

**A REPORT ON BUSINESS IMMERSION**  
**AT**  
**METRO CASH & CARRY INDIA PRIVATE LIMITED**  
**SUBMITTED TO**  
**R V INSTITUTE OF MANAGEMENT**  
**(AUTONOMOUS INSTITUTION AFFILIATED TO BCU)**

**IN PARTIAL FULFILLMENT OF THE REQUIREMENT FOR THE DEGREE OF**  
**MASTER OF BUSINESS ADMINISTRATION**

**SUBMITTED BY**

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**P18FW22M015097**

**UNDER THE GUIDANCE OF**

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**(Autonomous Institution Affiliated to BCU)**

2023

### **DECLARATION BY THE STUDENT**

I, hereby declare that the Report on Business Immersion at Metro Cash & Carry India Private Limited, Kanakapura road, Bengaluru, submitted in partial fulfillment of the requirement for the award of the degree of Master of Business Administration is my original work under the guidance and supervision of Prof. Pooja R Takalkar, RV Institute of Management (Autonomous Institution Affiliated to BCU)

This report has not been submitted to any other institution or university for the award of any other degree or diploma or any other similar titles.

Date:  
Place: Bangalore P18FW22M015097

Sanjaya M



## RV Institute of Management®

Affiliated to Bengaluru  
Central University,

Approved by AICTE.  
NAAC 'A+' Accredited



This is to certify that Mr/Ms. **SANJAYA M** bearing Register Number **P18FW22M015097** student of II semester MBA Programme, had undertaken an Business Immersion Programme at **Metro Cash and Carry**

under the guidance of **Prof. Pooja Takalkar**, Assistant Professor, RVIM.

This business Immersion Report has not been submitted to any other Institution or University for the award of any degree or diploma or any other similar titles.

Date: 26-08-2023

Place: Bangalore

Director

METRO Cash & Carry India Pvt. Ltd.  
# 18/1, 18/2, Konankunte Village, Utrahalli Hobli,  
Kanakapura Road, South Taluk, Bangalore - 560 062, INDIA  
CIN U51909KA2001PTC028483

### CERTIFICATE OF COMPLETION

This is to certify that **SANJAYA M** bearing Register Number **P18FW22M015097** of RV Institute of Management, Bengaluru, (Autonomous Institution Affiliated to BCU) had undertaken a Business Immersion at our Organization from 26<sup>th</sup> June, 2023 to 9<sup>th</sup> August 2023.

He has completed the Immersion successfully and his conduct in the organization was good.

Place: Kanakapura road  
Bengaluru

  
Seal & Signature  
09/08/2023

**METRO**

Cash & Carry India  
YOUR SUCCESS IS OUR BUSINESS



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Cash & Carry India

YOUR SUCCESS IS OUR BUSINESS

## Acknowledgement

Firstly, I would like to express my sincere thanks to our respected Director, **Dr. Purushottam Bhang, of the R.V. Institute of Management Bengaluru**, for giving me the opportunity to undertake this internship.

I would like to express my sincere gratitude to the **Metro Cash & Carry** for providing me with the invaluable opportunity to undertake my MBA internship at their esteemed organisation.

I am very grateful to my external guide, **Ms. Shwetha**, for his wholehearted support and cooperation, without which it would not have been possible for me to complete this work.

I would also like to express my sincere thanks to my mentor, **Prof. Pooja R Takalkar**, for his constant support and guidance throughout the project and for his encouragement and suggestions to complete this project successfully.

Last but not least, I am forever grateful to my parents for their blessings and encouragement.

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## CHAPTER 1

### ABOUT THE FIRM



Fig 1 COMPANY LOGO

METRO is a top player in food and non-food whole selling and operates in 30 countries. The store network comprises a total of 628 stores in 21 countries, of which 524 offer out-of-store delivery (OOS), and 73 dedicated depots. In 9 countries, METRO runs only the delivery business by its delivery companies (FSD).

HoReCa and Traders are core customer groups of METRO. The HoReCa section includes hotels, restaurants, catering companies as well as bars, cafés and canteen operators. The Traders section includes small grocery stores. The majority of all customer groups are small and medium-sized enterprises as well as sole traders. METRO helps them manage their business challenges more effectively. METRO has some 17+ million customers who benefit from our unique multichannel mix.

Small retailers ,provision stores, Kirana stores, hotels, restaurants, and catering (HoReCa), companies , Small and Medium scale Enterprises and institutions, as well as self-employed, are among METRO C&C India's main clients.

Only businesses are granted permission to make purchases at METRO; each is properly registered and given a metro membership card. METRO C&C India is well-positioned to meet the unique requirements of each of these customer segments

Nearly 7,000 premium products from around the world are available at METRO C&C India, all under one roof, at transparent, affordable wholesale prices. These products fall into a variety of categories, including fruits and veggies, groceries,

dairy, frozen & bakery products, fish & meat, detergents , cleaning products, health and wellness products, electronics, and apparel. As a result, we are able to better serve our customers and give them a dependable supply source. According to an analysis of the regional needs, a significant portion of the products are made specifically to fulfill the needs of the area and are sourced locally.

METRO has sophisticated and time-tested systems in place that looks after that every product are of the highest standards of quality. To benefit the customers, products are offered in multiple options like bulk and refill packs. Customers need not worry about the stocks because METRO guarantees stock availability throughout the period. For the customers the cost of inventory management and purchasing will reduce .

For a variety of large audiences, the company often runs customer engagement programmes. To make kiranas more profitable and competitive, METRO is concentrating on small traders. With better assortments and inventory control, more hygienic maintenance, warehousing of goods and improved ambiance and customer services, it helps them improve their offerings.

## **VISION, MISSION AND OBJECTIVES OF METRO .**

### **VISION**

“Through our unique business formula, METRO will dominate the wholesale category globally, improving the competitiveness of our customers all over the world.”

### **MISSION**

“METRO C&C is a company and professional C&C Wholesaler. METRO offers high-quality products and business solutions at competitive pricing”.

### **OBJECTIVES**

The backbone of the Indian developing economy is small & medium scale businesses, and METRO takes pride in the Role of advocating for small independent

businesses by assisting them in thriving, being profitable, and having a positive impact on economy.

## **VALUES**

Metro has its own set of values and principles it follows to ensure the smooth flow of the firm. The values followed by them include acting with honesty, integrity, ethical conduct, transparency and responsibility towards their commitments and actions. The other great values they imbibe is to respond to customers queries and problems immediately and also replace defective products returned by the customers very soon, this shows their value to keep up customer loyalty. Other great value is that metro sees itself as a part of society. It aims to harmonise economic, environmental and social objectives. One of its main values is employee welfare and their good health. It monitors employee's health through regular health check-ups and maintains cordial relationship with them.

## AREAS OF OPERATIONS

Presently, METRO manages a network of 31 wholesale hubs, consisting of six in Bangalore, four in Hyderabad, two in Mumbai, and two in Delhi. Furthermore, individual centers can be found in Kolkata, Jaipur, Jalandhar, Zirakpur, Amritsar, Vijayawada, Ahmedabad, Surat, Indore, Lucknow, Meerut, Nashik, Ghaziabad, Tumakuru, Visakhapatnam, Guntur, and Hubli.



Fig 2 AREAS OF OPERATIONS

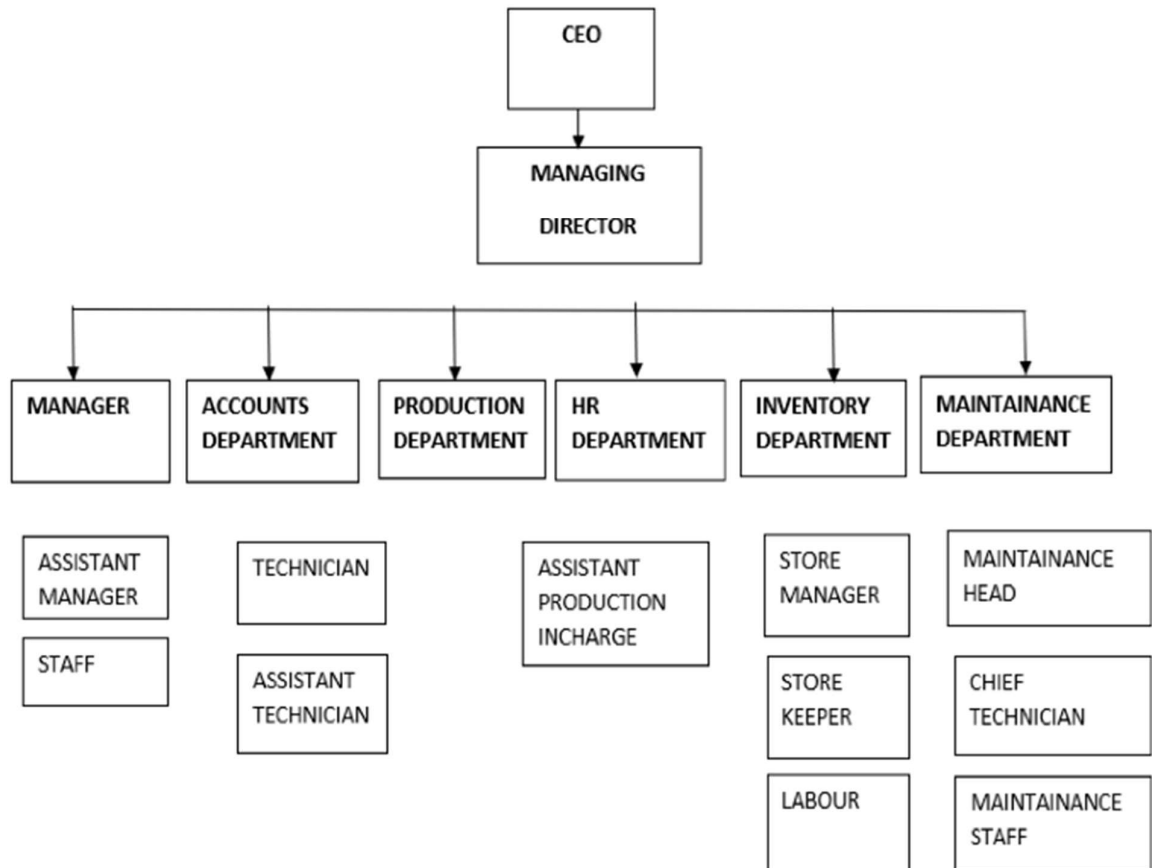


## **BEST PRACTICES**

Metro C&C India Pvt Ltd has been ranked 61 as the best places to work because of its best practices. “METRO India (P) Limited is recognized among India's Best Companies to Work For 2022 - Rank 61.” – Great Place to Work. Some of the best practices of Metro Cash and Carry India Pvt Ltd as issued by Great Place to Work are as follows:

- METRO C&C India believes in the enablement of all its stakeholders- employees, customers and suppliers.
- Exhaustive training and development programs for all levels promote professional growth.
- Regular appreciation and recognition keep employee morale high.
- The organization's efforts at supporting farmers and small suppliers are commendable.
- Employees have appreciated the support extended during the Covid pandemic.
- The METRO Bandhan Super Trader programme: This programme grooms kirana traders to understand the changing market & helps traders improve their store assortment, hygiene, planning, infrastructure and promotion.
- Talent Management at MSPARK and MSTEP for the store staff: MSPARK – Metro Specialized Program for Accelerated Career & MSTEP – Metro Supervisory Talent Enhancement Program is a career advancement program for Associates/Supervisors in our stores. The objective of this program is to create a talent pool (trained employees) to support the expansion of Metro Cash Carry India Pvt Ltd, make MCCI Employer of Choice, Enhance growth opportunities for employees, provide aspirants a rewarding career path in METRO operations as against a mere job opportunity, address the growing gap between demand and supply of trained manpower by branding and showcasing a career in METRO, and ensuring threshold skillsets for frontline operations in minimum lead time. 100% attendance & no disciplinary action initiated are the two main criteria for qualifiers.

## ORGANISATION STRUCTURE



**Fig 3 ORGANIZATION STRUCTURE**

## **PRODUCTS AND SERVICE PROFILE**

### **GROCERY**



(Sugar, Whole spices, Powders, Seasoning and pastes, Oil, Ghee and Dry Fruits and Nuts)

METRO provides an expansive selection of Grocery items that comprehensively caters to customers' needs while maintaining the most competitive prices in the area. Our commitment is to fulfill customer expectations by offering a wide variety at the most favorable rates. Moreover, we incorporate the latest market offerings, encompassing pesticide-free and organic options. Our unwavering dedication to maintaining the utmost quality standards ensures that we present you with premium products..

## **FRESH, FRUITS AND VEGETABLES:**



METRO emphasizes on quality, variety and freshness of fruits and vegetables. Directly sourced from farms through collection centers across India, sorted and graded twice by trained personnel, no use of harmful ripening agents, company has implemented a Hydroponics System , as the name suggests, is basically growing crops in water WITHOUT SOIL.

### **Benefits of Hydroponics :**

- Pesticide / Insecticide free – Our crops are devoid of any chemicals
- Conserves Water – Crops use 2/3rd less water and they also grow in a shorter span of time
- Freshness Assured – Choose the crop you want by directly picking them out from the system

### **Variety :**

- Cruciferous – cauliflower, cabbage, Brussel sprouts, broccoli, collard greens, etc.
- Fresh Fruits – apples, bananas, citrus fruits, guavas, peaches, mangoes, strawberries, litchis, etc.
- Leafy Greens – lettuce, spinach, silverbeet, etc.

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- Legumes – beans, peas, lentil, jicama, soy, etc.
- Marrow – pumpkins, cucumber, zucchini, the gourd family, etc.
- Roots – potato, sweet potato, yam, etc.
- Fruits – local, Indian and imported fruits.

### FRESH FISH AND SEAFOOD



#### Fresh water fish :



White Prawns



Brown Prawns



Tiger Prawns



## A Report on Business Immersion Program at METRO CASH & CARRY



Basa Fish



Catla Fish



Hilsa Fish



Murrel Fish



Pangus Fish



Pearl Spot Fish



Rohu Fish



Talapia Fish

### SALINE WATER FISH:



Red Snapper



White Pomfret



Anchovy Fish



Barracuda Fish



Croaker Fish



Mackarel



Pink Perch



Pomfret Fish



Red Snapper



Sardines



Seer Fish



Tuna Fish



Blue Crab



Lobster



Frozen Imported Basa



Norwegian Smoked Salmon



Salmon Portion Cuts



Tilapia Fillets

## FRESH MEAT AND POULTRY



### Packed Meat

- Mutton & Lamb – Mutton mince, Popcorn, Nuggets, Burger Patty, Keema
- Chicken - Samosa, Sausages, Burger Patty, Salami, Nuggets
- Imported - Spanish Toast Ham, Smoked Pancetta Ham, Turkey Nuggets

### Raw Meat

- Chicken: Fresh Whole, Portion Cuts – Boneless, Drumsticks, Lollypop, etc.
- Mutton (Lamb/Goat): Whole Carcass, Leg, Shoulder, Boneless, Chops, etc.

## COLD BEVERAGES



Carbonated soft drinks



Juices & still drinks



Energy drinks





**Water**



**Syrups & concentrates**

## **HOT BEVERAGES**



**Tea / Tea Bags**



**Coffee**



**Health Food Drinks**

## **PROCESSED FOOD :**



**Jams, Honey and Spreads**



**Breakfast Mixes and Cereals**



**Ready to eat/cook**



**Papad and pickle**



**Pet food**



**Instant and Hakka Noodles**





Canned fruits and vegetables



Baby Food and Dairy Whitener



Ketchups, Sauces and Mayonnaise

## DAIRY, FROZEN & BAKERY:



Paneer



Milk & Cream



Butter and Fat Spreads



Cheese Range



Milk Beverages



Yoghurt

## **APPAREL & FOOTWEAR**



**Fig**

There are several brands to choose from, including both formal and informal along with athletic wear.

## **ELECTRONICS & APPLIANCES**



METRO offers wide variety of assortments from televisions, ACs, washing machines, refrigerators to kitchen appliances like microwaves, ovens and personal care products likes coolers, irons, gadgets, etc.

## **OFFICE&HOUSEKEEPING:**



- Paper products: Copy paper, envelopes, writing pads.
- Filing: Box files and polypropylene files
- Writing instruments: Pens and pencils.
- Back to school range: Arts & crafts, notebooks, pencil boxes and other basic school accessories.
- Furniture: Plastic and office furniture.

## **AWARDS AND ACHIEVEMENTS**

- Awarded Most Trusted Brands of India 2021 for Excellence in Food Retail by CNBC TV18 and Marksmen.
- METRO C&C has ranked 23rd in the Best Places to Work for in India 2021 survey and consistently ranked amongst Top 10 Retail Companies by GPTW
- METRO C&C India is the first HACCP-certified wholesaler in country.
- METRO C&C India has won the CII National Award for Quality & Food Safety for its flagship wholesale center yeshwantpur in Bangalore in 2013.

## **SWOT ANALYSIS**

### **Strength of Metro C&C**

- Extensive Product Range: METRO offers a variety of products across different categories
- Value products at affordable prices: METRO offers products at low prices which are of high quality.
- Reliable suppliers: Metro has established strong relationships with local farmers, manufacturers, and suppliers, enabling it to source high-quality products directly and maintain a reliable supply chain.
- Multiple branches: METRO has around 30 stores in India, located in major cities which makes it more accessible to its customers.
- Through effective training initiatives, METRO has cultivated a workforce of exceptional skill and expertise, motivating them to strive for continuous achievement.

## **Weakness of Metro C&C**

- Minimum purchase - METRO has set a minimum purchase value of Rs.1000/- to the customers which promotes customers into buying unnecessary products or sometimes discourages the customers from purchasing.
- Membership - METRO is into B2B type of whole-selling business where the customers need to become a member of the company by providing the document (GST license, Weights & Scale License, Shops & Establishments License, Municipality License, Service Tax/Professional Tax License Or any other valid business license issued the Government to do business, subject to verification/confirmation by METRO, Government Department Registrations) which restricts majority of its customers.
- While excelling within its core business, Metro Cash and Carry has encountered limitations in achieving comparable success when venturing into other segments.
- The profitability ratio and Net Contribution percentage of Metro Cash and Carry are below the industry average.

## **Opportunities for Metro Cash and Carry.**

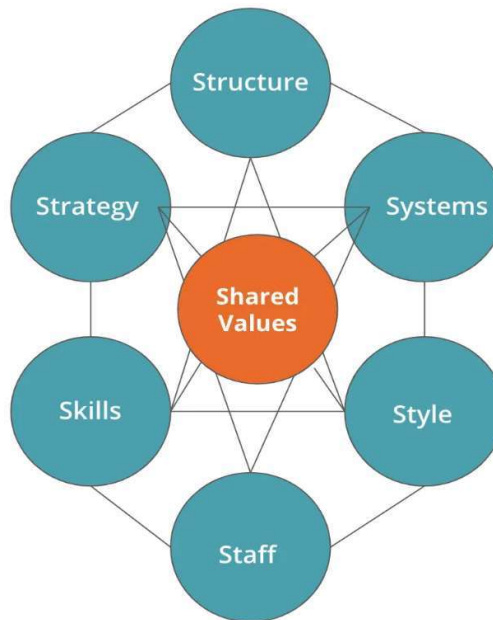
- A reduction in transportation costs presents a potential opportunity for Metro C&C. This could lead to lowered product costs, subsequently enhancing the company's profitability or allowing for the transfer of these benefits to customers, thereby facilitating market share growth.
- Growing B2B Market: The B2B retail sector in India is witnessing growth, presenting opportunities for Metro Cash and Carry to expand its customer base and capture a larger market share.
- Expansion in Emerging Markets: There is an opportunity for Metro Cash and Carry to expand its presence in emerging markets within India, tapping into semi-urban and rural areas where there is potential for growth.

- Increasing Focus on Sustainability: Metro Cash and Carry can capitalize on the growing demand for sustainable products and practices by offering eco-friendly and ethically sourced options, aligning with changing consumer preferences.

### **Threats to Metro C&C.**

- Government policies: Changes in government regulations or policies related to retail and wholesale trade could impact the operations and expansion plans of Metro Cash and Carry.
- Global factors: Economic downturns, inflation, or fluctuations in exchange rates can pose challenges for Metro Cash and Carry in terms of cost management, pricing, and consumer spending.
- Intense competition has emerged as a prominent challenge. The industry has witnessed a surge in the number of participants in recent years, resulting in not only diminished profitability but also exerting downward pressure on overall sales figures.

## MCKINSEY'S 7'S FRAMEWORK



**Fig 4 MCKINSEY'S 7'S MODEL**

The McKinsey 7S model is a management framework developed by consulting firm McKinsey & Company. It analyses seven key elements within an organization to assess its effectiveness and alignment. While I don't have access to specific internal information about Metro Cash and Carry, I can provide a general overview of how the 7S model could be applied to the company. Keep in mind that the following analysis is based on a hypothetical scenario and may not reflect the current state of Metro Cash and Carry:

**Strategy:** This element focuses on the overall direction and approach of the company. Metro Cash and Carry's strategy may involve factors such as market penetration, diversification, and targeted customer segments. Their strategy could include offering a wide range of products and services to professional customers and expanding into emerging markets.

**Structure:** The structure of Metro Cash and Carry refers to the organizational design, including the hierarchy, reporting relationships, and division of tasks. The company may have a decentralized structure to effectively manage operations, allowing local teams to adapt to specific market conditions while maintaining alignment with the overall corporate strategy.

**Systems:** Systems encompass the processes, procedures, and information technology used within the organization. In the case of Metro Cash and Carry, this may include inventory management systems, supply chain processes, customer relationship management tools, and digital platforms for online ordering and data analytics.

**Shared Values:** Shared values represent the core beliefs, values, and corporate culture that guide decision-making and behaviours within the organization. Metro Cash and Carry prioritise values such as customer focus, integrity, sustainability, and collaboration to foster a customer-centric and socially responsible culture.

**Skills:** Skills refer to the capabilities and competencies of the workforce. Metro Cash and Carry would require a diverse range of skills, including retail and wholesale expertise, market knowledge, negotiation skills, and customer service abilities. Continuous training and development programs may be implemented to enhance these skills.

**Style:** Style relates to the leadership style and management practices within the organization. Metro Cash and Carry may adopt a collaborative and entrepreneurial leadership style that empowers local teams while maintaining overall strategic direction. Open communication, teamwork, and innovation may be encouraged to foster a dynamic and adaptive organizational culture.

**Staff:** Staff refers to the employees and their composition within the organization. Metro Cash and Carry would require a skilled and diverse workforce, including sales professionals, procurement specialists, logistics experts, and support staff. Recruitment, retention, and talent management strategies may be implemented to attract and retain top talent.



## **FUTURE PLANS**

Metro aims to acquire leading market position in the wholesale and food industry. It was not possible for it because of its not so huge network and because of the intense competition in the market with many new entrants and online marts. Therefore, Metro C&C has made a huge and important decision of selling the firm to Reliance Retail Ventures Ltd. Metro feels that to attain its future growth Reliance would be the better leader as it has great network and has impulse business models and customers of its own. Reliance Retail Ventures Limited (RRVL) buys Metro India. Metro aims for leading market position in wholesale. Due to the increasing market consolidation, accelerated digitalisation and intense competition, Metro India operations would not fit Metro's core growth strategy in the future. Therefore, further growth for Metro India would be best achieved with an owner who has a more suitable network and presence in India. Strong new owner with huge network could lead Metro India efficiently. Therefore, Reliance has been the best option to sell the firm.

## CHAPTER 2

### HISTORY & MILESTONES OF THE FIRM

YEAR	PROGRESS
1964	The 1st METRO store opens in Mülheim/Ruhr country Germany. The brothers E.Schmidt and W.Schmidt-Ruthenb opened the wholesale centre under the name Metro on November 8, 1963, marking the beginning of the Metro's history.
1968	METRO C&C is venturing into international territory by establishing its presence in the Netherlands through a collaboration with the Dutch company Steenkolen Handelsvereniging. This marks METRO's initial expansion beyond its home country.
1970	Makro store in Belgium commences operations
1971	METRO initiates wholesale activities in France, Austria, and Denmark, utilizing the Makro brand name for the operations.
1972	The corporation inaugurated retail outlets in Spain and Italy.
1980	METRO was among the pioneers in Germany to effectively administer its inventory through electronic means, ensuring precise product placement and timing.
1984	Two decades following its establishment, METRO C&C manages a network of over 100 stores throughout Europe.
1990	METRO expanded its presence into Turkey and Portugal.
1992	By venturing into the Greek market, METRO established a strong presence in the majority of European Union states.

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1994	METRO C&C stands out as an early entrant into Eastern Europe's trade landscape by opening retail outlets in Hungary and Poland and marking its presence in the region.
1996	METRO embarks on its journey into the rapidly expanding markets of the Far East. As a trailblazer, the global wholesale entity secures a license for comprehensive expansion across China, becoming one of the initial foreign firms to do so and commences operations in Shanghai. Concurrently, in the same year, METRO makes its foray into the Romanian market.
1997	METRO establishes its presence in the Czech Republic
1999	METRO establishes its presence in Bulgaria.
2000	The company's network expanded by adding the Slovakian market.
2001	METRO initiates its trading operations with two stores in Russia .At this point, the wholesale group has already established 15 stores in China.
2002	METRO establishes its presence in Japan and Vietnam .
<b>*2003*</b>	METRO entered India and Ukraine.
2004	After 4 decades of successful operations, the company manages a network of over 500 wholesale stores spread across 27 countries.
2007	METRO inaugurated its store in Lahore, Pakistan.
2009	The company begins diversifying its service offerings by testing a delivery service in Germany

2011	METRO commemorates the inauguration of its 700th store, situated in Istanbul. The company initiates online sales for specific product categories in certain countries
2012	Generating an impressive €31.6 billion in annual sales and boasting a presence across 743 locations spanning 29 countries, METRO takes the forefront as a global wholesale leader.
2014	METRO celebrates its 50th anniversary.

### Porter five force model:

The Porter's Five Forces model can be applied to analyze the competitive dynamics and industry attractiveness of Metro C&C.



**Fig 5 PORTER's FIVE FORCE MODEL**

**Threat of New Entrants:**

The threat of new entrants in the wholesale industry, specifically in the professional customer segment, may be moderate to low. Metro C&C benefits from economies of scale, an extensive distribution network, and established relationships with suppliers and customers. Additionally, the significant investments required to build a robust supply chain act as barriers to entry.

**Bargaining Power of Suppliers:**

Metro C&C deals with a diverse range of suppliers, including manufacturers, producers, and distributors. The bargaining power of suppliers can vary depending on factors such as the availability of alternative suppliers, product uniqueness, and supplier concentration. Metro C&C strong relationships with suppliers may provide the company with some leverage to negotiate favourable terms and pricing, thereby reducing supplier power.

**Bargaining Power of Customers:**

Professional customers of Metro C&C, such as hotels, restaurants, caterers, and retailers, may have a moderate level of bargaining power. They often seek competitive pricing, quality products, and efficient services. However, Metro C&C's wide product assortment, competitive pricing strategies, and value-added services can help mitigate the bargaining power of individual customers.

**Threat of Substitutes:**

The threat of substitutes in the wholesale industry for professional customers is relatively low. Metro C&C offers a wide range of products and services tailored to the specific needs of its target customer segment. Substitutes for the comprehensive

product assortment and tailored solutions provided by Metro C&C may not be readily available, especially on a similar scale and with comparable convenience.

**Intensity of Competitive Rivalry:**

The wholesale industry is competitive, and Metro C&C faces competition from both global and local players. The intensity of competitive rivalry depends on factors such as the number and strength of competitors, market share, pricing strategies, product differentiation, and customer loyalty. Metro C&C's global presence, established brand reputation, and focus on customer-centric solutions contribute to its ability to compete effectively in the market.

**Forecasting industry attractiveness of METRO C&C**

Forecasting the industry attractiveness of Metro C&C involves assessing the potential opportunities and challenges the company may face in the future.

**Market Size and Growth:** Analyzing the current market size and forecasting its future growth is a fundamental aspect of industry attractiveness. This involves examining macroeconomic indicators, population trends, urbanization rates, and industry-specific factors to understand the potential demand for wholesale products and services. Assessing market growth can help determine the expansion opportunities for Metro C&C and its ability to capture a larger market share.

**Competitive Analysis:** A thorough analysis of the competitive landscape is essential for forecasting industry attractiveness. This involves evaluating the strengths and weaknesses of existing competitors, assessing their market share, strategies, and capabilities. Additionally, considering potential new entrants and their potential impact on the market dynamics is crucial. Understanding the competitive environment helps identify opportunities for differentiation, positioning, and strategic decision-making for Metro C&C.

**Technological Trends:** Technological advancements play a significant role in shaping industry attractiveness. Evaluating the impact of technology on the wholesale industry and Metro C&C's ability to leverage it is crucial. This includes analyzing trends such as e-commerce, digitalization, data analytics, and supply chain automation. Assessing how Metro C&C adapts to these technologies and integrates them into its operations can provide insights into its competitiveness and industry attractiveness.

**Customer Insights:** Understanding the evolving needs, preferences, and behavior of professional customers is vital for assessing industry attractiveness. Conducting market research, customer surveys, and analyzing consumer trends help identify shifts in customer expectations. Factors to consider include sustainability, convenience, personalized experiences, and value-added services. Assessing how well Metro C&C meets these customer expectations can determine its market position and attractiveness.

**Regulatory Environment:** The regulatory landscape can significantly impact industry attractiveness. Analyzing current and potential future regulations, compliance requirements, trade policies, and industry-specific regulations is crucial. This helps identify potential challenges or opportunities for Metro C&C's operations and market access. Understanding and adapting to regulatory changes is essential for maintaining competitiveness and industry attractiveness.

**Sustainability and Social Responsibility:** Increasingly, sustainability and social responsibility are important considerations for customers and stakeholders. Evaluating Metro C&C's commitment to sustainable practices, responsible sourcing, and environmental initiatives is important. Assessing the company's efforts to reduce its environmental impact, support local communities, and promote ethical business practices can positively impact industry attractiveness.

## **CHAPTER 3**

### **ABOUT THE FUNCTIONAL AREAS**

Metro Cash and Carry India Pvt Ltd has its own number of branches in different cities. Each of the branches has its own functioning many departments controlled by the main branch. The departments are as follows:

#### **1. HUMAN RESOURCE DEPARTMENT:**

##### Composition:

The HR department consists of a group of HR experts working for Metro Cash and Carry normally form the HR department under the direction of an HR Manager or Director. The team may include of HR generalists, experts, assistants in employee recruiting, benefits and compensation, training and development, and employee HR information systems and interpersonal relations.

##### Functions:

The Human Resource Department functions to get the best human resource with expertise knowledge for the firm and works for the wellbeing of its employees.

#### **2. MARKETING DEPARTMENT:**

##### Composition:

A group of marketing experts working for Metro Cash and Carry are normally managed by a marketing manager or director. The group may have experts in areas including brand management, digital marketing, advertising, and market research promotions, research, sales promotion and public relations.

##### Functions:



The Marketing Department functions for marketing of the firm, it helps in increased sales and increased revenue. The department continuously works in advertising and marketing.

### **3. FINANCE DEPARTMENT**

#### Composition:

Metro C&C's Finance department is normally made up of a group of finance specialists overseen by a Chief Financial Officer (CFO) or Finance Manager. Financial planning and analysis, accounting, treasury, and other expertise may be included on the team. Internal auditing, as well as taxation.

#### Functions:

The main function of the finance department is to manage finance by planning effective use of it. The other functions carried on by the finance department as follows:

s                      The Finance department creates the company's financial plans, projections, and budgets. They examine financial data, track key performance metrics, and provide insights to help with strategic decisions. The department guarantees that financial reports are accurate and timely. Records financial transactions, generates financial statements, and keeps records. Accounting rules and regulations must be followed. They are in charge of accounts payable and receivable, as well as general ledger and financial reconciliations. The Finance department is in charge of managing cash flow, liquidity, and debt and working capital to safeguard the financial stability of the organization. They maximize cash flow management processes, keep track of banking relationships, and provide recommendations for improvements effective use of funds. The department guarantees that tax rules and regulations are followed. They prepare and file tax returns, handle tax planning strategies, and keep up with changes in tax legislation. They also deal with tax audits and other tax-related matters. The Finance department is in charge of identifying and managing financial risks. Foreign exchange risk, interest rate risk, credit risk, and

liquidity risk are all examples of risks. They devise risk-mitigation strategies, implement internal controls, and assess financial performance in relation to risk levels. The department conducts internal audits to evaluate the effectiveness of its programs. Internal controls are used to identify opportunities for improvement, and ensure adherence to corporate policies Procedures and policies. They make suggestions for improving operational efficiency. Efficiency and risk management are two important aspects of risk management.

#### **4. INVENTORY MANAGEMENT**

The operations department is responsible for managing inventory levels to meet customer demand while minimizing carrying costs and stockouts. They implement inventory control measures, monitor stock levels, and optimize replenishment processes.

#### **5. LOGISTICS AND DISTRIBUTION**

The logistics function focuses on the efficient movement of products from suppliers to Metro Cash and Carry stores. It involves transportation management, warehousing, and distribution network optimization to ensure timely and accurate deliveries to meet customer needs.

#### **6. QUALITY ASSURANCE**

Metro Cash and Carry maintains quality standards for the products it offers to customers. The quality assurance function ensures that suppliers adhere to quality requirements, conducts inspections, and implements quality control measures throughout the supply chain. There are many other departments other than these that operates inside the store to help the customers with their purchase. Those departments are as follows:

- **FRONT OF HOUSE (FOH)**

The Front of House is the entrance to the store. There is a team of staff members that scan the membership card and check the eligibility and allow the customer to shop.

It also helps customers to register for new card, renew their existing card and also enquires and clarifies all the queries of the employees.

○ **FOOD SERVICE DISTRIBUTION (FSD)**

The FSD inside the store is exclusively for Distribution of Orders. This department receives online orders, later the picker in the departments picks the ordered materials from the fast pick zone and then from shopfloor if required, later order picked roller cage is parked in the pick zone, later the invoice is generated and cross verified with the picked order, later the crates are packed with seal under CCTV, then the packed order is moved to respective zone in billed area basis pin code, later a count of crates sent in the vehicle is kept for reconciliation on return, later on the packing is loaded in the vehicle and finally it is unloaded in the customer store address.

**MAJOR SUPPLIERS**

- Prominent brands such as MDH, Everest, as well as regional labels like MTR, Easter, Aachi, Sakthi, Goldiee, Pushp, Dave, etc.
- Regional milk brands such as Amul, Nandini, GRB, Patanjali, etc.
- 20 procuring sites on the east and west coast of India. The freshwater fish are sourced from certified inland farms.
- Coca cola, Pepsico, Bisleri, Omkar, Red bull, Monster, Mala's, Mapro, Kissan etc.
- National brands such as Red Label/Taj Mahal/ Taaza /Tata (Gold, Premium, Agni), Lipton, Tetley, Twinings, along with strong regional brands such as Waghbakri (Gujarat, West), Society (Mumbai), Marvel, Mohani (North), Good Rick (North, East), Tata (Gemini, Chakra, Kannan Devan, Lalghoda), 3 Roses, Sapat, Jivraj, Sprig Tea.
- Filter and instant coffee from national brands like Bru, Nescafe Classic, Sunrise, Bru Green Label, Bru Trupti, Bru Gold, Nescafe Gold, along with strong regional

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brands especially from southern India like Cothas, Bayers, Levista, Hatti Kappi, ID Fresh (Karnataka), Continental coffee (AP/ Telangana).

- Our assortment includes national brands such as Horlicks, Boost, Complan, Pediasure, Ensure, Protinex, along with regional brands such as MTR, Manna etc.
- Rozana Papad, Lijjat Papad, Shree Krishna Sindhi Papad, Anu Appalam Papad.
- The Little Farm, Loreto, Natureland Organics Pickle, Sri Sri Tattva Pickle, Pachranga's
- Farm Fresh Pickle, The Pickle Factory, Add Me Home Made Pickle, Sun Grow Organic Pickle.
- Pedigree Adult Dry Dog Food Chappi Adult Dry Dog Food Purepet Chicken and
- Vegetable Adult Dry Dog Food Royal Canin Maxi Adult Pellet Dog Food, Chicken
- Sunfeast YiPPee, Wai Wai Noodles, Top Ramen Curry, Knorr Soupy Noodles. Nongshim Ramyun Instant Noodles, Ching's Secret noodles, Patanjali Atta Noodles, Nestle maggie.

### MAJOR BUYERS

METRO C&C India's core customers include

- Small retailers
- Kirana stores
- Hotels
- Restaurants
- Caterers
- Corporates
- SMEs,
- Offices, companies and institutions,
- Self-employed professionals.

## **COMPETITOR'S**

- DMart
- More (Adithya birla groups)
- Amazon
- Walmart (Flipkart)
- Udaan
- India MART etc.

## CHAPTER 4

### FINANCIAL PERFORMANCE ANALYSIS

Here is a summary of financial information of METRO CASH AND CARRY INDIA PRIVATE LIMITED for the FY ending on 31 March, 2022.

The company is a substantial revenue generator with operations surpassing INR 500 crore. While it demonstrates commendable operational earnings with a 19.08% EBITDA margin, concerns arise from the negative net worth of -7.72% and the negative return on equity of -8.62%. The company maintains a moderate debt/equity ratio of 0.76, indicating balanced financing. There is a positive growth trend in total assets and current assets, suggesting potential expansion and improved liquidity. However, careful attention is needed as current liabilities have risen significantly. Effective management of trade receivables and payables is observed. The current ratio indicates potential short-term liquidity challenges. In summary, the company shows mixed financial performance, with both strengths and areas needing improvement.

#### 4.2 FINANTIAL RATIOS:

##### LIQUIDITY RATIOS:

- Current Ratio:  $\frac{\text{Current Assets}}{\text{Current Liabilities}}$

	2022	2021
Current Assets	1012.43	1637.95
Current Liabilities	651.61	647.52
Current Ratio	1.55:1	2.52:1

**Table 1.1**

A current ratio of 1.55:1 means that for every Rs1.55 in current assets, the company has Rs1 in current liabilities. a current ratio above 1 indicates that the company has more current assets than current liabilities, which can suggest a relatively healthy liquidity



position. The current ratio in 2021 was 2.52:1 and in 2022 its 1.55 which is drastic decrease and is a bad sign for the company.

Quick Ratio:  $(\text{Total Current Assets} - \text{Stock} - \text{Prepaid Expenses}) \div \text{A}(\text{Total Current Liabilities} - \text{Bank O/D}) - \text{B}$

	2022	2021
A	1012.43 - 508.21	1637.95 - 462.15
B	651.61	647.52
Quick Ratio	0.77:1	1.81:1

**Table 1.2**

quick ratio of 0.77:1 in 2022 indicates that for every Rs 0.77 in quick assets (assets that can be quickly converted to cash), the company has Rs 1 in current liabilities. A quick ratio below 1 suggests that the company might have some difficulty meeting its short-term obligations without relying on selling its inventory. In 2021 it was around 1.81:1 which was a much better as compared to 2022

- Fixed Assets Turnover Ratio: Sales/ Net fixed assets

	2022	2021
Sales	<u>6,989.30</u>	<u>6,503.25</u>
Net Fixed Asset	748.28	766.3
FATR	9.34:1	8.48:1

**Table 1.3**

Fixed asset turnover ratio of 9.34:1 in 2022 indicates that for every rupee worth of fixed assets, the company is generating Rs 9.34 in sales revenue, which is a positive sign for the company and its higher compared to 2021

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- Capital Turnover Ratio:  $\frac{\text{Sales}}{\text{Total Capital Employed}}$

	2022	2021
Sales	6,989.30	6,503.25
Total Capital Emp	1,033.07	889.40
CTR	6.76: 1	7.31:1

**Table 1.4**

Capital turnover ratio says how effectively the company is using its total invested capital to generate sales which was 7.31:1 in 2021 and in 2022 its 6.76:1 which is bad sign for the company

### **Capital Structure Ratio:**

- Debt- Equity Ratio:  $\text{Debt} \div \text{Equity}$

	2022	2021
Debt	438.45	245
Equity	577.59	625.88
Debt-Equity Ratio	0.75: 1	0.39:1

**Table 1.5**

Debt- equity ratio of 0.75:1, it means that for every Rs 0.75 of external debt, the company has Rs 1 of shareholders' equity. This suggests that the company's financing is skewed more towards equity, which can indicate a lower level of financial risk compared to companies with higher debt ratios. A debt-equity ratio below 1 typically indicates that the company has a stronger equity base and is relying less on external debt for its operations.

- Proprietary Ratio:  $\frac{\text{Shareholders fund}}{\text{Total Assets}}$

	2022	2021
Share Holders Fund	577.59	625.88
Total Assets	1939.47	1,711.72
Proprietary Ratio	0.29: 1	0.36:1

**Table 1.6**

Proprietary ratio of 0.29:1 tells about 29% of the company's total assets are funded by equity. A higher proprietary ratio generally indicates a lower level of financial risk, which doesn't carry the same obligations and interest payments as debt. It also suggest that the company has a stronger financial position and is less vulnerable to financial distress.

## PROFITABILITY RATIOS

- Gross Profit Ratio:  $\frac{\text{Gross Profit}}{\text{Net Sales}} * 100$

	2022	2021
Gross P or L	33	13.1
Net Sales	6989.3	6,503.25
Gross P or L Ratio	0.47%	0.201%

**Table 1.7**

Gross profit ratio of 0.47%, which is quite low and suggests that the company has relatively thin profit margins and this is because of high competition, lower pricing power.

Compared to 2021 the percentage has almost doubled.

## COMPARATIVE ANALYSIS:

### BALANCE SHEET:

PARTICULARS	2021	2022	AC	%C
<b>EQUITIES AND LIABILITIES</b>				
Share Capital	1,345.63	1,345.63	0.00	0%
Reserves Total	-701.23	-751.01	-49.78	7%
Equity Share Warrants	0	0	0.00	0%
Equity Application Money	-18.52	-17.03	1.49	-8%
Total Shareholders Funds	625.88	577.59	-48.29	-8%
Secured Loans	0	0	0.00	0%
Unsecured Loans	245	438.45	193.45	79%
Total Debt	245	438.45	193.45	79%
Other Liabilities	840.84	923.43	82.59	10%
<b>Total Liabilities</b>	<b>1,711.72</b>	<b>1,939.47</b>	<b>227.75</b>	<b>13%</b>
<b>ASSETS</b>				
Gross Block	1,069.21	1,101.21	32.00	3%
Less : Accumulated Depreciation	302.91	352.93	50.02	17%
Less: Impairment of Assets	0	0	0.00	0%
Net Block	766.3	748.28	-18.02	-2%
Lease Adjustment	0	0	0.00	0%
Asset Transferred	0	0	0.00	0%
Capital Work in Progress	92.08	99.98	7.90	9%
Producing Properties	0	0	0.00	0%
Investments	0.04	0.04	0.00	0%
Current Assets, Loans & Advances				
Inventories	462.15	508.21	46.06	10%
Sundry Debtors	25.29	26.09	0.80	3%
Cash and Bank	124.03	264.41	140.38	113%
Loans and Advances	207.5	213.72	6.22	3%
Total Current Assets	818.98	1,012.43	193.45	24%
Less : Current Liabilities and Provisions				
Current Liabilities	628.84	632.08	3.24	1%
Provisions	18.68	19.53	0.85	5%
Total Current Liabilities	647.52	651.61	4.09	1%
Net Current Assets	171.46	360.82	189.36	110%
Miscellaneous Expenses not written off	0	0	0.00	0%
Deferred Tax Assets	0	0	0.00	0%
Deferred Tax Liability	0	0	0.00	0%
Net Deferred Tax	0	0	0.00	0%
Other Assets	681.85	730.34	48.49	7%
<b>Total Assets</b>	<b>1,711.73</b>	<b>1,939.47</b>	<b>227.74</b>	<b>13%</b>

## INTERPRETATION

1. Reserves Total: Reserves decreased by 7%, which suggests that the company's retained earnings decreased due to losses
2. Sundry Debtors: Sundry debtors increased by 3%, indicating higher amounts owed to the company by customers.
3. Cash and Bank: Cash and bank balances increased significantly by 113%, pointing to a substantial inflow of cash or reduced cash outflows as it will help in better performance in day to day operation, meet it emergency needs, take advantage of discounts, improve liquidity and strategic investment
4. Companies unsecured debt increased from 245 Crores to 438.45 Crores up by 79% which is bad sign for company resulting in more expense.
5. Current assets has increased from 818.98 Crores in 2021 to 2022 to 1,012.43 Crores which is good development and there is 24% increase

INCOME STATEMENT:

PARTICULARS	2021	2022	AC	%C
<b>INCOME :</b>				
Sales Turnover	6,503.25	6,989.30	486.05	7%
Excise Duty	0	0	0.00	0%
Net Sales	6,503.25	6,989.30	486.05	7%
Other Income	11.49	11.03	-0.46	-4%
Stock Adjustments	-3.97	46.07	50.04	-1260%
<b>Total Income</b>	<b>6,510.77</b>	<b>7,046.40</b>	<b>535.63</b>	<b>0.08</b>
<b>EXPENDITURE :</b>				
Raw Materials	5,784.96	6,289.34	504.38	9%
Power & Fuel Cost	39.58	40.09	0.51	1%
Employee Cost	234.83	239.59	4.76	2%
Other Manufacturing Expenses	14.76	10.65	-4.11	-28%
Selling and Administration Expenses	115.81	118.41	2.60	2%
Miscellaneous Expenses	177.5	182.11	4.61	3%
Less: Pre-operative Expenses Capitalised	0	0	0.00	0%
<b>Total Expenditure</b>	<b>6,367.44</b>	<b>6,880.19</b>	<b>512.75</b>	<b>0.08</b>
Operating Profit	143.33	166.2	22.87	16%
Interest	130.23	133.2	2.97	2%
Gross Profit	13.1	33	19.9	152%
Depreciation	80.47	82.78	2.31	3%
Profit Before Tax	-67.37	-49.78	17.59	-26%
Tax	0	0	0.00	0%
Fringe Benefit tax	0	0	0.00	0%
Deferred Tax	0	0	0.00	0%
<b>Reported Net Profit</b>	<b>-67.37</b>	<b>-49.78</b>	<b>17.59</b>	<b>-26%</b>

INTERPRETATION

1. Sales Turnover: Sales turnover increased by 7%, indicating that the company's total sales revenue grew over the period.
2. Operating Profit: Operating profit increased by 16%, signifying the growth in profit generated from the core operations of the company. ]Interest paid is almost equal to the operating profit



3. Gross Profit: Gross profit increased significantly by 152%, which implies that the company improved its profitability

### COMMON SIZE ANALYSIS:

#### BALANCE SHEET:

PARTICULARS	2021	%	2022	%
<b>EQUITIES AND LIABILITIES</b>				
Share Capital	1,345.63	79%	1,345.63	69%
Reserves Total	-701.23	-41%	-751.01	-39%
Equity Share Warrants	0	0%	0	0%
Equity Application Money	-18.52	-1%	-17.03	-1%
<b>Total Shareholders Funds</b>	<b>625.88</b>	<b>37%</b>	<b>577.59</b>	<b>30%</b>
Secured Loans	0	0%	0	0%
Unsecured Loans	245	14%	438.45	23%
<b>Total Debt</b>	<b>245</b>	<b>14%</b>	<b>438.45</b>	<b>23%</b>
Other Liabilities	840.84	49%	923.43	48%
<b>Total Liabilities</b>	<b>1,711.72</b>	<b>100%</b>	<b>1,939.47</b>	<b>100%</b>
<b>ASSETS</b>				
Gross Block	1,069.21	62%	1,101.21	57%
Less : Accumulated Depreciation	302.91	18%	352.93	18%
Less: Impairment of Assets	0	0%	0	0%
<b>Net Block</b>	<b>766.3</b>	<b>45%</b>	<b>748.28</b>	<b>39%</b>
Lease Adjustment	0	0%	0	0%
Asset Transferred	0	0%	0	0%
Capital Work in Progress	92.08	5%	99.98	5%
Producing Properties	0	0%	0	0%
Investments	0.04	0%	0.04	0%
<b>Current Assets, Loans &amp; Advances</b>				
Inventories	462.15	27%	508.21	26%
Sundry Debtors	25.29	1%	26.09	1%
Cash and Bank	124.03	7%	264.41	14%
Loans and Advances	207.5	12%	213.72	11%
<b>Total Current Assets</b>	<b>818.98</b>	<b>48%</b>	<b>1,012.43</b>	<b>52%</b>
<b>Less : Current Liabilities and Provisions</b>				
Current Liabilities	628.84	37%	632.08	33%
Provisions	18.68	1%	19.53	1%
<b>Total Current Liabilities</b>	<b>647.52</b>	<b>38%</b>	<b>651.61</b>	<b>34%</b>
<b>Net Current Assets</b>	<b>171.46</b>	<b>10%</b>	<b>360.82</b>	<b>19%</b>
Miscellaneous Expenses not written off	0	0%	0	0%
Deferred Tax Assets	0	0%	0	0%
Deferred Tax Liability	0	0%	0	0%
<b>Net Deferred Tax</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>
Other Assets	681.85	40%	730.34	38%
<b>Total Assets</b>	<b>1,711.73</b>	<b>100%</b>	<b>1,939.47</b>	<b>100%</b>

## INTERPRETATION

1. Unsecured Loans: This liability increased as a percentage of total assets from 14% to 23%. The company relied more on unsecured loans for financing in 2022.
2. Capital Work in Progress: Capital work in progress remained relatively stable at 5% of total assets.
3. Cash and bank balances increased, indicating better liquidity.

## INCOME STATEMENT:

PARTICULARS	2021	PERCENT	2022	PERCENT
<b>INCOME :</b>				
Sales Turnover	6,503.25	100%	6,989.30	100%
Excise Duty	0	0%	0	0%
Net Sales	6,503.25	100%	6,989.30	100%
Other Income	11.49	0%	11.03	0%
Stock Adjustments	-3.97	-0%	46.07	1%
<b>Total Income</b>	<b>6,510.77</b>	<b>100%</b>	<b>7,046.40</b>	<b>101%</b>
<b>EXPENDITURE :</b>				
Raw Materials	5,784.96	89%	6,289.34	90%
Power & Fuel Cost	39.58	1%	40.09	1%
Employee Cost	234.83	4%	239.59	3%
Other Manufacturing Expenses	14.76	0%	10.65	0%
Selling and Administration Expenses	115.81	2%	118.41	2%
Miscellaneous Expenses	177.5	3%	182.11	3%
Less: Pre-operative Expenses Capitalised	0	0%	0	0%
<b>Total Expenditure</b>	<b>6,367.44</b>	<b>98%</b>	<b>6,880.19</b>	<b>98%</b>
Operating Profit	143.33	2%	166.2	2%
Interest	130.23	2%	133.2	2%
Gross Profit	13.1	0%	33	0%
Depreciation	80.47	1%	82.78	1%
Profit Before Tax	-67.37	-1%	-49.78	-1%
Tax	0	0%	0	0%
Fringe Benefit tax	0	0%	0	0%
Deferred Tax	0	0%	0	0%
<b>Reported Net Profit</b>	<b>-67.37</b>	<b>-1%</b>	<b>-49.78</b>	<b>-1%</b>

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### INTERPRETATION

1. The common size income statement analysis suggests that the company's revenue composition remained consistent with sales being the dominant contributors.
2. The proportion of other income and various expenditure categories remained relatively stable or showed minor fluctuations.
3. Interest: Interest expenses remained stable at 2% of net sales for both years.
4. Raw material: Is the major expense compared to other and is around 90% of total income

### TREND ANALYSIS AND FORECASTING OF FUTURE:

#### INCOME STATEMENT:

PARTICULARS	2018	%	2019	%	2020	%	2021	%	2022	%
<b>INCOME :</b>										
Sales Turnover	5,807.06	100%	6,552.79	113%	6,915.33	119%	6,503.25	112%	6,989.30	120%
Excise Duty	0	100%	0	0%	0	0%	0	0%	0	0%
Net Sales	5,807.06	100%	6,552.79	113%	6,915.33	119%	6,503.25	112%	6,989.30	120%
Other Income	2.73	100%	280.79	10285%	30.92	1133%	11.49	421%	11.03	404%
Stock Adjustments	49.77	100%	51.36	103%	-29.05	-58%	-3.97	-8%	46.07	93%
<b>Total Income</b>	<b>5,859.56</b>	<b>100%</b>	<b>6,884.94</b>	<b>117%</b>	<b>6,917.20</b>	<b>118%</b>	<b>6,510.77</b>	<b>111%</b>	<b>7,046.40</b>	<b>120%</b>
<b>EXPENDITURE :</b>										
Raw Materials	5,192.65	100%	5,862.57	113%	6,136.97	118%	5,784.96	111%	6,289.34	121%
Power & Fuel Cost	42.18	100%	46.41	110%	46.14	109%	39.58	94%	40.09	95%
Employee Cost	226.96	100%	220.59	97%	228.67	101%	234.83	103%	239.59	106%
Other Manufacturing Expenses	16.43	100%	39.13	238%	13.69	83%	14.76	90%	10.65	65%
Selling and Administration Expenses	257.32	100%	217.34	84%	140.93	55%	115.81	45%	118.41	46%
Miscellaneous Expenses	101.78	100%	72.48	71%	180	177%	177.5	174%	182.11	179%
Less: Pre-operative Expenses Capitalised	0	100%	0	0%	0	0%	0	0%	0	0%
<b>Total Expenditure</b>	<b>5,837.31</b>	<b>100%</b>	<b>6,458.51</b>	<b>111%</b>	<b>6,746.40</b>	<b>116%</b>	<b>6,367.44</b>	<b>109%</b>	<b>6,880.19</b>	<b>118%</b>
Operating Profit	22.25	100%	426.43	1917%	170.8	768%	143.33	644%	166.2	747%
Interest	45.71	100%	138.49	303%	112.13	245%	130.23	285%	133.2	291%
Gross Profit	-23.46	100%	287.94	-1227%	58.67	-250%	13.1	-56%	33	-141%
Depreciation	47.82	100%	78.02	163%	82.01	171%	80.47	168%	82.78	173%
Profit Before Tax	-71.28	100%	209.92	-295%	-23.34	33%	-67.37	95%	-49.78	70%
Tax	0	100%	0	0%	0	0%	0	0%	0	0%
Fringe Benefit tax	0	100%	0	0%	0	0%	0	0%	0	0%
Deferred Tax	0	100%	0	0%	0	0%	0	0%	0	0%
<b>Reported Net Profit</b>	<b>-71.28</b>	<b>100%</b>	<b>209.92</b>	<b>-295%</b>	<b>-23.34</b>	<b>33%</b>	<b>-67.37</b>	<b>95%</b>	<b>-49.78</b>	<b>70%</b>



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### INTERPRETATION:

1. The company's revenue (sales turnover and net sales) has been consistently increasing but at a very low pace.
2. Other income experienced a remarkable but temporary surge in 2019, followed by a decrease.
3. Gross Profit: Gross profit fluctuated, moving from -23.46 (100%) to 33 (141%) Crores, but remained negative for most of the years, which might indicate that the company faced challenges in managing costs.
4. Employee Cost: Employee costs showed fluctuations but remained relatively constant, ranging from 226.96 (100%) to 239.59 (106%), suggesting stable employment-related expenses.

### BALANCE SHEET :

PARTICULARS	2018	%	2019	%	2020	%	2021	%	2022	%
<b>EQUITIES AND LIABILITIES</b>										
Share Capital	1,345.63	100%	1,345.63	100%	1,345.63	100%	1,345.63	100%	1,345.63	100%
Reserves Total	-781.28	100%	-624.4	80%	-651.19	83%	-701.23	90%	-751.01	96%
Equity Share Warrants	0	100%	0	0%	0	0%	0	0%	0	0%
Equity Application Money	0	100%	0	0%	0	0%	-18.52	0%	-17.03	0%
<b>Total Shareholders Funds</b>	<b>564.35</b>	<b>100%</b>	<b>721.23</b>	<b>128%</b>	<b>694.44</b>	<b>123%</b>	<b>625.88</b>	<b>111%</b>	<b>577.59</b>	<b>102%</b>
Secured Loans	0	100%	0	0%	0	0%	0	0%	0	0%
Unsecured Loans	535.1	100%	330	62%	418.06	78%	245	46%	438.45	82%
<b>Total Debt</b>	<b>535.1</b>	<b>100%</b>	<b>330</b>	<b>62%</b>	<b>418.06</b>	<b>78%</b>	<b>245</b>	<b>46%</b>	<b>438.45</b>	<b>82%</b>
Other Liabilities	121.58	100%	826.02	679%	838.68	690%	840.84	692%	923.43	760%
<b>Total Liabilities</b>	<b>1,221.03</b>	<b>100%</b>	<b>1,877.25</b>	<b>154%</b>	<b>1,951.18</b>	<b>160%</b>	<b>1,711.72</b>	<b>140%</b>	<b>1,939.47</b>	<b>159%</b>
<b>ASSETS</b>										
Gross Block	1,000.93	100%	1,925.21	192%	1,059.64	106%	1,069.21	107%	1,101.21	110%
Less : Accumulated Depreciation	140.4	100%	362.94	259%	255.5	182%	302.91	216%	352.93	251%
Less: Impairment of Assets	0	100%	0	0%	0	0%	0	0%	0	0%
<b>Net Block</b>	<b>860.53</b>	<b>100%</b>	<b>1,562.27</b>	<b>182%</b>	<b>804.14</b>	<b>93%</b>	<b>766.3</b>	<b>89%</b>	<b>748.28</b>	<b>87%</b>
Lease Adjustment	0	100%	0	0%	0	0%	0	0%	0	0%
Asset Transferred	0	100%	0	0%	0	0%	0	0%	0	0%
Capital Work in Progress	11.3	100%	62.53	553%	92.14	815%	92.08	815%	99.98	885%
Producing Properties	0	100%	0	0%	0	0%	0	0%	0	0%
Investments	0.04	100%	0.04	100%	0.04	100%	0.04	100%	0.04	100%
<b>Current Assets, Loans &amp; Advances</b>										
Inventories	443.8	100%	495.16	112%	466.12	105%	462.15	104%	508.21	115%
Sundry Debtors	50.37	100%	58.79	117%	52.84	105%	25.29	50%	26.09	52%
Cash and Bank	283.03	100%	268.37	95%	236.38	84%	124.03	44%	264.41	93%
Loans and Advances	115.61	100%	131.78	114%	151.5	131%	207.5	179%	213.72	185%
<b>Total Current Assets</b>	<b>892.81</b>	<b>100%</b>	<b>954.1</b>	<b>107%</b>	<b>906.83</b>	<b>102%</b>	<b>818.98</b>	<b>92%</b>	<b>1,012.43</b>	<b>113%</b>
<b>Less : Current Liabilities and Provisions</b>										
Current Liabilities	663.34	100%	724.14	109%	562.69	85%	628.84	95%	632.08	95%
Provisions	17.82	100%	19.35	109%	18.87	106%	18.68	105%	19.53	110%
<b>Total Current Liabilities</b>	<b>681.16</b>	<b>100%</b>	<b>743.49</b>	<b>109%</b>	<b>581.56</b>	<b>85%</b>	<b>647.52</b>	<b>95%</b>	<b>651.61</b>	<b>96%</b>
<b>Net Current Assets</b>	<b>211.65</b>	<b>100%</b>	<b>210.61</b>	<b>100%</b>	<b>325.27</b>	<b>154%</b>	<b>171.46</b>	<b>81%</b>	<b>360.82</b>	<b>170%</b>
Miscellaneous Expenses not written off	0	100%	0	0%	0	0%	0	0%	0	0%
Deferred Tax Assets	0	100%	0	0%	0	0%	0	0%	0	0%
Deferred Tax Liability	0	100%	0	0%	0	0%	0	0%	0	0%
Net Deferred Tax	0	100%	0	0%	0	0%	0	0%	0	0%
<b>Other Assets</b>	<b>137.51</b>	<b>100%</b>	<b>41.8</b>	<b>30%</b>	<b>729.58</b>	<b>531%</b>	<b>681.85</b>	<b>496%</b>	<b>730.34</b>	<b>531%</b>
<b>Total Assets</b>	<b>1,221.03</b>	<b>100%</b>	<b>1,877.25</b>	<b>154%</b>	<b>1,951.17</b>	<b>160%</b>	<b>1,711.73</b>	<b>140%</b>	<b>1,939.47</b>	<b>159%</b>

#### INTERPRETATION

1. Net Current Assets: Fluctuated but showed growth from 211.65 (100%) to 360.82 (170%), indicating a better working capital position.
2. Net Current Assets: Fluctuated but showed growth from 211.65 (100%) to 360.82 (170%), indicating a which us a good sign.
- 3.Total Assets and Total Liability both have grown by 59% as compared to 2018 and 2022

## CHAPTER 5

### PROBLEM MAPPING & SOLVING

#### Identification of a problem

Problems faced by Metro Cash and Carry India currently in general is **High Attrition Rate** problem.

The attrition rate is the pace at which people leave a company. Essentially, the attrition rate measures how many people leave, voluntarily or involuntarily. It's usually expressed as a percentage and used as one of the main figures HR tracks to understand how things are going at a company.



Attrition is the departure of employees from the organization for any reason (voluntary or involuntary), including resignation, termination, death or retirement.

For a very big organization like Metro Cash and Carry, it requires many employees for the easy handling of all departments. Currently, 600+ employees are working there. HR department takes care of vacancies in different departments and recruits the skilled, eligible candidate for that particular department.



### Statement of the problem

During the recruitment process, the HR department invests lots of time in taking the applications, sorting them, and selecting the candidates through interviews. But many times, the candidates who are selected would resign the job even before completing a month into their job. This would result in the waste of time for the HR department and they again have to repeat the process for filling the vacancy.

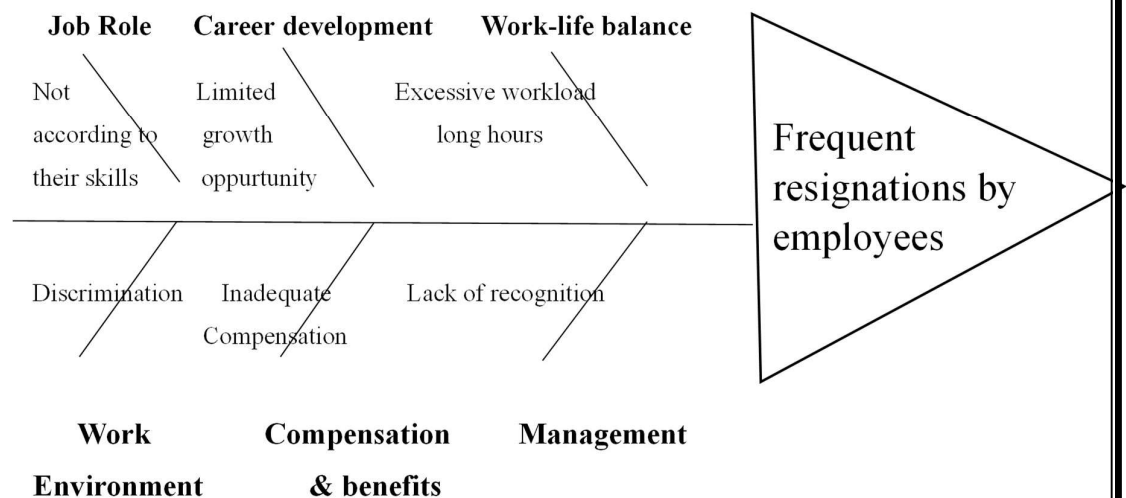
### Tool used to gather the data

Observation Method: In the 45 days period of internship, we could observe in the HR department that the problem of attrition is giving them a hard time to deal with. HR could conduct interviews on a every day basis to hire employees due to high attrition.

### Analysing the Problem

Tool used to analyse the problem – Fishbone Diagram

#### ❖ THE FISH BONE DIAGRAM ANALYSIS



**Fig 6 FISH BONE ANALYSIS**

### **Factors affecting the problem**

- **Mismatched Job Role:** If employees find that their roles don't align with their skills, they may leave for more suitable positions.
- **Limited Growth Opportunities:** Employees might leave if they perceive a lack of career advancement or skill development opportunities.
- **Poor Work-Life Balance:** Excessive workload, long hours, and lack of flexibility can contribute to dissatisfaction and resignations.
- **Inadequate Compensation:** If employees feel that their compensation is not competitive compared to the industry standards, they might be more inclined to leave.
- **Unhealthy Work Environment:** Toxic workplace culture, harassment, or discrimination can force employees to seek employment elsewhere.
- **Ineffective Management:** Poor management practices, lack of recognition, or insufficient communication can drive employees to quit.

### **Possible Solutions**

- Keep employees informed about company goals, changes, and decisions. Open communication can help create a sense of belonging and ownership.
- Conduct thorough exit interviews to gather insights from departing employees. Use this information to address recurring issues.
- Conduct anonymous surveys or regular feedback sessions to understand employee concerns, motivations, and suggestions for improvement.
- Implement programs to boost employee engagement, including team-building activities, social events, and employee recognition initiatives.
- Encourage teamwork and collaboration.
- Ensure that employees are assigned roles that match their skills, interests, and strengths.

## A Report on Business Immersion Program at METRO CASH & CARRY

- Conduct market research to ensure that compensation packages are competitive.
- Create a clear career path for employees, offer training and development programs, and promote from within whenever possible.
- Develop a strategic retention plan that includes rewards, recognition, career development, and opportunities for advancement.
- Implement policies that encourage work-life balance. Consider flexible work arrangements, remote work options, and manageable workloads.

## CHAPTER 6

### FINDINGS, SUGGESTIONS AND LEARNINGS

#### FINDINGS

The flexibility of work hours is remarkably accommodating.

The working day is divided into three shifts: the first commences at 5 am and concludes at 2 pm, while the second starts in the 1 pm and concludes at 10pm and third shift starts at 9 pm and ends at 6 am.

**Special emphasis is placed on the safety of workers.**

The concept of "worker safety" encompasses the provision of a secure work environment, safe tools, and adherence to safe practices, all of which are aimed at ensuring the well-being of employees. While it's undoubtedly a moral obligation for businesses to uphold the safety of their workforce, employers may also face significant legal and financial consequences if their workplace is hazardous.

#### **Utilization of advanced technology machinery**

Across every department, active efforts are made to incorporate novel methodologies that contribute to work reduction and time savings. There is a concerted push to transition manual tasks to automated processes that can be efficiently executed by machines, eliminating the need for human intervention.

Insurance Facilities are extended to employees and their family members, in case of emergency.

Canteen Facility to employees where breakfast, lunch and dinner is served at minimal cost and hot beverages is also served for their employees.

Women Safety is given a major importance as they offer a different shift timings starting from 7am to 4 pm and POSH committee is created to protect female employee from harassment.

## SUGGESTIONS

- After the survey it is known that only business people can purchase from METRO. It should be available for common customers at all the stores as it is the advantage for the competitors.
- Minimum purchase limit of 1000/- should be removed.
- Ensure that employees are assigned roles that match their skills, interests, and strengths and give them good salary and increments.
- Ensure strong security to make sure that theft of products is not made.

## LEARNING EXPERIENCE

The learning experience at different divisions of METRO C&C has helped me understand better about the workings in a corporate world. It gave me a brief understanding about a life in a company. The organizational study at METRO C&C has proven invaluable in deepening my understanding of the organization.

This endeavour provided me with a practical platform to gain firsthand experience in operations, service procedures, and the application of the organization's policies and protocols. Through this opportunity, I delved into the operational details of diverse departments and comprehended the interconnectedness between them.

The six-week internship within METRO C&C overhaul division has significantly enriched my professional exposure and strengthened my self-assurance. Immersing myself in the working dynamics of various functional units unveiled new perspectives bridging the gap between theoretical concepts and their practical implementation.

From this internship experience, several key lessons that were learned are:

- The prevailing culture characterized by distinctive elements such as a well-defined dress code, collaborative teamwork, the ethos of working diligently and availing leave judiciously, soliciting feedback from subordinates, and facilitating employee mobility through the provision of two-wheeler vehicles.
- The importance of punctuality, evidenced by the organization's stringent adherence to working hours, even for trainees.
- Insights into the labour force's roles, behaviours, and motivation strategies, underpinned by the organization's proactive approach to reinforcing compliance with company and safety regulations to ensure employee well-being.
- The pervasive integration of modern technology across different departments.
- A clear understanding of the interdependence among various departments and the intricacies of communication channels threading through the organization.
- The culture in this organization that I could observe was well disciplined . Workmen and permanent employees are promoted based on the duration of their work and skills enhanced throughout the working period. The employees are divided into workmen, contractual workers and permanent workers.

Through this internship, I have gained comprehensive insights into METRO C&C operations and ethos, fostering a sense of practicality and professionalism that will undoubtedly contribute to my future endeavors.

## CONCLUSION

Participating in an internship at one of the India's largest B2B wholesale organization, METRO C&C , provided me with a comprehensive understanding of the workings of the B2B industry and the inner workings of METRO C&C as an organization. Throughout this, I gained substantial insights and experience on the company's functioning to fulfil its vision, mission, and objectives. While I had observed METRO C&C just from outside, this internship offered me the unique opportunity to closely observe the intricate processes involved in running the organisation.

. As I dived deeper into the processes managed by each department, the rationale behind the functioning of the organisation became evident—ensuring the seamless operation of the organization. The experience at METRO C&C taught me invaluable lessons in discipline and the importance of meeting commitments. I learned that any failure to do so comes at a cost. Organization is dedication to reach the levels of excellence.

The organization instilled in me the ethos of continuous learning. METRO C&C conducts workshops and training sessions for employees across all levels, fostering a culture of knowledge acquisition and implementation. Even senior workers enthusiastically participate, demonstrating a mutual appreciation for these opportunities.

This journey has granted me a fresh perspective on knowledge acquisition. It has emphasized the importance of not confining one's thirst for learning to specific boundaries.



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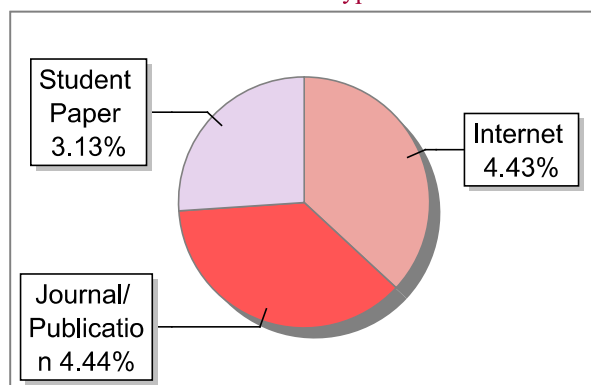
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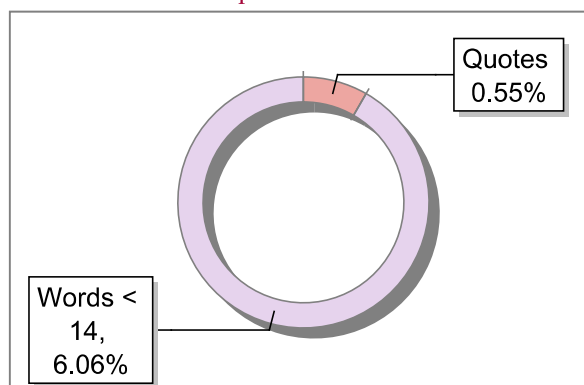
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Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
INCOME :										
Sales										
Turnover	6,989.30	6,503.25	6,915.33	6,552.79	5,807.06	5,632.08	4,606.77	3,978.78	3,444.84	315.14
Excise										
Duty	0	0	0	0	0	0	0	0	0	0
Net Sales	6,989.30	6,503.25	6,915.33	6,552.79	5,807.06	5,632.08	4,606.77	3,978.78	3,444.84	315.14
Other										
Income	11.03	11.49	30.92	280.79	2.73	3.76	10.15	0.78	1.65	15.1
Stock										
Adjustme										
nts	46.07	-3.97	-29.05	51.36	49.77	0	0	26.27	-3,091.03	0
Total										
Income	7,046.40	6,510.77	6,917.20	6,884.94	5,859.56	5,635.84	4,616.92	4,005.83	355.46	330.24
EXPENDIT										
URE :										
Raw										
Materials	6,289.34	5,784.96	6,136.97	5,862.57	5,192.65	5,005.52	4,068.45	3,564.46	0	0
Power &										
Fuel Cost	40.09	39.58	46.14	46.41	42.18	39.59	32.45	28.03	26.89	0
Employee										
Cost	239.59	234.83	228.67	220.59	226.96	208.29	185.16	152.96	143.62	0
Other										
Manufact										
uring										
Expenses	10.65	14.76	13.69	39.13	16.43	41.44	29.19	21.06	20.09	0
Selling										
and										
Administr										
ation										
Expenses	118.41	115.81	140.93	217.34	257.32	334.68	290.3	232.9	207.36	0
Miscellan										
eous										
Expenses	182.11	177.5	180	72.48	101.78	52.23	19.56	11.82	10.12	605.48
Less: Pre-										
operative										
Expenses										
Capitalise										
d	0	0	0	0	0	0	0	0	0	0
Total										
Expenditu										
re	6,880.19	6,367.44	6,746.40	6,458.51	5,837.31	5,681.75	4,625.10	4,011.23	408.08	605.48
Operating										
Profit	166.2	143.33	170.8	426.43	22.25	-45.91	-8.17	-5.4	-52.62	-275.23
Interest	133.2	130.23	112.13	138.49	45.71	44.14	57.95	62.25	47.46	0
Gross										
Profit	33	13.1	58.67	287.94	-23.46	-90.05	-66.12	-67.65	-100.08	-275.23
Depreciat										
ion	82.78	80.47	82.01	78.02	47.82	49.38	46.19	43.08	42.06	45.19
Profit										
Before Tax	-49.78	-67.37	-23.34	209.92	-71.28	-139.43	-112.31	-110.73	-142.14	-320.42
Tax	0	0	0	0	0	0	0	0	0	0
Fringe										
Benefit										
tax	0	0	0	0	0	0	0	0	0	0
Deferred										
Tax	0	0	0	0	0	0	0	0	0	0
Reported										
Net Profit	-49.78	-67.37	-23.34	209.92	-71.28	-139.43	-112.32	-110.73	-142.14	-320.42
Extraordi										
nary										
Items	0	0	0	270.29	0	-3.95	0	-5.06	0.1	0
Adjusted										
Net Profit	-49.78	-67.37	-23.34	-60.37	-71.28	-135.48	-112.32	-105.67	-142.24	-320.42
Adjst.										
below Net										
Profit	0	0	0	0	0	0	-2.31	0	0	0
P & L										
Balance										
brought										
forward	-1,698.28	-1,630.91	-1,607.57	-1,817.49	-1,697.68	-1,558.25	-1,445.93	-1,330.06	-1,187.92	-867.5

Year	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
SOURCES OF FUNDS :										
Share Capital	1,345.63	1,345.63	1,345.63	1,345.63	1,345.63	1,345.63	1,345.63	1,345.63	1,145.63	1,020.63
Reserves Total	-751.01	-701.23	-651.19	-624.4	-781.28	-708.48	-568.02	-443.74	-533.01	-515.87
Equity Share Warrants	0	0	0	0	0	0	0	0	0	0
Equity Application Money	-17.03	-18.52	0	0	0	0	0	0	0	250
Total Shareholders Funds	577.59	625.88	694.44	721.23	564.35	637.15	777.61	901.89	612.62	754.76
Secured Loans	0	0	0	0	0	0	0	0	0	0
Unsecured Loans	438.45	245	418.06	330	535.1	395.46	451.29	653.52	513.15	377.6
Total Debt	438.45	245	418.06	330	535.1	395.46	451.29	653.52	513.15	377.6
Other Liabilities	923.43	840.84	838.68	826.02	121.58	99.29	74.8	59.37	40.35	26.93
Total Liabilities	1,939.47	1,711.72	1,951.18	1,877.25	1,221.03	1,131.90	1,303.70	1,614.78	1,166.12	1,159.29
APPLICATI ON OF FUNDS :										
Gross Block	1,101.21	1,069.21	1,059.64	1,925.21	1,000.93	1,029.71	978.51	1,237.88	1,237.99	1,218.13
Less : Accumulated Depreciation	352.93	302.91	255.5	362.94	140.4	111.97	43.66	334.01	295.41	268.28
Less: Impairment of Assets	0	0	0	0	0	0	0	0	0	0
Net Block	748.28	766.3	804.14	1,562.27	860.53	917.74	934.85	903.87	942.58	949.85
Lease Adjustment	0	0	0	0	0	0	0	0	0	0
Asset Transferred	0	0	0	0	0	0	0	0	0	0
Capital Work in Progress	99.98	92.08	92.14	62.53	11.3	14.03	18.73	36.84	4.25	9.33
Producing Properties	0	0	0	0	0	0	0	0	0	0
Investments	0.04	0.04	0.04	0.04	0.04	0	0	0.92	0	0
Current Assets, Loans & Advances										
Inventories	508.21	462.15	466.12	495.16	443.8	394.03	325.61	283.58	257.31	230.89
Sundry Debtors	26.09	25.29	52.84	58.79	50.37	44.67	55.61	41.68	29.49	12.99
Cash and Bank	264.41	124.03	236.38	268.37	283.03	173.89	180.47	531.7	130.54	197.96
Loans and Advances	213.72	207.5	151.5	131.78	115.61	112.09	121.6	81.26	69.61	46.69
Total Current Assets	1,012.43	818.98	906.83	954.1	892.81	724.67	683.29	938.21	486.95	488.52
Less : Current Liabilities and Provisions										
Current Liabilities	632.08	628.84	562.69	724.14	663.34	600.62	391.63	330.03	319.1	339.8
Provisions	19.53	18.68	18.87	19.35	17.82	15.65	18.49	16.29	11.97	5.33
Total Current Liabilities	651.61	647.52	581.56	743.49	681.16	616.27	410.12	346.32	331.07	345.13
Net Current Assets	360.82	171.46	325.27	210.61	211.65	108.4	273.18	591.9	155.88	143.39
Miscellaneous Expenses not written off	0	0	0	0	0	0	0	0	0	0
Deferred Tax Assets	0	0	0	0	0	0	0	36.63	0	0
Deferred Tax Liability	0	0	0	0	0	0	0	36.63	0	0
Net Deferred Tax	0	0	0	0	0	0	0	0	0	0
Other Assets	730.34	681.85	729.58	41.8	137.51	91.73	76.95	81.28	63.41	56.72
Total Assets	1,939.47	1,711.73	1,951.17	1,877.25	1,221.03	1,131.90	1,303.70	1,614.81	1,166.12	1,159.29