

**PROJECT  
ON  
“RATIO ANALYSIS”**

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# **Jamshedpur Utilities and Services Company**

Jamshedpur Utilities and Services Company (Jusco) is India's only comprehensive urban infrastructure service provider. Carved out of Tata Steel, from its Town Services Division in 2004, the company's mandate was to convert an obligatory service into a customer-focused sustainable corporate entity.

# RATIO ANALYSIS

- Ratio Analysis is a form of Financial Statement Analysis that is used to obtain a quick indication of a firm's financial performance in several key areas. The ratios are categorized as Short-term Solvency Ratios, Debt Management Ratios, Asset Management Ratios, Profitability Ratios, and Market Value Ratios.

# Ratio Analysis Of JUSCO

(for the year 2015 - 2016)

## 1) Current Ratio

Current Ratio = Current Assets / Current Liabilities

$$\begin{aligned}\text{Current Ratio} &= 34,875 / 37,632 \\ &= 0.9267 \%\end{aligned}$$

## 2) Quick Ratio

Quick Ratio = Current Assets - Inventory / Current Liability

$$\begin{aligned}\text{Quick Ratio} &= 34,875 - 1,432 / 37,632 \\ &= 33,443 / 37,632 \\ &= 0.88868 \%\end{aligned}$$

### 3) Net Profit Margin

Net Profit Margin = Net Profit / Net Sales

$$\begin{aligned}\text{Net Profit Margin} &= 4002 / 77,758 \\ &= 0.05146\%\end{aligned}$$

### 4) Return From Equity

Return From Equity = Net Income / Shareholder's Equity

$$\begin{aligned}\text{Return From Equity} &= 77939 / 2035 \\ &= 38.2992\%\end{aligned}$$

### 5) Inventory Turnover Ratio

Inventory Turnover Ratio = Cost Of Goods Sold / Average Inventory

$$\begin{aligned}\text{Inventory Turnover Ratio} &= 77,758 / 1432 \\ &= 54.30027\end{aligned}$$

## 6) Debt To Equity Ratio

Debt To Equity Ratio = Total Liability / Shareholder Fund

$$\begin{aligned}\text{Debt To Equity Ratio} &= 56,666 / 2,035 \\ &= 29.4796\%\end{aligned}$$

## 7) Assets Turnover Ratio

Assets Turnover = Net Revenue / Average Total Assets

$$\begin{aligned}\text{Assets Turnover} &= 56,666 / 77,758 \\ &= 0.72874\%\end{aligned}$$

## 8) Debt To Assets Ratio

Debt To Assets Ratio = Total Liability / Total Assets

$$\begin{aligned}\text{Debt To Assets Ratio} &= 56,666 / 56,666 \\ &= 1\%\end{aligned}$$

## 9) Gross Profit Margin

Gross Profit Margin = Gross Income / Net Revenue

$$\begin{aligned} \text{Gross Profit Margin} &= 181 / 77,758 \\ &= 0.00232\% \end{aligned}$$

## 10) Operating Profit Margin

Operating Profit Margin = Operating Income / Net Revenue

$$\begin{aligned} \text{Operating Profit Margin} &= 3152 / 77758 \\ &= 0.0405\% \end{aligned}$$

**JUSCO**

quality services for life

A **TATA** Enterprise

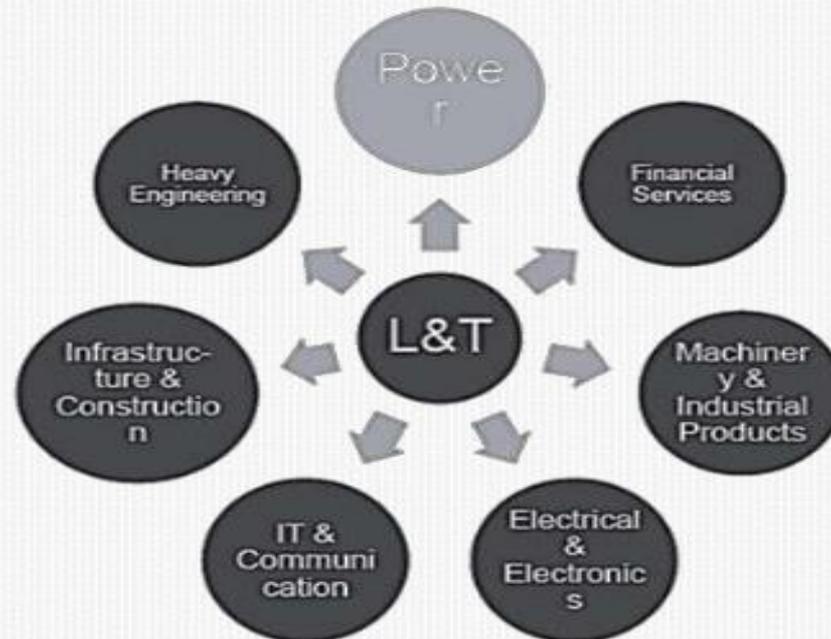


***LARSEN & TOUBRO***

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# LARSEN & TURBO LIMITED

## L&T Business Structure



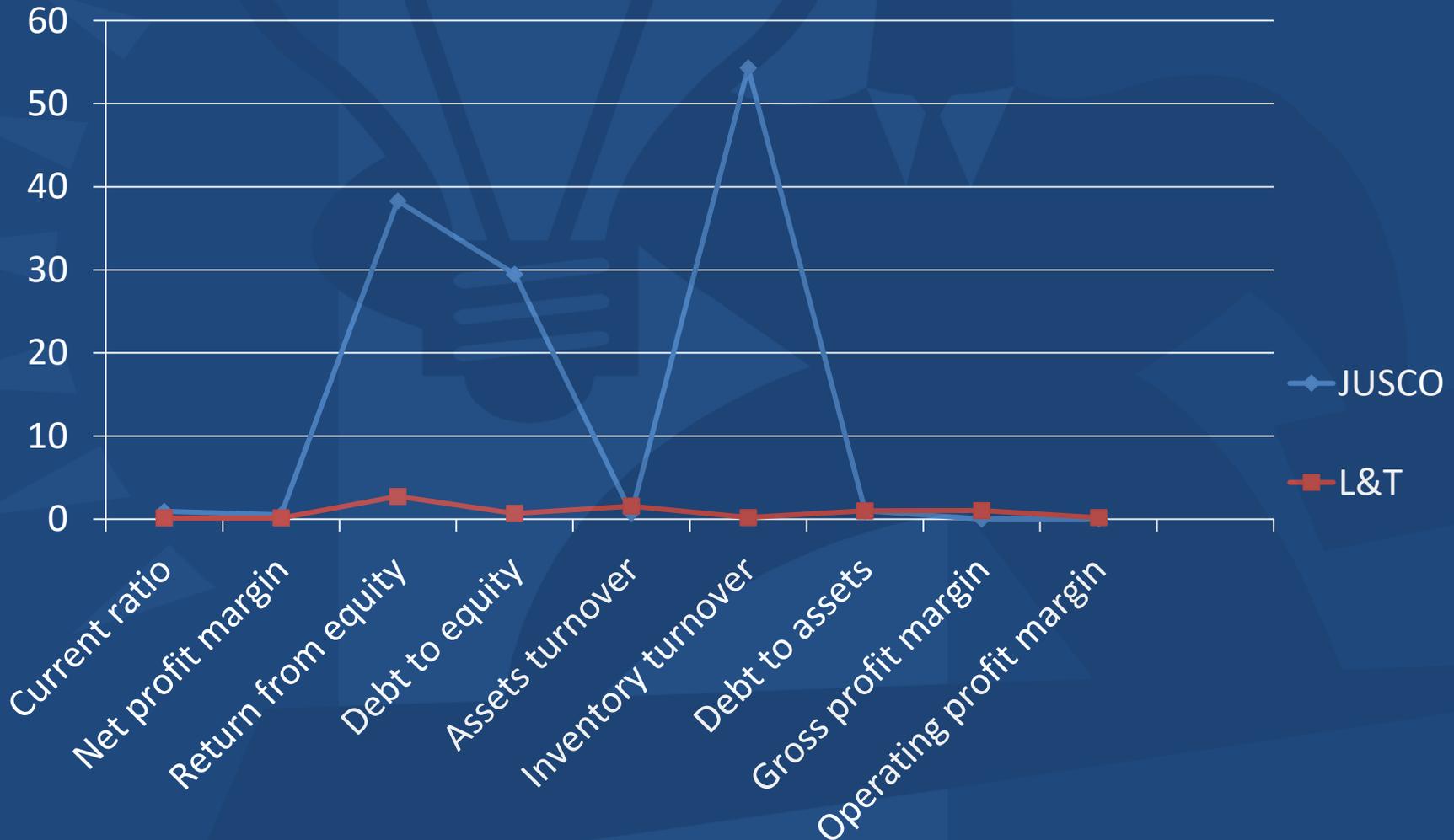
# LARSEN & TURBO LIMITED

BACKED BY A RICH ENGINEERING HERITAGE

Larsen & Turbo is an Indian multinational engaged in technology, engineering, construction, manufacturing & financial services with USD 17 billion in revenue. It operates in over 30 countries worldwide. A strong customer - focused approach and the constant quest for top class quality have enabled the company to attain and sustain leadership in its major line of business for over 7 decades.

It's all about Imagineering

# Comparison of ratios for the year 2015-2016



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