

Financial Statement at Pentagon Shipping Service

CS Gowtham Chakrvarthy, S.Praveen Kumar, J.Pavithra

Abstract: A money related rundown assessment that sees sway that ascents in financing rehearses from effect that ascents in activities. The appraisal yields two utilizing conditions, one for verifying to back activities and one for getting over the scope of assignments. These utilizing conditions delineate how the two sorts of effect book paces of advantage for worth. An observational appraisal demonstrates that the monetary report assessment clarifies cross-sectional contrasts in present and future paces of return correspondingly as cost to-book degrees, which depend upon predicted paces of advantage for worth. The paper hence infers that monetary [31],[33],[32]record nuances for working liabilities are surveyed especially as opposed to those directing financing liabilities. In like manner, spending report assessment that sees the two sorts of liabilities educates on future productivity and helps in the assessment of fitting cost to-book degrees. Degree appraisal is a usually utilized sound instrument for checking the presentation of a firm. While degrees are certainly not difficult to process, which to a compelled degree clarifies their wide intrigue, their explanation is tricky when in any occasion two degrees offer clashing insight. Obviously, degree evaluation is constantly analyzed on the grounds of subjectivity that is the masters must pick and pick degrees to survey the general execution of a firm. [1],[3],[5]

Keywords : ratio,analysis,interpretation

I. INTRODUCTION

Spending abstract Analysis is a technique for investigating and isolating an affiliation's bookkeeping reports (money related reports) so as to measure its past, present or predicted future execution. This 'methodology of examining the money related reports considers better monetary basic specialist. [2],[4],[6]

In this way, the rule motivation driving monetary once-over evaluation is to use data about the past presentation of the relationship so as to anticipate how it will area later on. [7],[9],[11]

We have starting at now gotten some answers concerning the arranging of monetary outlines in Balance Sheet and Trading and Profit and Loss Account in 'Spending reports of Profit and Not income driven Organizations'. After course of action

Revised Manuscript Received on July 22, 2019.

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of the monetary synopses, one may be enthusiastic about separating the spending outlines with the help of different instruments, for instance, close announcement, standard size clarification, extent assessment, design examination, finance stream examination, pay assessment, etc. In this technique a significant relationship is developed between at any rate two accounting figures for connection. In this I will use exploring the spending reports by using comparable declaration, normal size verbalization and example assessment. [8],[10],[12]

II. OBJECTIVES

- To comprehend the monetary exhibition of pentagon shipping
- To investigate the benefit and misfortune pentagon shipping
- To Assessment of Past Performance
- To Assessment of current position
- To Prediction of gainfulness and development prospects
- To think about and decipher fiscal report of pentagon shipping
- To give proposal to improving the general execution of the organization
- To Assessment of the operational effectiveness

III. DATA ANALYSIS AND INTERPRETATION

Table:1 GROSS PROFIT RATIO

Years	Gross Profit (Rs.)	Net sales (Rs.)	Ratio (In %)
2014-2015	30289.71	90176.44	33.58
2015-2016	21971.03	108277.62	20.29
2016-2017	32347.63	118189.37	27.37

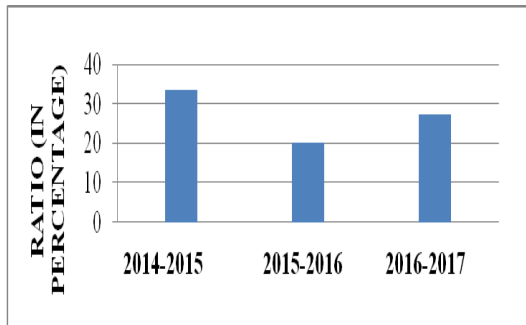


Fig:1 GROSS PROFIT RATIO

Table:2 NET PROFIT RATIO

Years	Net Profit (Rs.)	Net sales (Rs.)	Ratio (In %)
2014-2015	21254.24	90176.44	23.56
2015-2016	15073.14	268538.97	5.61
2016-2017	22674.86	333318.07	6.80

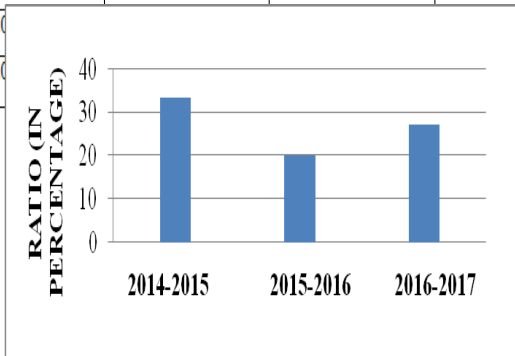


Fig:2 NET PROFIT RATIO

Table :3 RETURN ON EQUITY

Years	Net profit after interest and tax (Rs.)	Shareholder Fund (Rs.)	Ratio (In %)
2014-2015	21254.24	231280.81	9.18
2015-2016	15073.14	268538.97	5.61
2016-2017	22674.86	333318.07	6.80

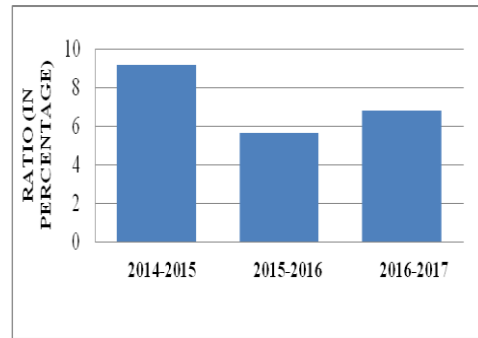


Fig:3 RETURN ON EQUITY

Table No 4. WORKING CAPITAL TURNOVER RATIO

Years	Sales (Rs.)	Net Working Capital (Rs.)	Ratio (In Times)
2014-2015	90176.44	645733.44	0.13
2015-2016	108277.62	666319.18	0.16
2016-2017	118189.37	898497.54	0.13

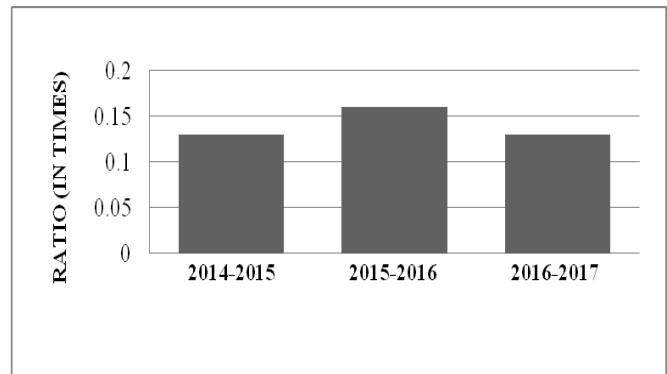


Fig:4 WORKING CAPITAL TURNOVER RATIO

Table No 5 CAPITAL TURNOVER RATIO

Years	Net Sales (Rs.)	Capital Employed (Rs.)	Ratio (In Times)
2014-2015	90176.44	536009.27	0.16
2015-2016	108277.62	533288.26	0.20
2016-2017	118189.37	720052.92	0.17

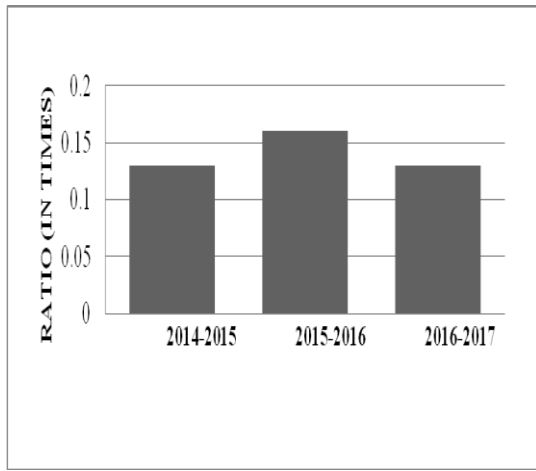


Fig.5 CAPITAL TURNOVER RATIO

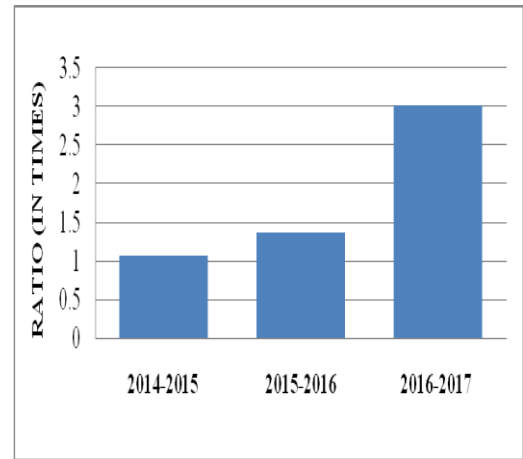


Fig: 7 CURRENT RATIO

Table.6 FIXED ASSET TURNOVER RATIO

Years	Sales (Rs.)	Fixed Asset (Rs.)	Ratio (In Times)
2014-2015	90176.44	17264.30	5.22
2015-2016	108277.62	20241.05	5.35
2016-2017	118189.37	23237.80	5.09

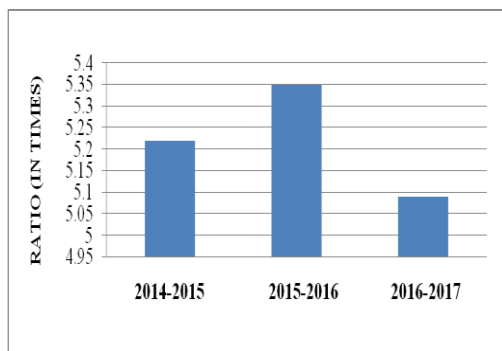


Fig.6 FIXED ASSET TURNOVER RATIO

Table: 7 CURRENT RATIO

Years	Current Asset (Rs.)	Current Liabilities (Rs.)	Ratio (In Times)
2014-2015	56187.53	53034.57	1.06
2015-2016	68876.04	50360.94	1.36
2016-2017	166489.36	55084.13	3.02

Table : 8 DEBT EQUITY RATIO

Years	Long term debts (Rs.)	Shareholders funds (Rs.)	Ratio (In Times)
2014-2015	431716.93	104292.34	4.13
2015-2016	418021.26	115267	3.62
2016-2017	588417.27	131635.65	4.47

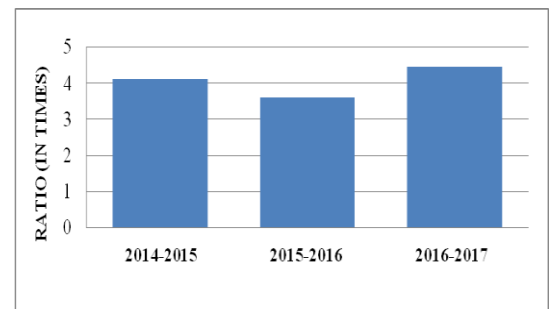


Fig:8 DEBT EQUITY RATIO

Table 9 DEBT TO TOTAL FUNDS RATIO

Years	Long Term Debts (Rs.)	Total Funds (Rs.)	Ratio (In Times)
2014-2015	431716.93	712389.16	0.60
2015-2016	418021.26	742843.84	0.56
2016-2017	588417.27	981013.79	0.59

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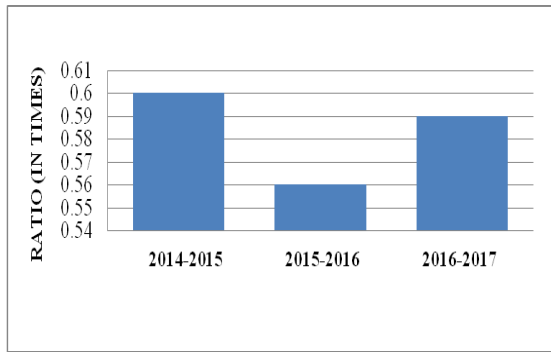


Fig. 9 DEBT TO TOTAL FUNDS RATIO

D) Effect of Foreign Exchange rates on Cash and Cash Equivalents, net (D)	26,70.70
NET INCREASE IN CASH AND CASH EQUIVALENTS (A)+(B)+(C)+(D)	13,50.13
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	13,20.57
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	26,70.70
COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	
Current Account with Banks	
Cash, Stamps and Stamp Papers on Hand	

Table:10 CASH FLOW STATEMENT OF PENTAGON SHIPPING LIMITED FOR THE YEAR ENDED 31.3.2017

Particulars	2016-2017 (In Rs.)	
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit	226,74.86	
Add: Lease Equalization Account	(91.85)	
Provision for Taxation (Including Wealth Tax)	96,72.77	
	322,55.78	
Add: Financial Expenses	633,79.55	956,35.33
Depreciation		45,80.23
Provision against Investments		1,44.64
Provision against Non - Performing assets		4,79.98
General Provisions on Standard Assets		31,61.69
Employee Stock Option Compensation Expenses		23.28
(Profit) loss on sale of assets		34.21
(Profit) loss on sale of Investments		(53,36.95)
Interest / Dividend Income		(22,00.38)
Effect of Foreign Exchange rates on Cash and Cash Equivalents, net		0.18
		965,22.21
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	67,08.38	
Increase in Net Stock on hire	(60,87.57)	
Decrease in Leased assets - net of sales	15,44.60	
Increase in Trade Bills purchased	(32.25)	
Decrease in Net Investment in Lease	(1465,04.17)	
Decrease in Loans and Advances	13.29	
Increase in Other Receivables	(1079,89.81)	
Decrease in Bank Deposits (net)	(22,40.77)	
Decrease in SLR Investments - net of sales	32,87.01	
Increase in Current Liabilities		
Cash generated from Operations	(619,43.37)	(709,48.53)
Financial Expenses		
Direct Taxes Paid	(90,05.16)	
		(2257,27.61)
NET CASH FROM OPERATING ACTIVITIES (A)		(15,38.40)
B) CASH FLOW FROM INVESTING ACTIVITIES		96.09
Purchase of Fixed Assets		(12677,85.28)
Sale of Fixed Assets		(18,33.50)
Purchase of Investments		12746,00.34
Purchase of Investments in Subsidiaries/Joint Venture		2.75
Sale of Investments		21,97.65
Interest Received		57,39.65
Dividend Received		
		3475,75.18
NET CASH FROM INVESTING ACTIVITIES (B)		(2686,00.00)
		869,13.98
		154,84.84
		417,96.83
		(53,51.34)
C) CASH FLOW FROM FINANCING ACTIVITIES		2178,19.49
Proceeds from Issue of Debentures		
Debentures Redeemed		
Increase (Decrease) in Long Term Borrowings		
Increase (Decrease) in Fixed Deposits		(0.18)
Increase (Decrease) in Short Term Loans and Advances		
Dividend paid (including Corporate Dividend Tax)		(21,68.65)
NET CASH FROM FINANCING ACTIVITIES (C)		48,39.35

IV. RESULTS AND DISCUSSION

- The present proportion is improving quickly so the organization needs to watch out for the present resources stream.
- The organization has been proposed to lessen the use as it expands each year. Abatement in costs will expand the productivity.
- By outlining the working capital turnover proportion obviously the organization needs to use its working capital productively that is the abundance current resources ought to be balanced by current situation. [25],[27],[29]
- Despite the fact that the net benefit demonstrates it is expanded yet we found that the net benefit proportion has been diminished.
- So the organization ought to consider expanding the deals thus to build the real benefit. [26],[28],[30]
- The obligation value proportion of the organization is additionally expanding.
- The organization should concentrate on the obligation and long haul finances which are used in the organization. [13], [15], [17]
- The overabundance income ought to or can be used in any new pursuits if the organization wishes to do.

V. CONCLUSION

In the assessment of Financial Performance of Pentagon transportation Limited Chennai, clearly the affiliation's budgetary show is tasteful. The affiliation has stable improvement and it demonstrates an inexorably obvious gainfulness in the majority of the areas it works. [14],[16], [18]

In the event that the affiliation uses its working capital, by then the affiliation can go statures which it expected to accomplish. The relative pay articulation exhibits increment in the present year of net preferred position and it delineate the affiliations current bit of leeway position. To improve the reasonability the affiliation will attempt better execution and expansion the bit of the pie the affiliation. [19],[21],[23]



The suggestion gave through the evaluation will assist the relationship with improving the operational display beneficially. The suggestions gave through the assessment will help the association with improving the operational introduction profitably. [20],[22], [24]

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