

INTERNSHIP REPORT ON

“Creative Diesel Services and Consultancy.”

Submitted By

Shwetha

USN: 4AL21BA083

Submitted To

VISVESVARAYA TECHNOLOGICAL UNIVERSITY, BELGAUM



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

Under the Guidance of

INTERNAL GUIDE

Mrs. Harshitha Shetty, Assistant Professor

P G Department of Business Administration

Alva's Institute of Engineering and Technology, Mijar, Moodbidri



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**P G DEPARTMENT OF BUSINESS ADMINISTRATION
ALVAS INSTITUTE OF ENGINEERING AND TECHNOLOGY
SHOBHAVANA CAMPUS, MIJAR, MOODBIDRI 2022-2023**



Date:20-Nov-2022

CERTIFICATE

This is to certify that **Ms. Shwetha** bearing **Reg No: 4AL21BA083**, Student of 2nd Semester **Master Of Business Administration (MBA)**, Alva's Institution Of Engineering and Technology Mijar Moodubidire, has completed her internship in our organisation towards the partial fulfilment of the requirements for the course of **Master Of Business Administration (MBA)** In our Organisation from 20-Oct-2022 to 20-Nov-2022.

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

For Creative Diesel Services and Consultancy

Handwritten signature and date: 20-Nov-2022

Ramachandra Bhat
Proprietor



Place: Mangalore.

Creative Diesel Services and Consultancy

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DATE: 30/01/2023

CERTIFICATE

This is to certify that **SHWETHA** bearing USN **4AL21BA083**, 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 "**CREATIVE DIESEL SERVICES AND CONSULTANCY, MANGALORE**" 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 **Shwetha** bearing USN 4AL21BA0083 hereby declare that this Internship conducted at Creative Diesel Services and Consultancy Mangalore is a record of independent work carried out by me under the guidance of **Mrs. Harshitha Shetty, Assistant Professor, MBA department, Alva's Institute of Engineering & Technology, Mijar.**

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

I have undergone this internship 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: Mijar.

Date:01-03-2023

Shwetha

ACKNOWLEDGEMENT

I would like to take this opportunity to express my sincere gratitude to all those who have helped me throughout this organizational internship study. Firstly, I would like to thank the Almighty God who helped me out throughout the study. And it also gives me immense pleasure to acknowledge all those who have rendered encouragement and support for the successful completion of this work.

I would like to express my sincere thanks to Principal **Dr. Peter Fernandes**, AIET, and **Moodbidri**. And I express my deep sense of gratitude to my internal guide **Mrs. Harshitha Shetty**, Assistant professor Department of MBA, for her constant support and encouragement to carry out my internship project successfully without much difficulty.

I am privileged to thank our, HOD Of PG Department of Business Administration, **Mrs. Priya Sequeira**, Alva's Institute of Engineering and Technology, Mijar. And it would be a failure in my part not to mention my parents, family and friends whose undying support and encouragement kept me going at times of need. Deepest thanks to you all. They are all indeed the reason for the successful completion of this internship

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Executive summary:

This is an attempt to know how the theories can be applied to practical situations. As MBA student of Alva's Institute of Engineering and Technology it is a part of study for everyone to undergo an internship at some good organization. So, for this purpose I got the opportunity of an internship program in "Creative Diesel Services and Consultancy"

This report is divided into six chapters. The first chapter deals with the introduction about the internship, and industry profile. The second chapter is about the organization profile,

- Nature of business,
- Vision mission, quality policy,
- Workflow model
- Product/service profile,
- Ownership pattern,
- Achievements/awards if any,

Third chapter is McKinsey's 7S frame work with special reference to organization under study. The fourth chapter deals with the SWOT analysis. The fifth chapter is Analysis of financial statement sixth chapter is learning experience. It also consists of Bibliography.

1. INDUSTRY PROFILE :

India's prime power diesel Genset market size is predicted to grow to \$356.3 million by 2030 from an estimated \$143.6 million in 2021, at a 10.6% CAGR. The highest number of generators are in commercial spaces, because offices, hotels, hospitals, shopping malls, metro and railway stations, and other such places need a constant power supply. Moreover, the growth in the number of telecom towers and data centers is propelling the installation of these systems in the commercial sector.

In this regard, the vast gap between power demand and supply is a major driver for Genset sales in the country. With a population touching 1.4 billion, India is not always able to meet the electricity demand. As a result, even cities witness substantial power cuts, while many people in rural areas still do not have a grid connection. Therefore, the country's demand for prime power diesel gen-sets is rising with rapid urbanization and industrialization.

Besides, factors such as investments in the telecom sector and growing installation of tower towers for connectivity in remote locations, coupled with improvements in current network capabilities, are expected to support the demand for these gensets in the Indian diesel Genset market

Therefore, major Indian prime power diesel Genset market players, including Kirloskar Oil Engines Limited, Mahindra Powerol Ltd., Ashok Leyland Limited, VE Commercial Vehicles Limited, Escorts Limited, Cummins India Ltd., Caterpillar Inc., Cooper Corporation Pvt. Ltd., Greaves Cotton Limited, Kohler Power India Ltd., and Tractors and Farm Equipment Limited, stepped up product launch and facility expansion activities in 2021, to make up for lost revenue.

A **diesel generator (DG)** (also known as a diesel Genset) is the combination of a diesel engine with an electric generator (often an alternator) to generate electrical energy. This is a specific case of an engine generator. A diesel compression-ignition engine is usually designed to run on diesel fuel, but some types are adapted for other liquid fuels or natural gas.

Diesel generating sets are used in places without connection to a power grid, or as an emergency power supply if the grid fails, as well as for more complex applications such as peak-opping, grid support, and export to the power grid.

Diesel generator size is crucial to minimize low load or power shortages. Sizing is complicated by the characteristics of modern electronics, specifically non-linear loads. In size ranges around 50 MW and above, an open cycle gas turbine is more efficient at full load than an array of diesel engines, and far more compact, with comparable capital costs; but for regular part-loading, even at these power levels, diesel arrays are sometimes preferred to open cycle gas turbines, due to their superior efficiencies.

The packaged combination of a diesel engine, a generator, and various ancillary devices (such as base, canopy, sound attenuation, control systems, circuit breakers, jacket water heaters, and starting system) is referred to as a "generating set" or a "genset" for short.

Set sizes range from 8 to 30 kW (also 8 to 30 kVA single phase) for homes, small shops, and offices, with the larger industrial generators from 8 kW (11 kVA) up to 2,000 kW (2,500 kVA three phases) used for office complexes, factories, and other industrial facilities. A 2,000 KW set can be housed in a 40 ft (12 m) ISO container with a fuel tank, controls, power distribution equipment, and all other equipment needed to operate as a standalone power station or as a standby backup to grid power. These units, referred to as power modules, are gensets on large triple axle trailers weighing 85,000 pounds (38,555 kg) or more. A combination of these modules is used for small power stations and these may use from one to 20 units per power section, these sections can be combined to involve hundreds of power modules. In these larger sizes, the power module (engine and generator) are brought to the site on trailers separately and are connected with large cables and a control cable to form a complete synchronized power plant. Several options also exist to tailor specific needs, including control panels for autostart and mains paralleling, acoustic canopies for fixed or mobile applications, ventilation equipment, fuel supply systems, exhaust systems, etc.

Diesel generators are not only for emergency power, but may also have a secondary function of feeding power to utility grids either during peak periods, or periods

when there is a shortage of large power generators. In the UK, this program is run by the national grid and is called STOR.

Ships often also employ diesel generators, sometimes not only to provide auxiliary power for lights, fans, winches, etc. but also indirectly for main propulsion. Electric propulsion allows the generators to be placed conveniently, allowing more cargo to be carried. Electric drives for ships were developed before World War I. Electric drives were specified in many warships built during World War II because manufacturing capacity for large reduction gears was in short supply, compared to the capacity for the manufacture of electrical equipment. Such a diesel-electric arrangement is also used in some very large land vehicles, such as railroad locomotives.

1.1 Introduction to the company:

Creative Diesel Services and Consultancy was incorporated on 1st Feb 2001 as a freelancer. They have been an authorized franchisee for sales, servicing, and spares of Mahindra Powerol Diesel Generators in Dakshina Kannada, Uttara Kannada, Udupi, and Chikmagalur districts since 2006. They have more than 1400 in-fold retail clients with a range of 5KVA to 625 KVA DG Sets. Apart from that, they are also the service provider for more than 1000 Diesel Generators working at Telecom Towers. Their valued retail clients are drawn from industries, Commercial establishments, high-rise corporate offices and residential buildings, Government offices, Hospitals, Educational institutions, Hotels and resorts Farm Lands and Estates, Telecom Towers, etc.

The Company is involved in supplying, service providing, and wholesale trading a wide generator sets, Silent generator sets, Generator Spare Parts, Generator Lubricants, Diesel Generator Sets, and many more, and We are also renowned for Trustworthy Generators Rental Services and Repairing Services and many more. Our Products and Services are applauded among Customers for their unmatched attributes such as easy installation, Precision Engineering, Superlative performance, Easy Maintenance reliability, durability, and others. The above-mentioned range of products is sourced

from reputed vendors, Who designed and developed them as per the advancement of the industry and without making any compromise with the excellence. Moreover, to offer Services we have hired Specialised personnel who provide the best and as well as desired solutions to the clients. Our Transparent Business dealing with Clients, quality and client-oriented approach, Fair policies and prompt delivery Schedules, and cost-effective Solutions are more Effective solutions are some major factors that have kept our position ahead in this challenging industry.

The organization is referred to as a single point for procuring the DG as well as for servicing. They are equipped with a dedicated Technical and nontechnical team to cater to the needs of our valued clients. They also undertake an Annual Maintenance Contract for the Preventive Maintenance of the DG Sets and have more than 200 of customers availing services.

2.1. BACKGROUND OF THE COMPANY

The Mahindra Group is a federation of companies that enables people to rise through innovative mobility solutions, driving rural prosperity, enhancing urban living, nurturing new businesses, and fostering communities. It enjoys a leadership position in utility vehicles, information technology, financial services, and vacation ownership in India and is the world's largest tractor company, by volume. It also enjoys a strong presence in agribusiness, aerospace, commercial vehicles, components, defense, logistics, real estate, renewable energy, speedboats, and steel, amongst other businesses. Headquartered in India, Mahindra employs over 2,40,000 people across 100 countries.

A company called Creative Diesel is based in Mangalore. It is a one-person business. Mr. Ramachandra Bhat is the company's owner. The business was founded in 2001. With a capital of \$30,000, they sold and serviced diesel generators from different manufacturers, such as Ashok Lay land, Caterpillar, Koel, etc. until 2005. In 2006, they were given the chance to work for Mahindra Powerol, a Mahindra Farm Equipment division. They began selling and servicing Mahindra generators, which range in voltage from 5 kV to 625 kV. This company currently employs 17 people across several departments, and its annual revenue is \$3 crore.

Mahindra Powell has garnered immense customer trust, showing its commitment and customer-centric approach. Through its technology and service has taken a deep stride in the engine and DG set industry. In a little over a decade.

2.2. NATURE OF THE BUSINESS

Since its Establishment, the Company involved in supplying, service providing, and wholesale trading of a wide generator sets, Silent generator sets, Generator Spare Parts, Generator Lubricants, Diesel Generator Sets, and many more, and they are also renowned for being Trustworthy Generators Rental Services and Repairing Services and many more. The

Products and Services are applauded among Customers for their unmatched attributes such as easy installation, Precision Engineering, Superlative performance, Easy Maintenance, reliability, durability, and others. The Transparent Business dealing with Clients, a quality and client-oriented approach, Fair policies and prompt delivery Schedules, and cost-effective Solutions are more Effective solutions are some major factors that have kept the position ahead in the challenging industry.

2.3. VISION AND MISSION, QUALITY PROFILE:

Vision

Since our inception, we at Creative Diesel Services have worked towards making our customers happy with their requirements. We have made sure we meet companies' power backup requirements efficiently,

As a company, we, see how we can help society. With the rise in the concept of CSR Implementation in large organizations which is also a mandatory task according to CSR rules under the Companies Act 2013, we within our reach, plan to help people for the betterment of society.

Mission:

Our mission is to meet the electric power demands of end users and service providers all around the World, to keep their activities uninterrupted via best quality products at reasonable prices.

Quality Policy:

Quality is one of the basic priorities in creative diesel. It is for this reason that the Management is committed to maintaining a quality management system.

Management understands that using a quality management system means a more efficient and safe use of the organization's resources (equipment, materials, information, time, etc.) and, therefore, will positively impact the company's competitiveness.

2.4 WORKFLOW MODEL:

A workflow model for Creative Diesels would outline the steps and processes involved in designing and manufacturing diesel engines.

- **Conceptualization:**

This is the stage where the design and engineering team at Creative Diesels will come up with the concept and initial design specifications for a new diesel engine.

- **Research and Development:**

This stage involves researching existing diesel engine technologies and conducting experiments to test and validate the concept design.

- **Design and Engineering:**

In this stage, the detailed design of the diesel engine is created, including the mechanical and electrical components.

- **Prototype Development:**

A prototype of the diesel engine is then built and tested to ensure that it meets the specifications and design requirements.

- **Testing and Validation:**

The diesel engine is subjected to a series of tests to validate its performance and durability.

- **Manufacturing:**

The diesel engine is manufactured in large quantities in accordance with the approved design and specifications.

- **Quality Control:**

Quality control checks are performed at various stages of the manufacturing process to ensure that each engine is of high quality and meets the required specifications.

- **Delivery:**

The finished diesel engines are then delivered to customers

2.5 PRODUCTS / SERVICES:

The Mahindra firms, which are the owners of this innovative diesel, will make a product like Diesel Generator Sets Ranging from 5kVA to 625kVA as well as spares for 5kVA to 625KVA. DG generator sales and services are made by creative diesel, one of Mahindra Powerol's only authorized dealers.

About Diesel Generators Ranging from 5kVA to 625kVA:

The Recovery Time, Easily The Best In Its Category, Guarantees A Seamless Switchover To The Back-Up Power. Moreover, Its Effective Governing System Controls the Voltage Fluctuations, Thus Ensuing the Complete Safety of Your Equipment

It's Got One of The Most Preferred Engines Fitted Inside - The Mahindra Powerol Engine. Compact and Low on Vibration, This Engine Has the Smallest Footprint as Compared to Other Engines of Identical Ratings. Making the DG Set Apt Even for Roof-Mountings. Every Powerol Diesel Generators Set Complies with The Most Stringent Noise and Emission Norms Stipulated by The Central Pollution Control Board of India (CPCB).

t's Got Other Advantages Too. Like, It's Transported Through the Mahindra Transport Solutions Group. It Is Installed and Commissioned Through a Mahindra Authorized Dealer. It Even Comes with An Annual Maintenance Contract. It Is Most Fuel Efficient in Its Class It Offers Zero-Leak Engines Manual and AMF Control Panel Options Are Also Available

A Powerol Diesel Generators Set Can Be Used in The Telecom, Defence, And Railway Sectors. It Can Also Be Installed at Places Like Petrol Pumps, Hospitals, Super Markets, Banks, And Construction Sites.

Creative Diesel will offer the following services:

- ❖ **Warranty Services:** In Creative Diesel Services and Consultancy, "Warranty Service" refers to the assistance given to repair or replace the Goods at the vendor's expense within the Warranty Period. This assistance may include but is not limited to, parts, labor freight, and insurance. A warranty is the written assurance of a product's or service's quality as given to a consumer by the manufacturer or service provider. Insofar as the warranty's provisions stipulate, warranties offer clients

legally guaranteed service replacement or issue a correction for the period of the warranty.

They also offer annual maintenance, breakdown, and preventive services as part of this warranty package.

- **Annual Maintenance Services:**

In Creative Diesel Services and Consultancy, A package customer made as per the customer's requirements. Provide total peace of mind to the customer enabling him to have higher attention to his core business. The Package comes in a Fully Loaded version (i.e., CAMC which includes an agreed number of Preventive maintenance services and includes almost all parts (including but not restricted to consumables, e.g., filters, oil, hoses, belts, etc) as well as unlimited breakdown services. The version least loaded involves an agreed number of Preventive maintenance services along with consumables, e.g., filters & oil.

- **Breakdown Services:** Breakdown service means the temporary repair of the generators or towage of the generators when a repair is not possible. Our company is a renowned supplier, trader, and service provider of Power Generators, Silent Diesel Generator, Integrated Genset Controllers, Compressor Air Oil Separator, etc

- **Preventive Services:**

Preventive maintenance is the act of performing regularly scheduled maintenance activities to help prevent unexpected failures in the future. Put simply, it's about fixing things before they break. namely corrective, preventive, risk-based, and condition-based maintenance.

- ❖ **Post Warranty Services:** The Post-Warranty Services Period means the period following the expiration of the Warranty Period during which the Contractor is obligated to provide Software licenses, maintenance, and/or technical support services for the System, either under this Contractor under a separate contract.

They also offer Labour free Warranty Services, Warranty Breakdown, and Goodwill/ Courtesy Services.

- **Labour-freeze warranty Services:** In Creative Diesel Services and Consultancy, A labor warranty acts as a safeguard for homeowners who want reassurance that if anything goes wrong with their home improvement project, the contractor will promptly remedy the issue. Whereas a manufacturer's warranty

covers the product being installed, a contractor's labor warranty covers only the installation work.

2.6. OWNERSHIP PATTERN

The Ownership pattern of creative diesel and services 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 oldest form of business ownership. The proprietor is Mr. Ramachandra Bhat 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 creative diesel services and consultancy 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 appearance. There are no specific business taxes paid by the company. The owner pays taxes on income from the business as part of his income tax payments.

The proprietor needs to comply with licensing requirements in the states where he is doing business and 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: The business entity is not taxed, as the profits and losses are passed through to the proprietor.

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

MANAGEMENT OF THE BUSINESS: Sole proprietor manages the business.

CAPITAL CONTRIBUTIONS: The proprietor contributes whatever capital is needed.

2.7. ACHIEVEMENTS AND AWARDS:

Within a span of 22 years the company has touched a turnover of crores. The company has installed the most modern machines and updated techniques for the achievement. With lean manpower and efficient management, the company hopes to achieve further more during the year.

- In 2017 they achieved the Superbrand Award.
- In 2013 they were awarded as the most preferred Genset based in the telecom segment.
- In 2010-2011 they achieved the most responsible services
- In 2008 they achieved Ensuring Zero breakdown services.

2.8. FUTURE GROWTH AND PROSPECTUS:

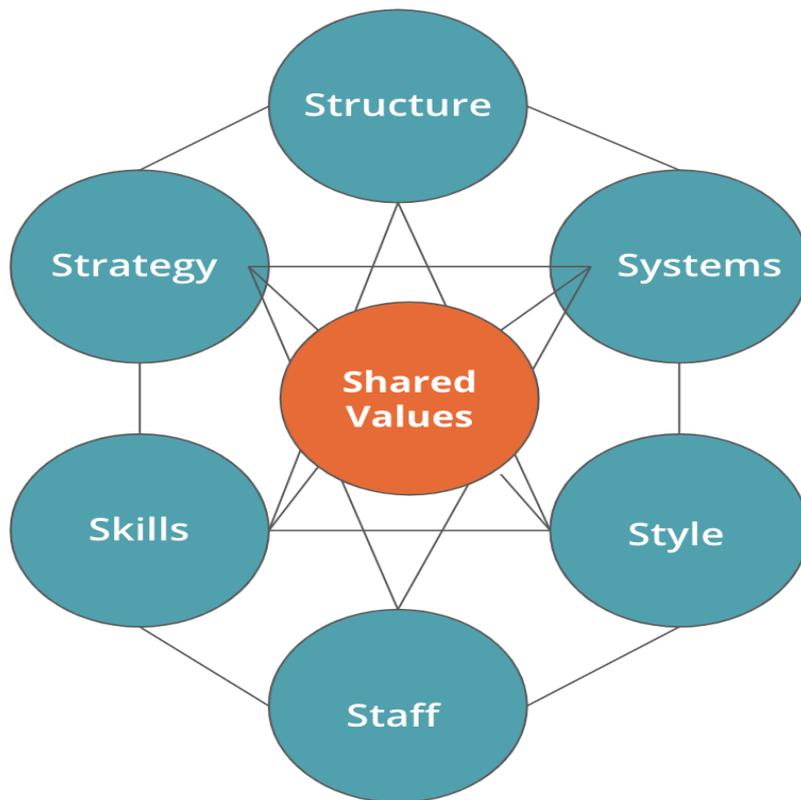
- They want to grow their firm by implementing and hiring retail generators.
- By utilizing new technologies, they hope to enhance sales, meet client demands, and increase turnover.
- On-time delivery with significantly reduced lead time.
- To maximize cost reduction.
- A widespread of dealers across Karnataka to take care of the customer's needs and continuous supply of products.

MCKENSY'S 7S FRAMEWORK

3.1. INTRODUCTION TO Mckensy's 7s FRAMEWORK:

The McKinsey 7s model is a valuable resource and framework for evaluating the success of managers and businesses. The McKinsey 7s model offers seven important factors for a corporation that must be addressed and coordinated for successful change management processes as well as regular performance enhancements.

This theory of organizational effectiveness holds that for an organization to succeed, seven internal variables must be strengthened and aligned. In the 1980s, business strategists Tom Peters and Robert H. Waterman, Jr. created this management approach. Structure, strategy, systems, talents, styles, employees, and share value are all part of the 7s. It serves as a framework model for analyzing organizational structures and productivity. Hard S and Soft S are the two sections that make up these 7s. Soft S are common values, skills, styles, and staff, whereas Hard S are strategy, structure, and system the hard parts of the model are simpler to spot, have a more concrete form, and are directly controlled and influenced by the organization's management and leadership.



3.1.1. STRATEGY

The plan created to retain and increase a competitive advantage over the competition is known as a strategy. The manager of creative diesel services and consultancy is ultimately in charge of selecting a sales and servicing strategy and is responsible for the outcomes of that strategy. Success or failure of the plan may depend on whether the employees were properly trained and provided with the tools they required to do their jobs effectively.

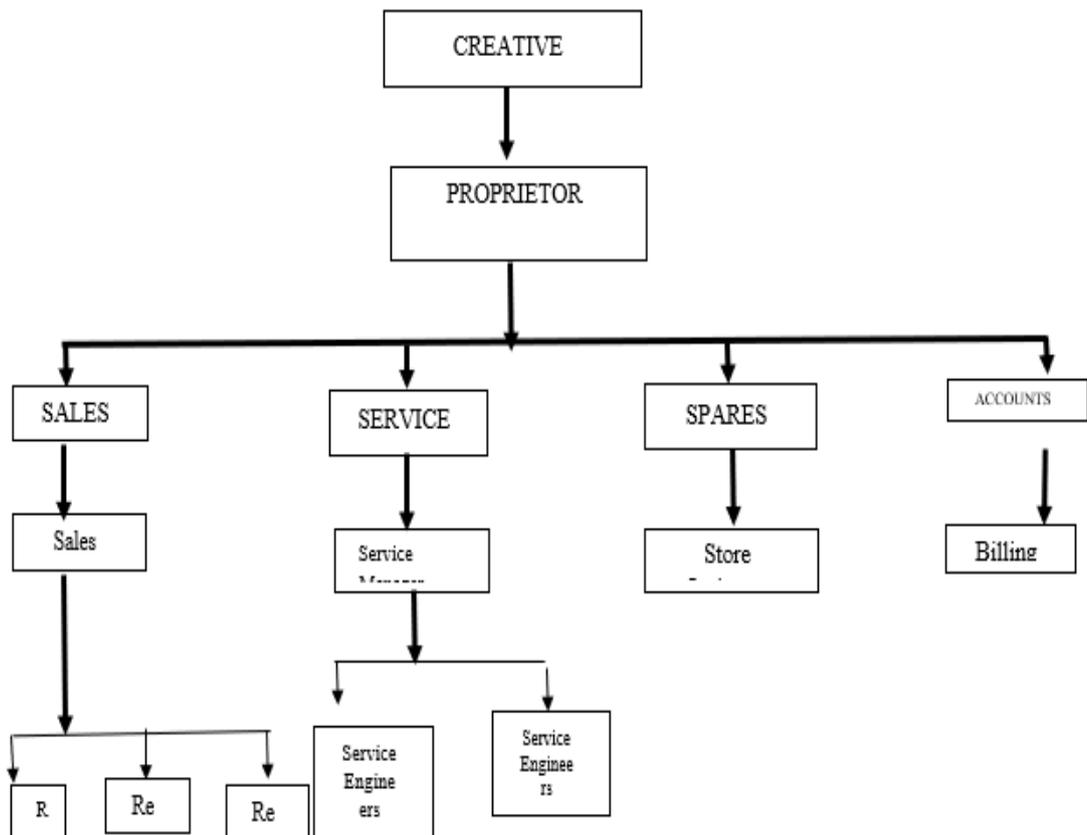
The **Functional strategy** of Creative Diesels refers to the specific strategies that the different functional areas of the company (such as marketing, finance, human resources, operations, and research and development) will pursue to support the overall goals and objectives of the company.

The **Operational strategy** of Creative Diesels would focus on the day-to-day processes and activities that are essential to the company's success. Some key elements of an operational strategy for a diesel engine manufacturing company might include Supply Chain Management, Manufacturing Processes, Lean Manufacturing, Quality Control, Employee Training and Development, Technology Investment, and Continuous Improvement. The actual operational strategy will depend on the specific needs and goals of the company, as well as the competitive landscape and the state of the industry.

The specific **cooperative strategy** that Creative Diesels pursues will depend on a variety of factors, including the company's goals and objectives, the competitive landscape, and its strengths and weaknesses.

3.1.2. STRUCTURE

ORGANISATION STRUCTURE



3.1.3. SYSTEMS:

Well-defined protocols have been put in place by Creative Diesel Services and Consulting to make sure that business operations go smoothly and that conflicts and disagreements are avoided.

A system is a set of components that frequently interact or are dependent upon one another to produce a cohesive whole. Every system has an environment that influences it, a structure and purpose that defines it, and a functioning that reflects it. By utilizing straightforward, automated technology that combines the concept of Diesel Generators sales and servicing system, The Creative Diesel strives for affordable, high-quality servicing. The various departments of the business collaborate to develop ongoing changes to fulfill the three principles of good service, timeliness, and economy. The objective is to perform challenging Services and human resource development that continuously earns their clients' trust.

SOFT ELEMENTS:

The soft parts of the McKinsey 7s model include shared values, style, skills, and staff. These elements are less visible and are more influenced by organizational culture. As a result, management has no direct impact or control over them. These characteristics are harder to identify, yet they are just as important for a company's success and improved performance.

3.1.4. SHARED VALUES:

Organizational values known as shared values are often created by the leadership of the organization and then embraced by all other members. When performing on behalf of the organization, all members share and follow its basic values. They could also be known as core values. According to a public statement made by Creative Diesel and Services and Consulting, the company's goal is to create value for its users—including clients, staff members, distributors, and suppliers—as well as the environment. This commitment has broad implications for how the company

is operated and needs to be approved by the owner in addition to being genuinely adopted by all levels of management.

3.1.5. STYLE:

A leader's method of giving guidance, carrying out plans, and inspiring staff or subordinates to accomplish organizational objectives is referred to as their leadership style. Different leadership styles exist, including authoritarian, democratic, and strategic leadership systems. Creative Diesel Services and Consultancy is a sole proprietorship, and both its ownership and management practices are democratic. The decision-making process in the leadership style involves the team members. The democratic leader, who also serves as the proprietor of this creative Diesel Services and Consultancy, has ultimate accountability but occasionally has been known to delegate power to others, who choose the work initiatives. Additionally, there is an active upward and downward communication. As a result, this kind of leadership fosters a productive workplace by showing fairness, skill, innovation, courage, intelligence, and honesty to work efficiently and effectively.

3.1.6. STAFF

Staff refers to the members of the company's staff, including their numbers, the sources of their motivation, and the extent to which they have undergone training and preparation for the duties at hand. This component represents the necessary talent pool as well as the size and incentives of the current workforce. It also takes into account the organization's methods for rewarding and training employees. Creative Diesel Services and Consulting primarily hires students from Industrial Training Institutes. There are currently 17 employees working in this company across various departments, including 1 service manager, 1 sales manager, 2 members in charge of accounts and billing, 1 spare charger, 1 member in charge of data entry, and the remaining 11 members working as service engineers.

3.1.7. SKILLS:

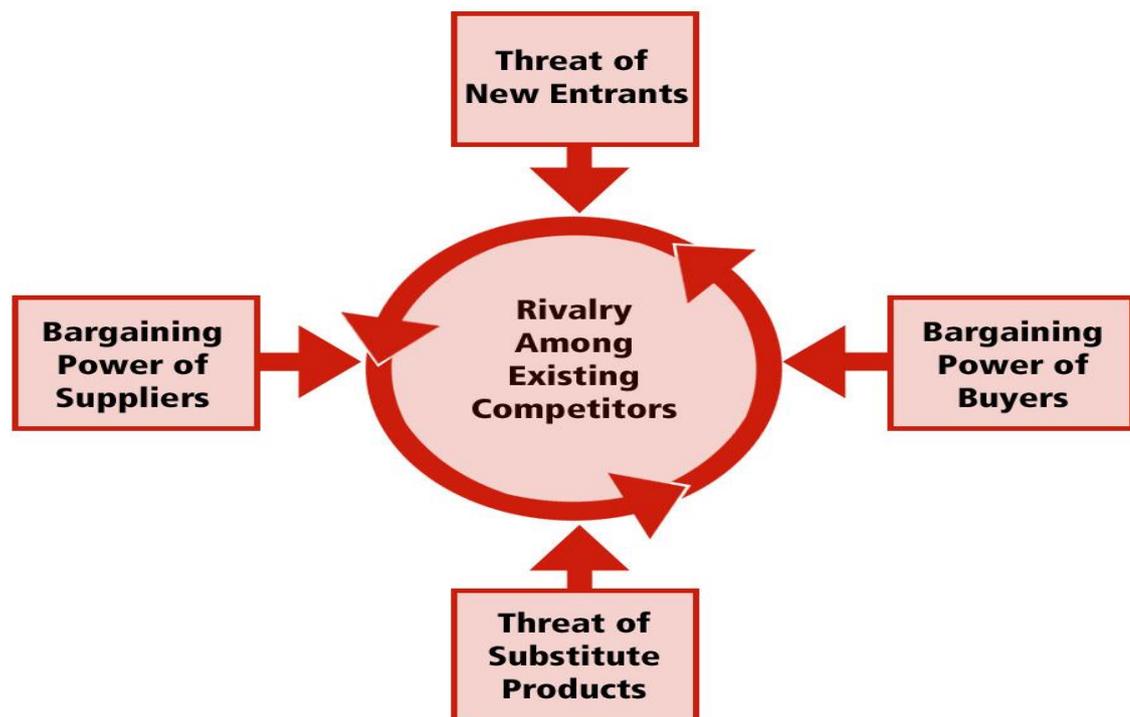
The organization measures the actual competencies and talents of its staff. Coordination between the manager, staff, and employees, as well as each employee taking the lead in their role, are the stronger skills represented inside the firm. There is no skill gap because the sales and service workers have received sufficient training from professionals, and they may be the key to the sales strategy's success. Each employee of the company is qualified to perform the duties assigned to them. The real performance of the staff and employees in the organization is used to monitor and evaluate their skills. Marketing executives are also the best at handling customers, so they can keep them as clients for a long time.

- Outstanding sales and negotiating skills.
- Excellent interpersonal and communication skills.
- Self-assurance, determination, and motivation.
- Excellent time management and organizational skills.
- The ability to handle rejection.

The team at Creative Diesel Services and Consultancy is excellent and has a wide range of abilities. Every employee is chosen based on their qualifications and talents. To assist each employee to reach their full potential, Creative Diesel Services and Consultancy takes pride in selecting and developing the best candidates.

PORTER'S FIVE FORCE MODEL OF CREATIVE DIESEL SERVICES AND CONSULTANCY

Since 2006, Creative Diesel Services and Consultancy has been an authorized franchisee for Mahindra Powerol diesel generator sales, services, and spare parts in the Dakshina Kannada, Uttara Kannada, Udupi, and Chickmangaluru Districts. The competitive climate of industry is represented by the Porter Five Forces model. It is a strategic tool used to guarantee the long-term profitability of the products as well as to prevent or reduce the risk of losing the organization's competitive advantage. Since it enables them to concentrate their creativity in terms of investment and strategy decisions, the organization sticks to its aim. The following factors have an impact on how profitable industry businesses are:



3.2.1. COMPETITIVE RIVALRY

It is determined by the degree of industry competition and has a significant impact on both the price and marketing plans for goods and services. As a business, we compete with one another, as well as with various sales and servicing approaches and rates. As external risks are the main driving force behind product innovation today, there is relatively little product differentiation. Diesel generator prices are heavily regulated, so clients may best distinguish themselves by the quality of the services they receive. Price reductions and a fall in the industry's overall profitability will result from fierce competition among the existing companies. The organization's total long-term profitability is affected by this competition.

How Mahindra & Mahindra and Creative Diesel services and Consultancy tackles Intense Rivalry among the Existing Competitors in Diesel Industry.

- By building a sustainable differentiation
- By building scale so that it can compete better
- Collaborating with competitors to increase the market size rather than just competing for a small market.

3.2.2. THREATS OF NEW ENTRY:

Every business faces the prospect of new competitors entering the market, and this threat has a significant impact on how an industry chooses its branding, distribution, and marketing methods. New entrants, partnerships, and operational models are being created as a result of the many movements. Big tech companies entering the generator market, like JCB, will continue to pose a threat to the company. By using a reduced pricing approach, cutting expenses, and offering new value propositions to the consumers, new generator entrants put pressure on Mahindra and Mahindra, They also bring innovation and new ways of doing things. Mahindra & Mahindra needed to handle all of these difficulties and construct strong barriers to protect its competitive edge.

How the Business Addresses the Threats from New Entrants

- By developing fresh goods and services. New products give both existing customers and potential customers a cause to purchase goods.
- Increasing resources and funding for research and development. In a competitive market where established businesses like Mahindra & Mahindra frequently set the norms, new entrants are less likely to join. It greatly reduces the window of remarkable earnings for new businesses, discouraging them from entering the market.

3.2.3. BARGAINING POWER OF CONSUMERS:

Indian consumers have a wide range of options, and each person's preference is unique. In India, a large number of foreign producers market their goods. The customer's negotiating power also rises in a market with a large number of substitutes. Therefore, creative Diesel services and consultation offers its clients the highest products.

Methods used by Mahindra and Mahindra Company Limited to Address Buyer Bargaining Power

- By establishing a large consumer base. It benefits in two ways. Buyer bargaining power is reduced, and the company has the chance to optimize its sales and production procedures.
- By creating fresh things quickly. Customers frequently seek offers and discounts on well-known products, therefore if Mahindra & Mahindra Limited keeps developing new goods, it may reduce customers' ability to negotiate.
- Additionally, new items lessen the number of existing Mahindra & Mahindra clients who switch to one of its rivals.

3.2.4. BARGAINING POWER OF SUPPLIERS:

The industry is only very slightly influenced by suppliers. The majority of the components are manufactured locally, and there are plenty of sources to choose from. A replacement for some resources is offered by several suppliers. The same raw materials are acquired from several sources in various nations, thus there is very little chance that the suppliers will band together and attempt to dominate the market. Since multiple suppliers are providing at the same time, switching costs are not at all expensive. Since the Diesel Generator business is well-established, the supplier has less bargaining strength.

How Company Limited addresses Supplier Bargaining Power

- By establishing a productive supply chain with numerous suppliers.
- By experimenting with product designs utilizing various materials so that the business can switch to another if the price of one raw material increases.
- Creating devoted suppliers whose companies rely on the company.

3.3.5. THREAT OF SUBSTITUTES:

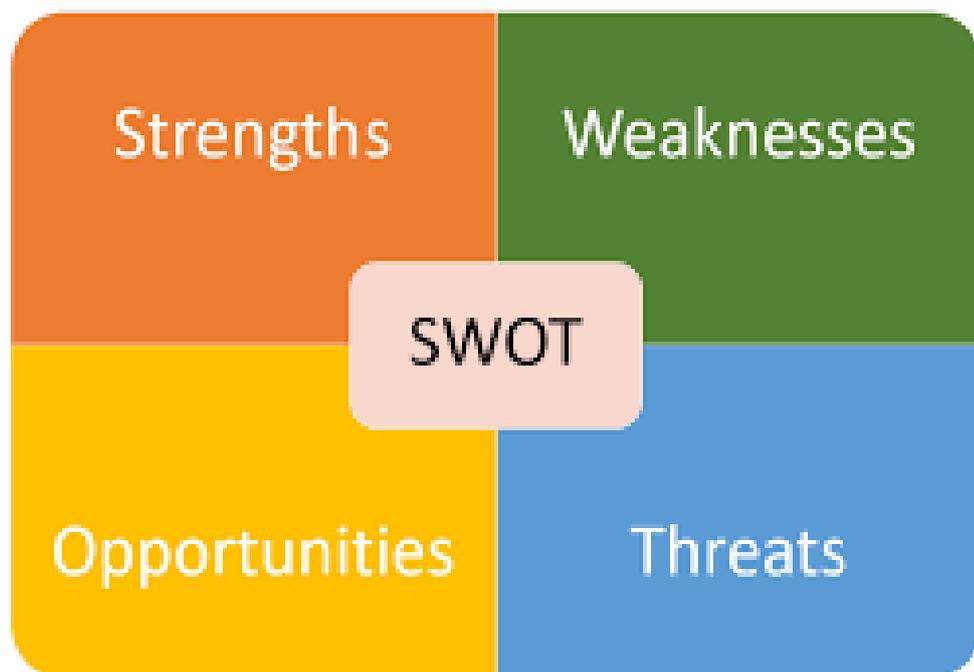
Industry profitability decreases when a new product or service responds to comparable client requirements in different ways. If a substitute product or service offers a value proposition that is significantly different from the current offerings in the market, it poses a serious threat. The last force, the danger of alternative goods or services, is the buyer's predisposition to replace a good or service with another to meet the same demand. manufacturing companies haven't typically had to deal with replacement goods or services.

How a Company tackles the Treat of Substitute Products / Services

- By being service oriented rather than just product oriented.
- By understanding the core need of the customer rather than what the customer is buying.
- By increasing the switching cost for the customers.

4.1.SWOT Analysis.

SWOT stands for Strengths, Weaknesses, Opportunities, and Threats, and so using a SWOT analysis, you can evaluate these four areas of your company. SWOT analysis is a tool that can assist you in identifying the current strengths of your business and developing a winning future strategy. SWOT can also reveal business areas that are restricting your growth or that, if left unchecked, your competitors may exploit. In other words, what's happening inside and outside of your firm is examined in a SWOT analysis together with internal and external issues. As a result, while some of these elements will be in control, others won't. In either instance, once you've identified, noted, and considered as many variables as you can, the best course of action will become more obvious.



4.1.1. **Strength.**

Mahindra and Mahindra being one of the leading companies in its industry, has several benefits that help it flourish in the marketplace. These strengths not only help it retain market share in existing areas but also help it break into new ones.

- **Reputation & Brand Name:**

A good brand reputation results in higher sales and profits for many reasons. Improved trust, customer retention, brand advocacy all lead to more sales. A good reputation also allows you to charge a premium for your products and services without deterring customers who see your brand as valuable and desirable. A positive brand reputation—on and offline—means that customers not only trust your business, but they are likely to purchase your product or service. The key to a winning brand reputation strategy is recognizing that you don't have to wait for people to form their own opinions about your brand

The company with the most experience is Creative Diesel Services and Consulting. Serving districts like Dakshina Kannada, Udupi, Chikmagalur, and the southern portion of Uttara Kannada, it is the sole authorized sales and services company for Mahindra and Mahindra.

- **Skilled labour:**

Every industry experiences competition and a rat-race to be the best of the best, and those who prevail and come out on top tend to have the most skilled and dedicated teams working for them. Employees who are knowledgeable, committed, and trained well are likely to sky-rocket any company to the top of the industry. Having a skilled workforce is a non-negotiable if you want to ensure a smooth-running and successful business.

In Creative Diesel Services and Consultancy, Sales engineers will also receive technical and product training from the company's parent, Mahindra and Mahindra, and must meet other requirements in order to work for the company.

► **Employee Efficiency:**

For the company to get the very best results, an employee needs to have a good balance between the ability to perform the task given and willingness to want to perform the task. This balance can lead to an increase of productivity and an improvement in efficiency. Waste will be reduced as a plant operates more effectively work, This means there will be an increase in profit, which is going to directly benefit business owners, stockholders, and therefore the management team. In Creative Diesel Services and Consultancy, Due in large part to the different incentives offered by the organisation, the staff is very punctual when reporting for duty. The health component, which has a very modest impact on employee absenteeism, is given more emphasis.

► **Credit facility for dealers and clients:**

Offering credit to customers demonstrates trust. The fact firm trust them to pay bills by the due dates encourages a loyal business relationship. It is likely that a loyal customer will choose firm over another business when bidding for goods or services.

To encourage dealers to make frequent purchases and develop greater client connections, Creative Diesel Services and Consulting will offer them a credit facility for a brief period of time.

► **Technological advancements:**

Technology helps increase the efficiency of systems, products and services. It helps track and streamline processes, maintain data flow and manage contacts and employee records. In fact, this increased efficiency in operation helps reduce costs as well as enable the business to grow rapidly.

In order to keep current and ahead of the competition, they have adopted modern technology, which will ultimately benefit from efficient production. Creative Diesel Services and Consultancy also advertise and promote their products and services on various social media platforms.

- **Within a week of Services:**

The services provided by the company after the sale of the generators are one of its strongholds. The company offers warranty and post-warranty services, as well as free services if a problem arises during the warranty period. There are well-trained service engineers that do the services efficiently, and the spare part will be delivered in accordance with the customer's requests.

- **Great Quality of the products:**

Product quality is important because it affects the success of the company and helps establish its reputation in customer markets. When companies can create high-quality products that continue to meet customer demands, it can lead to fewer production costs, higher investment returns and increases in revenue.

The company is committed to producing products of the highest quality in accordance with industry standards. To assure outstanding quality, every generator spare part will go through a stage of quality inspection.

4.1.2. Weakness

A company weakness is any resource or process that the business lacks but needs to succeed. Weaknesses limit of company's ability to reach its full potential.

- **Employee Retention:**

Employee retention is defined as an organization's ability to prevent employee turnover, or the number of people who leave their job in a certain period, either voluntarily or involuntarily.

The service engineers at a company eventually relocate to the Middle East (Dubai, UAE ,etc). because they are paid well for their experience. the company might lose its experienced engineers, which would have an impact on the services sector.

- **Huge Costs:**

Setting up a diesel generator can cost more on the outset than other generator types. However, since the cost of running and maintaining a diesel generator is very low, you might find it the more economical choice over time compared to a gas-powered one.

► **Geographic Dependence:**

Mahindra & Mahindra is dependent on the majority of its revenue (over 60%) from India, which would affect its business in case of any economic slowdown or high inflation.

► **Emissions:**

One of the major drawbacks of diesel generators is that they produce carbon dioxide, nitrogen oxide, particulate matter, and other dangerous exhausts that release into the atmosphere. Those concerned about environmental sustainability might find that a natural gas generator is a better option since it is a cleaner burning fuel.

4.1.3. Opportunities

Opportunities refer to the chances of the progress of the company in the future. The Opportunities for Mahindra are:

► **Economic Development:**

Economic development and rising consumer spending, after years of economic decline and a slow growth rate in the industry, is Mahindra's opportunity to capture new customers and expand its market share.

► **Increasing Greener Demand:**

The accelerated demand for cleaner and greener energy drives also opens up the possibility of purchasing Mahindra products by the government and federal government contractors

► **Need for Sustainable Development:**

The world has started to prefer brands that support environmental health. Mahindra's current mission and vision clearly state that it is working its way towards greener energies and emerging sustainable technologies which, if pursued correctly can give the firm a huge advantage.

► **Stable Free Cash Flow:**

Stable free cash flow gives opportunities to empower contiguous product segments. With extra cash in the bank, the company can empower new technologies as well as new product segments.

► **Social Media:**

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

4.1.4. Challenges:

These are the factors that have the potential to harm an organization. Threats are uncontrollable external factors that might overcome or damage the strength and opportunities.

► **Competitors:**

There is intense market competitiveness in the modern day. Similar to how Caterpillar, Ashok Layland, and Cummins are competitors for Mahindra & Mahindra.

Increased competitors' technologies and profit stability have increased the competition in the industry over the last two years which has put downward pressure on not only profit but also sales.

► **2022 Russia & Ukraine War:**

The 2022 war between Russia & Ukraine can significantly affect the businesses of Mahindra because the products that Mahindra manufacture i.e. generators, turbochargers, vehicles & fuel cell systems require diesel and fuel to operate, and Russia is one of the major producers of gas & fuel. The war between the two nations is causing price hikes of commodities that are of the essential raw materials for Mahindra and similar businesses like Mahindra.

■ **Evolving Technology:**

Technology is ever-changing, and if Mahindra doesn't manage to adapt to the new upcoming trends, then very soon it will be kicked out of the market by its competitors.

■ **Price Competition:**

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

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 shareholders 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 CREATIVE DIESEL SERVICES AND CONSULTANCY

Balance Sheet (in Rs. Cr) 3years

This balance sheet includes all the assets, liabilities, capital, debts etc of the company. The 3-year balance sheet of the company provides an easy to compare of which year the company was doing well.

	MAR 22	MAR 21	MAR 20
BALANCE SHEET OF CREATIVE DIESEL SERVICES AND CONSULTANCY (in Rs. Cr.)	12 months	12 months	12 months
EQUITIES AND LIABILITIES			
SHAREHOLDER'S FUNDS			
Equity Share Capital	8.16	8.16	8.16
TOTAL SHARE CAPITAL	8.16	8.16	8.16
Reserves and Surplus	2.85	2.53	2.14
TOTAL RESERVES AND SURPLUS	2.85	2.53	2.14
TOTAL SHAREHOLDERS FUNDS	11.01	10.68	10.30
NON-CURRENT LIABILITIES			
Long Term Borrowings	0.14	0.19	0.00
Deferred Tax Liabilities [Net]	0.00	0.00	0.00
Other Long Term Liabilities	0.00	0.00	0.00

Long Term Provisions	0.00	0.00	0.00
TOTAL NON-CURRENT LIABILITIES	0.14	0.19	0.00
CURRENT LIABILITIES			
Short Term Borrowings	1.23	1.36	1.34
Trade Payables	1.69	0.95	6.33
Other Current Liabilities	0.13	0.12	0.42
Short Term Provisions	0.30	0.24	0.23
TOTAL CURRENT LIABILITIES	3.34	2.67	8.32
TOTAL CAPITAL AND LIABILITIES	14.49	13.54	18.81
ASSETS			
NON-CURRENT ASSETS			
Tangible Assets	0.03	0.04	0.04
Intangible Assets	0.00	0.00	0.01
Capital Work-In-Progress	5.00	5.00	0.00
Other Assets	0.00	0.00	0.00
FIXED ASSETS	7.49	7.50	2.51
Non-Current Investments	0.00	0.00	0.00
Deferred Tax Assets [Net]	0.01	0.01	0.01
Long Term Loans And Advances	0.00	0.00	0.00
Other Non-Current Assets	0.03	0.03	0.05
TOTAL NON-CURRENT ASSETS	7.52	7.53	2.56
CURRENT ASSETS			
Current Investments	0.00	0.00	0.00
Inventories	0.28	0.50	0.22
Trade Receivables	5.14	3.73	9.23
Cash And Cash Equivalents	0.01	0.04	0.07
Short Term Loans And Advances	1.45	1.67	6.64
Other Current Assets	0.09	0.07	0.08
TOTAL CURRENT ASSETS	6.97	6.01	16.25
TOTAL ASSETS	14.49	13.54	18.81
OTHER ADDITIONAL INFORMATION			
CONTINGENT LIABILITIES, COMMITMENTS			
Contingent Liabilities	0.00	0.00	0.00
CIF VALUE OF IMPORTS			

Raw Materials	0.00	0.00	0.00
Stores, Spares And Loose Tools	0.00	0.00	0.00
Trade/Other Goods	0.00	0.00	0.00
Capital Goods	0.00	0.00	0.00
EXPENDITURE IN FOREIGN EXCHANGE			
Expenditure In Foreign Currency	0.00	0.00	0.00
REMITTANCES IN FOREIGN CURRENCIES FOR DIVIDENDS			
Dividend Remittance In Foreign Currency	--	--	--
EARNINGS IN FOREIGN EXCHANGE			
FOB Value Of Goods	--	--	--
Other Earnings	0.70	0.47	--
BONUS DETAILS			
Bonus Equity Share Capital	--	--	--
NON-CURRENT INVESTMENTS			
Non-Current Investments Quoted Market Value	--	--	--
Non-Current Investments Unquoted Book Value	--	--	--
CURRENT INVESTMENTS			
Current Investments Quoted Market Value	--	--	--
Current Investments Unquoted Book Value	--	--	--

PROFIT & LOSS ACCOUNT OF CREATIVE DIESEL SERVICES AND CONSULTANCY (in Rs. Cr.)	MAR	MAR	MAR
	22	21	20
	12	12	12
	months	months	months
INCOME			
REVENUE FROM OPERATIONS [GROSS]	9.52	4.75	7.49
Less: Excise/Service Tax/Other Levies	0.00	0.00	0.00
REVENUE FROM OPERATIONS [NET]	9.52	4.75	7.49
TOTAL OPERATING REVENUES	9.52	4.75	7.49
Other Income	0.03	0.23	0.13

TOTAL REVENUE	9.55	4.98	7.62
EXPENSES			
Cost Of Materials Consumed	0.00	0.00	0.00
Purchase Of Stock-In Trade	0.00	0.00	0.00
Operating And Direct Expenses	8.01	4.00	5.87
Changes In Inventories Of FG,WIP And Stock-In Trade	0.22	-0.28	0.32
Employee Benefit Expenses	0.29	0.19	0.40
Finance Costs	0.16	0.13	0.12
Depreciation And Amortisation Expenses	0.01	0.01	0.01
Other Expenses	0.50	0.56	0.51
TOTAL EXPENSES	9.19	4.60	7.23
PROFIT/LOSS BEFORE EXCEPTIONAL, EXTRAORDINARY ITEMS AND TAX	0.36	0.38	0.39
Exceptional Items	0.00	0.00	0.00
PROFIT/LOSS BEFORE TAX	0.36	0.38	0.39
TAX EXPENSES-CONTINUED OPERATIONS			
Current Tax	0.04	0.07	0.07
Less: MAT Credit Entitlement	0.00	0.00	0.00
Deferred Tax	0.00	0.00	0.00
Tax For Earlier Years	0.00	-0.07	0.00
TOTAL TAX EXPENSES	0.04	0.00	0.07
PROFIT/LOSS AFTER TAX AND BEFORE EXTRAORDINARY ITEMS	0.33	0.38	0.31
PROFIT/LOSS FROM CONTINUING OPERATIONS	0.33	0.38	0.31
PROFIT/LOSS FOR THE PERIOD	0.33	0.38	0.31
OTHER ADDITIONAL INFORMATION			
EARNINGS PER SHARE			
Basic EPS (Rs.)	0.40	0.47	0.39
Diluted EPS (Rs.)	0.40	0.47	0.39

VALUE OF IMPORTED AND INDIGENOUS RAW MATERIALS STORES, SPARES AND LOOSE TOOLS			
Imported Raw Materials	0.00	0.00	0.00
Indigenous Raw Materials	0.00	0.00	0.00
STORES, SPARES AND LOOSE TOOLS			
Imported Stores And Spares	0.00	0.00	0.00
Indigenous Stores And Spares	0.00	0.00	0.00
DIVIDEND AND DIVIDEND PERCENTAGE			
Equity Share Dividend	0.00	0.00	0.00
Tax On Dividend	0.00	0.00	0.00
Equity Dividend Rate (%)	0.00	0.00	0.00

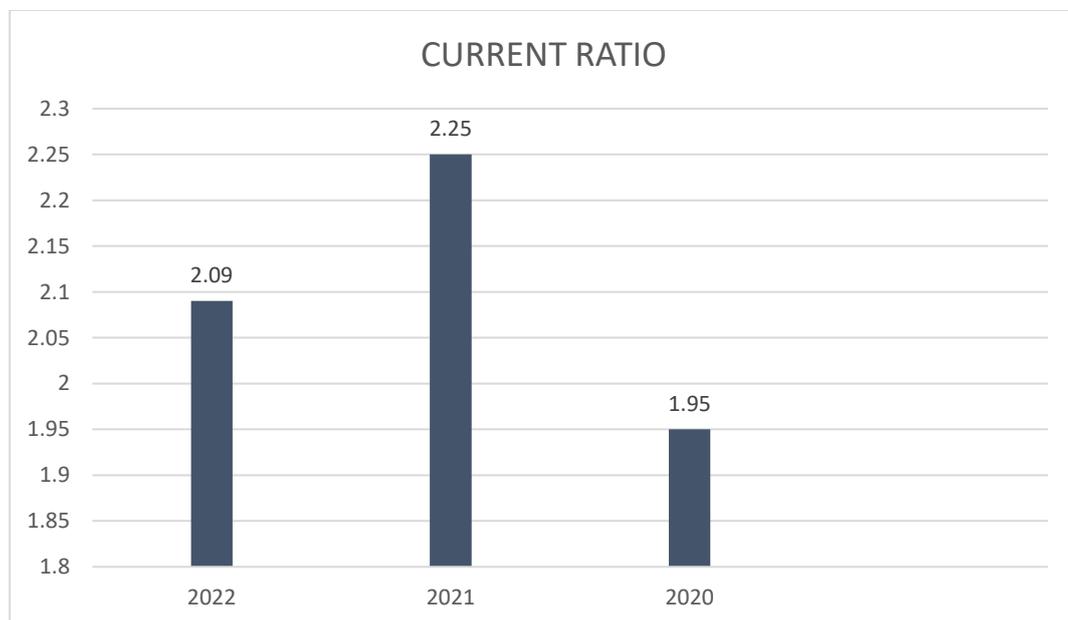
CASH FLOW OF CREATIVE DIESEL SERVICES AND CONSULTANCY (in Rs. Cr.)	MAR 22	MAR 21	MAR 20
	12 months	12 months	12 months
NET PROFIT/LOSS BEFORE EXTRAORDINARY ITEMS AND TAX	0.36	0.38	0.39
Net Cash Flow From Operating Activities	0.01	4.97	0.06
Net Cash Used In Investing Activities	0.00	-5.00	-0.07
Net Cash Used From Financing Activities	-0.05	0.00	0.00
Foreign Exchange Gains / Losses	0.00	0.00	0.00
Adjustments On Amalgamation Merger Demerger Others	0.00	0.00	0.00
NET INC/DEC IN CASH AND CASH EQUIVALENTS	-0.04	-0.03	-0.01
Cash And Cash Equivalents Begin of Year	0.04	0.07	0.08
Cash And Cash Equivalents End Of Year	0.01	0.04	0.07

RATIO ANALYSIS OF CREATIVE DIESEL SERVICES AND CONSULTANCY

- I. LIQUIDITY RATIO:** The liquidity Ratio is the tool that is used to examine the ability of the company to pay its short-term loans. It shows the richness of the company.
- 1. 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

YEAR	2022	2021	2020
Current ratio	2.09	2.25	1.95

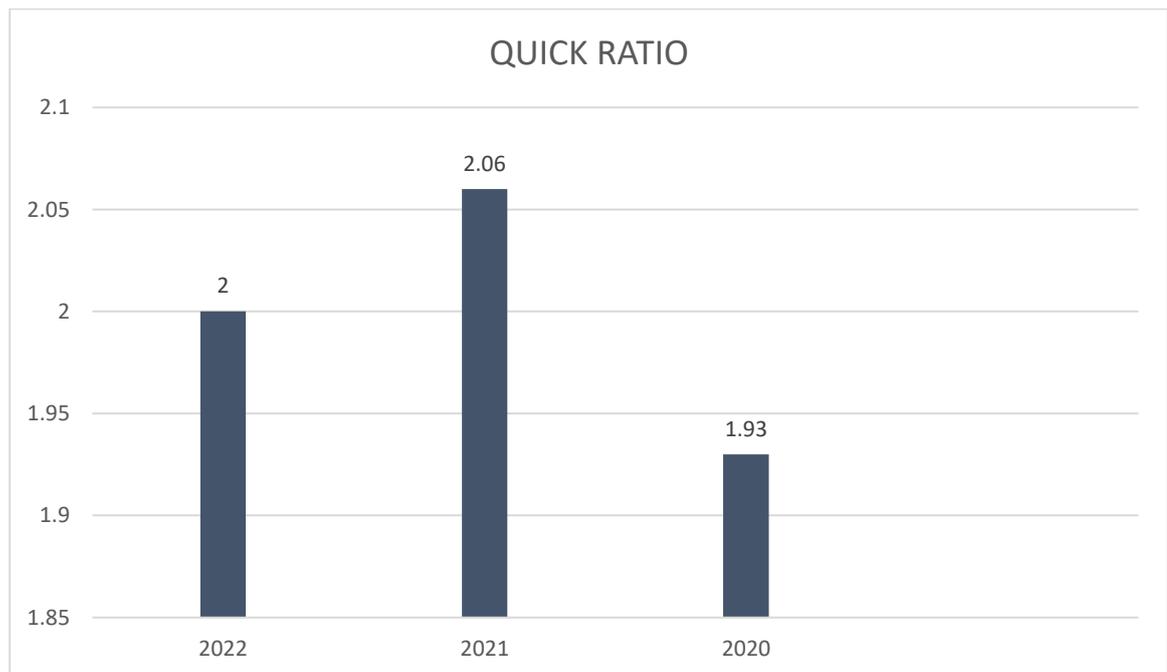


A standard current ratio is 2:1 which means that current assets should be twice the current liabilities. From the above graph it is clear that current ratio has increased from 1.95 in 2020 to 2.25 in 2021 and again decreased by 2.09. which can mean increase in short-term debt, a decrease in current assets, or a combination of both.

2. 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	2022	2021	2020
Quick ratio	2.00	2.06	1.93

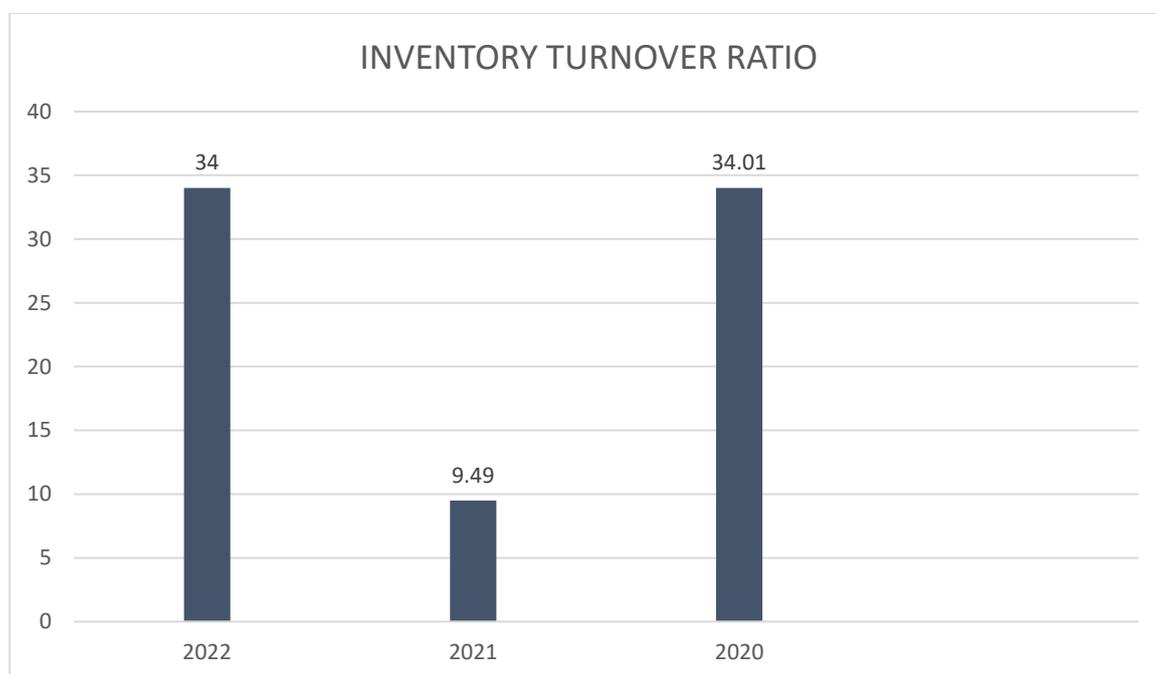


The ideal standard quick ratio is 1: 1, The above table and graph shows that the company’s quick ratio has dropped to 2 in the current year that is 2022 which means that the company is not in a position to meet its immediate current liabilities.; it may lead to technical solvency. Hence, one should take steps to reduce the investment in the inventory and see that the ratio is above level 1: 1.

3. Inventory Turnover Ratio:

Inventory turnover measures how efficiently a company uses its inventory by dividing the cost of goods sold by the average inventory value during the period.

YEAR	2022	2021	2020
Inventory Turnover ratio(%)	34	9.49	34.01



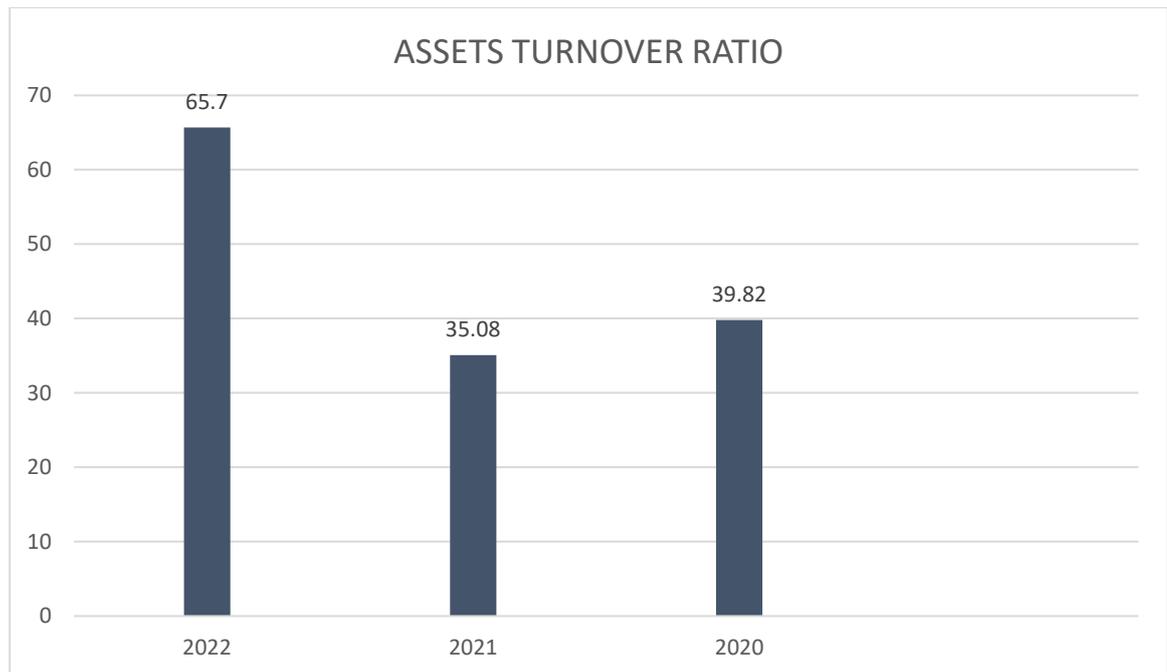
High turnover implies strong sales or insufficient inventory. The above table & graph shows the inventory turnover ratio of the firm, when comparing the three years of ratio 2020 is having the highest ratio of 34.01.

II. TURNOVER RATIO: The turnover ratio is the percentage of mutual fund holdings that have been replaced in a fiscal year.

4. Asset Turnover Ratio: The asset turnover ratio measures the efficiency of a company's assets in generating revenue or sales. It compares the dollar amount of sales (revenues) to its total assets as an annualized percentage. Thus, to calculate the asset turnover ratio, divide net sales or revenue by the average total assets

Assets Turnover Ratio (%): Sales/Total Assets

YEAR	2022	2021	2020
Assets Turnover ratio(%)	65.7	35.08	39.82



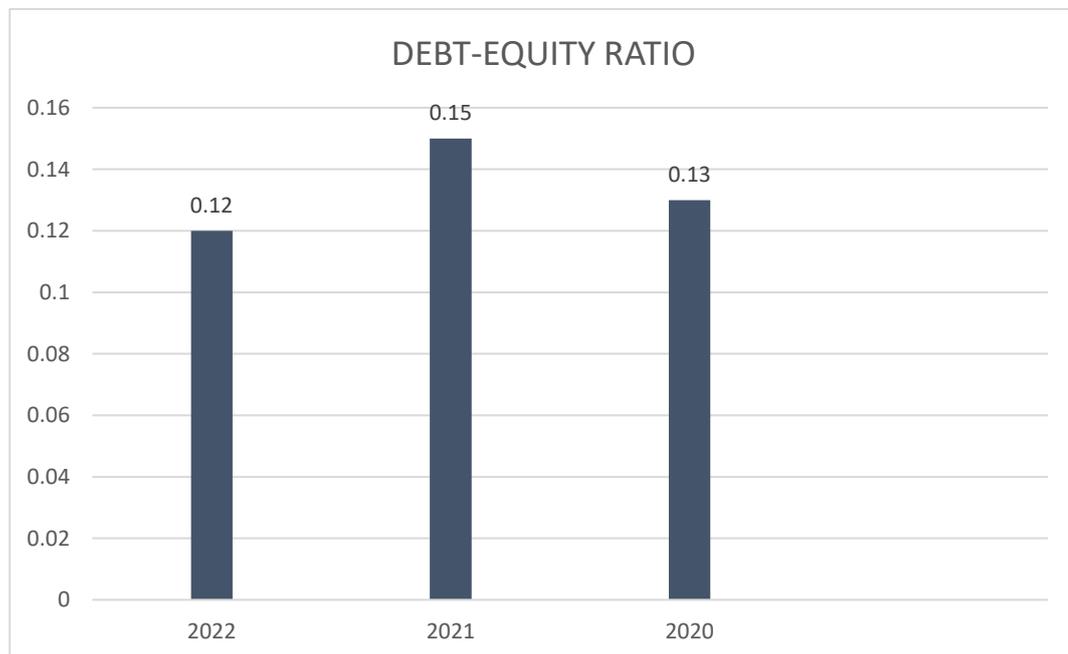
The above graph indicates that the current assets turnover ratio is 65.07. The asset turnover ratio can be used as an indicator of the efficiency with which a company is using its assets to generate revenue. The higher the asset turnover ratio, the more efficient a company is at generating revenue from its assets.

III. SOLVENCY RATIO: A solvency ratio is a key metric used to measure an enterprise's ability to meet its long-term debt obligations and is used often by prospective business lenders. A solvency ratio indicates whether a company's cash flow is sufficient to meet its long-term liabilities and thus is a measure of its financial health

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

Debt Equity Ratio: Total Debt/ Total Shareholders' Equity

YEAR	2022	2021	2020
Debt equity Ratio	0.12	0.15	0.13

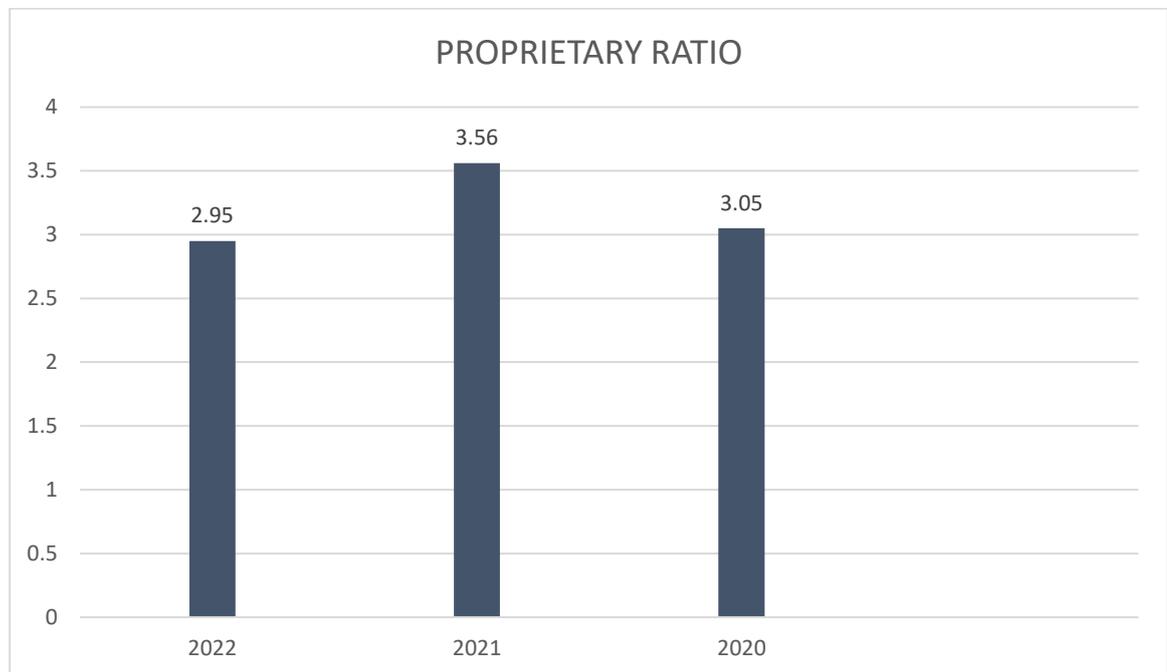


The above table and graph shows the Debt Equity Ratio of the company, when comparing the three years of ratio 2021 is having the highest ratio of 0.15 which shows a high debt equity ratio indicates that a company is borrowing more capital from the market to fund its operation.

- 6. 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: Shareholders Fund/Total Assets

YEAR	2022	2021	2020
Proprietary Ratio	2.95	3.56	3.05



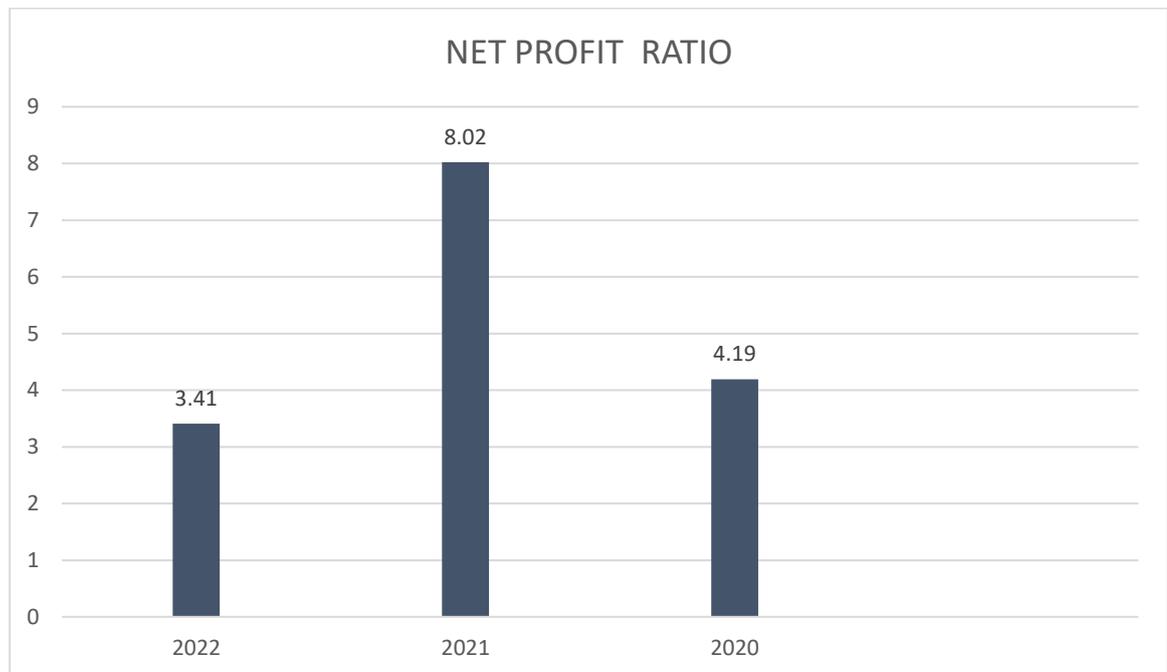
The above table and graph show the proprietary ratio of the company, when comparing the three years of ratio 2021 is having the highest ratio of 3.56 which shows a high proprietary ratio indicates that a business is in a strong position and provides relief to creditors, while low proprietary ratio shows the dependence of the company on debt facing in order to run its business.

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

7. Net Profit Ratio: Net Profit Ratio, also referred to as the Net Profit Margin Ratio, is a profitability ratio that measures the company's profits to the total amount of money brought into the business.

Net Profit: $\text{Net Profit} / \text{Sales} * 100$

YEAR	2022	2021	2020
Net Profit Ratio	3.41	8.02	4.19

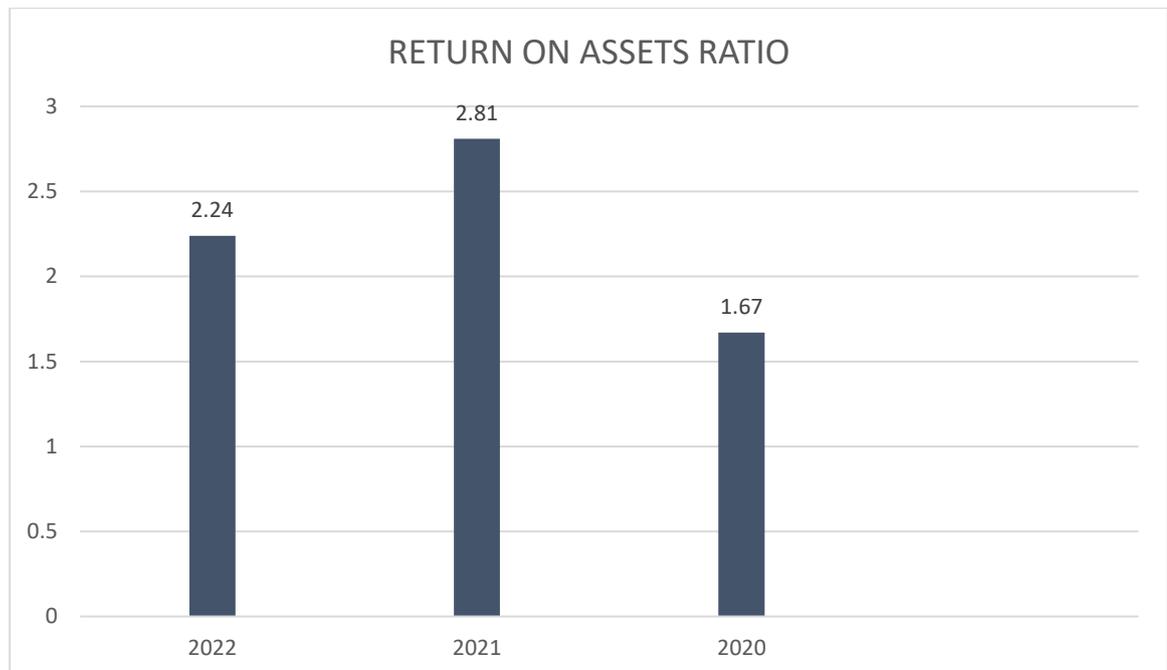


The above table & graph shows the net profit ratio of the firm, when comparing the three years of ratio 2021 is having the highest ratio of 8.02 which shows the earning profit of the firm is high. A high percentage means that the firm did well in managing its expenses. But it gradually decreased in the next few years which shows the firm has not managed its expenses.

8. Return on Assets Ratio: The return on total assets ratio is obtained by dividing a company's earnings after tax by its total assets. This profitability indicator helps you determine how your company generates its earnings and how you compare to your competitors

Return on Assets: Net Profit/Total Assets*100

YEAR	2022	2021	2020
Return on Assets (%)	2.24	2.81	1.67



The above table & graph shows the return on assets ratio of the firm, when compared to three years of ratio 2021 is having the highest ratio of 2.81. The higher ratio the higher the net income for the firm. The higher ratio shows how the firm is more effective in managing its assets to produce greater amounts of net income.

LEARNING EXPERIENCE

I have done my organization study report on Creative Diesel Services and Consultancy. It was an amazing learning experience. This is a unique experience and gave me a good opportunity to learn and explore myself and also understand various aspects of the company. This Organization Study has allowed me to enlarge my knowledge and given me a platform to understand the realistic company situation. The report had the purpose of gaining experience in the realistic world, getting organizations detailed knowledge on the job responsibilities, and comparing the real scenario with the lessons learned in college, to fulfill the requirement of the MBA program. Through Organisational Study, I got a clear idea about the functioning of the organization, information about the company's history, profile, growth, vision, mission, and many more things. And this one-month project helped me to know how successful the company is moving. The report had the purpose of gaining expertise in the realistic world, getting organizations detailed knowledge on the job responsibilities, and comparing the real scenario with the lessons learned in college, to fulfill the requirement of the MBA program.

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