

Financial Performance of RGT & PE Concepts Pvt. Ltd Chennai

Gowtham Aasirvad, A.Ravikumar, R.Ramamoorthy

Abstract: *Ltd intends to discover the productivity of the association utilizing budgetary proportions, turnover proportion and dissolvability proportion of the association and to discover the liquidity position of the association, to think about execution of association through relative examination and give appropriate propose improving the monetary exhibition of the association.*

The task is related to the organization's information accessible for as far back as five years. The ends are drawn from the investigation done by the proportions, relative, regular size examination. The investigation clarifies the monetary position of the association regarding the previous five years. It causes the association to put itself among different other aggressive organizations. [1],[3],[5]

The investigation through the examination uncovers the upsides and downsides of the association budgetary status. It empowers the peruser to comprehend the different money related parts of an organization through uncomplicated translation and finding for study reason. [2],[4],[6]

Keywords : *performance analysis,ratio*

I. INTRODUCTION

Assessment of Financial execution is the route toward perceiving the budgetary characteristics and deficiencies of the firm by fittingly setting up the association between the things of advantage report and advantage and mishap account. It moreover helps in present minute and whole deal envisioning and advancement can be identified with the help of cash related execution examination. The dictionary noteworthiness of 'examination' is to decide or separate a thing in to its segment or portions parts for following their association with the things as whole and to each other. The examination of spending report is a technique of evaluating the association between the fragment bits of monetary report to get a predominant understanding of the unbendable position's and performance. This assessment can be grasped by the administrators of the firm or by social affairs outside the specifically, owners, advance managers, money related authorities. segment some portion of budget report to get a superior comprehension of the inflexible stance's and

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execution. This examination can be attempted by the board of the or by gatherings outside the to be specific, proprietors, speculators and others.

A. MEANING OF FINANCIAL STATEMENT

A spending report is a get-together of data dealt with agreeing and unflinching accounting methods. Its inspiration is to pass on a cognizance of some cash related pieces of a business firm. It may exhibit a circumstance at a moment in times as because of a financial record, or it may reveal course of action of activities over a given time of times, as by virtue of a compensation clarification. [7],[9],[11]

The declaration revealing status of endeavors is known as money related record and the declaration exhibiting the result is known as advantage and incident record". Thusly, the term spending report has been comprehensively used to address two clarification organized by clerks close to the completion of unequivocal period. They are: (1) advantage and incident record or pay explanation; and (2) Balance sheet or declaration of budgetary position. [8],[10],[12]

Monetary reports are set up as a last result of cash related accounting and are those which can be conveyed in money related terms. The declarations are also called as cash related reports. [13],[15],[17]

II. DATA ANALYSIS AND INTERPRETATION

1. RATIO ANALYSIS

Table 1 CURRENT RATIO

YEAR	CURRENT ASSETS	CURRENT LIABILITIES	RATIO
2016	76,27,301	66,89,865	1.14
2015	25,17,082	73,91,018	0.34
2014	75,15,766	1,32,43,899	0.57
2013	73,23,478	1,10,06,206	0.67
2012	4,14,177	7,34,505	0.56

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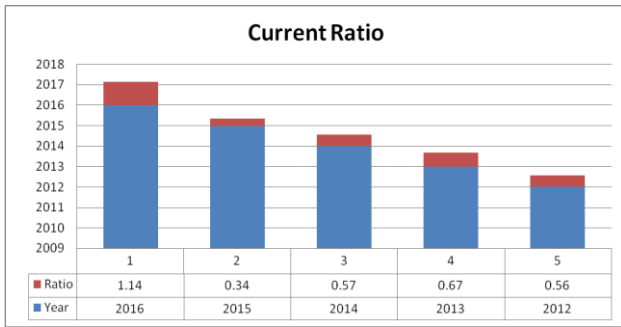


Fig:1 Current Ratio

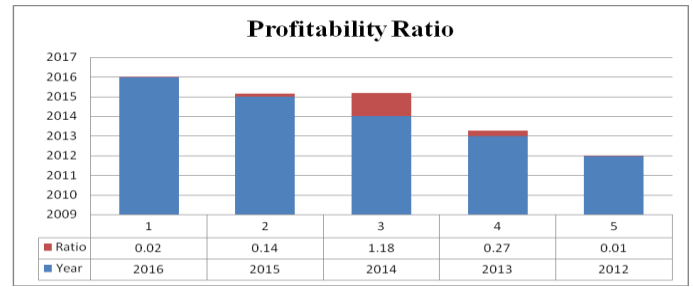


Fig:3 Profitability ratio

Table 2 QUICK RATIO

YEAR	TOTAL INVENTORY	CURRENT LIABILITIES	RATIO
2016	66,40,697	66,89,865	0.99
2015	13,19,316	73,91,018	0.18
2014	68,84,553	1,32,43,899	0.52
2013	68,84,553	1,10,06,206	0.63
2012	4,14,177	7,34,505	0.56

Table:4 GROSS PROFIT RATIO

YEAR	GROSS PROFIT	NET SALES	RATIO
2016	1,85,181	95,57,130	1.94
2015	6,15,755	1,58,86,150	3.88
2014	16,52,897	1,06,33,583	15.54
2013	24,50,813	88,73,823	27.62
2012	16,994	37,11,455	0.46

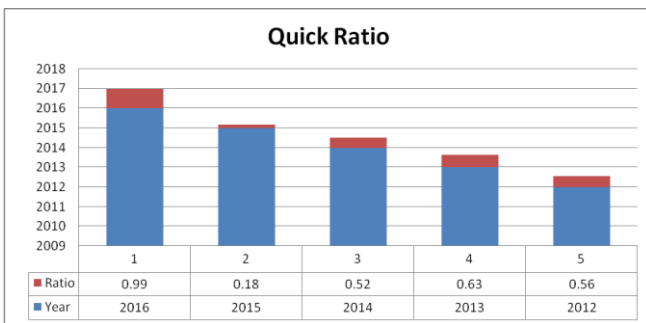


Fig:2 Quick Ratio

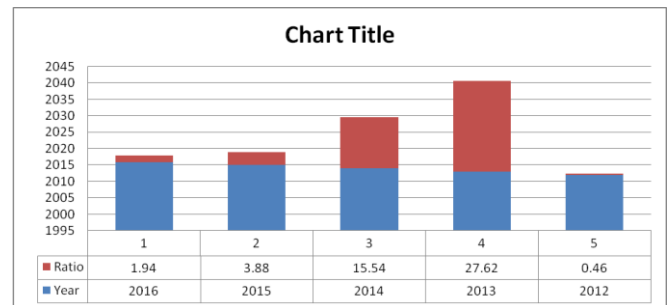


Fig:4 Gross profit ratio

Table:3 PROFITABILITY RATIO

YEAR	NET PROFIT	TOTAL ASSETS	RATIO
2016	1,85,181	92,57,105	0.02
2015	6,15,755	44,88,426	0.14
2014	16,52,897	99,14,000	1.18
2013	24,50,813	92,31,550	0.27
2012	16,994	12,87,897	0.01

Table:5 WORKING CAPITAL TURNOVER RATIO

YEAR	REVENUE	WORKING CAPITAL	RATIO
2016	96,71,312	9,37,436	10.32
2015	1,63,61,419	48,73,936	3.36
2014	91,10,475	57,28,133	1.59
2013	56,78,935	36,82,728	1.54
2012	36,84,690	3,20,328	11.50

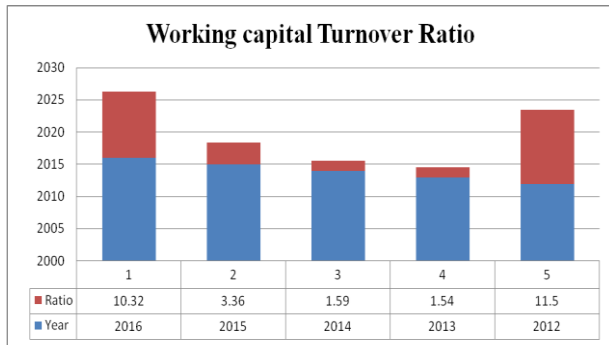


Fig:5 WORKING CAPITAL TURNOVER RATIO

Table:2 Comparative Balance Sheet (2015-2016) (Rs In Crs)

	A	B	C= A - B	D = C / A*100
LEQUITY AND				
(1)Shareholder's Fund				
a. Share capital	1,00,000	1,00,000	0	0
b. Reserves and surplus	35,43,717	33,60,536	1,85,181	5.22
c. Money reserved against	-	-	-	-
(2)Non-current liabilities:				
a. Long-term borrowings	5,43,125	3,24,177	2,18,948	40.31
b. Deferred tax liabilities	-	-	-	-
c. Other long-term	18,19,443	55,03,598	36,84,155	202.48
d. Long-term provisions	-	-	-	-
(3)current liabilities:				
a. Trade payables	35,55,627	59,06,234	23,50,607	66.11
b. Other current liabilities	16,93,420	4,48,270	12,45,150	73.53
c. Short-term provisions	3,22,529	3,35,361	12,832	3.98
d. Short-term borrowings	-	-	-	-
TOTAL	11,579,861	15,978,176	43,98,315	37.98
LIASSETS				
(1)Non-current assets				
a. Fixed Assets	14,41,260	10,13,721	4,27,539	29.66
b. Non-current investments	-	-	-	-
c. Deferred tax assets	1,70,084	2,41,083	70,999	41.74
d. Long-term loans and	3,60,000	3,75,000	15,000	4.16
(2)Current assets				
a. Inventories	13,19,316	66,40,697	53,21,381	403.34
b. Trade receivable	4,83,174	6,63,995	1,80,821	37.42
c. Cash and cash	4,04,822	36,864	3,67,958	90.89
d. Short-term loans and	1,20,500	87,000	33,500	27.80
e. Other current assets	1,89,269	1,98,745	9,476	5.00
TOTAL	44,88,425	92,57,105	47,68,680	106.24

INFERENCE

From the above table, it is construed that the other long haul liabilities expanded up to 202.48%, and other current liabilities expanded up to 73.53%, and exchange payables expanded up to 66.11%, and long haul borrowings expanded up to 40.31%, and hold and surplus expanded up to 5.22%, and momentary arrangements expanded up to 3.98%, and inventories expanded up to 403.34%, and money and money reciprocals expanded up to 90.89%, and conceded charge resources (NET) expanded up to 41.72%, and Trade receivable expanded up to 37.42%,and Fixed Assets expanded up to 29.66%, and Short-term advances and advances expanded up to 27.80%, and Other current resources expanded up to 5.00%, and Long-term credits and advances expanded up to 4.16%, in the present year (2016) when contrasted and earlier year (2011) [14],[16], [18]

III.RESULTS

- The current proportion has expanded as 1.14 during the year 2016.
- The fluid proportion has expanded as 0.99 during the year 2016.
- The productivity proportion has expanded has 1.18 during the year 2014.
- The gross benefit proportion has expanded has 27.62 during the year 2013.
- The working capital turnover proportion has expanded has 10.32 during the year 2016.
- The similar accounting report that other long haul liabilities expanded up to 202.48% and other current liabilities expanded up to 73.53%, in the present year (2016) when contrasted and earlier year (2015).
- The relative asset report that other current liabilities expanded up to 64.55% and exchange payable expanded up to 56.32%, in the present year (2015) when contrasted and earlier year (2014). [25],[27],[29]
- The near accounting report that Reserves and surplus expanded up to 165.89 %, and other current liabilities up to 48.69%, in the present year (2014) when contrasted and earlier year (2013).
- The near asset report that Reserves and surplus expanded up to 4242.80% and exchange payables expanded up to 1747.10%, in the present year (2013) when contrasted and earlier year (2012).
- The normal size asset report that offer capital diminished from 0.86% (2015) up to 0.63% (2016). [20],[22], [24]

IV.DISCUSSION

- The regular size monetary record that Share capital expanded from 0.55% (2014).
- The regular size monetary record that Share capital 0.70%(2013) diminished 0.55% (2014).
- The regular size monetary record that Share capital 6.55% (2012) diminished 0.70% (2013).
- Company may investigate the measures how to decrease the and propels in the coming time frames. [19],[21],[23]
- Company may investigate keep up the present resources and current liabilities, current liabilities may diminish coming periods.

- It is recommended to the organization can emphatically concentrate on cost decrease procedure that will make an organization greater benefit.
- The organization has a brilliant future on the off chance that it focuses more on its working capital present moment, speculations, along these lines accomplishing the general targets of the organization.
- Thus it is basic to stay away from over the top liquidity however to keep up adequate liquidity to guarantee smooth running of the organization's activity.
- The organization has better liquidity position and needs to keep up same later on.

V. CONCLUSION

The effective and smooth working of the considerable number of exercises of the organization relies on the monetary presentation of the organization. The budgetary presentation examination therefore is a forward looking activity as it is useful in future money related arranging basic leadership. It decide to investigation anticipating future money related position. In spite of the fact that fiscal report examination, the present position and working proficiency of the firm overall and its distinctive departmenta can be recognized. Further, the explanations behind change in the productivity monetary position of the firm can be found and fundamental measures can be taken. [26],[28],[30]

Money related execution can improve the monetary quality of organization. The organization's liquidity position needs to increment and it will take care of future issue. The organization is keeping up the stores and surplus better so it can confront money related worry later on. To appropriate keep up of money related execution to accomplish the organization objective[31],[33],[32]

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