

Profitability Analysis of Domain to Host

CS Gowtham Chakravarthy, S. Praveen Kumar

Abstract: This study is conducted to analyze the profitability analysis of Domain to Host. The aim of the study is to learn about the effectiveness and performance of the Company, to suggest measures for the improvement of the company, to know the position of company in the market, to know whether the company is in a profitable position, to calculate the future trends and profits of the company using trend analysis and to know the profitability of the company by comparing the current year balance sheet with previous year using comparative analysis. The data of the past 5 years are taken into account for study. The performance is compared within those periods. This study finds out the areas where the Domain to Host can improve to increase the efficiency of its assets and funds employed. The scope of the study involves factors that financial efficiency of the Company. To increase profit and sales growth of the company. This study finds out the operational efficiency of the organization and allocation of the resources to improve the efficiency of the organization.

Keywords: Efficiency, Analysis, Assets

I. INTRODUCTION

A. Meaning Of Financial Statements

Fiscal summaries allude to such proclamations which contains financial information about a venture. They report benefit and the money related position of the business toward the finish of bookkeeping period[1],[3],[5]. The group fiscal report incorporates at any rate two articulations which the bookkeeper plans toward the finish of a bookkeeping period. The two articulations are: -

1. The Balance Sheet
2. Profit And Loss Account

They give some incredibly helpful data to the degree that monetary record reflects the money related position on a specific date regarding the structure of advantages, liabilities and proprietors value, etc and the Profit And Loss record demonstrates the consequences of activities during a specific timeframe as far as the incomes got and the expense caused during the year. Along these lines the fiscal summary gives a condensed perspective on money related positions and tasks of a firm[2],[4],[6] .

Revised Manuscript Received on July 22, 2019.

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B. Meaning Of Financial Analysis

The principal errand of budgetary investigation is to choose the data important to the decision under thought to the all out data contained in the financial articulation. The subsequent advance is to organize the data in a manner to feature critical relationship. The last advance is translation and reaching of surmising and determinations. Fiscal summary is the procedure of choice, connection and assessment.

C. Features Of Financial Analysis

- To present a mind boggling information contained in the budget report in straightforward and reasonable structure.
- To characterize the things contained in the budget report in advantageous and reasonable gatherings[7],[9],[11].
- To make examination between different gatherings to reach different inferences.

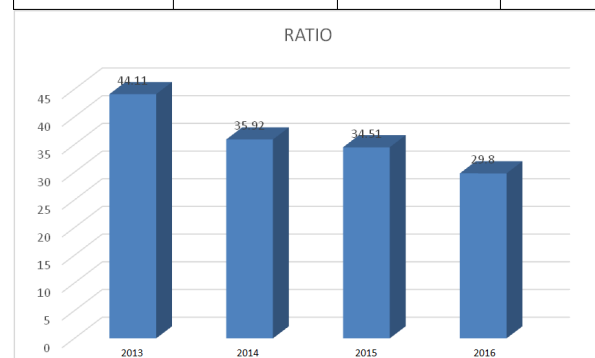
D. Purpose Of Analysis Of Financial Statements

- To know the acquiring limit or benefit.
- To know the dissolvability.
- To know the budgetary qualities.
- To know the capacity of installment of intrigue and profits[8],[10],[12].
- To make near examination with different firms.
- To know the pattern of business.

II. DATA ANALYSIS AND INTERPRETATION

Table – 1 Current Ratio: Current Asset/Current Liabilities

YEAR	CURRENT ASSET	CURRENT LIABILITIES	RATIO
2013	1,816,768,293.56	41,181,389.20	44.11
2014	2,176,393,589.22	60,589,682.56	35.92
2015	2,334,136,030.94	67,630,244.10	34.51
2016	2,354,657,915.83	79,014,295.62	29.80



Interpretation:

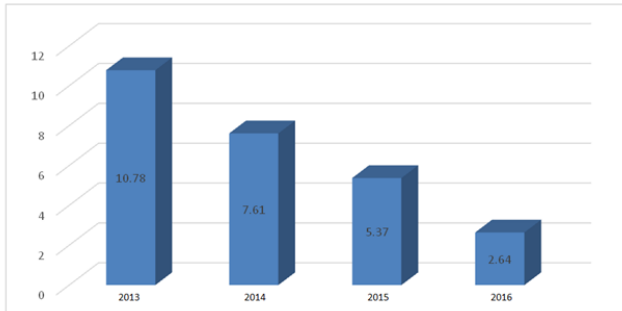
The above table shows that the current ratio. The highest current ratio is 44.11 in the

Profitability Analysis of Domain To Host

year of 2013. Then the ratio is decreased in the year of 2014, the ratio value is 35.92. The third highest ratio value is 34.51 in the year of 2015. Finally the last year ratio value is 29.80.

Table – 2 Quick Ratio=Quick Asset/Current Liabilities

YEAR	QUICK ASSES	CURRENT LIABILITIES	RATIO
2013	444,156,523.57	41,181,389.20	10.78
2014	461,499,463.76	60,589,682.56	7.61
2015	363,344,722.59	67,630,244.10	5.37
2016	208,771,533.56	79,014,295.63	2.64

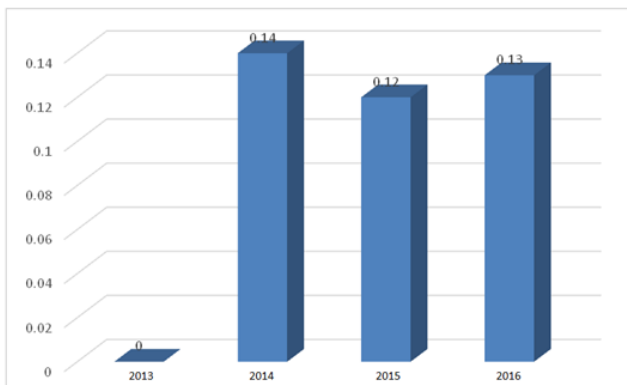


Interpretation:

The above table shows that the quick ratio. The highest quick ratio is 10.78 in the year of 2013. Then the ratio is decreased in the year of 2014, the ratio value is 7.61. The third highest ratio value is 5.37 in the year of 2015.

Table – 3 Equity Ratio=Shareholders Fund/Total Assets

YEAR	SHAREHOLDERS FUND	TOTAL ASSETS	RATIO
2013	0	2,268,477,641.36	0
2014	371,180,512.60	2,598,813,204.71	0.14
2015	393,602,427.77	3,037,854,212.95	0.12
2016	409,096,302.76	3,109,422,953.54	0.13

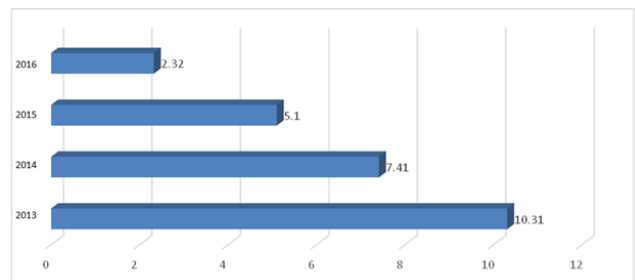


Interpretation

The above table shows that the equity ratio. The highest quick ratio is 0.14 in the year of 2014. Then the ratio is decreased in the year of 2015, the ratio value is 0.12. The second highest ratio value is 0.13 in the year of 2016.

Table – 4 Cash Position Ratio=Cash Company Balance +Marketable Securities/Current Liabilities

YEAR	CASH COMPANY BALANCE+MARKETABLE SECURITIES	CURRENT LIABILITIES	RATIO
2013	424,926,721.54	41,181,329.20	10.31
2014	449,088,955.17	60,589,682.56	7.41
2015	345,502,828.06	67,630,244.10	5.10
2016	183,897,479.06	79,014,295.62	2.32

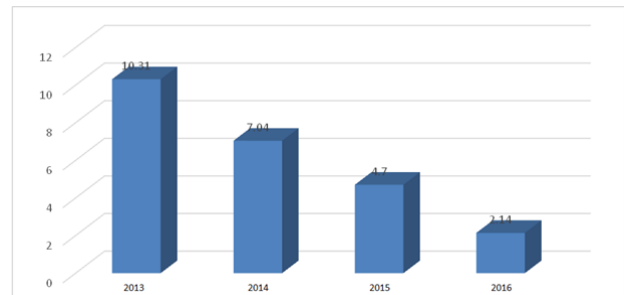


Interpretation:

The above table shows that the cash position ratio. The highest cash position ratio is 10.31 in the year of 2013. Then the ratio is decreased in the year of 2014, the ratio value is 7.41. The third highest ratio value is 5.10 in the year of 2015. Finally the last year ratio value is 2.32.

Table – 5 Absolute Liquid Ratio=Absolute Liquid Assets/Current Liabilities

YEAR	ABSOLUTE LIQUID ASSETS	CURRENT LIABILITIES	RATIO
2013	424,926,721.54	41,181,389.20	10.31
2014	426,860,722.67	60,589,682.56	7.04
2015	318,525,847.56	67,630,244.10	4.70
2016	169,838,791.51	79,014,295.62	2.14

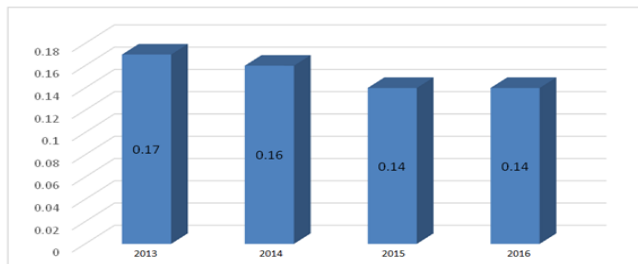


Interpretation:

The above table shows that the absolute liquid ratio. The highest absolute liquid ratio is 10.31 in the year of 2013. Then the ratio is decreased in the year of 2014, the ratio value is 7.04. The third highest ratio value is 4.70 in the year of 2015. Finally the last year ratio value is 2.14.

Table- 6 Proprietary ratio=Proprietors Funds/Total Assets

YEAR	PROPRIETORS FUNDS	TOTAL ASSETS	RATIO
2013	405,456,544.42	2,268,477,641.31	0.17
2014	418,295,486.28	2,598,813,204.71	0.16
2015	435,986,438.62	3,037,854,212.95	0.14
2016	448,348,365.82	3,109,422,953.54	0.14



Interpretation:

The above table shows that the proprietary ratio. The highest proprietary ratio is 0.17 in the year of 2013. Then the ratio is decreased in the year of 2014, the ratio value is 0.16. The third highest ratio value is 0.14 in the year of 2015 and 2016.

Table – 7 Comparative Analysis: Comparative Analysis For The Year Ended 2013-2014

PARTICULARS	2013	2014	INCREASE DECREASE AMOUNT	INCREASE DECREASE AMOUNT
ASSETS				
CURRENT ASSETS:				
Cash at hand	26,754,747.00	24,834,429.75	-1,920,317.25	-7.18
Cash at bank	38,885,028.86	46,390,998.62	7,505,969.66	19.30
Balance with other banks	359,286,945.68	355,635,998.40	-3,651,651.28	-1.02
Debtors	18,463,119.83	33,755,833.53	15,392,713.70	83.37
Advances	1,242,789,711.45	1,598,250,518.55	355,460,807.10	28.60
Bills receivable	766,682.20	882,907.56	116,225.36	15.16
Prepaid expenses	2,046,572.54	1,845,382.91	-201,189.63	-9.83
Interest receivable	127,775,486.00	109,798,224.00	-17,977,262.00	-14.06
Call money deposits	-	5,000,000.00	5,000,000.00	0

Total current assets(A)	1,816,768,293.56	2,176,393,589.22	359,625,295.66	19.79
FIXED ASSETS:				
Buildings	3,928,625.95	3,735,037.51	-193,588.44	-4.92
11Furniture	5,349,192.91	6,964,993.52	1,615,800.61	30.21
Vehicle	5.00	1,004,018.10	1,004,013.10	20,080,362.00
Computer	3,857,639.23	872,250.33	-2,985,388.90	-77.38
Other assets	438,573,884.71	409,843,296.03	-28,730,588.68	-6.55
Total fixed assets(B)	451,170,347.80	422,419,615.49	-28,750,732.31	-6.37
Total assets(A+B)	2,268,477,641.36	2,598,813,204.71	330,335,563.35	14.56
LIABILITIES AND CAPITAL				
CURRENT LIABILITIES:				
Bills payable	766,682.20	882,907.56	116,225.36	15.16
Interest payable	40,414,707.00	39,708,775.00	-19,292,068.00	-47.74
Total current liabilities(A)	41,181,389.20	60,589,682.56	19,408,293.36	47.12
CAPITALS&RESERVES:				
Capital	39,559,770.00	36,763,500.00	-2,796,270.00	-7.06
Reserves	336,758,887.06	347,784,823.66	11,025,936.60	32.74

Other liabilities	1,850,977,595.10	2,155,875,198.49	17,200,908,962.40	98.76
Total capital & reserves(B)	2,227,296,752.16	2,538,218,522.15	14,915,684,825.80	85.46
Total liabilities & capital(A+B)	2,268,477,641.36	2,598,813,204.71	330,335,563.35	14.56

COMPARATIVE ANALYSIS FOR THE YEAR ENDED 2014-2015

PARTICULARS	2014	2015	INCREASE DECREASE AMOUNT	INCREASE DECREASE AMOUNT
ASSETS				
CURRENT ASSETS:				
Cash at hand	24,834,429.75	23,550,210.60	-1,284,219.15	-5.17
Cash at bank	46,390,998.62	44,660,524.43	-1,730,474.09	-3.73
Balance with other banks	355,635,998.40	250,315,112.53	-105,320,885.87	-29.61
Debtors	33,755,833.53	43,677,307.93	9,915,474.40	29.37
Advances	1,598,250,518.55	1,844,455,757.65	246,205,239.10	15.40
Bills receivable	882,907.56	1,141,567.10	258,659.54	29.30
Prepaid expenses	1,845,382.91	2,243,587.00	398,204.09	21.57
Interest receivable	109,798,224.00	124,091,983.70	14,293,759.70	13.01
Call money deposits	-	5,000,000.00	5,000,000.00	100.00

Profitability Analysis of Domain To Host

	5,000,000.00			
Total current assets(A)	2,176,393,589.2	2,334,136,030.9	157,742,441.72	7.24
	2	4		
FIXED ASSETS:				
Buildings			-183,890.02	-4.92
	3,735,057.51	3,551,167.49		
Furniture			-345,544.81	-4.96
	6,964,993.52	6,619,448.71		
Vehicle			672,771.30	67.01
	1,004,018.10	1,676,789.60		
Computer			447,703.82	51.33
	872,250.33	1,319,954.15		
Other assets			280,707,752.03	68.49
	409,843,296.03	690,550,822.06		
Total fixed assets(B)			281,298,566.53	66.59
	422,419,615.49	703,718,182.01		
Total assets(A+B)	2,598,813,204.7	3,037,854,212.9	439,041,008.24	16.89
	1	5		
LIABILITIES AND CAPITAL				
CURRENT LIABILITIES:				
Bills payable	882,907.56	1,141,567.10	258,659.54	29.30
Interest payable	59,708,775.00	66,488,677.00	6,781,902.00	11.36
Total current liabilities(A)	60,589,682.56	67,630,244.10	7,040,561.54	11.62
CAPITALS&RESERVES:				
Capital			-983,470.00	-2.68
	36,763,500.00	35,810,030.00		
Reserves			23,778,996.23	7.41
	347,734,823.66	373,563,819.91		
Other liabilities	2,133,673,198.4	2,560,850,118.9	407,174,920.45	18.90
	9	4		

Total capitals & reserves(B)	2,538,223,522.1	2,970,223,968.8	432,000,446.70	17.01
	5	5		
Total liabilities & capital(A+B)	2,598,813,204.7	3,037,854,212.9	439,041,008.24	16.89
	1	5		

III. RESULTS

The net benefit expanded in the earlier year 2016, contrasting and 2013, 2014, 2015 net benefits sum.

- The current proportion is high in the time of 2013. The proportion worth is 44.11[13], [15],[17].
- The snappy proportion is high in the time of 2013. The proportion worth is 10.78.
- The value proportion is high in the time of 2013. The proportion worth is 0.14.
- The money position proportion is high in the time of 2013. The proportion worth is 10.31.
- The supreme fluid proportion is high in the time of 2013. The proportion worth is 10.31.
- The exclusive proportion is high in the time of 2013. The proportion worth is 0.17.
- The fixed advantages for investors subsidize proportion is high in the time of 2016. The proportion worth is 1.68.
- The proportion current liabilities to owner's store are high in the time of 2013. The proportion worth is 0.17. [20],[22], [24]

- The speedy proportion is high in the time of 2013. The proportion worth is 10.78.

IV. DISCUSSIONS

It is proposed that the Company can build the present record holders from general society. These assets can be used by the Company and increment their pay with no installment important to the present record holders[25],[27],[29]

The Net Profit of the Company in the year 2015 was exceptionally low, which have been is currently expanded in the year 2016. It is recommended to build the net benefit of the Company which would the danger of experiencing shortfall.

The Net Profit, and Total resource are related emphatically the Company ought to hold the equivalent in future[26],[28],[30].

The ventures are made by the Company was primarily in government protections with low income. So the Company should focus is contributing high yielding protections for acquiring exceptional yield.

V. CONCLUSION

The examination demonstrates that the Company's presentation is attractive. In some territory they are inadequate in Companying position. In the event that they improve their client administration and innovation they will concoct the standard level[31],[33]. As per the least square technique the Net Profit is required to increment next multi year. So the Company is indicates great element. This investigation uncovers the discoveries and suggestions which would be helpful for the advancement and improvement to the Company.

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