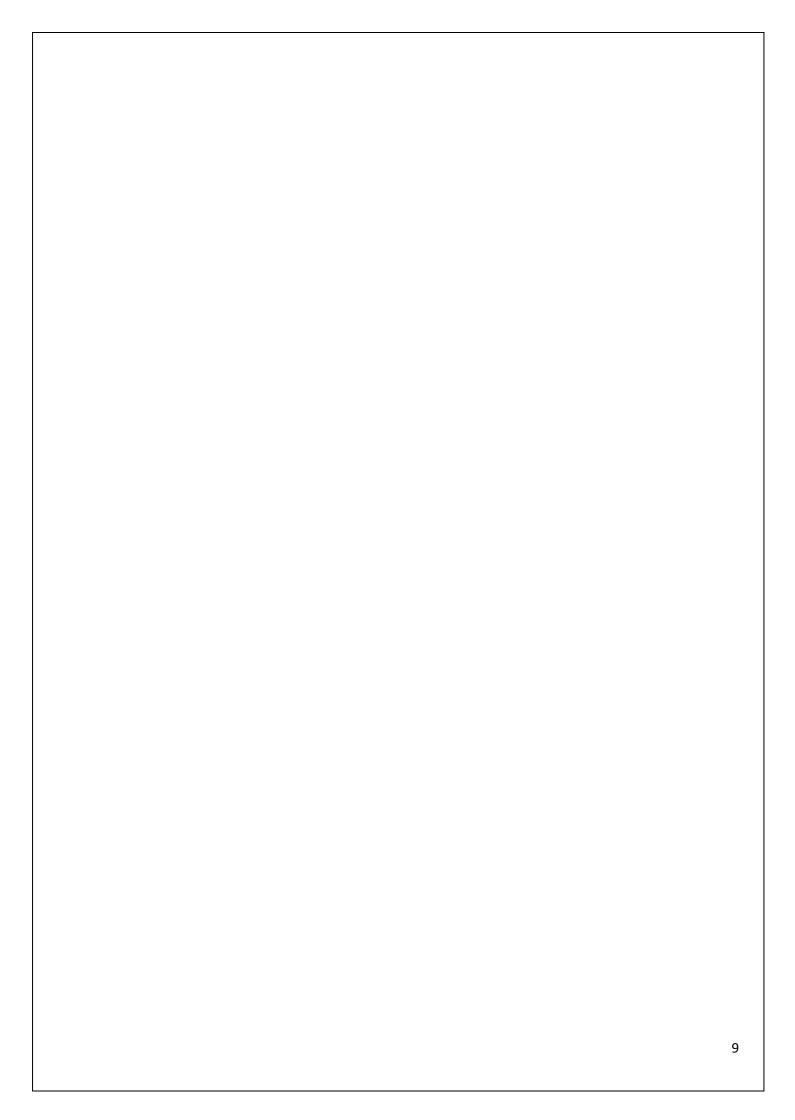
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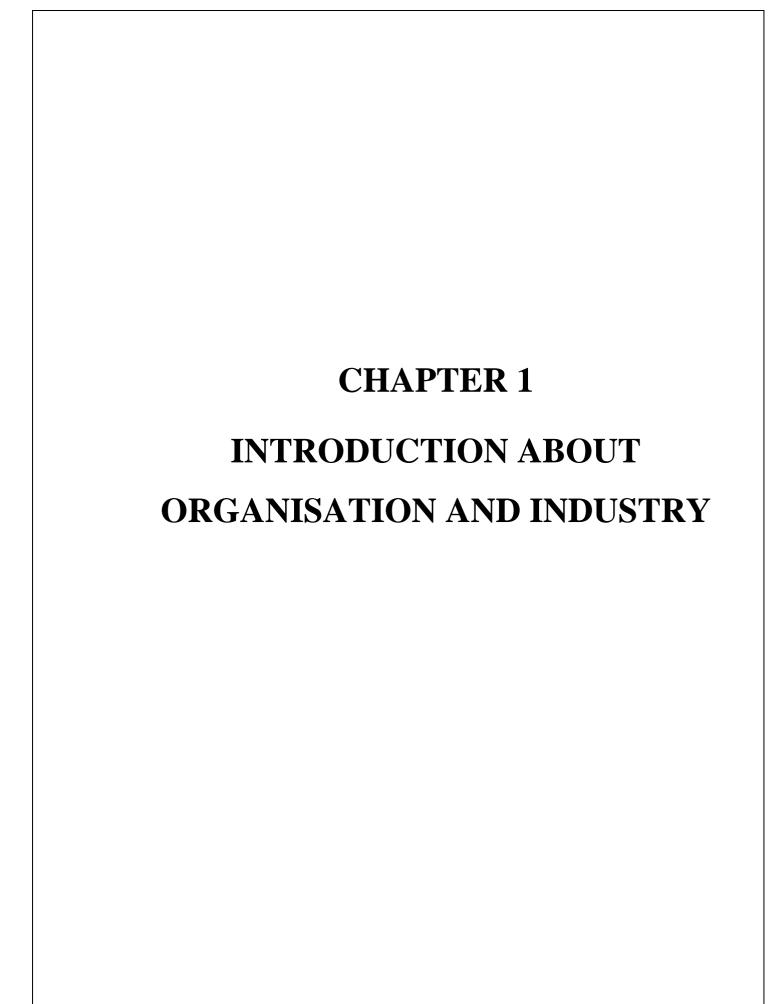
This is an Endeavour to know how the speculations can be applied to practical circumstances. As MBA under study of Alva's Institute of Engineering And Technology of designing and innovation it is a piece of study for everybody to go through entry level position at some great association. So this reason I got the chance of temporary position program in "BHANDARY POWERLINES PVT LTD"

This report is partitioned into six sections. The principal section manages the presentation about the introduction to industry, industry profile. The subsequent section is about the association profile,

- Nature of business,
- Vision mission, quality strategy,
- Workflow model
- Product/administration profile,
- Ownership design,
- Achievements/grants assuming any,

Third part is McKinsey's 7S casing work with unique reference to association under examination. The fourth section manages the SWOT investigation. The fifth part is Analysis of fiscal report 6th section is learning experience. It additionally comprises of Bibliography.





1.1 INTRODUCTION TO THE STUDY

Organizational study is a systematic study of how an organization success with the help of employees and various departments in the competitive world. Organization is a set of people working together for the accomplishment of common objective. The main purpose of the organization is to attain certain predetermined goals. Whenever people interact in an organization many factors comes into role many controversies will rise in an organization, the organizational study helps to know how the controversies is reduced.

Organizational study is not only about the study of an organization but also to learn the roles and functions of an individual department in an organization. This study is based on different aspects and dimensions of different departments of the company.

The organization study is undertaken during 30 days. The main purpose of this study is to know how an organization works and to gain experience and expose ourselves to corporate policies, ethics, culture, practices, procedures and policies of the company.

1.2 Introduction about the Organisation and Industry

Manufacturing is the process of employing raw materials to crate larger numbers of increasingly valuable commodities. Manufacturing industries in the secondary sector are those that create finished goods from raw materials. Manufacturing industries are vital to a nation's overall economic development and particularly to its manufacturing sector. The expansion of a nations manufacturing sector serves as a barometer for its overall economic health. India has historically been an agricultural nation's. Growing manufacturing sectors have modernised agriculture and created a lot of job opportunities. As a result, there has been an overall increase in growth and prosperity as we have been able to export our commodities, increase our foreign exchange reserves, and lessen people's reliance on agriculture. Industry and agriculture both profit from another. Numerous agro-based companies in India rely on agricultural products as a raw resource. Our manufacturing sector is increasing in significant part because to agriculture. Fertilizers, insecticides, and equipment are provided to farmers by the manufacturing sector. We must make sure that quality of our product is on par with the best in order to maintain our competitiveness in the global market.

Copper is the electrical conductor in many categories of electrical wiring. Power generation, transmission, distribution, telecommunications, electronic circuitry, and a myriad of other electrical devices all rely on copper wire. Electrical connections can also be made of copper and its alloys. The copper industry's most significant market is for electrical wiring in buildings. Electrical wire and cable conductors are made with around half of the copper that is mined.

One of the fundamental building blocks of chemistry, copper is an important industrial metal used to make cables, conductors, plates, sheets, rods, tubes, etc. Copper is a reddishorange metal with good thermal and electrical conductivity qualities when it is pure. The metal is then crushed until it is reduced to a fine powder after being extracted. The ore, which is the mineral from which copper is extracted, is cleaned and concentrated by the manufacturers after the extraction process. It is done to make sure that the ore is clean of any impurities. The powder is prepared for the sulphur removal process through the elimination of contaminants. The entire process results in the finished product, which is utilised to create cables, pipes, etc.

India is highly renowned around the world for its mining, manufacturing, and production of copper. Despite the fact that pure copper is scarce, copper ores are widely available, making copper incredibly cheap. It is renowned for being adaptable, malleable, and corrosion-resistant. It was thought that copper production would increase by 10% over the

past ten years, but it actually increased by five times more. The issue of the largest copper producers in India is raised by this expansion.

Paper Insulated Copper Wires are the most commonly used wires for winding coils of transformers and other electrical equipment. We manufacture various types of (single / double / triple / multiple) paper insulated copper wires, paper insulated copper strips, rectangular paper covered conductors, round paper covered conductor, multi paper covered copper conductor in accordance with international standards as well as per customer's design requirements.

FUTURE TRENDS

The majority of electrical wire applications will still use copper as their primary material, especially in cases where limited space is an issue. [3] Smaller-diameter wires have been investigated for use in several applications by the automotive industry for decades. Copper alloys like copper-magnesium which enable smaller diameter wires with lower weight and better conductivity performance, are increasingly being used by manufacturers. Applications in the automotive, aerospace, and defence industries are starting to use specialised alloys like copper-magnesium alloys more frequently. The surface quality of copper wire is anticipated to continue to improve due to the requirement to expand the transmission of high-speed voice and data communications. It is anticipated that demands for enhanced drawability and progress towards "zero" faults in copper conductors will persist.

It may become necessary to establish a minimum mechanical strength standard for magnet wire in order to enhance formability and prevent excessive wire stretching during high-speed coiling processes. It does not appear likely that the existing minimum value of 101% IACS will be exceeded in terms of copper wire purity standards. Although 6-nines copper (99.9999% pure) has been made in modest amounts, it is very expensive and likely not necessary for the majority of industrial uses, including constructing wire, telecommunications, and magnets. At room temperature, the electrical conductivity of 99.99% pure 4-nines copper and 6-nines copper is almost identical, while the higher-purity copper has a higher conductivity at cryogenic temperatures. Thus, 4-nines copper will probably continue to be the predominant material for the majority of commercial wire uses at non-cryogenic temperatures.

1.3 INTRODUCTION ABOUT COMPANY

Bhandary Powerlines Private Limited (BPPL) was incorporated on 13-04-1989. BPPL is situated at 3-B, Industrial Area Manipal 576104, Karnataka state, with a view to consolidate the manufacture and supply of PICC(Paper Insulted Copper Conductors) to countries. Its promoters are

Dr.PT Bhandary

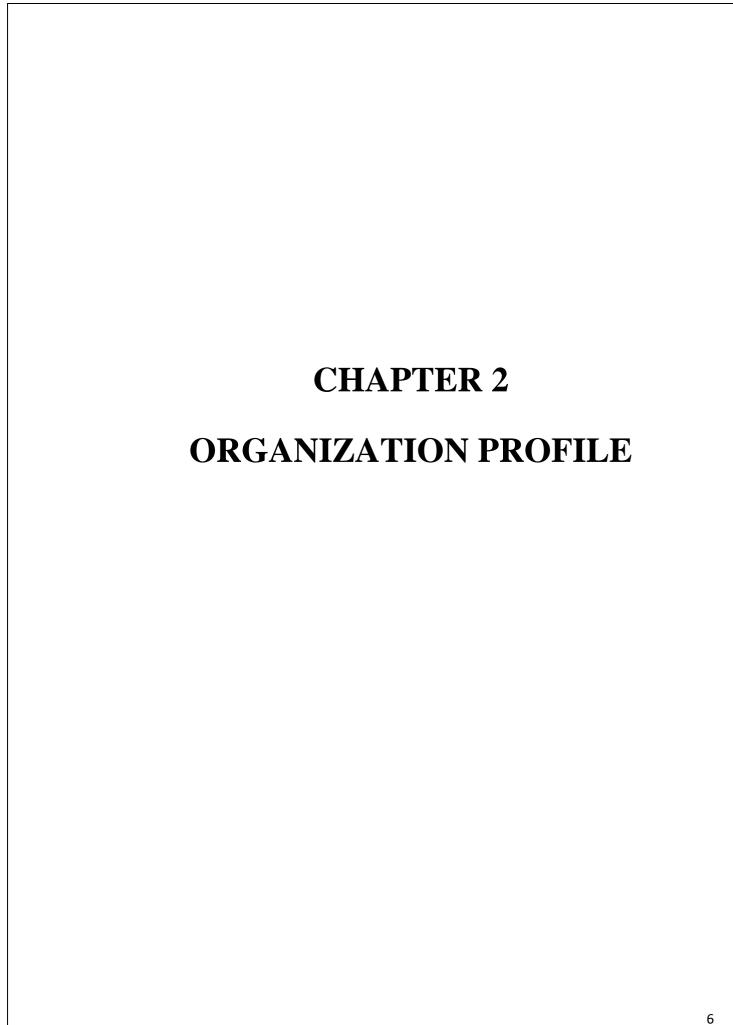
Smt.Lata P Bhandary

Mr.Mithun P Bhandary

To all top Power Transformer Manufacturers, the company provides Paper Covered Copper Conductors. Additionally, They are provide Bus Bars, Nomex PICC, and Thermal PICC to all major Power Transformer and Distribution Manufacturers. They are run a professional business and stay up to date on cutting-edge technologies. The are ship his goods all over the world to locations in Japan, the United States, the United Kingdom, and Middle East Asia.

The company has modern tools and facilities for coiling and handling C. C. rods, including a coiler with two stands and one edger. "Marshall Richards Barcro Ltd." (b) 3 stand 2 edger Cold Rolling Mill is made in England. Vacuum brilliant annealing plant includes electrical heating, a strip covering machine, and quality assurance tools. The firm has established a name as a trustworthy supplier of Paper Covered Copper Conductors in India and abroad thanks to strict quality control from raw materials to finished goods.

They use Swedish-imported Kraft Insulating Paper of the highest quality. The paper covering department is 100% dust-proof air conditioned and the most contemporary in India. Staff who are skilled and experienced oversee testing and inspection of both our incoming and final materials. For testing with contemporary technology, they have a separate dust-proof and air-conditioned department.



2.1 BACKGROUND

In 1947, Mr.H.T. Bhandary, a Metallurgist from the Benaras Hindu University, set up modest plant for smelting, refining, extrusion and drawing of Brass and Brass Alloy products in a small rented premises in Mumbai.

Mr.H.T. Bhandary has many first to his credit. He invented and successfully operated the country's first Continuous Casting Plant for Brass. He pioneered the manufacture of Cold Working Brass & Brass in India. He earned a niche in India's industrial history by innovating the Brass Connector that joins the spokes to the rim of a bicycle wheel – an effort epitomized by phrase. "No Bhandary, no bicycle" often used during the infancy of the bicycle industry in India. He was instrumental in developing and manufacturing Special Ballpoint Brass Wire indigenously, leading to self Brass Wire indigenously, leading to self reliance and total stoppage of its imports. In 1962, Mr Bhandary shifted to his new factory at his own, spacious Bhandary Estate of Kurla and diversified into the manufacture of Paper Insulted Copper Conductors (PICC)

At the time when his better equipped competitors were groping for ways and means to make better conductors. Mr. Bhandary was able to not only grasp the essence of technology, but also integrate it into his shop floor discipline and production line in various innovative ways.BPPL manufacture and supply of PICC to countries abroad, a new modern unit was established at Manipal, in South India in the year 1989.

2.2 Nature of Business

The company is a manufacturing industry, basically manufactures paper insulated copper conductors, strips/wire, in single and bunched conductors.

Recently (in 2008-09) the company have installed extrusion machine for the production. In this 12.5 mm raw copper is directly fed to the machine and company will get the bare strip with help of extrusion dies. Next this material sent to paper covering machine for insulating the paper.

2.3 Vision Mission, Quality Policy

Visson:

To Supplier the best Quality Copper Conductor to Worldwide.

Mission:

Statement is to produce and supply high quality goods while adhering to delivery deadlines.

Quality policy:

The company monitors and reviews information about these external and internal issues. Bhandary Powerlines Pvt Ltd is producing standard products as per customer specification. Hence design and development of its product are not applicable to the ISO 9001:2015 Quality management system Implemented.

Quality policy announced by the top Management and signed by the managing Director. If gives a clear identification of management commitment to provide communicated to all employees. BPPL's ability to consistently provide products and services that meet customer and applicable statutory and regulatory requirements without any effect or potential effect on the product quality, BPPL determines.

- a) The interested parties that are relevant to the quality management system.
- b) The requirements of these interested parties that are relevant to the quality management system.

BPPL monitors and reviews information about these interested parties and their relevant requirements.

2.4 Product

- ➤ Paper Insulated Rectangular Copper Conductors
- ➤ Paper Insulated Duplex and Triplex Bunched Rectangular
- ➤ Copper Conductors
- ➤ Paper Insulated Round Copper Conductors
- ➤ Paper Insulated Stranded Copper Conductors

2.5 Ownership Pattern

Bhandary Powerlines Private Limited is a Non-govt company, incorporated on 13 Apr, 1989. It's a private unlisted company and is classified as company limited by shares'. The company is located in 3-B, Industrial Area Manipal 576104, Karnataka.

Bhandary Powerlines Private Limited is majorly in Electricity, Gas & Water companies business from last 33 years and currently, company operations are active. Current board members & directors are Ashtad Firdosh Poonawala, Lata Prabhakar Bhandary, Prabhakar Thimmappa Bhandary and Mithun Prabhakar Bhandary.

- ❖ CIN:U40104KA1989PTC010002
- Company Name: Bhandary Powerline Private Limited
- Company category: Company limited by shares
- Company sub-category: Non govt company

2.6 Work flow Model **RAW MATERIAL CONTINUOUS INSULTING PACKING HOT CAST COPPER DRUM PAPER ROLLED PAPER SLITING DRAWING SHAVING ROLLING ANNEALING PAPER EXTRUSION COVERING FINAL INSPECTION** &TESTING **PACKING** &MARKETING DESPATCH

Company receive the raw materials in continuing cast copper from Sterlite Industries Pvt Ltd,. First process is wire drawing i.e. reducing the dia of the wire on required size. Once the wire drawing is complete they put it in rolling mill for flattening the wire required size of the customer. Then they soften the materials. Generally customers require the soft materials to easy them in winding the materials in their factory. This is called annealing. Once the annealing is done materials is sent for covering stage. That is insulting paper on the material.

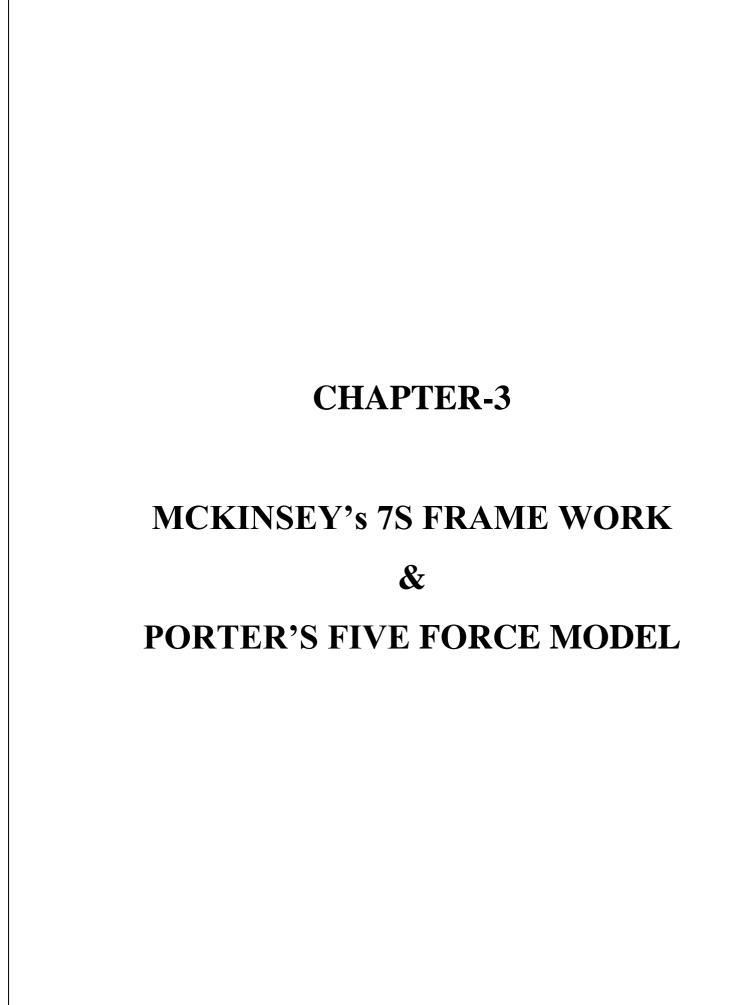
Different type of paper is used for covering. They are Kraft, Nomax, and Thermal. Once the covering is done, this will become finished goods.

2.7 Achievements/ Awards

- Achievements that enables Mr. Bhandary not only match the combined efforts of other contemporary leaders, but also thrust forward with distinction.
- All our efforts are directed towards satisfying your specific requirements of achieving optimum performance and reliability for you. Company singular aim: to keep your power systems humming, with all the expertise and excellence at our command.
- BPPL have been certified for ISO-9001-2000 BY KEMA QUALITY B.V. OF Netherland and have been accorded the status of 'Export House'

2.8 Future Growth and Prospectus

Bhandary Powerlines Pvt Ltd wants to grow even more. Additionally, the items now meet all international creiteria. Along with growing its climate and product line, the business also internals to expand globally. The BPPL group is supported by a strong R and D and product development team that is continually looking into new products, service and business process to bring value to its customers.



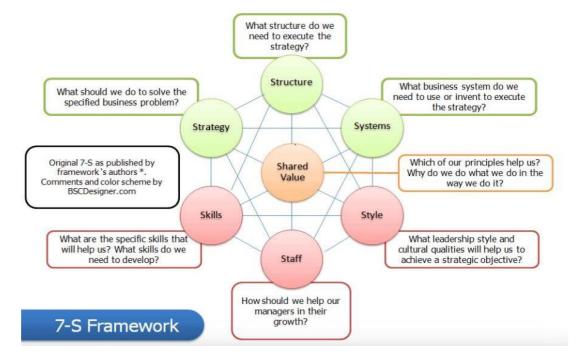
3.1 MCKINSEY'S 7S FRAME WORK:

The McKinsey 7S Model is a concept used to describe an internal evaluation tool for Business. The seven key elements of the model are system, strategy, structure, skill, staff, Style and shared values. The seven key components are divided as a hard components and soft components. The hard component components consists of System, Strategy and structure where as soft components consists of Shared value, Staff, Style and Skills.

The McKinsey 7s framework model is one organisational effectiveness model that has endured as other models come and go. The primary tenet of model, which was created in early 1980s by Thomas peter and Robert Waterman, two consults working at McKinsey and Company the consulting firm, the basic premises of model is that there are seven elements in an organisation that must be aligned if it is to succeed.

The components of a team or project might also use the McKinsey 7s model. There are seven interconnected "hard" and "soft" elements that are involved. Corporate culture can easily be seen as influencing and identifying hard factors. Conversely, soft parts are more difficult to control. The core values of the organisation and their propensity to produce lasting The model can be useful in determining organisational design because it may be used in the various contexts:

- To enable organisational change. This is where the framework is most frequently used.
- To aid in implementing a new strategy.
- To forecast future changes that might affect each area.
- To make organisational managers more seamless
 McKinsey's 7s framework for our organisation:



1. Strategy:

Strategy is set of decision and actions aimed at gaining sustainable competitive advantage.

• Corporate Level Strategy:

It is unique plan or framework that is long-term in nature, designed with an objective to gain a competitive advantage or other market participants while delivering both on customers/client platform.

Innovation:

BPPL may invest in research and development to create new and improved product and services. This will help them stay head of the competition and increase customer satisfaction.

Cost saving measure:

BPPL may improving and cost saving measure such as reducing energy consumption, improving supply chain management and automating production processes. This will help them improve their profitability and competitiveness.

• Business Level Strategy:

It examines how firms compete in a given industry. In BPPL it is focusing on the market position among competitors. Then the general managers create it by turning the mission and vision into actionable plans. It resembles a blue print for the entire company.

Competitive advantage for BPPL is they deliver the services better than its competitors.

• Functional Level Strategy:

It is the action and goals assigned to various department that support the business level and corporate level strategy. It involves various departments

- ➤ **Human Resources:** It manages self-department, recruitment, employee management, motivation, goals setting and employee retention.
- ➤ **Finance:** Financial planning and forecasting, determination of capital, and investment, maintaining proper liquidity and financial controls.
- ➤ **Marketing:** It involves decision related to advertising a product and providing quality of services.

• Operational Level Strategy:

It involves the specific tasks carried out at the operational level. It most directly related to the daily operations function to deliver the value proposition in a manner confident with the company's competitive strategy. In BPPL they promoting its unique services to clients within the company.

2. Style

Style refers to the way the company is managed by top level managers, how they interact, and what actions do they take and their symbolic value. Organisation style deals with leadership approach of the firm, it is usually done from Top executives to Bottom executives.

Bhandary Powerlines Pvt Ltd follows a Participative Leadership style. In this style top executives allow bottom level managers and employees to take active participation in decision making process. In Bhandary Powerlines Pvt Ltd they allow Branch Managers to take part in Decision making process for this purpose they held monthly meeting at company where all the top, middle and bottom level managers meet and exchange their thoughts and ideas.

Team vs groups

Bhandary Powerlines PVT LTD has efficient and productive teams and collaborates with them internally to accomplish tasks and achieve its various corporate goals and objectives. The leadership of the organisation offers a compelling and realistic vision for what may be accomplished, and the management is helpful and encouraging. All employees are supported equally and openly in their advancement by the organisational training and the human resource management system. Effective teams are formed as a result, rather than ineffective groups, within the organisation for various initiatives as well as for department-specific duties and responsibilities.

3. Staff

This element is concerned with what type and how many employees an organisation will need and how they will be recruited, trained, motivated and rewarded. The employees will be recruited based on the availability or vacancy in the organisation. The staff composition is well organised. Both experienced and freshers are appointed employees. The company appoints an employee and trains them makes them expert in their task, in order to improve the efficiency of the staff all the facilities are given to them. For example good salary with annual increment are provided and also provided Year End bonus to all the staff members is given ad to motivate them. Currently 135 employees are there, yearly number of the employees increasing the company.

4. Shared Value

Shared values are the values or norms that the company share with its products and services to customers as well as to employees also. In this company employees should have following core values:

- Creativity
- Honesty
- Transparency
- Accountability
- Trust
- Quality
- Heritage
- Discipline
- Team work

The People at the firm also makes sure that all of its activities and operations are carried out in accordance with the highest ethical and moral standards that are redefined and measured against global standards.

5. Skill

Problem-Solving Skills:

The employees have an ability to identify the problem in the manufacturing process and brainstorm and analyse answers and implemented the best solution for the problem these are the skills are there in the employees.

<u>Leadership qualities:</u>

In this organization the employees also have a leadership skill the employees have the ability to lead a team.

A Strong Work Ethic:

The employees have a strong work ethic is an attitude an employee are applies to their work that indicates a high level of passion for any work they do. A bad work ethic is an attitude that an employee demonstrates that shows a lack of ambition and professionalism in the workplace.

Communication skills.

The employees have an ability to convey or share ideas and feelings effectively. And they are sharing the ideas to their subordinates and also, they are also communicating with their customers also.

Ability to Work in a team:

In the organization they are working with a group of people to achieve a shared goal or outcome in an effective way. Actively listening to other members of the team. Supporting struggling friends and teammates. Approaching teamwork with a positive attitude. Working for the good of the group.

Digital fluency

In this manufacturing industry employees have a good digital fluency they are expert in a various digital technology they use computer and technological skills to enhance manufacturing efficiency.

6. System

The system of the BPPL Company refers to the processes, procedures, and software that the company uses to manage its operations and achieve its objectives. This system encompasses various aspects of the company, including production, sales, marketing, finance, human resources, and customer service. The following are the key components of the BPPL is:

<u>Production Management</u>: The production management system is responsible for managing the production process, including the sourcing of raw materials, production scheduling, and quality control.

<u>Sales and Marketing</u>: The sales and marketing system is responsible for promoting the company's products and services, managing the sales process, and analyzing customer data to drive future sales.

<u>Finance</u>: The finance system is responsible for managing the company's financial operations, including accounting, budgeting, and financial reporting.

<u>Human Resources</u>: The human resources system is responsible for managing the company's employees, including payroll, benefits, and performance management.

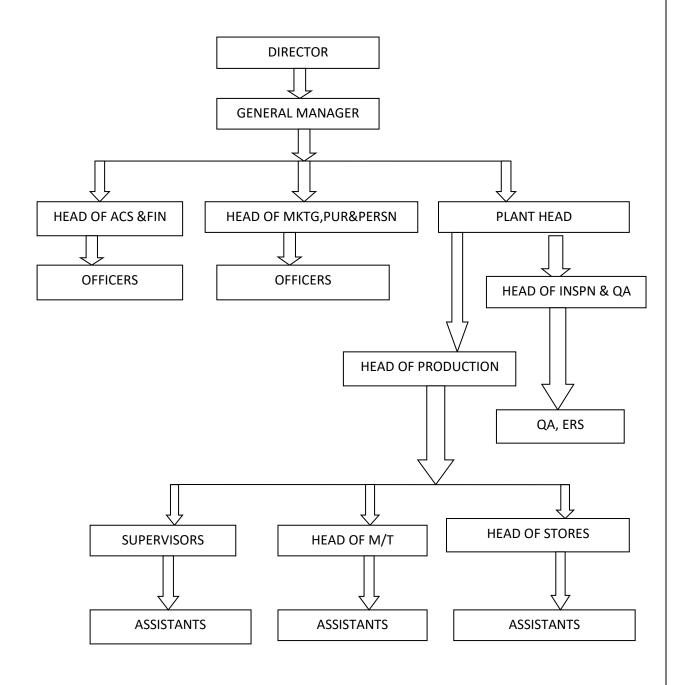
<u>Customer Service</u>: The customer service system is responsible for managing customer interactions, including resolving customer complaints, providing product information, and tracking customer satisfaction.

<u>Information Technology</u>: The information technology system is responsible for managing the company's technology infrastructure, including software applications, data storage, and network security.

7. Structure

Organisation structure is one of the essential factors for well performance of the firm. Relationship between various departments can easily understand with the help of organisation structure and it also helps to clarify the work and responsibility of each individuals.

The authority flows from top level (Board of Directors)to branch or General Manager from their each task assigned to each department. The general manager advise the workers and departments at each level for the purpose accomplishment of assigned task and achievement of goals.



3.2 PORTER'S FIVE MODEL

Porter's Five Force is a business analysis model that helps to explain why various industries are able to sustain different levels of profitability. The model was published in Michel E.Porter's book, "Competitive Strategy; Techniques for Analysing Industries and Competitors" in 1980. The Five Force model is widely used to analyse the industry structure of a company as well as its corporate strategy. Porter identified five undeniable forces that play a part in shaping every market and industry in the world, with some caveats. The five force are frequently used to measure competition intensity, attractiveness, and profitability of an industry or market.

Using Porter's Five Forces, a business analysis framework, it is possible to understand why different industries are able to maintain varying levels of profitability. In 1980, Michael E. Porter's book "Competitive Strategy: Techniques for Analysing Industries and Competitors" published the model. The Five Forces model is frequently used to examine a company's industry structure as well as corporate strategy. Porter, with some qualifications, identified five indisputable forces that, together, shape every market and industry in the world. The competitiveness, attractiveness, and profitability of a market or industry are frequently assessed using the five forces.



Porter's five forces are:

- 1. Threats of new Entrants.
- 2. Bargaining power of suppliers.
- 3. Bargaining power of Buyers.
- 4. Threat of substitute product or service.
- 5. Rivalry among Existing competitors.

1. Threats 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 organisation could be the companies that are planning to diversify itself in the market. The barriers can be both industrial and legal.

- A threat of new entry means entry of new competitors in market which create the high competition and affect the profit of the business. For new entrants there should be a proper knowledge about the Copper Conductor industry as well as marketing condition.
- Currently there is no new entrants will be there in the market.

2. 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.

Bargaining power of suppliers means the pressure that supplier can create on companies by raising the prices and lowering the quality. Basically company manufacturing the copper conductor. The company purchase the material based on LME(London Metal Exchange) rate varies daily based on market condition rate is depending upon \$ rate they converting Indian Rupee.

Presently in company there is 2 supplier are Vedantha and Hindaloc industries rate of coppers are booked on based on LME.

3. Bargaining power of Buyer:

Bargaining power of buyer is the pressure created by the customers on company. In generally company buyers are the transform a manufacturers. The sells materials on 2 basis.

- Sale Basis
- Job work basis

Sale Basis: On basis the company purchases copper and converted in finished goods and they sells the material to the buyer and in this case the company qoats, price based LME rate plus fabrication charges and fabrication charges they differ from buyer to buyer based on quantum of the purchase / order in job work.

Job work Basis: Under job work basis material is supplied by the buyer the company convert the material into Finished goods for which fabrication charges only charged and quantum of orders received.

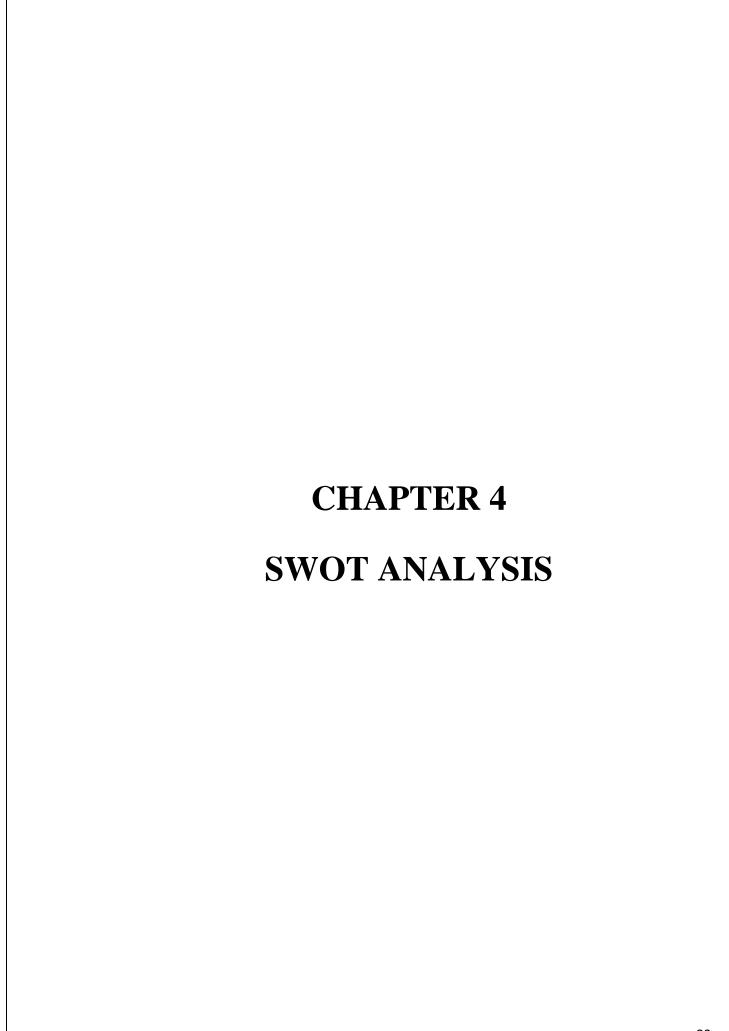
4. Rivalry among Existing competitors:

Competitive rivalry is a measure of the extent to which existing enterprises compete with one another. The rivalry among existing competitors are low in a Bhandary Powerlines PVT LTD. The major competitors are Precision wires India LTD, Slimlites Electricals PVT LTD, Khaitan Winding Wire.

5. Threat of substitute product or service:

Substitute products means alternative goods and services which are used in replacement of main product. The existence of substitute goods will definitely affect the profitability of the business. For the conductors the new product are started to come to the market that is aluminium conductor and CTC. Against existing copper conductor.

Comparatively aluminium conductor is cheaper than the copper conductor suppose the life of transformer manufactured with the copper conductor is 30 years. Then the life of the transformer with a aluminium conductor is 15 years.



SWOT ANALYSIS(Strength, Weakness, Opportunities and Threats):

SWOT analysis is a framework used to assess a company's competitive position and to create strategic planning. It stands for strengths, weaknesses, opportunities, and threats. The SWOT analysis evaluates internal and external variables as well as present and anticipated future situations.

A SWOT analysis is intended to help you take a practical, fact-based, and data-driven look at the advantages and disadvantages of a company, its efforts, or its sector. The organisation must avoid preconceived notions or grey regions and concentrate on real-life settings in order to maintain the analyses' accuracy. Companies should use it as a reference rather than a strict prescription.

Strength: Strengths include things like a strong brand, a devoted client base, a strong balance sheet, innovative technology, etc. that indicate what a firm excels at and what sets it apart from the competition

.

Weakness: An organization's weaknesses prevent it from operating at its highest potential. A bad brand, higher-than-average turnover, high levels of debt, an inadequate supply chain, or a lack of cash are examples of areas where the company needs to improve in order to stay competitive.

Opportunity: Opportunities are advantageous outside variables that might provide a company a competitive edge. If a nation lowers its tariffs, for instance, a car manufacturer may export its vehicles into a new market, boosting sales and market share.

<u>Threats</u>: Threats are things that could do something bad to an organisation. A corporation that produces wheat, for instance, is at risk from a drought since it could ruin or diminish crop yield. Other frequent dangers include things like escalating material costs, fiercer competition, a shortage of workers, and so forth.



Strengths:

Strength is Internal factors which effect an organization in achieving their objectives.

The major strengths of the company are

- It facilitates on time delivery of products to the customers.
- It produces good quality products in cheap rates.
- It have good brand image in south canara.
- It is located in Manipal which is Convenient for Suppliers, transportation of products and also to the customers.
- Company has well diversified products like Paper Insulated Rectangular Copper Conductors, Paper Insulated Duplex and Triplex, Bunched Rectangular Copper Conductors, Paper Insulated Round Copper Conductors, Paper Insulated Stranded Copper Conductors.

Weakness:

Weakness is an internal factor where the business needs to improve to remain economical. These are the contrary of the business that hinders the business.

Some of the weakness of the organization are

- Company producing only Paper insulted paper conductor do not have diversified products.
- There is a less number of Branches.
- List importance to advertisement. It may be the reason for fail to attract the new customer.
- The cost of transporting product to various places is very high. Additionally, because of the rising cost of fuel, it will rise even more.

Opportunities:

These are external factors that influencing the efficiency of the company which are uncontrollable factors represent the growth of society in the external situation. It helps the organization to gain more profit.

Some of the important opportunities that the business has are

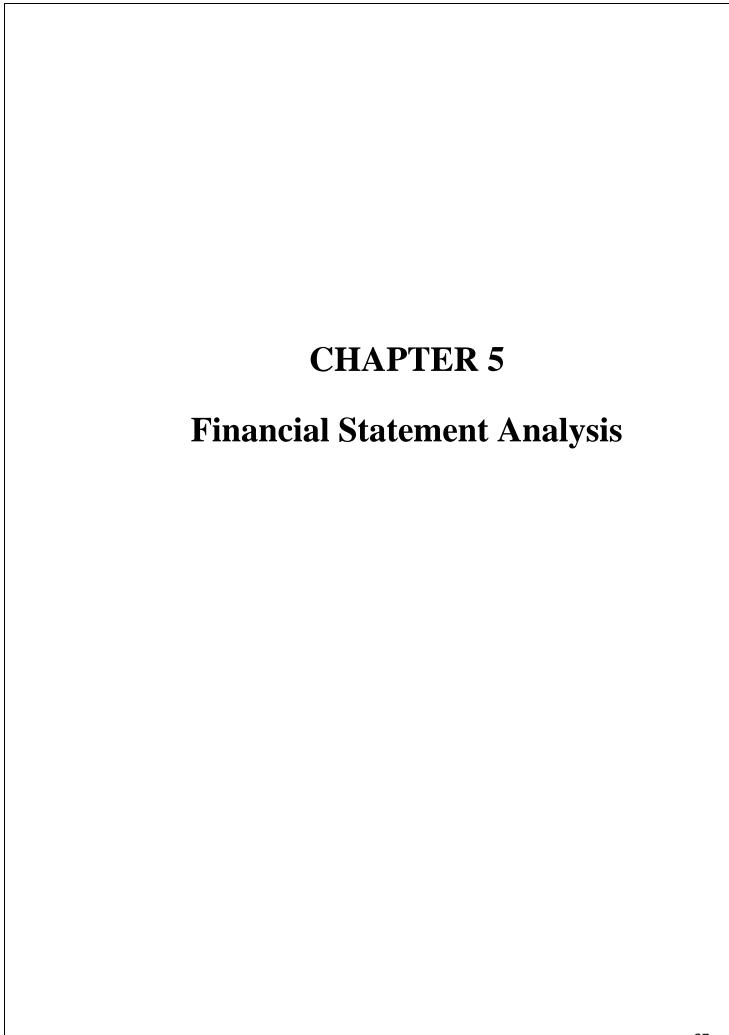
- In recent years there is increase in the technology up gradation in this industry. So it will be opportunity to the company for increase the productivity.
- Adding new products or service to current offerings can drives the company to higher level of success.

Threats:

It is the external factors which affects the growth of the organization.

Major threats facing by the company are

- The number of competition is increasing because the price for the products of competitors are low when compared with Bhandary Powerlines PVT LTD.
- Fluctuating market condition affect the operations of Bhandary Powerlines PVT LTD.
- Increase in overheads(Consumables/ labours)



Financial Statement Analysis

A financial statement is a written record which provides complete information about the financial position, and performance of the company to make the good decision to earn more profit in the future days. The financial statement of the company includes a balance sheet, Income statement, cash flow statement and Statement of shareholder's equity. This statement not only helps the company with the economic decision but also to know the performance of the company for the outsiders like investors, banks, the public and etc.

BALANCE SHEET OF BHANDARY POWERLINES PVT LTD.

Balance Sheet (in Rs. Cr) 5 years:

This balance sheet includes all the assets, liabilities, capital, debt etc of the company. The 5-year balance sheet of the company provides an easy to compare of which year the company was doing well.

| PARTICULARS | Note | March | March | March | March | March |
|-------------------------------|------|--------|--------|--------|--------|--------|
| | no | 2022 | 2021 | 2020 | 2019 | 2018 |
| | | | | | | |
| I.EQUITY&LAIBILITES | | | | | | |
| | | | | | | |
| (a) Share Capital | 1 | 290 | 290 | 290 | 290 | 290 |
| (b) Reserves and Surplus | 2 | -12.9 | -59.38 | -50.42 | 2.79 | 53.21 |
| Total Share Holders Fund | | 277.1 | 230.63 | 239.58 | 292.79 | 343.21 |
| (2)Non-Current Liabilities | | | | | | |
| (a)Long -term borrowings | 3 | 19159 | 19238 | 190.42 | 185.02 | 149.46 |
| (b)Long -term provisions | 4 | 11.94 | 22.55 | 2.97 | 29.51 | 26.41 |
| Total Non current liabilities | | 203.54 | 214.94 | 193.4 | 214.53 | 175.87 |
| (3)Current Liabilites | | | | | | |
| (a) Short-term borrowings | 5 | 13.67 | 92.79 | 106.3 | 57.36 | 40.12 |
| (b) Trade paybles | 6 | 24.18 | 13.97 | 2.36 | 103.5 | 21.55 |
| (c) Other current liabilities | 7 | 120.41 | 126.74 | 149.44 | 109.67 | 102.21 |
| (d) Short-term provisions | 8 | - | - | | | 7.19 |

| Total Current liabilities | | 158.26 | 233.5 | 258.1 | 270.53 | 171.06 |
|----------------------------------|----|--------|--------|--------|--------|--------|
| 4)Branch Account Baroda | | 155.22 | - | | | |
| Unit | | | | | | |
| Total | | 794.12 | 679.06 | 691.08 | 777.85 | 690.15 |
| II. ASSETS | | | | | | |
| (1) Noncurrent assets | | | | | | |
| (a) Fixed assets | | | | | | |
| (i) Tangible assets | 9 | 191.14 | 215.83 | 238.73 | 262.74 | 221.6 |
| (ii)Capital work in progress | | 26.45 | - | - | - | 0.42 |
| (b)Defferred tax assets(net) | | 16.12 | 16.12 | 16.12 | 16.12 | 16.12 |
| (c) Long term loan & advances | 10 | 16.53 | 16.53 | 16.32 | 16.38 | 16.68 |
| (d) Other non-current assets | 11 | 24.67 | 24.55 | 24.7 | 25.01 | 25 |
| Total Non current assets | | 274.91 | 273.03 | 295.87 | 320.25 | 279.82 |
| (2) Current assets | | | | | | |
| (a) Inventories | 12 | 86.38 | 53.01 | 58.82 | 94.54 | 57.64 |
| (b) Trade receivables | 13 | 232.93 | 263.8 | 263.46 | 231.48 | 224.3 |
| (c) Cash and cash equivalents | 14 | 186.52 | 60.18 | 51.77 | 113.82 | 36.55 |
| (d) Short-term loans & advances | 15 | 8.72 | 24.46 | 10.53 | 11.46 | 81.87 |
| (e) Other current assets | 16 | 4.67 | 2.08 | 10.63 | 6.3 | 9.97 |
| Total Current assets | | 519.21 | 403.54 | 395.21 | 457.6 | 410.32 |
| (3)Branch Account Baroda Unit | | 2.49 | - | - | - | - |
| | | 1 | 1 | | İ | |

PROFIT AND LOSS ACCOUNT

| PARTICULARS | NOTE | March | March | March | March | March |
|--------------------------------|------|--------|--------|--------|--------|--------|
| | NO | 2022 | 2021 | 2020 | 2019 | 2018 |
| I.Revenue from operations | 17 | 699.9 | 477.49 | 933.9 | 429.23 | 459.49 |
| | | | | | | |
| II. Other Income | 18 | 15.66 | 9.1 | 11.65 | 9.92 | 12.41 |
| III. Total Revenue(I+II) | | 715.56 | 486.6 | 944.74 | 439.15 | 471.9 |
| W. F. | | | | | | |
| IV. Expenses: | | | | | | |
| Cost of materials consumed | 19 | 307.64 | 227.01 | 631.38 | 134.81 | 103.37 |
| Work in progress | 20 | -12.69 | | 8.97 | 4.1 | 12.63 |
| Employee benefit expenses | 21 | 162.18 | 129.38 | 172.01 | 16.34 | 167.49 |
| | | | | | | |
| Financial costs | 22 | 13.95 | 15.41 | 14.13 | 21.9 | 8.63 |
| | | | | | | |
| Depreciation and amortisation | | 23.96 | 24.61 | 25.22 | 23.83 | 18.29 |
| expenses | | | | | | |
| Other Expenses | 23 | 174.04 | 99.17 | 1463 | 141.54 | 145.86 |
| | | | | | | |
| | | 669.08 | 495.59 | 997.94 | 489.56 | 46.27 |
| | | | | | | |
| V. Profit/Loss before Taxation | | 46.48 | -8.9 | -53.2 | -50.41 | 14.63 |
| & Prior period Items(III-IV) | | | | | | |
| Add: Excess depreciation of | | - | | | | 0.26 |
| earlier Years Written Back | | | | | | |
| VI.Profit/Loss before Taxation | | 46.48 | -8.9 | -53.2 | -50.41 | 15.88 |
| & Provisions | | | | | | |
| VII. Tax expenses: | | | | | | |
| (1)Current tax | | | | | | 7.19 |
| (2)Earlier years tax | | | | | 0.2 | |
| | | | | | | |
| (3)Deferred tax | | | | | | |
| VIIIProfit/Loss After Taxation | | 46.48 | -8.9 | -53.2 | -50.43 | 8.69 |
| & Provisions (VI-VIII) | | | | | | |

Ratio Analysis of Bhandary Powerlines Private Limited

Ratio analysis is calculating the financial performance of the company, its financial position, liquidity, profitability, risk, solvency, and proper utilization of the resources by studying the financial statement of the company like balance sheet and income statement.

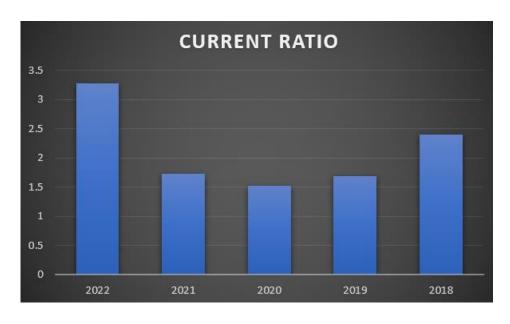
Liquidity Ratio

Current Ratio:

The current ratio, commonly referred to as the working capital ratio, determines a company's capacity to pay the short-term debt that is due within a year. The weight of total current assets compared to total current liabilities is taken into account in the ratio.

Current Ratio: Current Assets/Current Liabilities

| | Current Assets | Current Liabilities | Current Ratio |
|------|----------------|---------------------|---------------|
| 2022 | 519.21 | 158.26 | 3.28 |
| 2021 | 403.54 | 233.5 | 1.73 |
| 2020 | 395.21 | 258.1 | 1.53 |
| 2019 | 457.6 | 270.53 | 1.69 |
| 2018 | 410.32 | 171.06 | 2.397 |



Analysis:

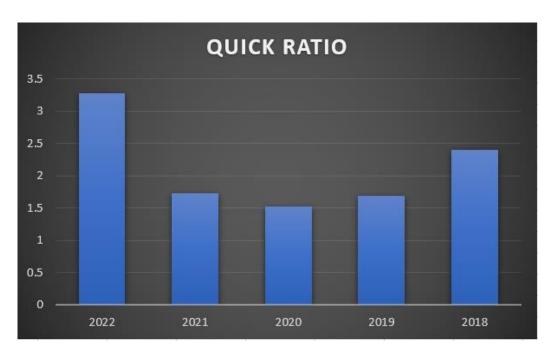
The above table & graph shows the current ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 3.28 which is a very good sign for the firm, where the liquidity position of the firm increased to a good extent.

Quick Ratio:

The Quick Ratio, sometimes referred to as the Acid Test or Liquidity Ratio, assesses a company's capacity to fulfil its short-term obligations by looking at its ability to quickly convert its assets into cash. Cash, marketable securities, and accounts receivable are the assets. Because they may be easily convertible into cash, these assets are referred to as "quick" assets.

➤ Quick Ratio: Quick Assets/Quick Liabilities

| Year | Quick Assets | Quick Liabilities | Quick Ratio |
|------|--------------|-------------------|-------------|
| 2022 | 519.21 | 158.26 | 3.28 |
| 2021 | 403.54 | 233.5 | 1.73 |
| 2020 | 395.21 | 258.1 | 1.53 |
| 2019 | 457.6 | 270.53 | 1.69 |
| 2018 | 410.32 | 171.06 | 2.397 |



Analysis

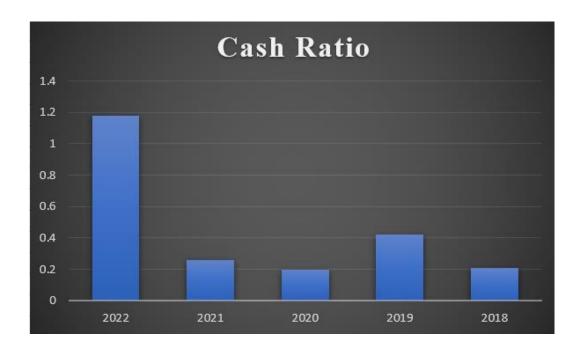
The above table & graph shows the quick ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 3.28 which is an indication that the firm is liquid and has the ability to meet its current or liquid liabilities in time.

Cash Ratio:

The cash ratio is the measurement of a company's liquidity is the cash ratio. It particularly determines the proportion of current liabilities to total cash and cash equivalents held by a corporation. The indicator assesses a company's capacity to pay off its short-term debt with cash or resources that can be converted into cash quickly, including easily marketable securities.

➤ Cash Ratio: Cash& Cash Equivalents/Current Liabilities

| Year | Cash&Cash Equivalents | Current | Quick Ratio |
|------|-----------------------|-------------|-------------|
| | | Liabilities | |
| 2022 | 186.52 | 158.26 | 1.18 |
| 2021 | 60.18 | 233.5 | 0.02 |
| 2020 | 51.77 | 258.1 | 0.2 |
| 2019 | 113.82 | 270.53 | 0.42 |
| 2018 | 36.55 | 171.06 | 0.21 |



Analysis

The above table & graph shows the current ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 1.18 which is a very good sign for the firm, where the cash position of the firm increased to a good extent.

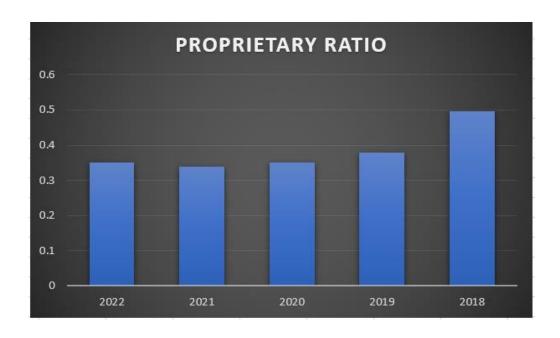
Solvency Ratio

Proprietary Ratio:

A proprietary ratio is a type of solvency ratio that is useful for determining the amount or contribution of shareholders or proprietors towards the total assets of the business. It is also known as the equity ratio or shareholder equity ratio or net worth ratio.

➤ Proprietary Ratio: Share holders fund/Total assets

| Year | Shareholders fund | Total Assets | Proprietary Ratio |
|------|-------------------|--------------|-------------------|
| 2022 | 277.1 | 794.12 | 0.35 |
| 2021 | 230.63 | 679.06 | 0.34 |
| 2020 | 239.58 | 691.08 | 0.35 |
| 2019 | 292.79 | 777.85 | 0.38 |
| 2018 | 343.21 | 690.15 | 0.497 |



Analysis:

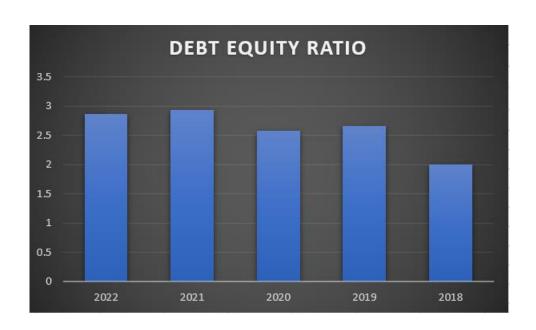
The above table & graph shows the current ratio of the firm, when comparing the five years of ratio 2018 is having the highest ratio of 0.497 which is a very good sign for the firm, where the cash position of the firm increased to a good extent.

Debt equity ratio:

Debt ratio is calculated by total liabilities by total assets. It is defined as an expression of the relationship between a company's total debt and assets. It is a measure of the ability to service the debt of a company. It indicates what proportion of a company's financing assets is from debt, making a good way to check a company's long-term solvency. In general, a lower ratio is better. Value of 1 or less in debt ratios shows good financial health of a company.

> Debt equity ratio: Total Liabilities /Total Share holders fund

| Year | Total Liabilities | Shareholders fund | Debt Equity Ratio |
|------|-------------------|-------------------|-------------------|
| 2022 | 794.12 | 277.1 | 2.87 |
| 2021 | 679.06 | 230.63 | 2.94 |
| 2020 | 619.08 | 239.58 | 2.58 |
| 2019 | 777.85 | 292.79 | 2.66 |
| 2018 | 690.15 | 343.21 | 2.01 |



Analysis:

The above table & graph shows the Debt Equity Ratio of the company, when comparing the five years of ratio 2021 is having the highest ratio of 0.83 which shows a high debt-equity ratio indicates that a company is borrowing more capital from the market to fund its operations.

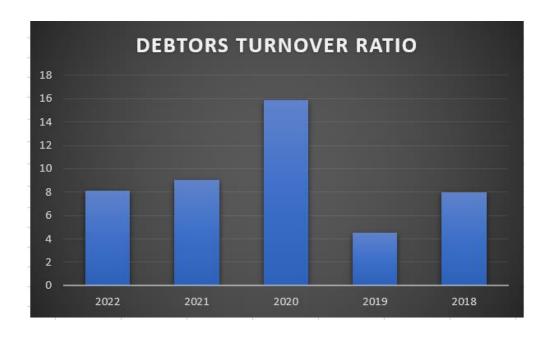
Turnover Ratio

Debtors Turnover Ratio:

Accounts Receivable Turnover Ratio is also Known As debtor's turnover ratio. This indicates the number of times average debtors have been converted into cash during a year. This is also referred to as the efficiency ratio which measures the company's ability to collect revenue.

Debtors Turnover Ratio: Credit Sales / Average Debtors

| Year | Sales | Avg Debtors | Debtors Turn Over Ratio |
|------|--------|-------------|-------------------------|
| 2022 | 699.9 | 86.38 | 8.10 |
| 2021 | 477.49 | 53.01 | 9.01 |
| 2020 | 933.9 | 58.82 | 15.88 |
| 2019 | 429.23 | 94.54 | 4.54 |
| 2018 | 459.49 | 57.64 | 7.97 |



Analysis:

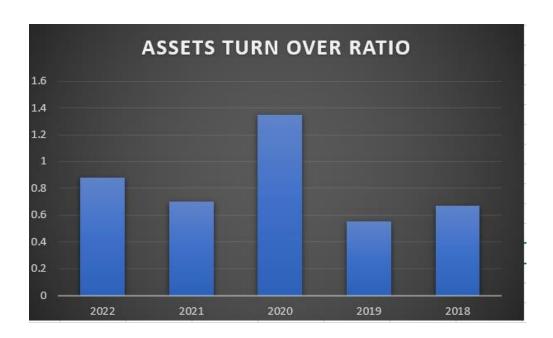
The above table & graph show The return on assets ratio of the firm, when comparing the five year of ratio 2022 is having the highest ratio of 15.88. The higher value of debtors turnover the more efficient is the management of debtors or more liquid are the debtors.

Assets Turn Over Ratio:

The assets turnover ratio measures the efficiency of a companys assets in generating revenue or sales. It compares the dollar amount of sales (revenues) to its total assets as an annualised percentage. Thus, to calculate the asset turnover ratio, divide net sales or revenue by the average total assets.

> Assets Turn Over Ratio: Sales/Total Assets

| Year | Sales | Total assets | Assets Turn Over Ratio |
|------|--------|--------------|------------------------|
| 2022 | 699.9 | 794.12 | 0.88 |
| 2021 | 477.49 | 679.06 | 0.70 |
| 2020 | 933.9 | 619.08 | 1.35 |
| 2019 | 429.23 | 777.85 | 0.55 |
| 2018 | 459.49 | 690.15 | 0.67 |



Analysis:

The above table & graph show the return on assets ratio of the firm, when comparing the five years of ratio 2020 is having the highest ratio of 1.35. The higher ratio the higher the net income for the company.

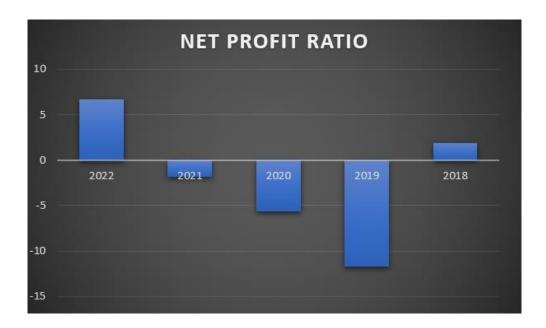
Profitability Ratio

Net Profit Ratio:

Net profit ratio is calculated by net profit by sales into hundred. It indicates the effectiveness of the management. This ratio majorly indicates the overall measures of the firm's productivity.

> Net Profit Ratio: Profit/Sales*100

| Year | Profit | Sales | Net Profit Ratio |
|------|--------|--------|------------------|
| 2022 | 46.48 | 699.9 | 6.698 |
| 2021 | -8.9 | 477.49 | -1.86 |
| 2020 | -53.2 | 933.9 | -5.69 |
| 2019 | -50.43 | 429.23 | -11.75 |
| 2018 | 8.69 | 459.49 | 1.89 |



Analysis:

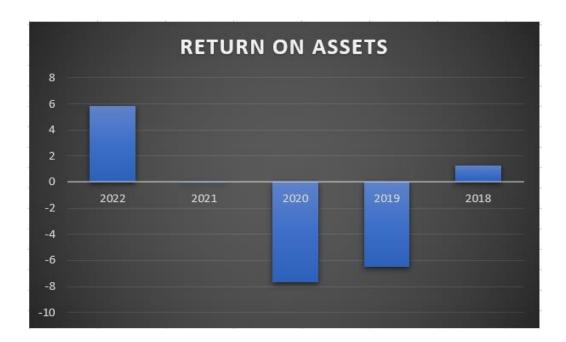
The above table & graph shows the net profit ratio of the firm, when comparing the five years of ratio 2022 is having the highest ratio of 6.698 which shows the earning profit of the firm is high.

Return On Assets

Return on assets is calculated by net profit by total assets into hundred. It is a profitability ratio that measures the net income produced by total assets during a period by comparing net income to the average total assets. It measures how efficiently a company can manage its assets to produce profits during a period.

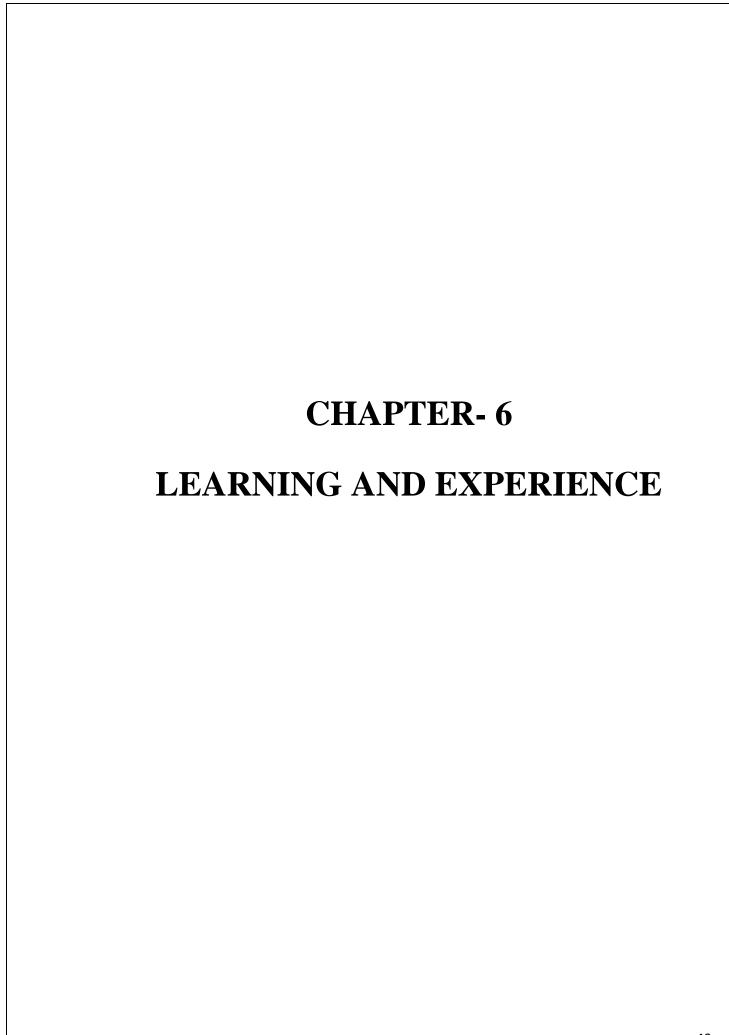
➤ Return On Assets: Net Profit/Total Assets*100

| Year | Profit | Total Assets | Return on Assets |
|------|--------|--------------|------------------|
| 2022 | 46.48 | 794.12 | 5.58 |
| 2021 | -8.9 | 679.06 | -0.01 |
| 2020 | -53.2 | 691.08 | -7.69 |
| 2019 | -50.43 | 777.85 | -6.48 |
| 2018 | 8.69 | 690.15 | 1.26 |



Analysis:

The above table & graph shows the return on assets ratio of the firm, when compared to five years of ratio 2022 is having the highest ratio of 5.85. The higher ratio the higher the net income for the firm.



LEARNING EXPERIENCE

I have done my internship report on Bhandary Powerlines PVT Ltd. It was an amazing learning experience. The internship is an integral platform for anyone to gain experience in an actual workplace During 4 Weeks of internship, I have accumulated various experiences and wider new Knowledge through activities and tasks had assigned to me This internship helped me a lot to gaining a knowledge and to understand the working world "Experience without theory is blind, but theory without experience is mere intellectual play." And comparing the real scenario with the lesson learnt in college, to fulfil the requirement of the MBA program.

Through Internship, I got a clear idea about the functioning of the organisation, information about the company's history, profile, growth, vision, mission and many more things. And we learnt a lot of things like handling the situations in various time and also learnt about how to write the project report with a proper manner so this helps me a lot. To compare with the real scenario with the lessons learnt in college, to fulfil the requirement of the MBA program.

Overall, internship is a really good program and recommended to my fellow friends, it helps to enhance and develop my skills, abilities, and knowledge. It was a good experience and memories as not only I have gained experience, but also getting more knowledge. Bhandary Powerlines PVT Ltd also a good place to do internship since it provides numerous benefits and advantages to the practical trainees. The treatment by the company was just, equitable and professional I've learned from different units and people. They also help me to handle some of my weakness and provided guidance to me whenever I am in need. I think the 1month duration for the internship was enough for me to learn more in details about the jobs. And it will help us to identify our strength, abilities, Weakness and more.

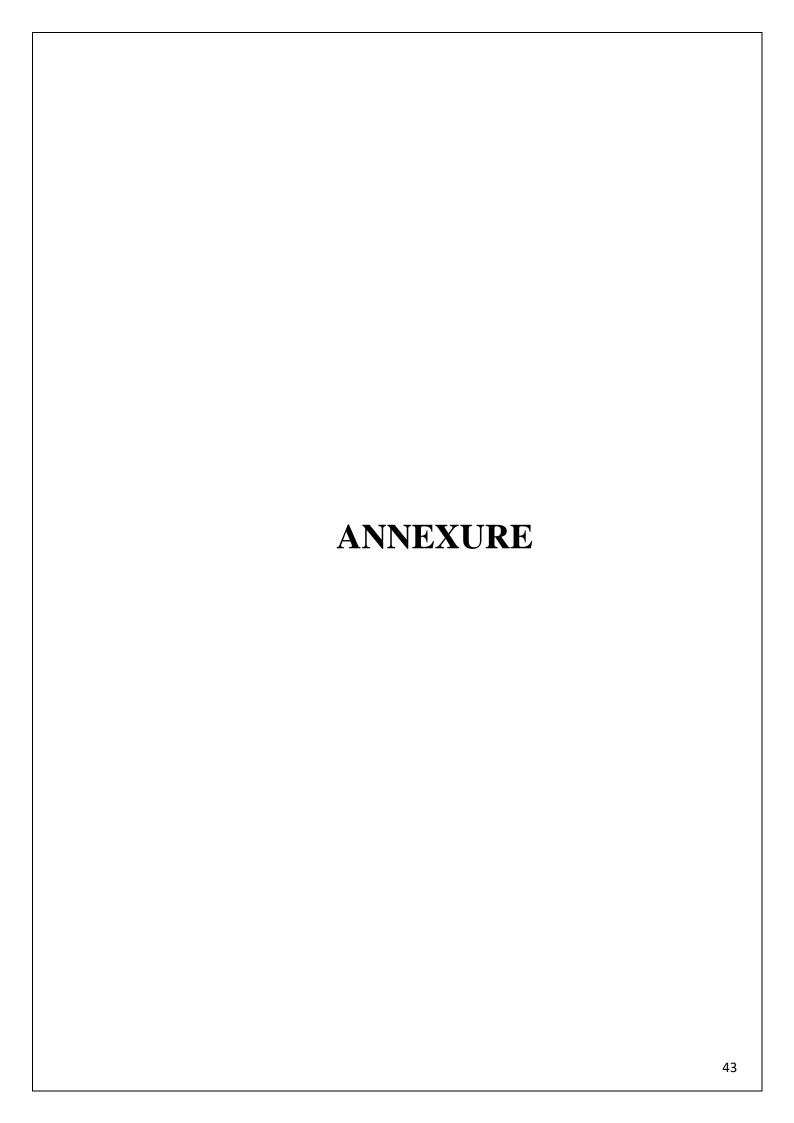
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Rolling



Annealing



Paper Slitting



Paper Covering



Testing



Packaging

BALANCE SHEET OF BHANDARY POWERLINES PVT LTD.

| PARTICULARS | Note | March | March | March | March | March |
|-------------------------------|------|-----------|--------|--------|--------|--------|
| | no | 2022 | 2021 | 2020 | 2019 | 2018 |
| | | | | | | |
| LEOLUDY OL AIDII IDEC | | | | | | |
| I.EQUITY&LAIBILITES | | | | | | |
| | | | | | | |
| (a) Share Capital | 1 | 290 | 290 | 290 | 290 | 290 |
| (b) Reserves and Surplus | 2 | -12.9 | -59.38 | -50.42 | 2.79 | 53.21 |
| Total Share Holders Fund | | 277.1 | 230.63 | 239.58 | 292.79 | 343.21 |
| Total Share Holders Fund | | 2//.1 | 230.03 | 237.30 | 2)2.1) | 343.21 |
| (2)Non-Current Liabilities | | | | | | |
| | _ | 1.2.1.7.2 | | | 1070 | |
| (a)Long -term borrowings | 3 | 19159 | 19238 | 190.42 | 185.02 | 149.46 |
| | | | | | | |
| (b)Long -term provisions | 4 | 11.94 | 22.55 | 2.97 | 29.51 | 26.41 |
| | | | | | | |
| Total Non current liabilities | | 203.54 | 214.94 | 193.4 | 214.53 | 175.87 |
| | | | | | | |
| (3)Current Liabilities | | | | | | |
| () (1) (1) | _ | 12.67 | 02.70 | 1062 | 57.06 | 40.12 |
| (a) Short-term borrowings | 5 | 13.67 | 92.79 | 106.3 | 57.36 | 40.12 |
| | | | | | | |
| (b) Trade paybles | 6 | 24.18 | 13.97 | 2.36 | 103.5 | 21.55 |
| (c) Other current liabilities | 7 | 120.41 | 126.74 | 149.44 | 109.67 | 102.21 |
| (d) Short-term provisions | 8 | _ | _ | | | 7.19 |
| Total Current liabilities | | 158.26 | 233.5 | 258.1 | 270.53 | 171.06 |
| 4)Branch Account Baroda | | 155.22 | - | | | |
| Unit | | | | | | |
| | | 794.12 | 679.06 | 691.08 | 777.85 | 690.15 |
| Total | | | | | | |
| II. ASSETS | | | | | | |
| (1) Noncurrent assets | | | | | | |

| (a) Fixed assets | | | | | | |
|----------------------------------|----|--------|--------|--------|--------|--------|
| (i) Tangible assets | 9 | 191.14 | 215.83 | 238.73 | 262.74 | 221.6 |
| (ii)Capital work in | | 26.45 | - | - | - | 0.42 |
| progress | | | | | | |
| (b)Deferred tax assets(net) | | 16.12 | 16.12 | 16.12 | 16.12 | 16.12 |
| (c) Long term loan & advances | 10 | 16.53 | 16.53 | 16.32 | 16.38 | 16.68 |
| (d) Other non-current assets | 11 | 24.67 | 24.55 | 24.7 | 25.01 | 25 |
| Total Non current assets | | 274.91 | 273.03 | 295.87 | 320.25 | 279.82 |
| (2) Current assets | | | | | | |
| (a) Inventories | 12 | 86.38 | 53.01 | 58.82 | 94.54 | 57.64 |
| (b) Trade receivables | 13 | 232.93 | 263.8 | 263.46 | 231.48 | 224.3 |
| (c) Cash and cash equivalents | 14 | 186.52 | 60.18 | 51.77 | 113.82 | 36.55 |
| (d) Short-term loans & advances | 15 | 8.72 | 24.46 | 10.53 | 11.46 | 81.87 |
| (e) Other current assets | 16 | 4.67 | 2.08 | 10.63 | 6.3 | 9.97 |
| Total Current assets | | 519.21 | 403.54 | 395.21 | 457.6 | 410.32 |
| (3)Branch Account Baroda Unit | | 2.49 | - | - | - | - |
| Total | | 794.12 | 679.06 | 691.08 | 777.85 | 690.15 |

PROFIT AND LOSS ACCOUNT

| NO 2022 2021 2020 2019 2018 | PARTICULARS | NOTE | March | March | March | March | March |
|--|--------------------------------|------|--------|--------|--------|--------|--------|
| II. Other Income 18 | | NO | 2022 | 2021 | 2020 | 2019 | 2018 |
| Till Total Revenue(I+II) | I.Revenue from operations | 17 | 699.9 | 477.49 | 933.9 | 429.23 | 459.49 |
| Till Total Revenue(I+II) Till Till | | | | | | | |
| IV. Expenses: Cost of materials consumed 19 307.64 227.01 631.38 134.81 103.37 Work in progress 20 -12.69 8.97 4.1 12.63 Employee benefit expenses 21 162.18 129.38 172.01 16.34 167.49 Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation 23.96 24.61 25.22 23.83 18.29 expenses Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) Add: Excess depreciation of earlier Years Written Back VI.Profit/Loss before Taxation 46.48 -8.9 -53.2 -50.41 15.88 & Provisions VII. Tax expenses: (1)Current tax (2)Earlier years tax VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | II. Other Income | 18 | 15.66 | 9.1 | 11.65 | 9.92 | 12.41 |
| Cost of materials consumed 19 307.64 227.01 631.38 134.81 103.37 Work in progress 20 -12.69 8.97 4.1 12.63 Employee benefit expenses 21 162.18 129.38 172.01 16.34 167.49 Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation expenses 23 174.04 99.17 1463 141.54 145.86 Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 14.63 & Prorisions - - - 0.26 w. Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: - | III. Total Revenue(I+II) | | 715.56 | 486.6 | 944.74 | 439.15 | 471.9 |
| Cost of materials consumed 19 307.64 227.01 631.38 134.81 103.37 Work in progress 20 -12.69 8.97 4.1 12.63 Employee benefit expenses 21 162.18 129.38 172.01 16.34 167.49 Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation expenses 23 174.04 99.17 1463 141.54 145.86 Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 14.63 & Prorisions - - - 0.26 w. Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: - | | | | | | | |
| Work in progress 20 -12.69 8.97 4.1 12.63 Employee benefit expenses 21 162.18 129.38 172.01 16.34 167.49 Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation expenses 23.96 24.61 25.22 23.83 18.29 Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 14.63 W. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 15.88 VI. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax (2)Earlier years tax (3)Deferred tax (3)Deferred tax (46.48 -8.9 -53.2 -50.43 8.69 | IV. Expenses: | | | | | | |
| Employee benefit expenses 21 162.18 129.38 172.01 16.34 167.49 Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation expenses 23 174.04 99.17 1463 141.54 145.86 Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) Add: Excess depreciation of earlier Years Written Back VI.Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 15.88 & Provisions VII. Tax expenses: | Cost of materials consumed | 19 | 307.64 | 227.01 | 631.38 | 134.81 | 103.37 |
| Financial costs 22 13.95 15.41 14.13 21.9 8.63 Depreciation and amortisation expenses 23.96 24.61 25.22 23.83 18.29 Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) | Work in progress | 20 | -12.69 | | 8.97 | 4.1 | 12.63 |
| Depreciation and amortisation expenses 23.96 24.61 25.22 23.83 18.29 | Employee benefit expenses | 21 | 162.18 | 129.38 | 172.01 | 16.34 | 167.49 |
| Depreciation and amortisation expenses 23.96 24.61 25.22 23.83 18.29 | | | | | | | |
| expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & Prior period Items(III-IV) 46.48 -8.9 -53.2 -50.41 14.63 Add: Excess depreciation of earlier Years Written Back - 0.26 VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax 0.2 7.19 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | Financial costs | 22 | 13.95 | 15.41 | 14.13 | 21.9 | 8.63 |
| expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & Prior period Items(III-IV) 46.48 -8.9 -53.2 -50.41 14.63 Add: Excess depreciation of earlier Years Written Back - 0.26 VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax 0.2 7.19 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | | | | | | | |
| Other Expenses 23 174.04 99.17 1463 141.54 145.86 V. Profit/Loss before Taxation & Prior period Items(III-IV) 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) - 0.26 0.26 vI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax 7.19 0.2 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | Depreciation and amortisation | | 23.96 | 24.61 | 25.22 | 23.83 | 18.29 |
| V. Profit/Loss before Taxation | expenses | | | | | | |
| V. Profit/Loss before Taxation & Prior period Items(III-IV) 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) - 0.26 Add: Excess depreciation of earlier Years Written Back - - 0.26 VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: - 0.2 7.19 (2)Earlier years tax 0.2 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | Other Expenses | 23 | 174.04 | 99.17 | 1463 | 141.54 | 145.86 |
| V. Profit/Loss before Taxation & Prior period Items(III-IV) 46.48 -8.9 -53.2 -50.41 14.63 & Prior period Items(III-IV) - 0.26 Add: Excess depreciation of earlier Years Written Back - - 0.26 VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: - 0.2 7.19 (2)Earlier years tax 0.2 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | | | | | | | |
| & Prior period Items(III-IV) 0.26 Add: Excess depreciation of earlier Years Written Back 0.26 VI.Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 15.88 & Provisions VII. Tax expenses: 7.19 (2)Earlier years tax 0.2 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | | | 669.08 | 495.59 | 997.94 | 489.56 | 46.27 |
| & Prior period Items(III-IV) 0.26 Add: Excess depreciation of earlier Years Written Back 0.26 VI.Profit/Loss before Taxation & 46.48 -8.9 -53.2 -50.41 15.88 & Provisions VII. Tax expenses: 7.19 (2)Earlier years tax 0.2 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | | | | | | | |
| Add: Excess depreciation of earlier Years Written Back - 0.26 VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax 7.19 (2)Earlier years tax 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | V. Profit/Loss before Taxation | | 46.48 | -8.9 | -53.2 | -50.41 | 14.63 |
| earlier Years Written Back 46.48 -8.9 -53.2 -50.41 15.88 & Provisions VII. Tax expenses: 7.19 (1)Current tax 7.19 (2)Earlier years tax 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | & Prior period Items(III-IV) | | | | | | |
| VI.Profit/Loss before Taxation & Provisions 46.48 -8.9 -53.2 -50.41 15.88 VII. Tax expenses: (1)Current tax 7.19 (2)Earlier years tax 0.2 (3)Deferred tax 46.48 -8.9 -53.2 -50.43 8.69 | Add: Excess depreciation of | | - | | | | 0.26 |
| & Provisions <t< td=""><td>earlier Years Written Back</td><td></td><td></td><td></td><td></td><td></td><td></td></t<> | earlier Years Written Back | | | | | | |
| VII. Tax expenses: 7.19 (1)Current tax 7.19 (2)Earlier years tax 0.2 (3)Deferred tax VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | VI.Profit/Loss before Taxation | | 46.48 | -8.9 | -53.2 | -50.41 | 15.88 |
| (1)Current tax 7.19 (2)Earlier years tax 0.2 (3)Deferred tax VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | & Provisions | | | | | | |
| (2)Earlier years tax 0.2 (3)Deferred tax 0.2 VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | VII. Tax expenses: | | | | | | |
| (3)Deferred tax VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | (1)Current tax | | | | | | 7.19 |
| VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | (2)Earlier years tax | | | | | 0.2 | |
| VIIIProfit/Loss After Taxation 46.48 -8.9 -53.2 -50.43 8.69 | | | | | | | |
| | (3)Deferred tax | | | | | | |
| & Provisions (VI-VIII) | VIIIProfit/Loss After Taxation | | 46.48 | -8.9 | -53.2 | -50.43 | 8.69 |
| | & Provisions (VI-VIII) | | | | | | |

