

A STUDY ON COMPARATIVE BALANCE SHEET ON ULTRATECH CEMENT LIMITED

K.NAVYA
PG Scholar
MBA (Finance)
Marri Laxman Reddy
Institute Of Technology
And Management

SAADIQ ALI SAYYAD
Guide, Assistant Professor
Department of
Management Studies
MBA (Finance)
Marri Laxman Reddy
Institute Of Technology
And Management

Dr. K.VEERAI AH (PhD)
Head of the Department
Department of
Management Studies
MBA (finance)
Marri Laxman Reddy
Institute Of Technology
And Management

Abstract

Asset Management (AM) is an indispensable method to manage the money related record components, so the net gain would be supported. This system is stressed over the organization of net interest edge to be ensuring that its level and risk are acceptable with the danger return objectives of the ULTRATECH CEMENT LIMITED.

UltraTech Cement Ltd is the largest manufacturer of grey cement, ready mix concrete (RMC) and white cement in India. It is also one of the leading cement producers globally, and the only cement company globally (outside of China) to have more than 100 million tonne capacity in one country.

It has a consolidated capacity of 117.35 Million Tonnes Per Annum (MTPA) of grey cement. UltraTech Cement has 23 integrated plants, 1 clinkerisation plant, 27 grinding units and 7 bulk terminals. Its operations span across India, UAE, Bahrain, Bangladesh and Sri Lanka.*

The overhaul of Asset Management is based on the following two elements:

- 1. chief information assortment.*
- 2. minor information assortment*

Keywords:- *Asset Management (AM), Organization, Concrete industry development, Liquidity, Liabilities, Ultratech cement.*

Introduction:-

ASSET MANAGEMENT is the arrangement of the executives of central focuses and responsibility of a connection. This is a sort of approach for the arranging of different resources alongside liabilities dependent on predicted paces of return and expected progression plan.

The scope of the change is grounded over the association with know asset the board under ULTRATECH CEMENT LIMITED and to analyze the turn of events and the introduction of ULTRATECH CEMENT LIMITED by using the tallies under Asset Management subject to extent. Extent study, relative explanation, and normal size bookkeeping report are the instruments that are utilized to play out an examination.

Objectives:-

1. To investigation risk MANAGEMENT under ULTRATECH CEMENT LIMITED
2. To swot the capability and PURPOSES of Asset Management gathering.
3. To investigation course of cash INFLOWS and OUTFLOWS in ULTRATECH CEMENT LIMITED.

Hypothesis:-

Research premise in request to weigh up the impact of benefit the board on the productivity of the recorded organizations, the scientists have proposed the accompanying speculations;

H0: There is no noteworthy relationship among Assets and risk of UltraTech Cements Company.

H1: to hand is a noteworthy association among property and Liabilities of UltraTech Cements Company.

Need for the study:-

The need for the assessment is to consider the turn of events and the daily practice of ULTRATECH CEMENT LIMITED and to check the turn of events and show by using Asset Management. Likewise, to have data about the running of non-performing assets. This is such a motivation, that had its driving towards picking the Asset Management concentrate for the matter of the Ultratech Cements Limited.

Research methodology:-

The overhaul of Asset Management is based on the following two elements:

1. chief information assortment.
2. minor information assortment

Required DATA COLLECTION:

The wellsprings of essential information were:

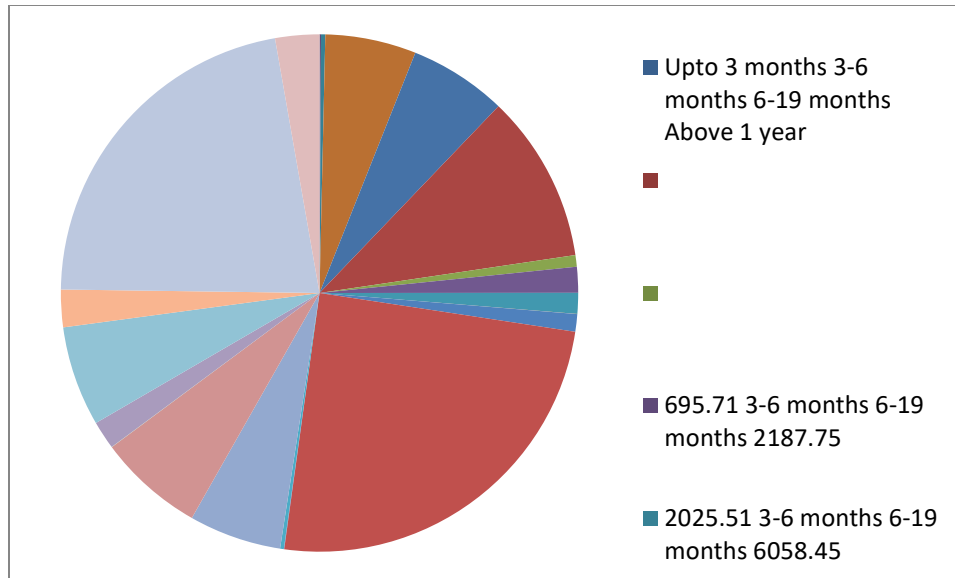
- The boss supervisor – Asset Management cell
- section Sr. supervisor financing and secretarial
- scheme supervisor Asset Management cell

Social affair the data from different supervisors and different authorities of the ULTRATECH CEMENT LIMITED.

- Annual report of the ULTRATECH CEMENT LIMITED
- Published report of the ULTRATECH CEMENT LIMITED
- RBI rules for Asset Management.

DATA ANALYSIS& INTERPRETATION:-
STRUCTURAL LIQUIDITY DECLARATION AS ON 31-3-2015

						Rs in lakhs
S.No	details	Upto 3 months	3-6 months	6-19 months	Above 1 year	Total
A	Liabilities:					
1	Deposits					
	I. Current A/c	695.71			2187.75	2843.46
	II. SB A/c	2025.51			6058.45	8154.96
	III. Fixed Dep.	5985.43	19024.76	18857.25	171875.18	174342.55
	Sub-Total	8547.57	19485.57	19274.17	181821.04	187728.35
2	Borrowings	49186.96	62172.79	65967.38	184680.44	321937.57
3	Paid-up Share Capital				22174.54	22174.54
4	Reserves and Surpluses				49451.91	49451.91
5	Other provisions				39874.65	39874.65
6	stability P & L A/C				318.72	318.72
7	Other Liabilities	18758.68	687.68	1842.17	17054.05	33642.58
	TOTAL (A)	81899.86	87300.8	97240.97	494582.66	760324.29
B.	ASSETS:					
1	money in Hand	684.54				684.54
2	stability	1721.64	505.38	586.24	4752.45	7195.71
3	move on:					
	Software-LT	23054.92		5618.56	188457.6	177171.15
	Software-ST	24521.72	38451.42	64752.37	75482.57	203215.15
	Bills purchased	420.44				420.44
	last Loans	482.61	745.02	18452.75	41850.29	54170.67
4	Current Assets / reserves	25547.8	35421	54200	46056.24	191925.04
5	unchanging property & other Assets	20194.38	687.71	5682.63	45287.91	71782.63
	TOTAL (B)	96198.05	75817.53	182292.55	361887.06	675748.19
C	Mismatches (B-A)	18958.19	-18490.27	45051.58	-173165.6	-84576.1
D	C as the % to A	18.95	-19.69	35.94	-18.75	



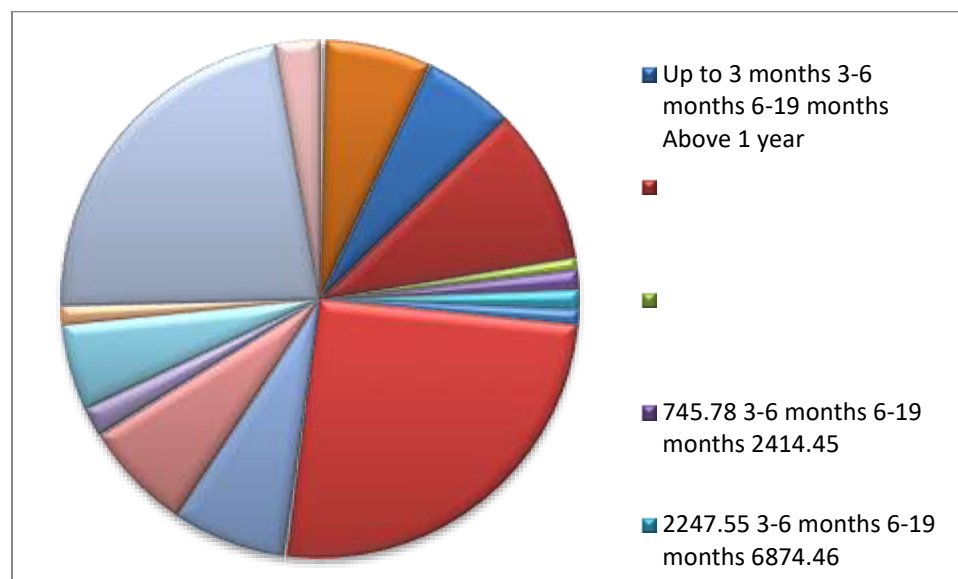
INTERPRETATION:

Above is the examination all our current liabilities for the three months are Rupees. 81899.86 is not exactly the absolutely resources being for the 3 months are Rs. 96198.05. In this manner, the benefits are more than the liabilities. In this way, there has been a positive hole of Rs. 18958.19. The complete current obligation for the 3-6 months is Rs. 87300.8 has been more than the all-out resources for the 3-6 months is Rs. 75817.53. Along these lines, the liabilities are more than the benefits. This is a negative dump so the organization should find a way to guarantee the liquidity position. The all-out current liabilities for the 6-19 months are Rs. 97240.97. current resources are Rs. 182292.55. current liabilities, not exactly the present resources so there is a positive hole of Rs. 45051.58. The absolute current liabilities for the over 1-year sum 494582.66. Current resources sum Rs. 361887.06. Current Liability is more than the present resources. This is a negative hole. Along these lines, the organization should find a way to guarantee its liquidity position.

STRUCTURAL LIQUIDITY DECLARATION AS ON 31-3-2016

					Rs in lakhs
details	Up to 3 months	3-6 months	6-19 months	Above 1 year	Total
liability:					
Deposits					
I. Current A/c	745.78			2414.45	3193.23
II. SB A/c	2247.55			6874.46	9192.01
III. set Dep.	65471.74	24534.78	17819.23	190475.45	228294.2
Sub-Total	9874.78	18786.84	18277.87	185427.61	195367.1

Borrowings	54719.97	67172.74	41967.84	171980.72	334764.27
Paid-up Share Capital				25785.57	25785.57
minerals and surplus				41924.42	41924.42
Other food				41954.64	41954.64
poise P & L A/C				378.42	378.42
Other liability	17419.78	877.62	1822.77	19056.14	31769.24
TOTAL (A)	190465.6	177301.98	78780.71	534864.81	871817.1
ASSETS:					
Cash in Hand	694.55				694.55
Balances	1752.66	578.75	686.27	5227.24	8244.92
Advances:					
Software-LT	27851.34		59875.45	196457.62	244184.41
Software-ST	29241.35	45451.37	74558.39	85487.34	234738.45
Bills purchased	762.44				762.44
Other Loans	601.51	825.54	19758.79	48750.65	62936.49
in progress Assets / nest egg	23578.18	42181	64515	54756.45	184983.63
present Assets & other Assets	26875.67	847.68	6845.68	5887.78	40456.81
TOTAL (B)	181757.7	89844.34	219232.58	356567.15	777001.7
Mismatches (B-A)	-39177.9	-17457.64	180451.87	-178297.73	-94418.4
C as the % to A	-22.24	-19.69	35.94	-48.75	



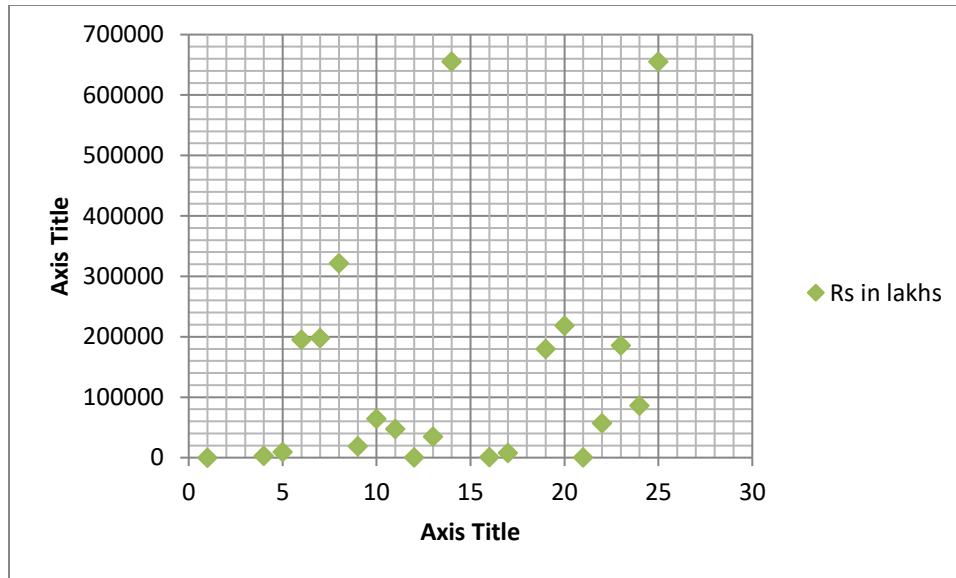
READING:

A above investigate on complete current liabilities used for the three months are Rs. 190465.6 is not accurately the all-out properties for the 3 months are Rs. 181757.7. Hence, the

benefits are more than the obligations. Along these lines, there is a damaging hole of Rs. - 39177.9. The all-out current risk for the 3-6 months is Rs. 177301.98 is more than the broad incomes for the 3-6 months are Rs. - 17457.64. In this way, the liabilities are more than the assets. This is a negative hole so the association should find a way to security the liquidity position. The whole current liabilities for the 6-19 months are Rs78780.71. present funds are Rs. 219232.58. current liabilities, not exactly the present resources so there is a positive hole of Rs. 180451.87. The absolute current liabilities for the over 1-year sum 534864.81. Current resources sum Rs. 356567.15. Current Liability is more than the contemporary resources. This is a negative hole. Thus, the organization should find a way to declaration its liquidity position.

STRUCTURAL LIQUIDITY REPORT AS ON 31-3-17

						Rs in lakhs
S.No	details	Upto 3 months	3-6 months	6-19 months	Above 1 year	Total
A	liability:					
1	Deposits					
	I. present A/c	797.51			2392.51	3190.02
	II. SB A/c	2326.19			6978.46	9304.61
	III. Fixed Dep.	6527.21	18614.72	19270.17	187894.18	195299.17
	Sub-Total	9650.87	18614.72	19270.17	197265.15	197793.8
2	Borrowings	49186.96	62172.79	65967.38	184680.44	321937.57
3	Paid-up split Capital				19017.72	19017.72
4	raw materials and surplus				64270.99	64270.99
5	Other provisions				47222.42	47222.42
6	Balance P & L A/C				419.72	419.72
7	Other liability	19217.24	829.28	1770.19	19703.4	34817.15
	TOTAL (A)	75048.14	77539.79	83314.67	419571.77	655467.3
B.	ASSETS:					
1	Cash in Hand	734.22				734.22
2	Balances	1805.71	565.04	629.98	4931.5	7532.23
3	Advances:					
	Software-LT	25804.99		5618.56	188457.6	179881.19
	Software-ST	17632.22	49643.25	63833.34	80567.43	218676.24
	Bills buy	329.64				329.64
	Other Loans	574.44	653	17416.89	45166.54	56733.87
4	present Assets / funds	25668.8	19400	18500	60506.4	185775.2
5	flat Assets & other Assets	20194.38	672.05	9053.33	55954.99	85804.75
	TOTAL (B)	92274.4	66933.34	171475.1	395518.46	655467.3
C	Mismatches (B-A)	17226.33	-17606.45	17437.43	-24057.31	
D	C as the % to A	22.95	-17.68	20.93	-5.73	



INTERPRETATION:

A above search all out current liabilities for the three months is Rs. 75048.14 is not exactly the whole resources for the 3 months are Rs.92274.4. Along these lines, the benefits are more than the liabilities. In this way, there is a positive hole between Rs.17226.33. The whole current obligation for the 3-6 months is Rs.77539.79 is more than the all-out resources for the 3-6 months are Rs.66933.34. In this way, the liabilities are more than the advantages. This is a negative hole so the association should find a way to declaration the liquidity position. The all-out current liabilities for the 6-19 months are Rs.83314.67. current resources are Rs.171475.1. current liabilities, not precisely the present resources so there is a positive hole of Rs.17437.43. The absolute current liabilities for the over 1-year sum 419571.77. Current resources sum Rs.395518.46. Current Liability is more than the present resources. This is a negative hole. Along these lines, the organization should find a way to pledge its liquidity position.

FINDINGS:

1. **AM** method is intended to tackle the bazaar risks. Its objective is to steady and advance Net interest profits (**NI**).
2. Presentation of AM as a Risk running tool is done by means of adulthood profiles and GAP study.
3. AM present a controlled decision-making framework aimed at while at the same time defending the risk levels.

4. For the period of up to 3 months, they have a cooperative gap Rs 17226.33 per the year 2019 & Rs 72100.18 for the year 2018 but for the year 2019 there is a negative Gap of Rs 62548.39.
5. For the duration of 3-6 months, the has a negative Gap of Rs 16606.45 for the year 2019 & Rs 30016.31 for the year 2018. In the year 2019 is able to uphold a positive gap of Rs 62467.17.
6. For the length of 6-18 months, the has activist Gap of Rs 17437.43 in the year 2019. but, for the year 2017 & 2018, the Gap is negative.
7. For the time length of above 1 year, they boast negative Gap in all the 3 years is Rs 24057.31 In the year 2018, Rs 48585.94 in the year 2017 of & Rs 99572.02 in the year 2018.

SUGGESTIONS:

1. They should reinforce its Management Information System (MIS) and processor meeting out competence for accurate dimension of liquidity and interest rate Risks in their Books.
2. In the brief term, the Net notice income or Net interest limits (NIM) creates monetary value of which involves up shade of existing systems & request software to accomplish better & ad hoc levels.
3. It is necessary that it does remain alert to the actions that effect it in action location & respond, hence, in order to evade any surplus risks.
4. ULTRATECH CEMENT LIMITED need efficient human and technological roads which will future lead to smooth incorporation of the risk running process with operative trade strategy.

References

- [1] Deepali Kapoor Suri, *VSRD international journal of business and management research*, volume-3, no:6 June 2013
- [2] Dr.P.S. Vohra, *ACTA university agriculture at silk at silkculture business*, volume -59, no:1 December
- [3] Mabwe Kumbirai and Robert, *Webb African review of Nepalese business studies*, volume-1, no: 1 December 5
- [4] Ramachandran Azhagaiah, *international center for business research*, volume-1, no:3 December 2012
- [5] *Management Accounting- R.Ramachandran & R.Srinivasan – Sriram Publications, Trichy.*
- [6] Pai V.S, Vadivel.V and Kamala K.H. (Dec 1995). *Diversified companies and financial performance: A study*, Finance India, Vol.IX, No.4, pp. 977-988.
- [7] Vanniarajan T and Samuel Joseph.C (2007) *An Application of DuPont control chart in analyzing the financial performance of banks*, the management accountant, pp-614-617.
- [8] Dr. Pratibha Jain and Prof. Megha Mehta(2013), *an analytical study of profitability position of the selected automobile companies in India*, Journal of Finance Vol No 1 No. 1 December 2013 pp. 1-

12.

[9] Tariq Zafar, S. M., & Khalid, S. M. (2012, September). *A Comparative Evaluation of Financial Performance And Market Value Of Maruti And Tata Company*. Bookman

[10] *International Journal of Accounts, Economics & Business Management*, 1(1), 7-16

[11] www.Moneycontrol.com. [7]. *Financial Management – I.M.Pandey*.