

INTERNSHIP REPORT ON
POWER POINT BATTERY INDUSTRIES, MOODBIDRI

Submitted by

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Submitted to



VISVESVARAYA TECHNOLOGICAL UNIVERSITY BELAGAVI

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

MASTER OF BUSINESS ADMINISTRATION

Under the guidance of

INTERNAL GUIDE

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ALVA'S INSTITUTE OF ENGINEERING & TECHNOLOGY

MIJAR, MOODBIDRI

2022-23



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CERTIFICATE

To whomsoever it may concern

This is to certify that, **Ms SHRAVYA JAIN, (USN: 4AL21BA075)** MBA Student of **ALVAS INSTITUTE OF ENGINEERING & TECHNOLOGY MOODBIDRI** has Undergone internship program in our Organization- **On the Topic "An organizational Study on Powerpoint Battery Industries"** for the Period from **20.10.2022 To 21.11.2022** & had successfully completed.

During the period she was found to be sincere & hard working. We wish her all the best for her future endeavors.

For Powerpoint Battery Industries


Proprietor

Branches

- Moodbidri
- Karkala
- Uppinangady
- Puttur

- Hebri
- Udupi
- Surathkal

- Dharwad
- Mangalore
- Kalasa
- Kaup



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(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 **SHRAVYA JAIN** bearing USN **4AL21BA075**, is a bonafide student of Master of Business Administration program of the Institute (2021-22) affiliated to Visvesvaraya Technological University, Belagavi.

The Internship report on “**POWERPOINT BATTERY INDUSTRIES, MOOBBIDRI**,” is prepared by her under the guidance of **Mrs. Harshitha V Shetty**, Assistant Professor, PG Department of Business Administration in partial fulfillment of the requirements for the award of the degree of Master of Business Administration, Visvesvaraya Technological University, Belagavi, Karnataka.

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DECLARATION

I **Shravya Jain**, hereby declare that the Internship report on “**Power Point Battery Industries, Moodbidri**” prepared under the guidance of **Mrs. Harshitha Shetty**, Assistant Professor of M.B.A. Department, Alva’s Institute of Engineering and Technology, Mijar and external assistance by Sathya Narayana Kamath, Accounts and Marketing Department, Power Point Battery Industries.

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

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

Date:

Place: Mijar, Moodbidri

SHRAVYA JAIN

ACKNOWLEDGEMENT

The satisfaction that accompanies the successful completion of any work would be incomplete without thanking the person who made it perfect with their constant guidance and encouragement.

I express my sincere gratitude to **Dr. Peter Fernandes**, The Principal of AIET, Mijar for his valuable and inspiring guidance in this endeavour. I would like to express my gratitude to Head of Department **Mrs. Priya Sequeira**, AIET, Mijar for her support throughout my project work.

A special note of gratitude goes to the organization Power Point Batteries, Moodbidri for providing me an opportunity to undergo the project study.

I would like to express my sincere gratitude to Mr. Mahendra Varma Jain, the owner of the firm, for providing me with an opportunity to do my project study in the firm and for the kind co-operation and assistance he extended during my study.

I express my deep sense of gratitude to my project guide **Mrs. Harshitha Shetty**, assistant professor of MBA department, for her valuable guidance and help in completing this project work.

I am gratefully indebted to my external guide **Mr. Sathya Narayana Kamath**, for encouraging me and for his constant support throughout the course of the project work and helping me completing it successfully.

I am thankful to my parents and friends for their valuable guidance support and help during my project. Any accomplishment requires the efforts of many people. I am indebted to the management and the staff of Power Point Batteries for extending their support and co-operation in collecting data for my project report.

Shravya Jain

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EXECUTIVE SUMMARY

The project is related to Organizational Study with special reference to **POWER POINT BATTERY INDUSTRIES, MOOBBIDRI**. This project is done to understand the whole work under the organization by getting the opinion of Power Point Battery industry through face-to-face interaction with them. The company was founded in the year 2000 as a sole proprietorship. They make lead-acid batteries for use in automobiles and tabular applications. They are also focusing on maintaining a pollution-free environment around their manufacturing facility and implementing protective measures for all employees. The company's tabular batteries were renamed as I-POWER in 2005. I-POWER is now one of the most well-known brands in South India. The brand is known for its high-quality, high-performance, and long-lasting products. The present study is undertaken with a main objective of understanding financial performance of the company and to give suitable suggestions to the company for improvement. The data is collected through primary data and secondary data. Primary data is through direct interactions with company staff and customers. Secondary data is through website of company and books of accounts maintained by company.

This report shows the clear picture of the company. This executive summary is short detailed information about the whole report of the company. At the beginning I have gathered information of establishment of battery industry, how the battery industry plays a vital role in India. And next coming to the chapter 1 company profile of Power Point Batteries which includes history of the selected company how it got started, regarding organization profile of the company, what are its vision, mission, quality policies, work flow model of the company, product profile, ownership pattern which shows the share holding pattern of the company, achievements that company have made and what is the future of the company in the automobile sector all these information's are collected through secondary sources.

Later I have collected information regarding the Porter's 5 force model who it is implemented in the company. Mckensy's 7s model of the company. SWOT analysis of the company that is what the strength, weakness, threats, and opportunities of the company are in the PowerPoint Battery industry. And at last

analysis of financial statements of the company which shows the 5 years financial statement of the company all these are collected through secondary sources

CHAPTER 1

INTRODUCTION

1.1 COMPANY PROFILE

Power Point Batteries Started in the year 2000, is an ISO 9001-2008 ensured organization. It fabricates Lead Acid Storage Batteries for wide scope of utilizations including Automotives for Automobile parts, rounded batteries for invertors, UPS and sun-oriented applications, VRL for UPS. Power Point Batteries is situated in Moodbidri Industrial Area, Mangalore, Dakshina Kannada District, Karnataka state, India.

Power Point Batteries producing office wider more than 50,000 square feet is outfitted with best-in-class office, with in-house innovative work to meet the mechanical turns of events. Power Point Batteries has acquired ISO certification for Quality Management System.

PowerPoint Batteries has a broad network of distributors and dealers over southern part of India which includes Karnataka, Tamil Nadu, Kerala, and Andhra Pradesh. PowerPoint Battery Industries operates 11 retail outlet branches across Karnataka. These outlets are furnished with service appliances and teams to serve the customers with service after sales.

In 2005, Power Point Batteries introduced I-Power brand tubular batteries for invertors and UPS application. Today I-Power is one of the leading brands in South India. The brand is known for its quality, performance, and longevity of its range of products.

Power Point trusts in producing and supplying of high-quality product. These products are made by using the newest fully automated manufacturing technology. The production process is continuous. It involves the improvement of product quality by the combination of qualitative research and development. All the steps then combined and lead to the production of the most technologically advanced products. The brand does not make any settlement on the quality of the product.

Power Point has five decades of expertise and experience in the manufacturing sector of Lead Acid Storage Batteries. This experience has guided Power Point

Batteries, to start itself as a main producer among the competitors. The healthy competition has guided to the earning of faith, trust and praise among the clients.

BASIC INFORMATION:

- INDUSTRY NAME : Power Point Battery Industries
- BUSINESS : Battery Manufacturers
- CERTIFICATION : ISO 9001:2008
- REGISTERED OFFICE : Pancharatna Building Q1 Industrial Area, Alangar, Moodbidri
- LOCATION TYPE : Semi – Urban
- BUILDING INFRASTRUCTURE : Own
- ADDITIONAL BUSINESS : Dealers
- PROPRIETOR : Mr. Mahendra Varma
- YEAR OF COMMENCEMENT : 2000
- TYPE OF OWNERSHIP : Proprietorship
- AREA COVERAGE : 25000 Sq. Meters
- PRODUCTION ON DAILY BASIS: 60 units
- PRODUCTION TYPE : Manual and Mechanical
- EMPLOYEES : 100
- PRODUCTS : Automotive and Tubular batteries

1.2 INDUSTRY PROFILE

The global battery industry is introducing many growing chances for market players owing to the growing demand for electric vehicles. Some appearing trends anticipated to positively effects the global battery industry through with its major segments over the next few years.

The prime trends that will influence the primary battery market comprise legislative support for battery recycling, the arrival of IT-enabled hearing aid devices, the replacing of carbon- zinc batteries with alkaline batteries, after their discarding, can be reused to yield useful metals, which helps battery

manufacturers to control cost issues with the production of new batteries. Many governments have executed rules that needs reuse of scrapped batterie.

In the lead-acid battery market, the appearing trends between 2018-2022 comprises the execution of hybrid power systems in telecom towers, the want for continuous power supply, and an expand in the construction of data centres. Additionally, governments over the globe are directing on legalising battery reusing to generate environment-friendly and economically durable business models and secure recycling efficiency.

The growth life of India is just dependent on industrial development. Industries led to improve in other sectors as well. India GDP expands 7.7% year-on-year. The growth rate is highest since the second quarter of 2016, boosted by jump in investment. The Indian economy has been quickest growing in the world. This is all because of its powerful partnership and democracy. India's reality is all about increasing demand of the battery industry.

Indian states where battery manufacturing takes place include Hyderabad, West Bengal, New Delhi, Gurgaon, Tamil Nadu, Karnataka, Noida and many more. Top powerful batteries in India are Exide, Amara Raja Batteries, Luminous Power Technologies Limited, Base Corporation Limited, Okaya Power Limited, Southern Batteries Private Limited and many more.

As agriculture is the backbone of the economy, so industries is the energy. Battery industrial growth eventually led to decrease in the unemployment and poverty. Development in each sector has led to a huge industrial development in every field. Industrial growth has led in modernising agricultural undertakings by providing machinery, chemicals and irrigation facilities etc. industrial has led to easy growth in foreign exchange which is the chief reason for the higher in GDP of the country.

The Central Government is planning to stretch the phased manufacturing plan (PMP) for encouraging indigenous battery manufacturing in country for supporting electric mobility. PMP was started by the Ministry of Electronics and Information Technology for electronics.

There are numerous types of battery that are produced in India which comprises Alkaline battery, Aluminium air, Atomic, Bun cell, Chromic acid cell, Clark cell, Daniell cell, Dry cell, Earth battery, Frog battery, Galvanic cell, Grove cell, Leclanche cell, lithium, lead acid, mercury, magnesium, molten salt, nickel hydroxide, organic radical and many more. The battery industry in India involves automobile, sealed maintenance free, tubular and lead acid batteries is recording an annual growth rate of 25 percent year on year.

CHAPTER 2

ORGANIZATION PROFILE

2.1 BACKGROUND

Power Point Batteries is a company which is located at Moodabidri. It is a sole proprietorship. Proprietor of the company is Mr. Mahendra Varma who has been working in the manufacturing field for the past several years with their popular Power Point Battery brand. The company was established in the year 2000. The manufacturing unit is situated in Kadalekere Industrial area Moodabidri, this manufacturing facility spread across 50,000 square feet is equipped with state-of-the-art facility, with in-house research and development to meet the technological advancements.

Initially the Power Point Batteries manufacturing unit was started in Karkala, eventually they moved in to Moodbidri. They manufacture lead acid batteries for automotive and tubular applications. The company is well known for their quality, they have received ISO-9001 certification for Quality Management in 2008. They are also concentrating on pollution free atmosphere around their manufacturing unit and safety measures for all the workers.

Power Point Batteries has a wide network of distributors and dealers across southern part of India including Karnataka, Tamil Nadu, Kerala and Andhra Pradesh. In 2005, the company branded their tubular batteries as 'I-POWER'. Today I-Power brand is one of the leading brands in South India. The brand is known for its quality, performance, and durability of its range of products. The product is distributed not only in Karnataka but also in Tamil Nadu and Kerala. At present they are having 15 branches which are located across the state, with nearly 100 dealers, service centre.

The Power Point Batteries has five decades of expertise and experience in the production sector of Lead Acid Storage Batteries. This experience has led Power Point Batteries, to establish itself as a leading producer among the competitors. The healthy competition has led to the earning of faith, trust and approval among the clients.

2.2 NATURE OF BUSINESS

The Power Point Battery Industries, which is the manufacturing of lead acid storage batteries wide range of applications including Automotives for automobile sectors, Tubular batteries for Invertors, UPS and Solar Applications, Value Regulated Lead Acid Batteries for UPS and Solar Applications. They are also dealing with leading brands like Amaron, Exide etc.

The company's operations are divided into two strategic business divisions- Automotive and tubular batteries. In the initial stage the products were manually manufactured at the pace of two batteries per day. In the later years new machines were procured for the production. This increased their sale and expanded their business. The company operates 15 retail outlet branches across Karnataka. These outlets are equipped with service equipment's and teams to serve the customers with service after sales.

Power Point believes in manufacturing and supplying of high-quality products. These products are made by utilising the latest fully automated manufacturing technology. The production process is continuous and it includes improvement of product quality by the combination of qualitative research and development. All the steps that blend and lead to the production of the most technologically advanced products. The brand does not make any compromises on the quality of the product.

The power Point Battery Industry aims at creating an application which will automate the processes in Power Point Industry. Using this it is possible to keep a database of sold batteries or battery service information, various branches, employee working details, customer details and service details. Transactions involving purchase order and service information and manufacture of batteries, all such information are stored. The customers would directly visit the Power Point Office or they can visit the website also for order of batteries.

2.3 VISION, MISSION, AND QUALITY POLICY

2.3.1 VISION

The vision of Power Point Batteries is to be globally distinguished leading manufacturer and supplier of the electric energy storage device Lead Acid Storage Batteries. These devices are to be employed in the different fields as automotives, transportation, stationeries and commercial use. These devices are also used for residential and power back up, electric vehicles and in the sector of renewable energy sources.

2.3.2 MISSION

The mission is the brand works for is to manufacture, environment friendly products, high in quality, design, effectiveness, purity and accurate perfection.

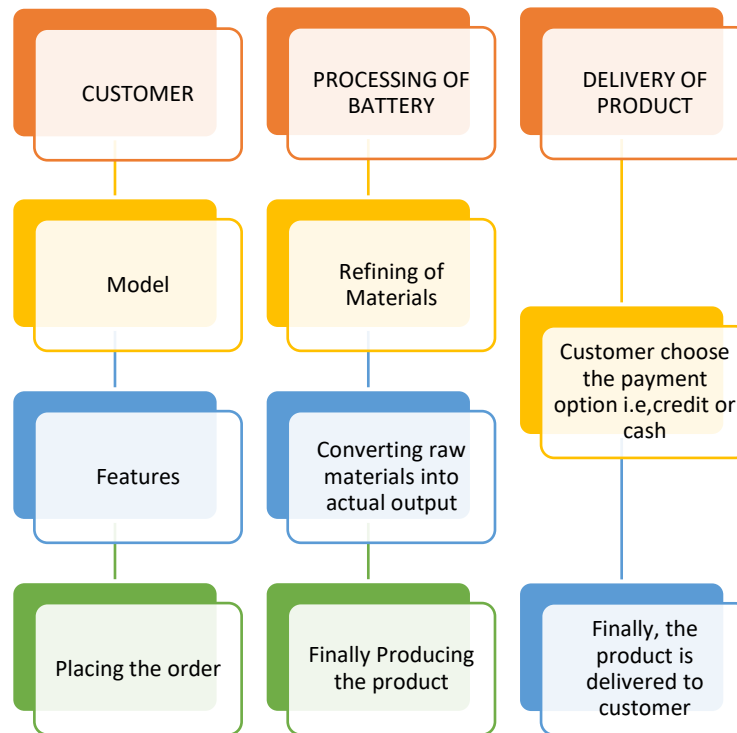
The vision and mission of Power Point Batteries provides a quality scope towards building a greener world. The members work together as a team, supporting each other, respecting every individual and satisfying the desire of the employees. They always strive for excellence in serving their internal and external customers through innovation and creativity. They embrace challenges with passion and aggressively pursue their goals.

2.3.3 QUALITY POLICY

The company is having proper quality policy that they are committed to provide production, supply and provide services of lead acid batteries to the commercial, household and automotive customers that meet the customers and statutory requirements and ensure complete customer satisfaction. They are also committed to manufacture products high in quality, design, usefulness, cleanliness, truthful and excellence in result of eco-friendly process contributing to build a greener world.

2.4 WORKFLOW MODEL

Workflow Model of PowerPoint Battery



It refers to how a business will carry its duties or the methodology it employs. At Power Point Batteries, manufacturing and selling the products is one of the primary responsibilities. According to the structure depicted in the above picture, customers go through the models, features and finally they will place the order. Then company starts with processing of batteries and finally they will deliver the products to the customers within a specified time. So, this is all about the workflow model of Power Point Batteries.

2.5 PRODUCTS/SERVICE PROFILE

2.5.1 UPS/INVERTER BATTERIES

Lead acid batteries presently have been all over for over 150 years. While level plate models with a cross section framework spoke to an innovative jump forward in 1881, rounded structure is strong innovation with various predominance. With progress, for example, the utilization of non-woven gaunt lets encasing the positive spine plate, to more sent assembling draws near, cylindrical batteries give expanded execution and improved dependability as differentiated to level plate innovation.

Highlights of I-Power Tubular Batteries:

1. Perfect for longer length and frequent power cut areas
2. Plant charged batteries are in prepared to utilize condition
3. Low antimony combination, subsequently low maintenance
4. Rounded plate technology gives more back-up and longer life
5. Operate consistently even at higher temperatures
6. Recommended for high productive applications

2.5.2 AUTOMOTIVE BATTERIES

An automotive battery is battery-powered battery that provides electrical vitality to engine vehicle. It is otherwise called SLI (Starting-Lighting-Ignition) battery and its fundamental thought process is to turn over the motor. Power of the car is contributed by the alternator once the engine comes into the running position. SLI batteries are intended to discharge high explosion of current, estimated in amperes and afterward they can be immediately energized.

Power Point automotive batteries produced in according to highest quality and productive standards.

Features of Power Point Automotive Batteries:

1. Upkeep the free batteries with cutting edge Pb-Ca framework
2. Propelled compound for prevalent execution in all atmosphere
3. Intended for superior in outrageous atmosphere conditions
4. Optimize internal construction for superior durability

5. Provides maximum power and stability for most complex vehicles
6. Optimized for consumers using multiple electronic devices while on the road

2.5.3 SOLAR BATTERIES

A solar battery is a battery-powered battery that consolidates a sun-based cell with battery power stockpiling. Sunlight based battery additionally alludes to battery-powered batteries extended precisely for use in photovoltaic frameworks. They are used basically in independent frameworks for capacity of vitality fabricated by sun powered boards and battery stockpiling, the power vitality brought about by the sun-based boards. A cylindrical sun-oriented battery is the most solid and sturdy profound cycle lead-corrosive batteries overwhelmed. It is top appropriate for sun-based applications.

Features of Solar Batteries:

1. Faster battery-powered batteries
2. Factory charged, prepared to utilize
3. High dependability
4. Deep cycle capabilities
5. Superior execution
6. Life cycles are long

2.6 OWNERSHIP PATTERN

The Ownership pattern of the Power Point Battery Industry is a sole proprietorship. A sole proprietorship is a business that is owned and managed by one person. This is the most common, simplest and the oldest form of business ownership. The proprietor is Mr. Mahendra Varma, who holds the entire power, authority and ownership of the business. He is also personally responsible for all debts and liabilities incurred by the business.

In this Power Point Battery manufacturing and dealing business, the proprietor can own the business for any duration of time and sell it when he sees fit. As he, a sole proprietor can even pass a business down to his apparent. There are no

specific business taxes paid by the company. The owner pays taxes on income from the business as part of his personal income tax payments.

The proprietor needs to comply with licensing requirements in the states in which he is doing business as well as local regulations. The paperwork and formalities are considerably less than those of corporations. Therefore, a sole proprietorship can be less costly to start a business as a sole proprietor, which is attractive to many new business owners who often find it difficult to attract investors.

OWNERSHIP: A sole proprietorship (one business owner).

PERSONAL LIABILITY OF OWNER: Proprietor has unlimited personal liability for the obligations of the business.

TAX TREATMENT: Business entity is not taxed, as the profits and losses are passed through to the proprietor.

KEY DOCUMENTS NEEDED FOR FORMATION: DBA filing, business license.

MANAGEMENT OF THE BUSINESS: Sole proprietor manages the business.

CAPITAL CONTRIBUTIONS: Proprietor contributes whatever capital needed.

2.7 ACHIEVEMENTS/AWARDS

Within a span of 17 years the company has touched the turnover of crores. Company has installed most modern machines and update techniques for the above achievement. With lean manpower and efficient management, the company hopes to achieve further more during the year.

- They have received ISO 9001 certification for Quality Management in 2008.
- Introduced high-life batteries using expanded positive technology for car applications.
- Introduced new products in Industrial Inverter Segments.

- Automation across factories to ensure consistent product quality.
- Developed tubular products and introduced tubular with plastic box.

2.8 FUTURE GROWTH AND PROSPECTS

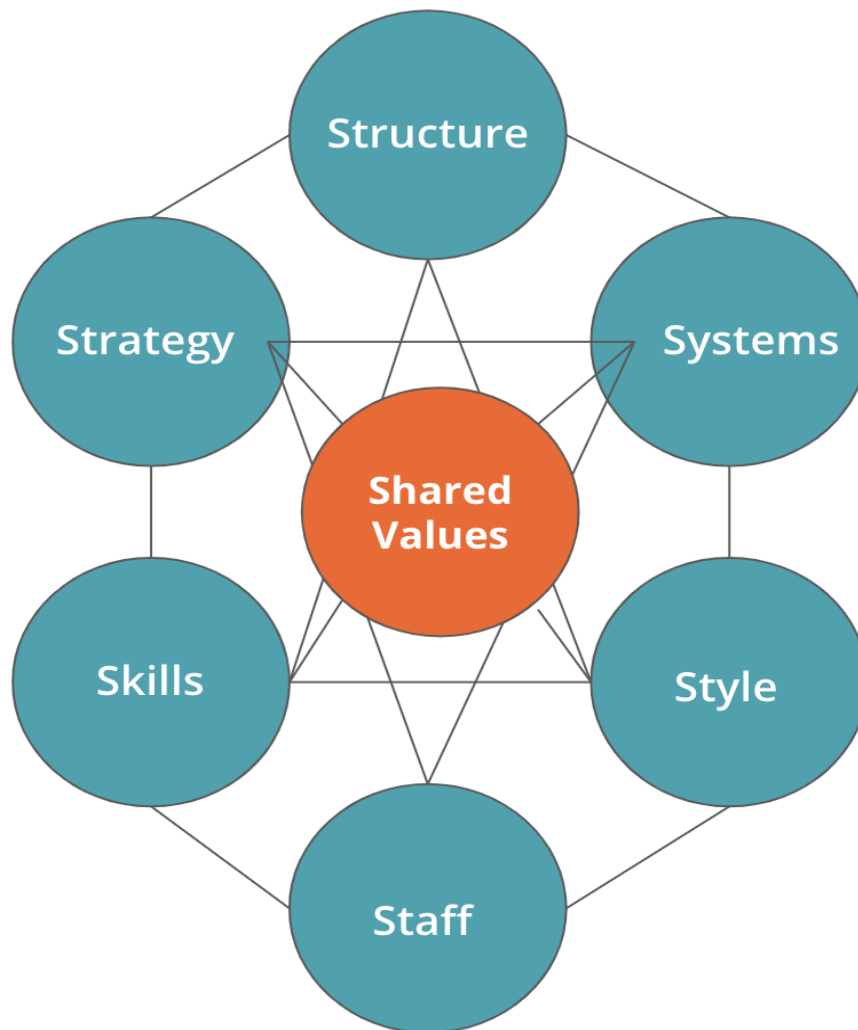
- I-POWER the brand name of Power Point Batteries starts to become well-known among customers.
- Contract manufacturing for other auto component companies.
- On time delivery with significantly reduced lead time.
- To ensure strict quality control and ISI standards of the products to complete in the global market.
- To maximise the cost reduction.
- A widespread of dealer across the Karnataka to take care of the customer's needs and continuous supply of products.
- To provide the facility of online registration for the new batteries.
- Search engine facility to rapidly search required information.
- The company can issue shares and sell them to outside investors.

CHAPTER 3

MCKENSEY'S 7S FRAMEWORK AND PORTER'S 5 FORCE MODEL

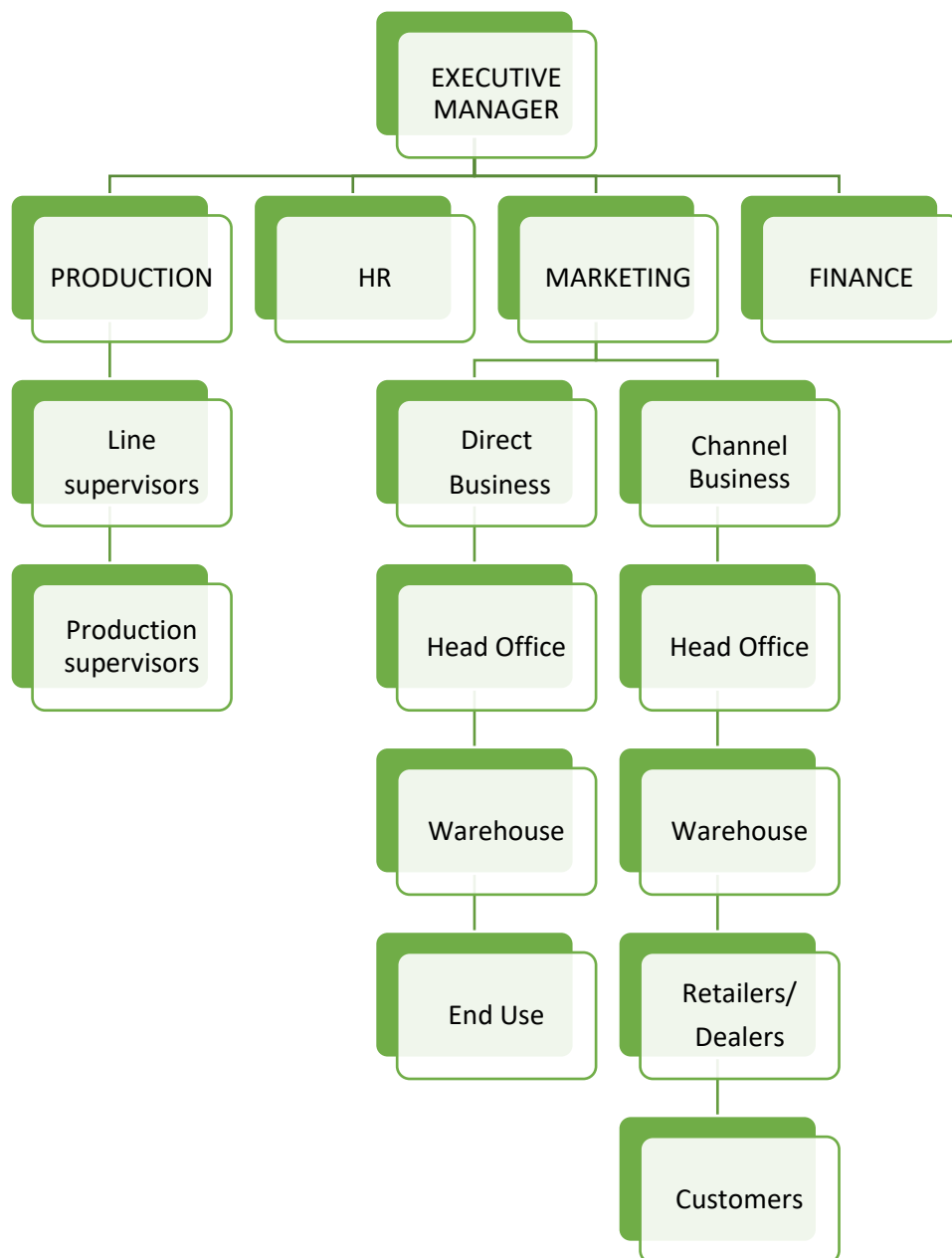
3.1 MCKENSY'S FRAMEWORK

McKensy's 7s Model is a framework of organizational effectiveness that postulates that there is 7 internal factors of an organization that need to be aligned reinforced in order to be successful. Business consultants Robert H. Waterman, Jr. and Tom Peters in the 1980s developed this management model. 7s includes structure, strategy, systems, skills, styles, staff and share value. It is framework model for analysing organization and their effectiveness. This 7s are divided into two parts they are Hard S and Soft S. Hard S are Strategy, structure and system and Soft S are shared values, skills, styles, and staff.



3.1. 1 STRUCTURE

Structure is the way the organization is structured and who reports to whom. In Power Point Battery Industry, each person must know their roles within the organization and must be aware of the chain of command. The below organization chart shows the chain of command of the company and the proper flow of responsibility from the top of the organization down to the bottom is essential for the company to run in an efficient manner.



These various departments co-ordinate each other, they align themselves and take initial responsibilities for the success of the organization. The decision making and controlling are centralised, because the each and every decision and action are taken by the executive manager.

Line of communication:

Executive manager or the proprietor seeks input and feedback from his subordinates. The manufacturing or production manager reports directly to the manager, where he is given his directives for managing the production process, and he seeks input and feedback from his production line supervisors and production employees regarding the effectiveness of the production.

Production line supervisors are the liaison between the production workers and production manager. Production workers report to the production line supervisors regarding the manufacturing of batteries. The HR and Finance department directly reports to the executive manager. In marketing, the direct business means they sell batteries directly from the industry to the customers and the channel business means they sell batteries from the industry through some dealers to the customers.

3.1.2 STRATEGY

Strategy means the plan devised to maintain and build competitive advantage over the competition. In Power Point Batteries Industry, the manager has the ultimate responsibility of choosing a manufacturing strategy and is responsible for the outcome of that strategy. The production workers trained properly and given the proper tools needed to complete their job efficiently can be the reason for the success or failure of the strategy. Some of the strategies they adopted in the industry for the success of the business are as follows:

- Proper training to the production workers.
- Manufacturing the widest range of storage batteries, solar batteries.
- Offering a battery for all the type of vehicles.
- Pricing strategy for various batteries.
- It also has dealers and service centres across the state.

- Five decades of expertise and experience in the production sector of Lead Acid Storage Batteries, this experience has led Power Point Batteries, to establish itself as a leading producer among the competitors.

Marketing Strategies:

- To increase the sales not only in this state but also in South India
- To know intermediary expectations
- To have good communication with intermediary continuously
- To improve the relations with intermediary
- To provide better services to intermediary

3.1.3 SKILLS

The actual skills and competencies of the employees working for the company are measured. The stronger skills represented within the company are co-ordination between the manager, staff and the employees, and each member of the company take initial responsibility in their particular job. There is no skill gap, because the production workers properly trained under the experts and they can be the reason for the success of the manufacturing strategy. Each member of the company are well skilled to do their given particular job. The skills of the employees and staffs are monitored and assessed by their actual performance in the company. The marketing heads also has the strongest skills to manage the customers well, by that they can retain customers for their brand only.

3.1.4 STAFF

In Power Point Batteries there 100 staffs including employees, out of these there are 24 staffs are working in the Production, HR, Marketing and Finance departments and remaining 76 are the production workers. In the middle level management out of 24, there are 6 managers in each department and remaining staffs are having the clerical works and they are well specialised in their particular job. In the production workers, 15 workers are skilled, 28 workers are semi skilled and 33 workers are unskilled. They will be paid daily wages for their work in the manufacturing industry.

Facilities provided to the Employees:

- Medical allowance
- Overtime allowance
- Night food
- Insurance
- Yearly twice increment
- Attendance bonus
- Water facility
- Meals
- Safety measures:
 - First aid box
 - Exhaust fan
 - Mask
 - Use hand gloves during working
 - Safety shoes

3.1.5 STYLE

A style is a leader's way of providing direction, implementing plans and motivating employees or subordinates to reach the organizational goals. There are different leadership styles like autocratic, democratic, strategic leadership styles, etc.

The Power Point Batteries Industry follows the ownership pattern of sole proprietorship and also the company follows the Democratic leadership style. In the leadership style, the employees are involved in making decisions. In this Power Point Batteries Industry, the democratic leader is the proprietor and he holds final responsibility, but sometimes he is known to delegate authority to other people, who determine work projects. The communication is also active upward and downward. So, this type of leadership style entails fairness, competence, creativity, courage, intelligence and honesty and creates healthy working environment to work efficiently and effectively.

3.1.6 SYSTEM

A system is a regularly interacting or interdependent group of items forming a unified whole. Every system is influenced by its environment, described by its structure and purpose and expressed in its functioning.

The Power Point Batteries Industry aim for low-cost, high-quality manufacturing by using simple, automated equipment that incorporates the idea of Power Point Batteries production system. With a view to achieving the three principles of high quality, short delivery time frames and low cost, the various department of the company work together to implement constant improvements, based on the batteries production system. The goal is to carry out complicated manufacturing and human resource development that continues to earn the trust of their customers.

3.1.7 SHARED VALUE

Shared values are organizational values that are usually developed by the organizations leadership and then adopted by the other members of the organization. The values are shared and followed by all members of the organization when acting on behalf of the organization. They may also be referred to as core values.

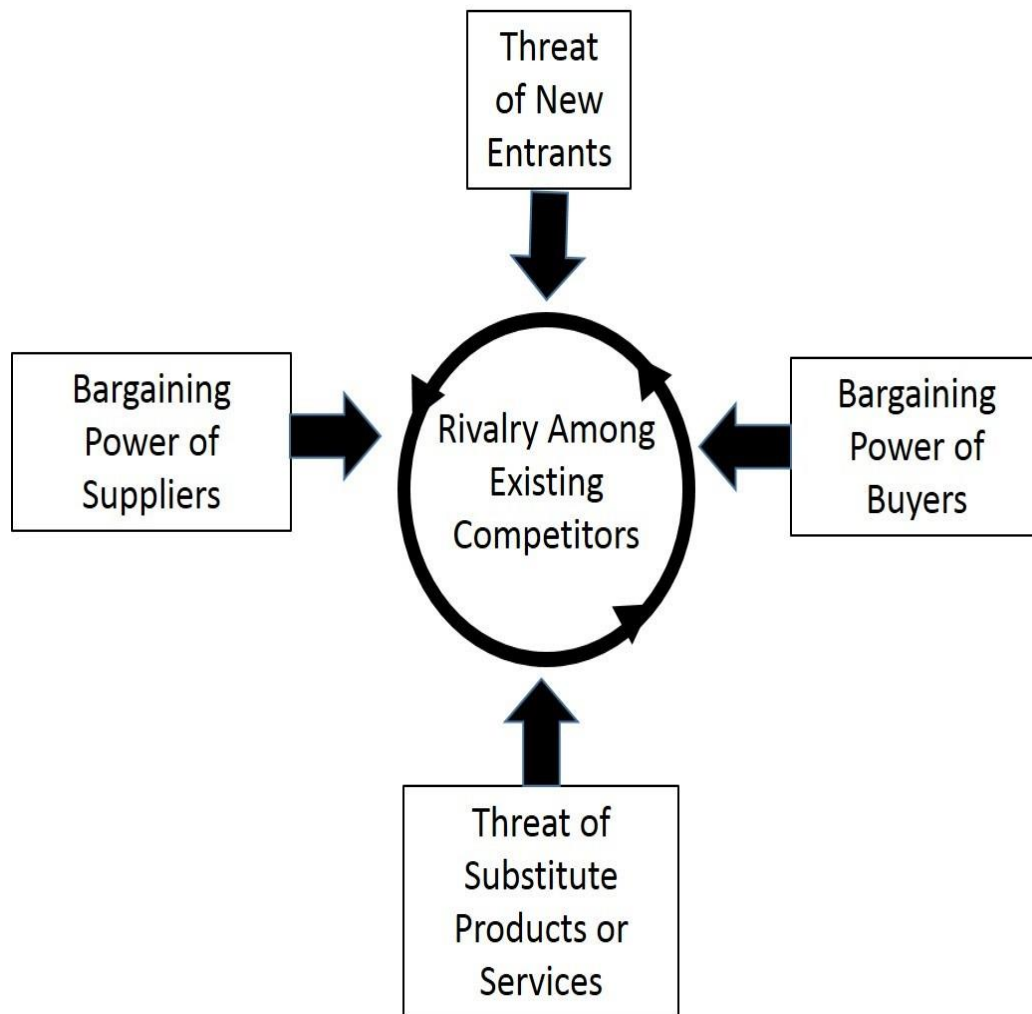
The Power Point Batteries Industry publicly stated that the company's objective is creating value for the customers, employees, suppliers, distributors as well as the natural environment. This commitment has far reached implications for the way the business is run and requires the approval of the proprietor as well as genuine adoption by all levels of management. The main core values of the company are:

- Customer Orientation
- Teamwork and Mutual Support
- Employee Development and Involvement
- Motivated for Excellence
- Management by processes and facts
- Corporate social responsibility

The company is also implemented the corporate shared value principle and adopted throughout the company aimed at building trust and relationship, regardless whether it is focused on solving social problems. This includes core line management functions, marketing, manufacturing, distribution, human resources, compliance, sustainability and human rights.

3.2 PORTER'S FIVE FORCE MODEL

Porter's five force model means that defines and analyses five forces of competitive that shape every business organization and help to determine the strength and weaknesses of the company. This Porter's five force model is named after Michel E. Porter, professor of Harvard Business School. Porter's five force analysis is an important tool for understanding the forces identifies the competition within the organization.



Porter's five force model defines about the five factors to determine the attractive of a given industry in the given market. They are:

3.2.1 THE BARGAINING POWER OF BUYERS/CUSTOMERS

The bargaining power of customers determines how much customers can impose pressure on margins and volumes. Customers bargaining power is likely to be high when they buy large volumes, there is a concentration of buyers, the supplying industry comprises a large number of small operators, the supplying industry operates with high fixed costs, the product is undifferentiated and can be replaced by substitutes, switching to an alternative product is relatively simple and is not related to high costs, customers have low margins and are price sensitive, customers could produce the product themselves, the product is not strategically important to the customer, the customer knows about the production costs of the product, there is a possibility for the customer integrating

backwards. Buyers in India have variety of choices; everyone's choice is different from one another. There are many foreign manufacturers selling their products in India. If there is high number of substitutes in the market the bargaining power of the customer also increases. So, the Power Point Battery gives the best quality products to their customers.

3.2.2 THREAT OF SUBSTITUTES

The threat from substitutes exists if there are alternative products with lower prices of better performance parameters for the same purpose. They could potentially attract a significant proportion of market volume for existing players. This category also relates to the complementary products. Similarly, to the threat of new entrants, the threat of substitutes is determined by factors like brand loyalty of customers, close customer relationships, switching costs for customers, the relative price for performance of substitutes, current trends etc. Performance constraints of this type of battery, such as poor cycle life, fading performance after repeated discharge, slow charging and heavy weight may give rise to automotive and tubular batteries. In Power Point Batteries, threat of substitute products is high because there will be no switching costs in the replacement market and availability of many cheap batteries in the market.

3.2.3 THE BARGAINING POWER OF SUPPLIERS

The term 'suppliers' comprises all sources for inputs that are needed in order to provide goods or services. Suppliers have a very low level of influence over the industry. Most of the components are made locally and a good number of suppliers are available. Substitute of some resources are available through different suppliers. Same raw materials are obtained from different suppliers from different countries, so there is very low risk of the suppliers being united and trying to control the industry. Switching cost is not at all high as we see that there are different suppliers supplying at the same time. This Power Point industry is a well-established sector, so the supplier enjoys less power of bargaining. Therefore, suppliers are weak in this industry.

3.2.4 COMPETITIVE RIVALRY

As there is high level of competition in battery industry. The amount of rivalry among competitors in India is high. Power Point Batteries has moderate competitive rivalry. There are many competitors for this company who are local marketers to the MNC companies. There are some industries who give competitions based on location and by the brand name. All the manufacturers are generally employing the same strategy to achieve improvement. A small number of manufacturers are in the market and most of them are producing below the demand rate. So, competition is not very high or very low in this sector.

3.2.5 THREAT OF NEW ENTRANTS

In the battery industry, competition is coming from companies of all sizes including aggressive, deep pocketed players and large power corporations are now jumping on the wagon. The competition in an industry will be the higher, the easier it is for other components to enter this industry. In such a situation, new entrants could change major determinants of the market environment (e.g., market shares, prices, customer loyalty) at any time. The threat of new entries will depend on the extent to which there are barriers to entry. In Power Point Batteries, demand for the products is very high, so possibility of new entrants is very high.

CHAPTER 4

SWOT ANALYSIS

SWOT ANALYSIS OF THE COMPANY

A detailed SWOT Analysis of a company provides useful and comprehensive information about the company. This coupled with SWOT Analysis can be utilized or investment related decision. The term SWOT is an acronym for Strengths, Weaknesses, Opportunities and Threats. The four categories are divided into external and internal analysis: strengths and weaknesses are considered internal and opportunities and threats are external. The purpose of a SWOT Analysis of the Power Point Batteries industry the key factors that affect the success of the industry, estimate the risks for a particular industry, evaluate current position and formulate strategies to tackle its competitors.



4.1 STRENGTHS

➤ **Efficient Employees:**

The employees are very regular on duty that is mainly because of the various incentives provided by the company. The more stress is given on the health factor that causes very low employee absenteeism.

➤ **Advance Technology:**

In order to stay updated and ahead in the market, they have adopted modern technology which would benefit in the long run by efficient production. Sophisticated machineries are being installed in the factory.

➤ **Credit facility for Dealers and Customers:**

The dealers of Power Point Batteries will be provided with credit facilities in order to encourage them to have regular purchases and improve relationship.

➤ **After sales services:**

The after sales services is one of the strong pillars in the success of the company. The company has 14 service centres spread across the Karnataka state that ensure effective on time service.

➤ **Good quality of goods:**

The company believes in manufacturing superior quality of goods as per the industrial standards. All the batteries manufactured will go through stage of quality check in order to ensure superior quality.

4.2 WEAKNESSES

➤ **Concentrated marketing Coastal region:**

The company has concentrated in marketing strategies only on the Coastal region; people in the Coastal region are more familiar with the Power Point Batteries than the people in the rest of the Karnataka.

➤ **Less marketing:**

The company has concentrated less on the marketing aspect that has limited the operations within the Karnataka state. Even though there are various advertisement campaigns they are not widely reached.

4.3 OPPORTUNITIES

➤ **Growth and Expansion:**

The company has dynamic growth and expansion opportunities; there are opportunities to capture the untapped areas in the state as well as neighbouring states in the future.

➤ **Social Media:**

The number of internet users has substantially increased post covid, and thus Power Point Battery Industries can promote its products, interact with customers, and respond quickly to complaints through various social media sites like Facebook, Instagram, Twitter etc.

4.4 THREATS

➤ Competitors:

In today's era there exist very close competition in the market. Similarly, Power Point Batteries have competition from well-known brands such as Amaron, Exide and Luminous etc.

➤ Price Competition

When a business engages in price competition, its bottom line suffers. The threat to Power Point Battery Industries is just the same. Power Point Battery Industries is obliged to compete on price due to the enormous number of brands offered, which has a detrimental impact on its bottom line.

CHAPTER 5

ANALYSIS OF FINANCIAL STATEMENTS

FINANCIAL STATEMENT:

Financial statement is the written records which provide the complete information about the financial position, performance of the company to make the good decision to earn more profit in the future days. Financial statement of the company includes balance sheet, Income statement, Cash flow statement and Statement of shareholder's equity. This statement not only helps the company for economic decision but also to know the performance of the company for the outsiders like investors, banks, publics etc.

BALANCE SHEET ANALYSIS OF POWERPOINT BATTERY INDUSTRY

Balance Sheet (Rs in Cr) 5years:

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

Particulars	March 2022	March 2021	March 2020	March 2019	March 2018
EQUITIES AND LIABILITIES					
Capital	4.00	3.34	1.24	1.16	0.91
Loans & Liabilities	6.55	6.02	4.92	4.08	2.08
Current Liability	0.23	0.7	0.18	0.11	0.1
Provisions	0.5	0.2	0.036	0.029	0.028
Sundry Creditors	0.97	0.2	1.03	1.59	1.01
TOTAL	12.25	10.46	7.40	6.97	4.12
ASSETS					
Fixed Assets	3.76	3.71	3.80	3.04	2.22
Investment	1.0	1.15	1.14	1.07	0.57
Current Assets	7.49	5.60	2.45	2.86	1.33

TOTAL	12.25	10.46	7.40	6.97	4.12
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INCOME STATEMENT ANALYSIS OF POWERPOINT BATTERY INDUSTRY (Rs in Cr)

Income statement of PowerPoint Battery industry shows revenue and the expenses incurred by the company during the last 5 years. This shows how the company is performing for the last 5 years.

Particulars	2022	2021	2020	2019	2018
Sales	0.00	0.00	0.00	5.79	3.42
Outward supply of service	0.15	0.18	0.17	0.00	0.00
Outward supply of goods	12.36	8.69	7.42	0.00	0.00
Closing stock	2.13	1.77	1.65	1.19	0.43
Total	14.64	10.64	9.24	7.16	3.85
Opening stock	1.77	1.65	1.19	0.43	0.84
Purchases	11.19	7.30	6.17	5.33	2.51
Direct expenses	0.00		0.1	0.2	0.3
Consumables	0.2	0.1	0.2	0.083	0.00
Electricity expenses	0.34	0.34	0.37	0.27	0.11
Bonus paid	0.1	0.1	0.6	0.00	0.00
Job work charges paid			0.1	0.1	0.1
Wages account	0.19	0.29	0.18	0.20	0.5
Boarding license fees	0.1	0.1	0.00	0.00	0.00
Direct income	0.4	0.5	0.00	0.00	0.00
Gross Profit	1.13	1.13	1.20	0.68	0.29
Total	41.77	29.44	25.33	19.78	10.98

Indirect Incomes	0.065	0.081	0.00	0.079	0.27
Profit from partnership firm: Share of profit from fortune	0.00	0.00	0.1	0.6	0.1
Profession income	0.00	0.00	0.29	0.24	0.00
Share of profit from Maanvi	0.00	0.00	0.4	0.1	0.15
Indirect expenses	0.027	0.022		0.9	0.2
Bank interest	0.37	0.32	0.28	0.9	0.8
Freight charges	0.020	0.021	0.064	0.1	0.00
Depreciation expenses	0.33	0.46	0.36	0.21	0.11
Disallowance-indirect expenses	0.007	0.00	0.0004	0.002	0.004
General insurance	0.089	0.021	0.072	0.007	0.007
Packaging & forwarding charges	0.00	0.01	0.074	0.002	0.00
Service charges	0.4	0.3	0.2	0.00	0.048
Accounting charges	0.024	0.025	0.018	0.00	0.036
Advertisement expenses	0.1	0.2	0.1	0.1	0.1
Audit fee	0.020	0.036	0.036		
Bad debts	0.00	0.00	0.5	0.032	
Bank charges	0.2	0.0002	0.1	0.1	0.046

Business promotion	0.047	0.1	0.040	0.040	0.038
Digital signature	0.005	0.005	0.004	0.00	0.005
Computer maintenance	0.010	0.001	0.001	0.005	0.033
Discount allowed	0.007	0.042	0.027	0.00	0.006
Employee welfare expenses	0.00	0.00	0.058	0.00	0.00
Incentive expenses	0.00	0.00	0.030	0.00	0.00
License charges	0.00	0.00	0.1	0.1	0.00
ISO & Certification fee	0.00	0.040	0.090	0.00	0.009
Miscellaneous expenses	0.013	0.042	0.029	0.011	0.069
Pollution control expenses	0.00	0.00	0.001	0.043	0.019
Professional charges paid	0.1	0.1	0.029	0.079	0.028
Professional tax paid	0.002	0.002	0.002	0.002	0.002
Repair & maintenance expenses	0.3	0.1	0.2	0.1	0.1
Round off	(90.59)	49.13	(4.06)		
Sales commission	0.10	0.10	0.10		
Telephone expenses	0.068	0.003	0.004	0.041	0.039
Transport charges	0.062	0.1	0.063	0.012	0.036

Vehicle maintenance	0.3	0.2	0.1	0.3	0.1
Web charges	0.004	0.34	0.007	0.084	0.008
Trademark registration expenses	0.00	0.00			
Salary paid	0.047	0.047			0.2
Stationary expenses	0.028	0.00			0.005
Annual return GST paid	0.003	0.057			
Net Profit	12.90	8.04	28.12	47.33	38.88

CASH FLOW STATEMENT OF POWER POINT BATTERY INDUSTRY (Rs. in Cr)

Cash flow shows that how Power Point Battery industry manages the cash inflows and outflows during the last 5 years. It shows how the cash is generated or used by the company in the given period.

Particulars	2022	2021	2020	2019	2018
Net Profit	0.12	0.8	0.29	0.47	0.38
Cash Flow from Operating Activities (in crores)	(10.67)	(33.175)	41.805	(24.475)	(26.675)
Cash Flow from Investing Activities (in crores)	5.42	6.49	9.16	3.985	7.52
Cash Flow from Financing Activities (in crores)	16.835	17.705	14.685	27.82	31.92

Net Increase/Decrease in cash & cash Equivalents (in crores)	0.745	(21.96)	17.96	(0.64)	(1.43)
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RATIO ANALYSIS OF POWER POINT BATTERY INDUSTRY

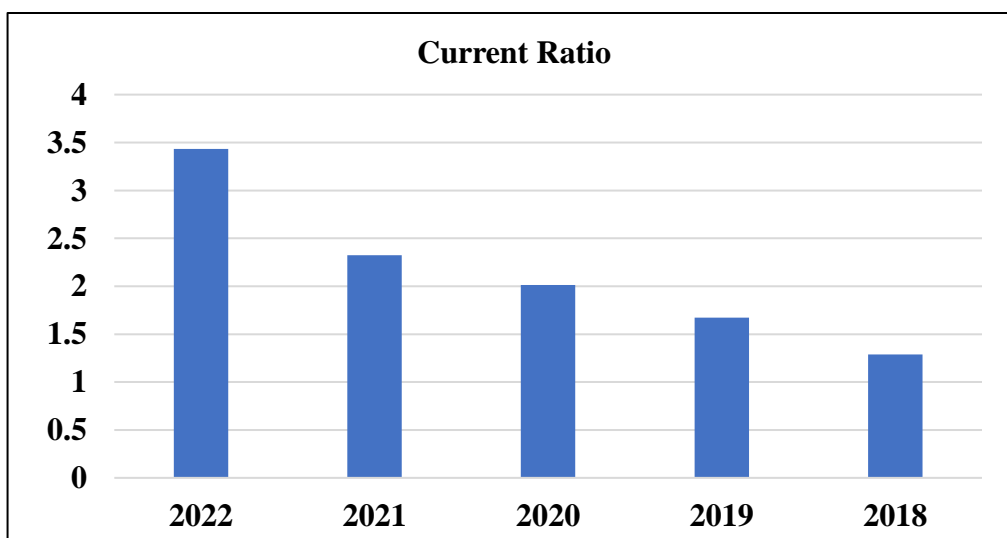
Ratio analysis is calculating the financial performance of the company, its financial position, liquidity, profitability, risk solvency and proper utilization of the resources by studying the financial statement of the company like balance sheet and income statement.

1. LIQUIDITY RATIO:

Liquidity ratio is the tool which is used to examine the ability of the company to pay its short-term loans. It shows the richness of the company.

➤ Current Ratio

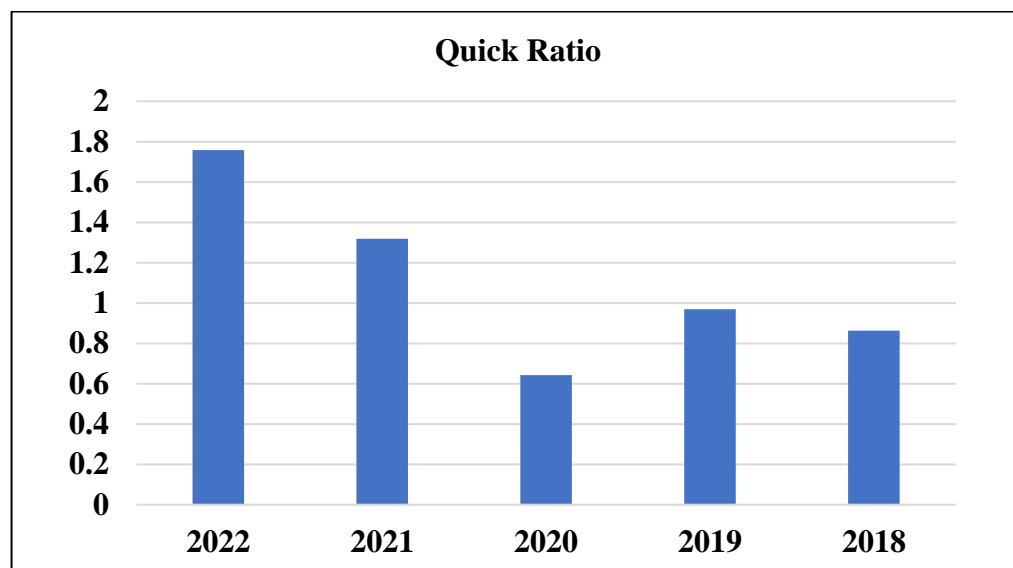
Year	Current Assets (Rs.)	Current Liability (Rs.)	Ratio
2022	4.36	1.28	3.432
2021	4.08	1.76	2.324
2020	2.43	1.20	2.014
2019	2.85	1.70	1.673
2018	1.33	1.03	1.288



From the above chart, it is observed that the Current Ratio can be seen decreasing in the year 2018 and gradually it got increased from 2019 to 2022. So, it signifies that the company is unable to use its current assets efficiently also it means that increase in short-term debt, a decrease in current assets, or a combination of both.

Quick Ratio

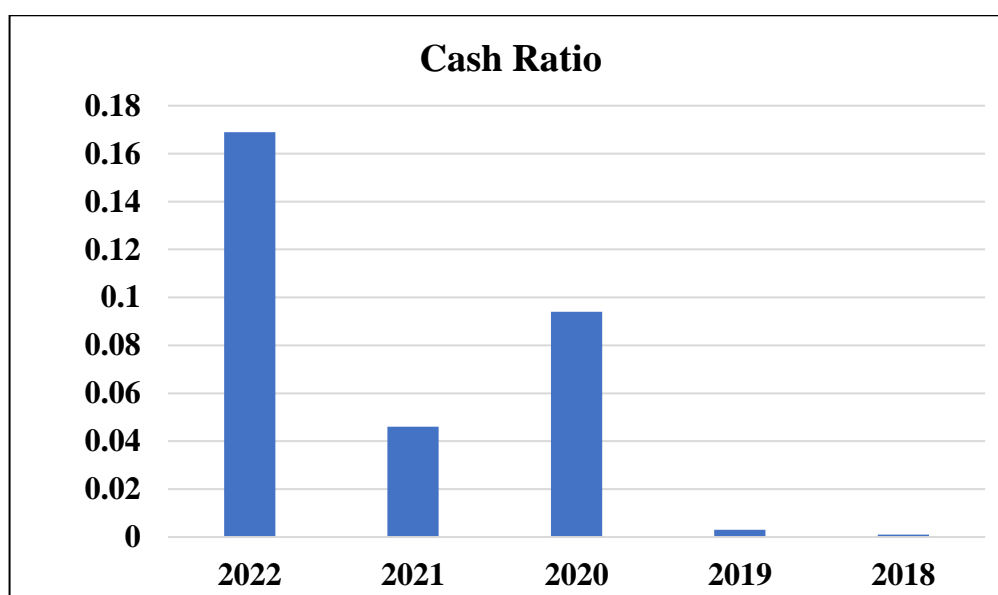
Year	Quick Assets (Rs.)	Stock (Rs.)	Quick Liability (Rs.)	Ratio
2022	4.36	2.13	1.28	1.758
2021	4.08	1.77	1.76	1.318
2020	2.43	1.65	1.20	0.643
2019	2.85	1.19	1.70	0.97
2018	1.33	0.43	1.03	0.863



The quick ratio of the company shows fluctuating over the years. In the above chart quick ratio has increased from 0.863 to 0.97 and then it is decreased to 0.643 in the year 2020. Later it got increased in the last two years. So, it signifies that a company is in better position to meet its obligations.

➤ **Cash Ratio**

Year	Cash (Rs.)	Current Liability (Rs.)	Ratio
2022	0.21	1.28	0.169
2021	0.8	1.76	0.046
2020	0.11	1.20	0.094
2019	0.062	1.70	0.003
2018	0.016	1.03	0.001



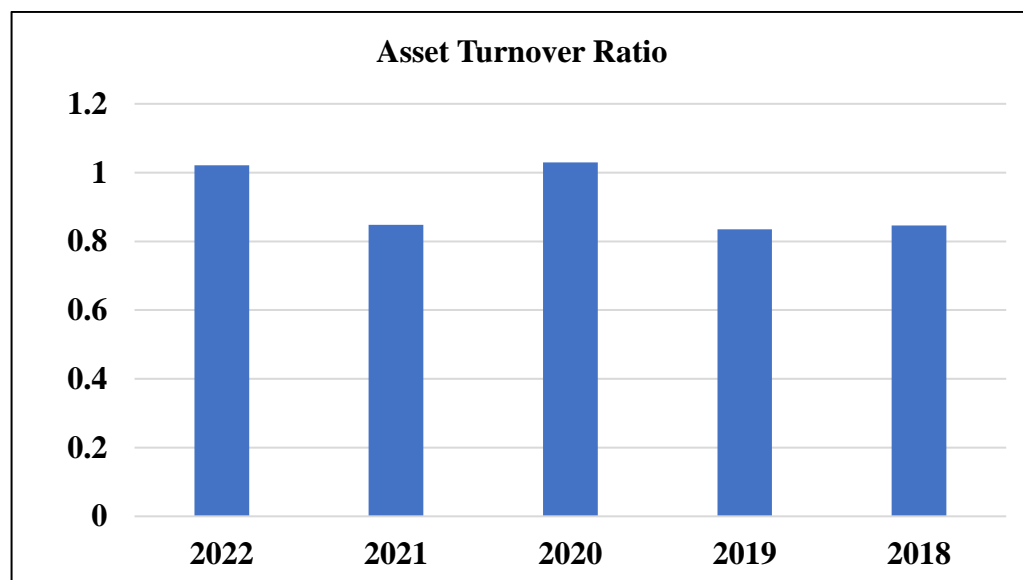
During the year 2018 the cash ratio is showing decreasing trend and in the current year the ratio has increasing trend. So, it seems to be risky during the entire period of the study as ratio is below 0.75.

2. TURNOVER RATIO:

Turnover ratio is the percentage of mutual fund holdings which have been replaced in a fiscal year.

➤ Asset Turnover Ratio

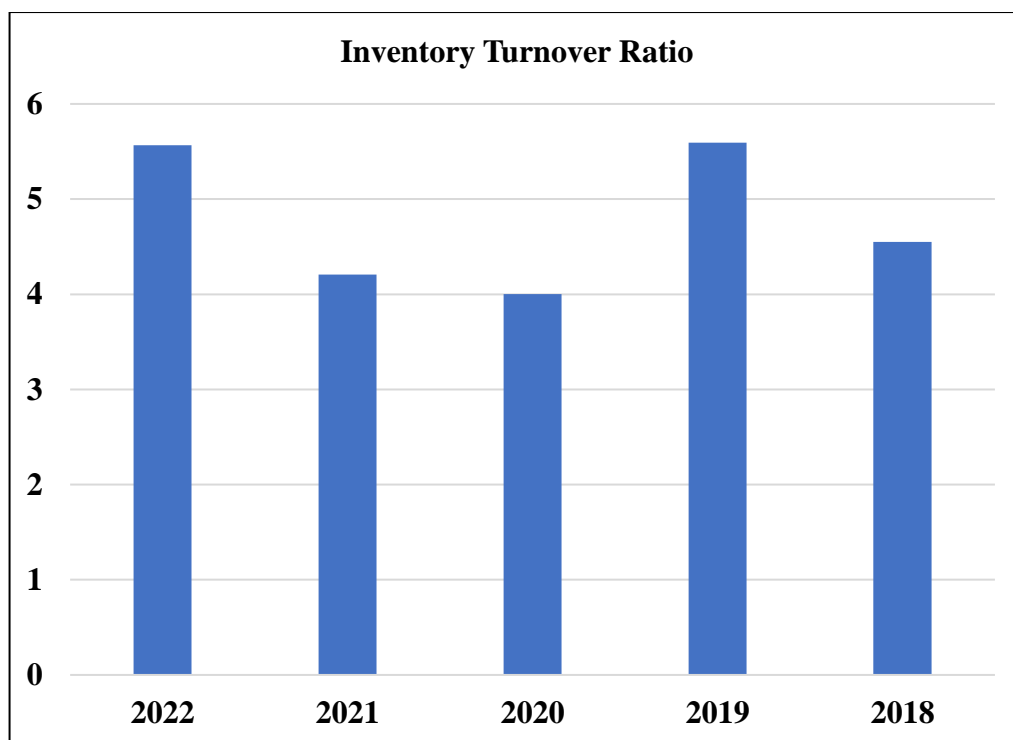
Year	Sales (Rs.)	Total Assets (Rs.)	Ratio
2022	12.52	12.25	1.021
2021	8.89	10.47	0.848
2020	7.58	7.37	1.030
2019	5.79	6.94	0.835
2018	3.41	4.03	0.846



Asset turnover ratio of a company in 2019 is less because of less sales done by the company and the assets which the company had during the year. The company is said to be efficient if there is higher the asset turnover ratio, the more efficient a company is at generating revenue from its assets.

➤ **Inventory Turnover Ratio**

Year	Cost Of Goods Sold (Rs.)	Average Stock (Rs.)	Ratio
2022	10.83	1.94	5.567
2021	7.20	1.71	4.206
2020	5.72	1.42	4.003
2019	4.59	81.86	5.594
2018	2.92	0.64	4.551

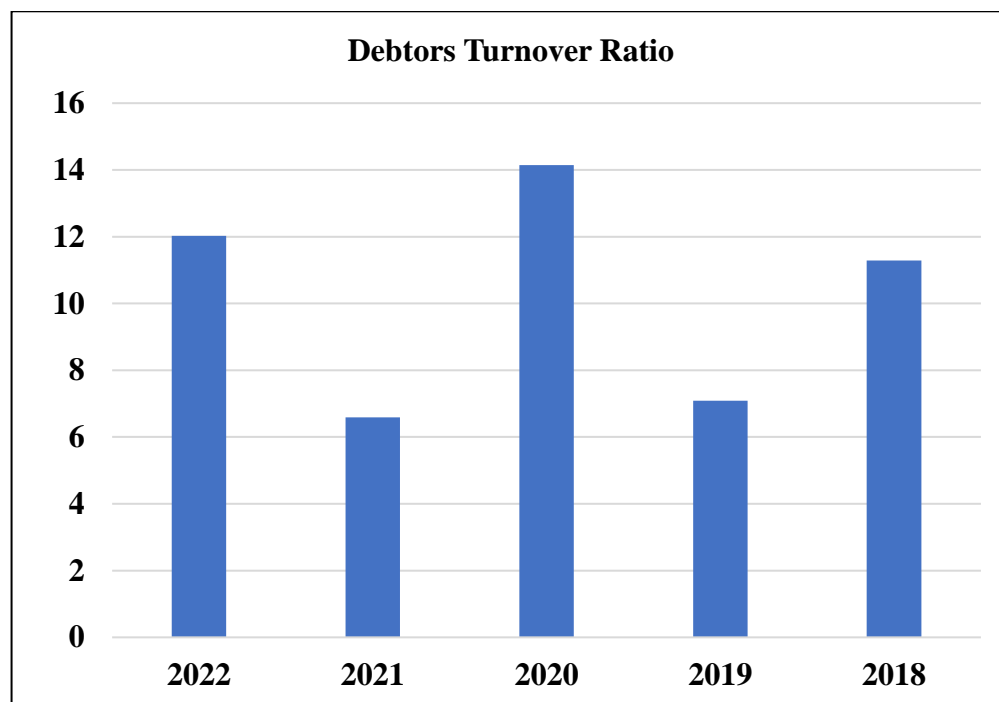


The stock turnover ratio of the company shows fluctuating trends during the entire period of the study. In the year 2018 the stock turnover ratio is 4.551 and then it got increased by 5.594, again it has decreased by 4.003 in the year 2020 and 4.206 in the year 2021. The ratio has increased by 5.567 in the current year.

Here stock turnover ratio is increasing in the current year, which means company's product is in demand.

➤ **Debtors Turnover Ratio**

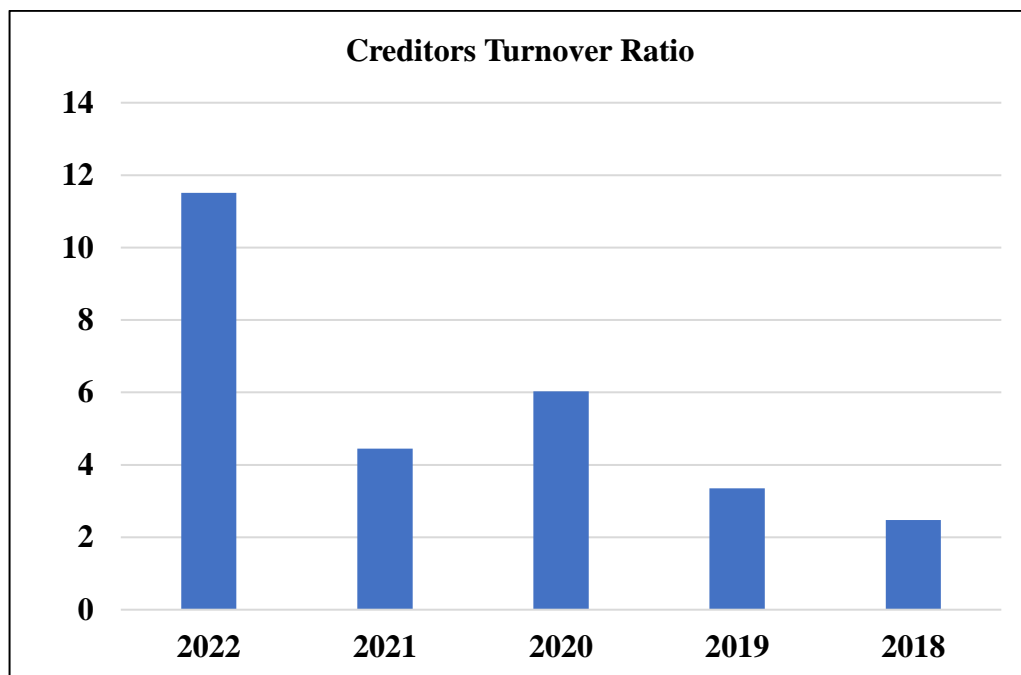
Year	Sales (Rs.)	Average Debtors (Rs.)	Ratio
2022	12.52	1.04	12.023
2021	8.89	1.34	6.59
2020	7.58	0.53	14.147
2019	5.79	0.81	7.083
2018	3.42	0.30	11.285



In this ratio the higher the value of debtor's turnover the more efficient is the management of debtors/sales or more liquid are the debtors. Similarly, low debtor's turnover implies inefficient management of debtors/sales and less liquid debtors. So, the chart shows the higher ratio in the year 2020 is 14.147 and the lower ratio in the year 2021 is 6.59

➤ **Creditors Turnover Ratio**

Year	Purchases (Rs.)	Average Creditors (Rs.)	Ratio
2022	11.20	0.98	11.509
2021	7.30	1.65	4.446
2020	6.17	1.03	6.032
2019	5.34	1.59	3.352
2018	2.51	1.02	2.477



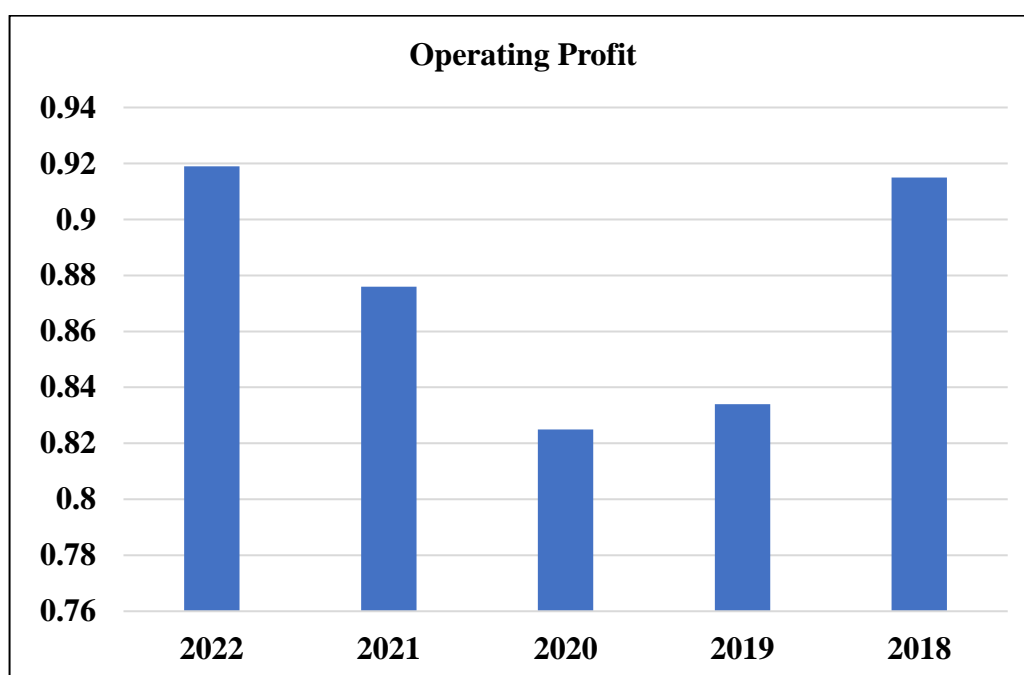
The creditor turnover ratio can be seen decreasing in the year 2018, gradually it got increased in the following years. The ratio has increased by 11.509 in the current year.

3. PROFITABILITY RATIO:

Ratio that shows the firm's ability to measure the overall efficiency of the firm in generating the returns for its stakeholders.

➤ Operating Profit

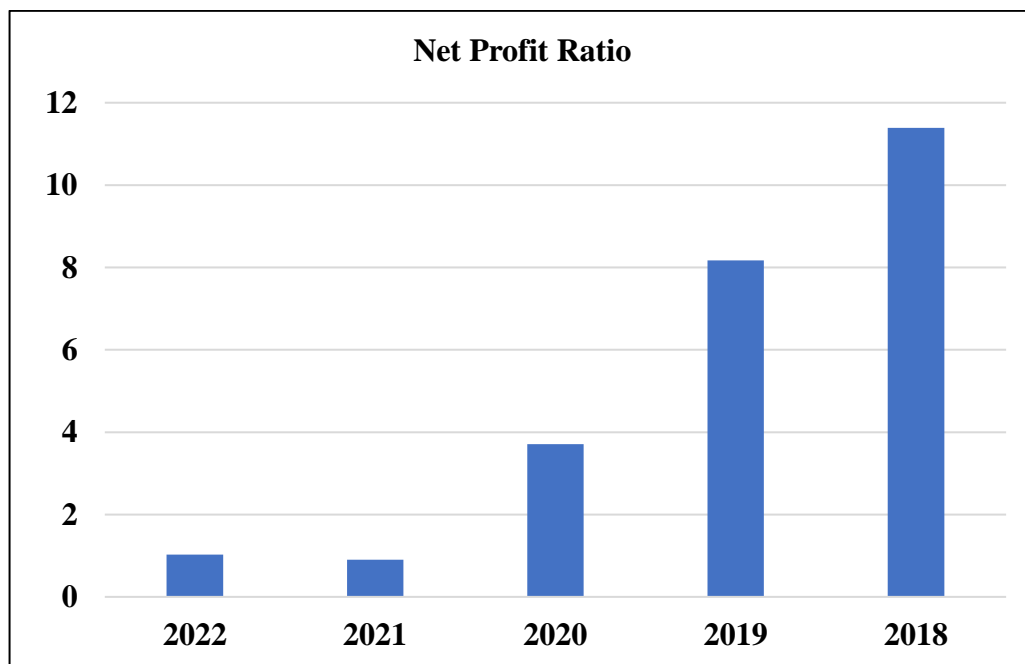
Year	Cost Of Goods Sold (Rs.)	Operating Expenses (Rs.)	Sales (Rs.)	Ratio
2022	10.83	0.67	12.52	0.919
2021	7.20	0.58	8.89	0.876
2020	5.72	0.55	7.58	0.825
2019	4.58	0.25	5.79	0.834
2018	2.92	0.20	3.42	0.915



The operating profit ratio of the company shows fluctuating trends during the entire period of the study. In the above chart operating ratio is higher in the year 2018, later it got decreased and increased in the current year 2022 than 2018.

➤ **Net Profit**

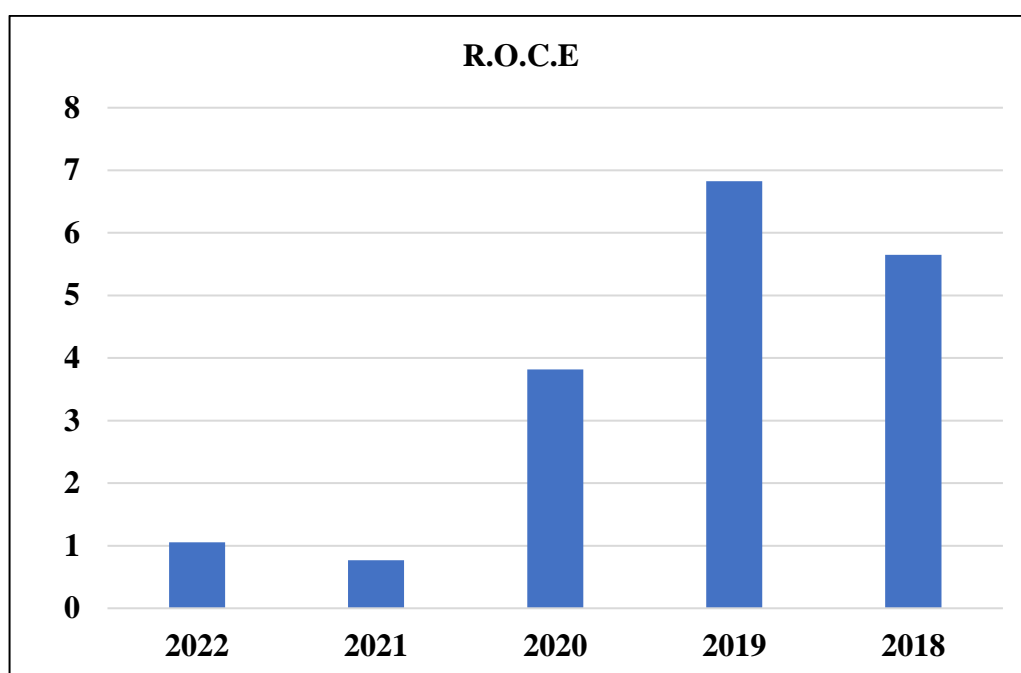
Year	Net Profit (Rs.)	Sales (Rs.)	Ratio
2022	0.13	12.52	1.03
2021	0.8	8.89	0.905
2020	0.29	7.58	3.705
2019	0.47	5.79	8.173
2018	0.38	3.42	11.392



The net profit ratio of the company shows fluctuating trends during the entire period of the study. In the first two years it is showing good profit, then it has decreased in the year 2021 to 0.905, after which it has recovered in the year 2022 to 1.03. A high percentage means that the firm did well in managing its expenses. But it gradually decreased in the next few years which shows the firm has not managed its expenses.

➤ **Return On Capital Employed**

Year	Net Profit (Rs.)	Capital Employed (Rs.)	Ratio
2022	0.13	12.25	1.052
2021	0.8	10.47	0.768
2020	0.29	7.37	3.816
2019	0.47	6.94	6.825
2018	0.23	4.03	5.65



In the above data it is observed that return on capital employed ratio has increased in the year 2019, gradually it got decreased in the next two years and recovered in the current year. It means a company is not using its capital efficiently and is not generating a high return on the investment.

CHAPTER 6

LEARNING EXPERIENCE

LEARNING EXPERIENCE

Every student doing a professional course needs to undertake internship in their respective field, which gives him a chance to explore their skills and suit of oneself in the work environment.

I had a great learning experience from this organization study and based on my understanding:

- Company must concentrate to their promotional activity media advertisement, which helps to increase the awareness about battery products to the customers which leads to increase the sales of Power Point Batteries.
- The company has to implement the advance technology in the production activity so that it helps to improve the product quality and performance which leads to maintain better competition level among the competitors.
- The old-age conservative marketing practices have to be replaced by modern methods, so as to create a good opinion for battery products in large markets.
- The company is giving more outdoor advertisements like banners and posters, it is effective and the company try to give advertisements through different media like television, newspaper so that it will help to attract more customers.
- The industry must invest in market research projects and explore in new market.
- Power Point should expand the availability of products to the different area so that it will attract more customers.

Power Point Batteries Industry is one of the leading manufacturers of Batteries in Karnataka. The demand for these Power Point Batteries is increasing; there is a vast scope for promotion for their batteries in the future.

The Power Point Batteries is trying to provide best services to its customers by providing better quality of products. Even various technologies will be used in the manufacturing plant because of improving quality of their battery products. The company is using more advertisements and sales promotional activities to

encourage or attract customers. With the main intension of Power Point Batteries to provide better products, services to satisfy the customers and get regular feedback for improvement in the company activities.

The organization study was helpful in getting and understanding of the organization structure, various departments and their functions in a factory and overall operations of organization. The study enabled to collect much more information about the organization.

CONCLUSION

The organization study on Power Point Battery Industry was very effective in achieving the specific objectives for which this organization study was conducted. It assisted with familiarizing with the organization structure and its working. It likewise assisted with familiarizing with structure of various divisions in the organization and their capabilities and exercises.

The study assisted with seeing how the key business measures are completed in an organization and how the information's are utilized in organization for decision making at different levels. The study was effective in understanding the degree of innovation appropriation.

The study served to improving the practical knowledge. The study was useful as it assisted to gain confidence and awareness.

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