

PROJECT REPORT ON
A STUDY ON OVERALL FINANCIAL PERFORMANCE
OF MARUTI SUZUKI KOHIMA

*Project report submitted to Nagaland University in partial fulfilment
for the award of the degree of Bachelor of Commerce*

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Date: 08-05-2021

DECLARATION

I declare that the project report entitled “A STUDY ON OVERALL FINANCIAL PERFORMANCE OF MARUTI SUZUKI KOHIMA” submitted by me for the award of the degree of **Bachelor of Commerce** of Nagaland University is my own work. The project report has not been submitted for any other degree of this University or any other university.

DHARMENDRA

CERTIFICATE

We recommend that this project report be placed before the examiners for evaluation.

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ACKNOWLEDGEMENT

I WOULD LIKE TO EXPRESS MY HEARTIEST GRATITUDE TO EACH AND EVERYONE WHO HELPED ME IN COMPLETING THIS PROJECT REPORT , WITHOUT THERE CONSTANT EFFORTS AND TIME I WOULD NEVER HAVE BEEN ABLE TO BRING OUR WORK TO A SUCCESSFUL COMPLETION

I WOULD LIKE TO CONVEY OUR SINCERE THANKS TO MISS NGIPLON RACHEL CHOHWANGLIM , ASSISTANCE PROFESOR DEPARTMENT OF COMMERCE , KOHIMA COLLEGE AND RAJEN RANA MANAGER OF MARUTI SUZUKI ARENA FOR SUPERVISING AND RENDERING VALUABLE GUIDANCE THROUGHOUT THE

COURSE , MY ENTIRE TIME STUDYING UNDER HER GUIDANCE IS IMDEED A GREAT CHALLENGE AND ENCOURGED AND FOR THAT I SHALL REMAIN EVER KIND TO HER

I ALSO EXTEND MY PROFOUND THANK TO OUR PRINCIPAL RALIMONGLA AO FOR GRANTING US TO THIS PROJECT

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Chapter 1: Introduction

1.1 INTRODUCTION

Maruti Suzuki Ltd Kohima. is a leading manufacturer of four wheeler in Kohima Born in 1993 and established in Kohima in April 2018 with the mission to motoriseKohima Nagaland. Maruti was a joint venture between government of India and Suzuki motor corporation , Japan. It is quickly growing into the largest compact car making company of India and remained so till 2004. The company started with Suzuki holding the minor stake of the Company while government of India holding the major stake.

Maruti Suzuki India Limited (MSIL), a subsidiary of Suzuki Motor Corporation, Japan, is India's largest passenger car maker. Maruti Suzuki is credited with having ushered in the automobile revolution in the country. The Company is engaged in the business of manufacturing and sale of passenger vehicles in India. Making a small beginning with the iconic Maruti 800 car, Maruti Suzuki today has a vast portfolio of 16 car models with over 150 variants. Maruti Suzuki's product range extends from entry level small cars like Alto 800, Alto K10 to the luxury sedan Ciaz. Other activities include facilitation of pre-owned car sales fleet management, car financing. The Company has manufacturing facilities in Gurgaon and Manesar in Haryana and a state of the art R&D centre in Rohtak, Haryana.

The Company, formerly known as Maruti Udyog Limited, was incorporated as a joint venture between the Government of India and Suzuki Motor Corporation, Japan in February, 1981. Presently, Suzuki Motor Corporation owns equity of 56.2%. The Company's shares are traded on the National Stock Exchange (NSE) and the Bombay Stock Exchange (BSE). Maruti was also involved in various businesses like manufacturing, sales and purchasing of motor vehicles and parts of automobiles. Other activities of Maruti were facilitation of pre-owned car sales, fleet management and car financing. They have seven subsidiary companies in India are Insurance Business Agency Ltd, Maruti Insurance Distribution Services Ltd, Maruti Insurance agency Solution Ltd,

Maruti Insurance Agency Network Ltd, Maruti Insurance Agency services Ltd, Maruti Insurance Agency Logistics Ltd. All these were affianced with promotion and selling motor insurance policies to motorcycle owners and the seventh one True Value Solution Ltd were in business of sales of certified pre-owned motorcycles under the brand 'Maruti True Value'. They have four manufacturing units in different areas in Haryana state. The first commercial car from the joint venture company was launched in 1983 called Maruti 800 which was very popular. In 1984 they launched Maruti Omni which fits one full size family. In 1985 they introduced Maruti Suzuki Gypsy. In 1997 company exposed to foreign market and imported 500 cars to Hungary. In 1990 they launched three box cars with 1000cc engine; this was the major transformation in the company. In 1992 Suzuki Motor Corporation increased its share value to 50% in Maruti. Later year they launched with Maruti Zen and in 1994 they introduced Maruti Esteem into the market.

Maruti has inaugurated its second plant in 1995. In 1997, Maruti started Maruti Service Master as model workshop to take care of its sales in India. In 2002, Suzuki Motor Corporation increased the share in Maruti to 54.2%. By 2002 they established 10 finance companies in which 8 of them were finance companies and two were joint ventures. They started a new business strategy for its purchase, sales and trade of old cards is Maruti True Value. With the first worlds strategic model with the help of Suzuki Motor Corporation they launched 'the SWIFT' in 2005.

(Research area Maruti Suzuki arena Kohima Nagaland)

1:2 Review of literature

Agarwal, Nidhi (2015) The study focus on the comparative financial performance of Maruti Suzuki and Tata motors ltd . The financial data and information required for the study are drawn from the various annual report of the companies.

The liquidity and leverage analysis of both the firms are done to analyse the leverage position four ratios are considered namely , capital gearing, debt-equity, total debt and proprietary ratios. The result show that Tata motors ltd has to increase the portion of proprietors fund in business to improve long term solvency position.

Chacko and Selvaraj : concluded that there may be a number of factors which are responsible for the changing purchase preference of the consumer in four-wheelers. Among those variables - safety, maintenance, mileage, easy mode of financing and easy driving are found to be pointed influencing buying preference of consumers. With the rapid and consistent growth in the price of the fuel consumers are more conscious about mileage. So they highly prefer mileage while buying a car. This study found that consumers also prefer easy mode of financing a car. With the growing competition in automobile sector, companies are providing easy financing facility to grab maximum of consumers. This allows consumers from a middle income group to conveniently own a car by giving easy installments which is also forcing consumers to buy a car. Lastly, it was found that consumers also prefer model while purchasing a car.

Mishra : observed that mostly, Tata customers purchased cars on loan and using them for personal purpose. It is also seen that mostly people recommend to their friends and relatives who have car, to adopt preventive maintenance of car from authorized dealer only once it completes one year and up to five years. In terms of level of customer satisfaction, it was found that the customers are mostly satisfied with price, design, safety, mileage, interior space, status brand name, comfort level, spares part and after-sale service. Finding also indicates that the most influencing factor for customer satisfaction in the case of Tata Motors were price, mileage and interior space. Talking of

competitiveness among cars is concern it is seen that customer mostly prefers Maruti car as more loyal than Tata Motors.

1:3 objective of the study/scope

The study is based on Maruti arena ltd company Kohima Nagaland . The interest of the various groups related to a firm is affected by the financial performance of the firm. So, it is much of significance to analyse the financial performance of the company. The study focus on the overall financial performance and position of the company. The study gives some information about the financial growth of the company and it also displays the firm's stability.

Maruti Suzuki Limited is a publicly listed automaker in nagaland. It is a leading four-wheeler automobile manufacturer in state. Suzuki Motor Corporation of Japan holds a majority stake in the company. It was the first company in India to mass-produce and sell more than a million cars. It is largely credited for having brought in an automobile revolution to India. It is the market leader in India and as well as on Nagaland. On 17 September 2007, Maruti Udyog was renamed Maruti Suzuki India Limited. The company headquarter is in Gurgaon, Haryana (near Delhi).

The old logo of Maruti Suzuki India Limited. Later the logo of Suzuki Motor Corp. was also added to it. Maruti Suzuki is one of India's leading automobile manufacturers and the market leader in the car segment, both in terms of volume of vehicles sold and revenue earned. Until recently, 18.28% of the company was owned by the Indian government, and 54.2% by Suzuki of Japan. The Indian government held an initial public offering of 25% of the company in June 2003. As of 10 May 2007, Govt. of India sold its complete share to Indian financial institutions. With this, Govt. of India no longer has stake in Maruti Udyog.

Maruti Udyog Limited (MUL) was established in February 1981, though the actual production commenced in 1983 with the Maruti 800, based on the Suzuki Alto kei car which at the time was the only modern car available in India, its' only competitors- the

Hindustan Ambassador and Premier Padmini were both around 25 years out of date at that point. Through 2004, Maruti has produced over 5 Million vehicles. Marutis are sold in Nagaland and India and various several other countries, depending upon export orders. Models similar to Marutis (but not manufactured by Maruti Udyog) are sold by Suzuki and manufactured in Pakistan and other South Asian countries.

The company annually exports more than 50,000 cars and has an extremely large domestic market in India selling over 730,000 cars annually. Maruti 800, till 2004, was the India's largest selling compact car ever since it was launched in 1983. More than a million units of this car have been sold worldwide so far. Currently, Maruti Alto tops the sales charts and Maruti Swift is the largest selling in A2 segment.

Due to the large number of Maruti 800s sold in the Nagaland, the term "Maruti" is commonly used to refer to this compact car model. Till recently the term "Maruti", in popular Indian culture, was associated to the Maruti 800 model.

Maruti Suzuki India Limited, a subsidiary of Suzuki Motor Corporation of Japan, has been the leader of the Indian car market for over two decades.

Its manufacturing facilities are located at two facilities Gurgaon and Manesar south of New Delhi. Maruti's Gurgaon facility has an installed capacity of 350,000 units per annum. The Manesar facilities, launched in February 2007 comprise a vehicle assembly plant with a capacity of 100,000 units per year and a Diesel Engine plant with an annual capacity of 100,000 engines and transmissions. Manesar and Gurgaon facilities have a combined capability to produce over 700,000 units annually.

More than half the cars sold in India as well as in nagaland are Maruti cars. The company is a subsidiary of Suzuki Motor Corporation, Japan, which owns 54.2 per cent of Maruti. The rest is owned by the public and financial institutions. It is listed on the Bombay Stock Exchange and National Stock Exchange in India.

During 2007-08, Maruti Suzuki sold 764,842 cars, of which 53,024 were exported. In all, over six million Maruti cars are on Indian roads since the first car was rolled out on 14 December 1983.

Maruti Suzuki offers 15 models, Maruti 800, Omni, Esteem, Baleno, Alto, Versa, Ritz, Gypsy, A Star, Wagon R, Zen Estilo, Swift, Swift Dzire, SX4, and Grand Vitara. Swift, Swift dzire, A star and SX4 are manufactured in Manesar, Grand Vitara is imported from Japan as a completely built unit (CBU), remaining all models are manufactured in Maruti Suzuki's Gurgaon Plant.

Suzuki Motor Corporation, the parent company, is a global leader in mini and compact cars for three decades. Suzuki's technical superiority lies in its ability to pack power and performance into a compact, lightweight engine that is clean and fuel efficient.







Maruti is clearly an "employer of choice" for automotive engineers and young managers from across the country. Nearly 75,000 people are employed directly by Maruti and its partners.




The company vouches for customer satisfaction. For its sincere efforts it has been rated (by customers) first in customer satisfaction among all car makers in India for ten years in a row in annual survey by J D Power Asia Pacific.

Maruti Suzuki was born as a government company, with Suzuki as a minor partner to make a people's car for middle class India. Over the years, the product range has widened, ownership has changed hands and the customer has evolved. What remains unchanged, then and now, is Maruti's mission to motorise India.

'To Munsiyari on a Maruti 800', Uttarakhand Himalayas Maruti Suzuki plant in Gurgaon

1.4 PRODUCT PROFILE

Model	Production	Image	Outlet
<u>Wagon R</u>	1999– present		Arena
<u>Alto</u>	2000– present		Arena
<u>Swift</u>	2005– present		Arena
<u>Ertiga</u>	2012– present		Arena
<u>Celerio</u>	2014– present		Arena
<u>Ciaz</u>	2014– present		NEXA

<u>Baleno</u>	2015– present		NEXA
<u>S-Cross</u>	2015– present		NEXA
<u>Vitara</u> <u>Brezza</u>	2016– present		Arena
<u>Dzire</u>	2017– present		Arena
<u>Ignis</u>	2017– present		NEXA
<u>XL6</u>	2019– present		NEXA
<u>S-Presso</u>	2019– present		Arena

Maruti Suzuki is the leading car manufacturer in Nagaland as well in India. Started of as a semi-government company, Maruti Suzuki has gained a lot of trust amongst Indian car buyers. It sells the highest number of cars and also has the largest sales and service network. Maruti is the leader in small cars segment. In fact, it even has the largest offering in hatchbacks for the Indian car market. This is collaboration between, the Indian company Maruti and Japanese technology partner is Suzuki. The company was earlier called as Maruti Udyog Private Limited. The company had a major market share of the Indian car market, until several new car brands made it. However, it continues to dominate the Indian car market.

1:5 Research questions

- To understand the customer's expectations
- To identify problems areas in serving the customer's
- To measure the customer satisfaction

Customer expectations ÷

Buyers from their expectations from past buying experience,

Friends and associates , advise and marketing person , promotion campaign and competitor information and promises.

- To identify problems areas in serving the customer's÷

Before creating tools to measure the level of satisfaction ,

It is important to develop a clear understanding of what

Exactly the customer's wants. One need to know what

The customer's expect from the product and service provided.

- To measure the customer's satisfaction

We believe that that customer which offers will deliver the most value . Customer are value Maximizer, within the bound of search cost and limited knowledge , mobility and income. They form an expectation of value and act upon it .

Whether or not the offer lives up to expectations effect both satisfaction repurchase probability.

1.6 RESEARCH METHOD

SOURCE OF DATA

SECONDARY DATA are used in this study , which were collected from various websites. Variable pertaining to behaviour of liquidity , leverage and profitability were collected from the balances sheet and profit and loss account of maruti Suzuki Indian limited company for a periods of year 2021

The study period of maruti Suzuki showroom in Nagaland

The study cover a period of three years (2018 to 2021)

Frame work of analysis

Analyzing the performances of a company can be done through a careful and critical analysis of financial statements . the two important financial statements are “balance sheet “and profit and loss account . it indicates the operating results and financial position of the concern , therefore by analyzing and interoperating the statements , performances can be appraised . in the light of the above in this study various financial performances and position have been used to examine the objectives of the study . trend analysis is used to analyse collected data .

Time allocation

The time allocation for this study was two months . the time was sufficient enough for the complete study .

Chapter .2 - Data Analysis and Interpretation

2.1: Brief history about the company.

In April 1981, The state auto opened a new showroom in Kohima. The production of Maruti 800 marked the beginning of revolution in India automobile industry. It brought in the latest technology of that time more fuel efficiency and lower price that led to creation of huge market for all car segment as the Indian, A number of auxiliary car parts making unit were set up as more can manufacture realize it was more cost effective to make their car parts in India rather than

Improving them .

Profile of the company

Maruti on strong foundation

- Production capacity
- sales network
- Product portfolio
- Research and development

Capital expenditure supporting the four pillars.

Maruti Suzuki Kohima Ltd . Is a leading four wheeler automobile manufacturing in Kohima Nagaland.

Maruti Udyog Limited was founded by the [government of India](#) on 24 February 1981, only to merge with the Japanese automobile company Suzuki in October 1982. The first manufacturing factory of Maruti was established in Gurugram, Haryana, in the same year.

Maruti Suzuki has two manufacturing facilities in India, and one wholly-owned subsidiary [Suzuki Motor Gujarat](#)'s manufacturing complex which supplies its entire production to Maruti Suzuki. All manufacturing facilities have a combined production

capacity of 2,250,000 vehicles annually (1.5 million from Maruti Suzuki's two plants and 750,000 from [Suzuki Motor Gujarat](#)). The [Gurgaon](#) manufacturing facility has three fully integrated manufacturing plants and is spread over 300 acres (1.2 km²).^[21] The Gurgaon facilities also manufacture 240,000 [K-Series](#) engines annually. The Gurgaon facility manufactures the [Alto 800](#), [WagonR](#), [Ertiga](#), [XL6](#), [S-Cross](#), [Vitara Brezza](#), [Ignis](#) and [Eeco](#). The Gurgaon facility also assembles the [Jimny](#) starting from January 2021 solely for export markets. It was reported the Indian-assembled Jimny will be exported to African markets and countries in the Middle East.

2:2. Product range of the company includes

It offer full range of cars– from entry level Maruti 800 & Alto to stylish hatchback Ritz, A star, Swift, Wagon R, Estilo and sedans DZire, SX4 and Sports Utility vehicle Grand Vitara.

- Maruti Alto 800
- Omni
- Gypsy
- Zen Estilo
- Wagon R
- Versa
- A– Star
- Ritz
- SX4
- Dzire
- Grand Vitara
- Ertiga
- Celerio

Milestones :

2014: Maruti Suzuki announces global debut of ‘Celerio’ with revolutionary Auto Gear Shift

2013: Maruti Suzuki introduces stylish Stingray

2012 :India's favourite car Maruti Suzuki Alto crosses the 20 Lakh sales mark

2011: Maruti Suzuki India unveiled its much awaited sportier and stylish car, the all new 'Swift'.

2011: On march 15, Maruti Suzuki India rolled out its 1 Crore (ten millionth) car.The historic 1 Crore car, a Metallic Breeze Blue coloured WagonR VXi (Chassis No 243899) rolled out from the Company's Gurgaon plant.

2010: Maruti Suzuki has been ranked India's most Trusted Brand in Automobile Sector by India's leading Business newspaper The Economic Times.

2009 – MSIL adopts voluntary fuel disclosure.First shipment of A–star leaves Mundra Port–jan 10.A–star bags,Zigwheels”car of the year award”A–star rated best small car of the year–autocar–UTVi.

2008 – World Premiere of concept A–star at 9th Auto Expo, New Delhi.

2007 – Swift diesel launched.New car plant and the diesel engine facility commences operations during 2006–07 at manesar,Haryana.SX4–Luxury Sedan Launched with the tag line “Men are black”.Maruti launches Grand Vitara.

2006–J.D.Power Survey award for the sixth year.MSIL has changed its EMS from ISO 14001:1996 version to ISO 14001:2004 version w.e.f.1st july

2005– MSIL was re–certified in 2005 as per ISO 14001:2004 standards.

2004 – A new esteem launched –second successful facelift by maruti engineers.

2003 – Maruti gets listed on BSE and NSE.IPO(issue oversubscribed 11.2 times)New zen launched–first facelift by maruti engineers.

2002 – Divestment –Suzuki Motor Corporation(SMC)acquires majority stake in MUL.Maruti Finance & Insurance launched.

2001 – Turn around with profits Rs104.5 crore.Four new business–True value,Insurance,Finance.Maruti Versa launched.Maruti True Value launched.

2000 – Maruti alto launched.First car company in India to launch call centre.IDTR launched jointly with the Delhi government to promote safe driving habits.

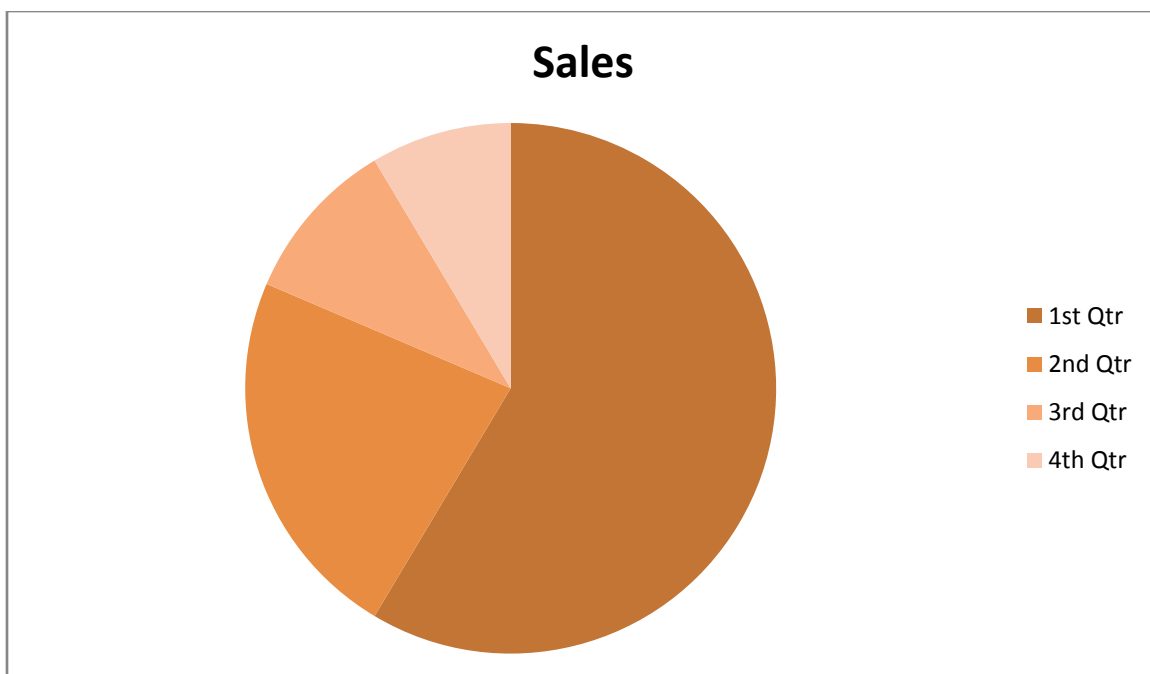
2.3 .financial performances of the company

Parameters	MAR'21 (₹ Cr.)	MAR'20 (₹ Cr.)	MAR'19 (₹ Cr.)	MAR'18 (₹ Cr.)
EQUITY AND LIABILITIES				
Share Capital	151.00	151.00	151.00	151.00
Share Warrants & Outstandings				
Shareholder's Funds	41,757.30	36,431.10	29,884.20	23,704.20
Long-Term Borrowings	0.00	0.00	0.00	0.00
Secured Loans	0.00	0.00	0.00	0.00
Unsecured Loans	0.00	0.00	0.00	144.80
Deferred Tax Assets / Liabilities	558.90	466.20	194.30	481.00
Other Long Term Liabilities	1,585.30	1,105.00	807.50	105.40
Long Term Trade Payables	0.00	0.00	0.00	0.00
Long Term Provisions	26.50	21.90	14.80	292.60
Total Non-Current Liabilities	2,170.70	1,593.10	1,016.60	1,023.80

Trade Payables	10,497.00	8,367.30	7,407.30	5,418.10
Current Liabilities				
Other Current Liabilities	3,420.20	3,127.80	2,360.00	2,007.40
Short Term Borrowings	110.80	483.60	77.40	35.40
Short Term Provisions	1,414.10	1,247.70	1,194.50	10,378.30
Total Current Liabilities	15,442.10	13,226.40	11,039.20	17,839.20
Total Liabilities	59,370.10	51,250.60	41,940.00	42,567.20
Non-Current Assets	0.00	0.00	0.00	0.00
ASSETS				
Gross Block	21,423.90	18,659.50	15,321.80	26,461.70
Less: Accumulated Depreciation	8,064.90	5,366.80	2,811.80	14,202.40
Less: Impairment of Assets	0.00	0.00	0.00	0.00
Net Block	13,359.00	13,292.70	12,510.00	12,259.30
Lease Adjustment A/c	0.00	0.00	0.00	0.00
Capital Work in Progress	2,125.90	1,252.30	1,006.90	1,882.80

Intangible assets under development	0.00	0.00	0.00	0.00
Pre-operative Expenses pending	0.00	0.00	0.00	0.00
Assets in transit	0.00	0.00	0.00	0.00
Non Current Investments	34,072.90	26,302.20	18,875.40	9,817.60
Long Term Loans & Advances	689.90	428.40	534.90	1,349.30
Other Non Current Assets	1,201.00	1,198.80	1,166.80	44.10
Total Non-Current Assets	51,448.70	42,474.40	34,094.00	25,353.10
Total Reserves	41,606.30	36,280.10	29,733.20	23,553.20
Current Assets Loans & Advances				
Currents Investments	1,217.30	2,178.80	1,056.80	2,996.40
Inventories	3,160.80	3,262.20	3,132.10	2,685.90
Cash and Bank	71.10	13.80	39.10	18.30
Other Current Assets	179.10	175.70	234.90	253.00
Short Term Loans and Advances	1,831.30	1,946.50	2,060.90	10,190.70

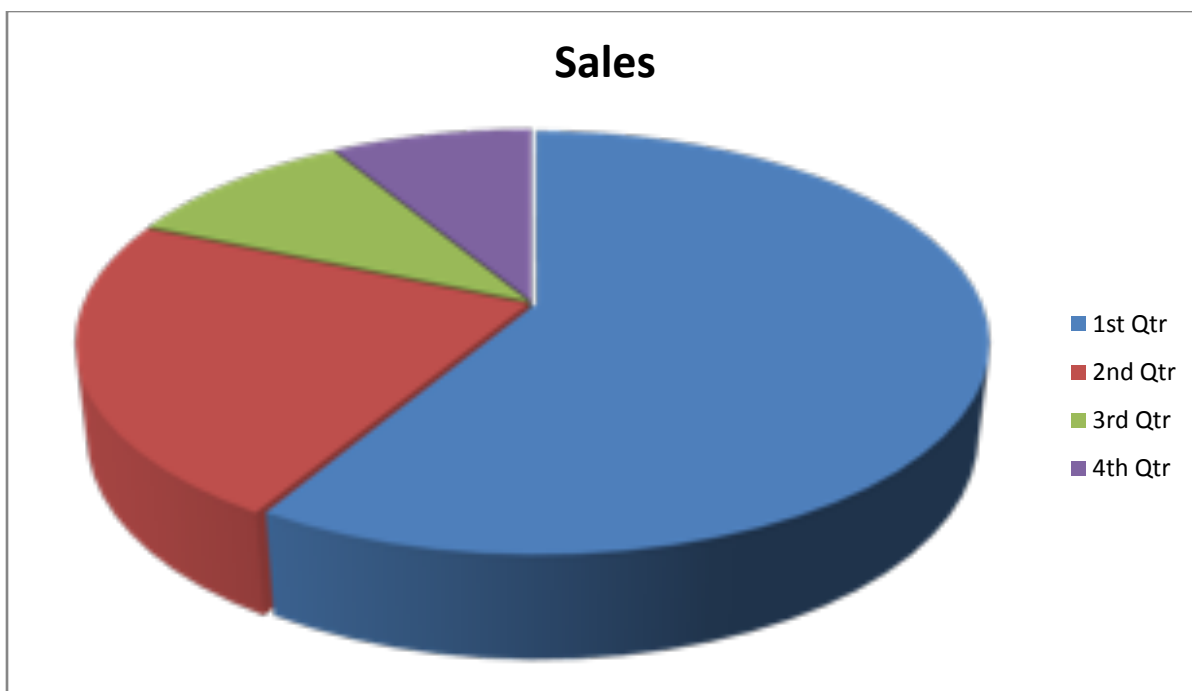
Total Current Assets	7,921.40	8,776.20	7,846.00	17,214.10
Net Current Assets (Including Current Investments)	-7,520.70	-4,450.20	-3,193.20	-625.10
Total Current Assets Excluding Current Investments	6,704.10	6,597.40	6,789.20	14,217.70
Miscellaneous Expenses not written off	0.00	0.00	0.00	0.00
Total Assets	59,370.10	51,250.60	41,940.00	42,567.20
Contingent Liabilities	9,683.80	9,855.50	8,513.80	8,131.20
Total Debt	110.80	483.60	230.90	515.60
Book Value (in ₹)	1,382.69	0.00	989.54	784.91
Adjusted Book Value (in ₹)	1,382.69	0.00	989.54	784.91



Non Promoter		
Institutions		
Mutual Funds / UTI	1,74,31,808	5.77
FI/Bank/Insurance	2,24,81,441	7.44
Govt	0	0.00
FII	0	0.00
Other	6,79,47,990	22.50
Total Institutions	10,78,61,239	35.71
Non-Institution		
Bodies Corporate	77,47,074	2.56
Individuals (upto Rs. 1 lakh)	1,31,16,616	4.34
Individuals (in excess of Rs. 1 lakh)	1,65,710	0.05

NRIs/OCBs	7,28,805	0.24
Others	1,59,54,502	5.29
Total Non-Institution	2,44,30,381	8.09
Total Non Promoter	13,22,91,620	43.79
Depository Receipts	0	0.00
Total	30,20,80,060	100.00

Description	Percent of Share (%)
Promoters	54.21
Individuals	2.35
Institutions	15.80
FII	21.45
Govt.	0.00
Others	6.19



Parameter	MAR'21 (₹ Cr.)	MAR'20 (₹ Cr.)	Change %
Net Profit Before Taxes	11,003.40	9,960.30	
Adjustments for Expenses & Provisions	1,030.80	446.40	
Adjustments for Liabilities & Assets	2,805.80	2,194.00	
Cash Flow from operating activities	11,785.00	10,279.30	
Cash Flow from investing activities	-8,282.10	-9,177.90	
Cash Flow from financing activities	-3,446.00	-1,129.30	
Effect of exchange fluctuation on translation reserve	0.00	0.00	0.00%
Net increase/(decrease) in cash and cash equivalents	56.90	-27.90	
Opening Cash & Cash Equivalents	13.00	38.40	

Cash & Cash Equivalent on Amalgamation / Take over / Merger	0.00	2.50	
Cash & Cash Equivalent of Subsidiaries under liquidations	0.00	0.00	0.00%
Translation adjustment on reserves / op cash balalces frgn subsidiaries	0.00	0.00	0.00%
Effect of Foreign Exchange Fluctuations	0.00	0.00	0.00%
Closing Cash & Cash Equivalent	69.90	13.00	

Financial performance analysis is the process of determining the operation and financial characteristics of a firm from accounting and financial statements. The goal of such an analysis is to determine the efficiency and performance of the firm management as reflected in the financial records and reports .

- assessing the short term and long term solvency,
- assessing the liquidity and profitability
- identifying the efficiency of financial performance

MARUTI SUZUKI Share Price Performance

Over the last one year, [MARUTI SUZUKI share price](#) has moved up from Rs 6,881.4 to Rs 7,743.0, registering a gain of Rs 861.7 or around 12.5%.

Meanwhile, the [S&P BSE AUTO Index](#) is trading at Rs 21,046.5 (up 0.1%). Over the last one year it has moved up from 17,493.1 to 21,046.5, a gain of 3,553 points (up 20.3%).

Overall, the [S&P BSE SENSEX](#) is up 11.7% over the year.

Chapter 3: Conclusion

From the Research study , it is clear that it is one of the leading automobile company in Nagaland . An attempt had been made in the present study to investigate the financial performance of Maruti Suzuki during the period of five years

The financial performance plays a significant role in the successful function of a firm

Even though Maruti Suzuki continues to dominate the scale chart passenger vehicles in the country. The Indian government push for electronic mobility.

As well as the hike prices is also expected to adversely impact the sale of internal combustion engine based vehicles.

The result of the study reveals that the customers are influenced by the factors like price, fuel efficiency and after-sales services of the company. The customers are satisfied with product features of the small cars manufactured by the company, but they are not satisfied with fuel efficiency, maintenance cost, delivery time, free services, price of the car, spare parts price and after sales services of the company. The study also reveals that the major problems of the customers are high price of the car, high price spare parts and high maintenance cost in the study area

3.1 .BRIEF INTRODUCTION OF THE STUDY

Performance of a company measured in financial terms , the success of the firm depends on How it is perceived by and react to the external economic markets. The field of managing finance Is much more complicated and faster faces today . financial manager need to know how effective decision can be made and ineffective one be avoided. The present study is concerned with financial analysis of Maruti Suzuki limited for a period of three years during 2018-2021. This chapter optimizes the major findings, suggestions and conclusions for efficient utilisation with respect to Maruti Suzuki ltd company.

3.2 Findings

- 1 The study found that Maruti Suzuki has performed better and leads in the liquidity ratio analysis.
2. Total Revenue increase year after during the period of study. Trend reveals an increase from 100% of 2019 to 171.54% of 2020
- . 3. Trend reveals even total expenditure value also increases during the study period.
4. Profit valuation keeps on fluctuating year by year during the study period
- . 5. The study observed that net worth of the company also improved year after year .
- 6 Maruti Suzuki had also increased their overall production by 10.7% with a highest share of 107.3% of utility vehicle.
- 7 The profit of the company declined by 8.5% in passenger vehicles export owing to weakness in global market, protection in some markets and devaluation of most currencies with respect to the US Dollar
- . 8. Maruti Suzuki grasp 50% market share in passenger vehicle segment .
9. From the study of net sales, it can be seen that there is a continuous increase in sales .
10. The study shows the Debt-equity Ratio balanced in the ratio of 100% all the year.

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