

Course Code: DEACC506

Registration Number: _____

Instructions:

- a. Attempt all questions given below in your own handwriting. Assignment in typed format will not be considered for evaluation.
- b. The student has to complete the assignment in the allocated pages only. Any other page in case utilized shall not be considered.

Q1. Evaluate Britannia's Financial performance and operational efficiency for 2021-22 relative to 2020-21, 2019-20 by analyzing the appropriate ratios from the following and decide whether it is worth to invest your money in its equity shares:

	Mar '22	Mar '21	Mar '20
Operating Profit Margin(%)	15.57	19.1	15.89
Gross Profit Margin(%)	14.15	17.59	14.29
Net Profit Margin(%)	10.78	14.18	12.09
Return On Capital Employed(%)	44.12	46.8	32.94
Return On Net Worth(%)	59.6	52.95	32.1
Current Ratio	0.82	0.9	1.15
Quick Ratio	0.83	0.95	1.2
Debt Equity Ratio	0.97	0.59	0.35
Long Term Debt Equity Ratio	0.28	0.21	0.18
Interest Cover	15.41	23.66	25.2
Total Debt to Owners Fund	0.96	0.59	0.35
Inventory Turnover Ratio	10.34	12.04	15.65
Debtors Turnover Ratio	47.98	45.48	32.46
Fixed Assets Turnover Ratio	6.58	5.08	4.74
Dividend Payout Ratio Net Profit	117.68	152.35	30.98

[10 Marks] [CO1, L5]

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Q2. Evaluate the financial position (Short and long-term) of HUL Ltd through extended vertical analysis by preparing and analyzing a common size statement for the year 2021-22 and 2021-20.

	Mar '22 ₹ (in Cr.)	Mar '21 ₹ (in Cr.)
Sources of Funds		
Total Share Capital	24.09	24.09
Share Application Money	0	28.1
Reserves	2,378.45	3,267.34
Networth	2,402.54	3,319.53
Secured Loans	2,178.14	1,797.25
Current Liabilities	1,971.11	1,933.60
Current Provisions	451.16	365.63
Total Liabilities	7,002.95	7,416.01
Application of Funds		
Net Block	1,377.43	1,403.84
Capital Work in Progress	535.27	111.66
Investments	2,024.11	2,950.12
Inventories	1,251.64	991.28
Sundry Debtors	253.85	198.36
Cash and Bank Balance	52.29	110.8
Loans and Advances	1,508.36	1,649.95
Total Assets	7,002.95	7,416.01

[10 Marks] [CO6, L5]