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ಪೊಸ್ಟ್ ಬಾಕ್ಸ್ ನಂ. ೦೨

ಅಂಜುಮನಾಬಾದ್, ಭಟ್ಕಳ - ೫೮೧ ೩೨೦

(ಉತ್ತರ ಕನ್ನಡ) ಕರ್ನಾಟಕ ರಾಜ್ಯ

ದೂರವಾಣಿ : ೦೮೩೮೫ (ಒ) ೨೨೬೪೪೩ (ಫ್ಯಾಕ್ಸ್) ೨೨೮೪೪೩

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## Certificate

This is to certify that the project work titled "Financial trend analysis of Shree Durga Ice plant and cold storage, Mavinkatte" is an original record of field work done by Ms. Saroja Manjunath Naik with Registration No. 18C011228 in a partial fulfillment of the award of degree of Master of Commerce of the Karnatak University, Dharwad during 2019-20. The project satisfies the academic requirements in respect of project work prescribed for the Degree of Master of Commerce and is a record of her own independent work .

This project is based on the studies carried out by her, has not submitted to any other University or Institution for the award of any degree or diploma.

Project Guide

Prof. Bushra K.V

Principal

Prof. M.K. Shaikh

# Shri Durga Ice Plant and Cold Storage Mavinakatte, Bhatkal

## CERTIFICATE

This is to certify that **Ms. Saroja Manjunath Naik** student of **M.com fourth semester** with register number **18C011228** studying at **Anjuman degree college and PG centre, Bhatkal** has visited our Ice Plant, **Shri Durga Ice Plant and Cold Storage** for data collection in respect of the project work.

We believe that this project is of her own efforts and wish her good luck in her academic endeavour.

Palce: Mavinakatte.

Date: 17/10/2020

For, M/s SRI DURGA  
'ICE AND COLD STORAGE.

Partne.

Proprietor

# CONTENTS

CHAPTER NO	PARTICULARS	PAGE NO.
CHAPTER I:	<p>INTRODUCTION</p> <ul style="list-style-type: none"><li>• Need for the Study</li><li>• Objectives of the Study</li><li>• Methodology adopted for the study</li></ul>	1-3
CHAPTER II	Conceptual Framework of the study	4-15
CHAPTER III	Background of the company	16-54
CHAPTER IV	Analysis of the Data	55-61
CHAPTER V	Findings and Suggestions Bibliography	62-65

# CHAPTER-1

## INTRODUCTION

The project is based on Shree Durga Ice and Cold storage. Trend analysis provides analysis company data over a period of time by focusing on the change in specific line items within the income statement and balance sheet.

Financial analysis may be used not only to evaluate the performance of the firm. But also its division, department and its product line and also used to analyses the firm. Therefore the main purpose of financial statement analysis is to utilize information about the past performance of the company in order to predict how it will fare in the future.

Financial statements are prepared and presented for external users of according information. As these statements are used by investors and financial analysis to examine the firm's performance in order to make investment decision. They should prepare very carefully and contain as much as possible. The financial statements of the company include annual report of the industry. The general purpose is to analyze the statement to understand the financial performance of the company, management of various assets and their relation.

Trend analysis is the method of time series of data analysis involving comparison of the same such as yearly sales figures over a significant long period.

## CONCLUSIONS:

The study is conducted on Shri Durga Ice Plant and Cold Storage it is understood that there is decreasing trend in sales in recent years being the downfall in coastal fishing business from small local boating companies and further more lack of modern technology is also reason for not meeting up with the expectation of the market by Shri Durga Ice Plant and cold Storage. if the plant follows the suggestion and recommendations religiously and practices some of the good parties in manufacturing process then the plant can prosper with high sales and it can retain its business for a long time in growing competition.

Ice plant in nearby areas are also competing with Shri Durga Ice Plant and Cold Storage in its business , hence it is need of the time for Shri Durga Ice Plant and Cold Storage to come with latest type of products and mentioned in suggestions to satisfy the requirement of the market...