

1.1 INTRODUCTION AND BACKGROUND ABOUT THE STUDY

The financial performance of an organization plays a crucial role in determining its overall stability, profitability, and long-term sustainability. It is a key indicator used by management, investors, creditors, and other stakeholders to assess how effectively a company utilizes its resources to generate revenue and ensure operational efficiency. In today's competitive business environment, evaluating financial performance has become increasingly important as it helps organizations identify their strengths, weaknesses, growth potential, and areas requiring strategic improvement. Financial performance analysis typically involves assessing financial statements such as the balance sheet, profit and loss account, cash flow statement, and key financial ratios that provide deeper insights into liquidity, profitability, solvency, and efficiency.

The Indian coconut oil manufacturing industry plays a significant role in the agricultural and FMCG (Fast-Moving Consumer Goods) sectors. Kerala, being one of the largest coconut-producing states in India, is home to many small, medium, and large-scale coconut oil manufacturers. This sector contributes to rural employment, value addition, and regional economic development. The increasing demand for pure and chemical-free edible oils has created new opportunities for coconut oil brands, both in domestic and international markets. However, the industry is also exposed to challenges such as fluctuating raw material costs, competition from refined and blended oils, changing consumer preferences, and market price volatility.

NAMAZCO Coconut Oil Pvt. Ltd., located in Pachapoika, is one of the emerging manufacturers in Kerala's coconut oil sector. The company specializes in producing high-quality, natural coconut oil using modern processing techniques while maintaining traditional purity standards. As a growing enterprise, analyzing its financial performance is essential to understand its operational efficiency, profitability trends, and overall financial health. A systematic financial assessment can help the company make informed decisions, improve budgeting and investment practices, and enhance competitiveness in the market.

This study, therefore, focuses on evaluating the financial performance of NAMAZCO Coconut Oil Pvt. Ltd. using key financial indicators and analytical tools. The analysis aims to provide meaningful insights that will contribute to managerial effectiveness,

support future planning, and facilitate strategic decision-making for sustainable development.

1.4 SCOPE OF THE STUDY

The scope of this study is confined to analyzing the financial performance of NAMAZCO Coconut Oil Pvt. Ltd., Pachapoika, using financial data collected from the organization. The study primarily focuses on evaluating the company's financial statements, including the Balance Sheet, Profit and Loss Account, and supporting financial records over a selected period. Various financial tools such as ratio analysis, comparative statements, and trend analysis are used to assess the company's liquidity, profitability, solvency, and operational efficiency.

1.5 OBJECTIVES OF THE STUDY

- To analyse the financial performance of Namazco Coconut Oil and Pet Industries over the selected period.
- To examine key financial indicators such as profitability, liquidity, and solvency.
- To compare year-to-year financial growth and identify performance trends.
- To evaluate how efficiently the company utilizes its financial resources.
- To suggest suitable measures for improving future financial performance based on findings.

1.6 LIMITATIONS OF THE STUDY

- The study is based on the financial data provided by the company, and the accuracy depends on the reliability of these records.
- The analysis covers only a specific period, so it may not fully reflect long-term financial trends.
- The study is limited to one company and does not include comparisons with other competitors in the industry.
- Some confidential financial information was not disclosed, which may affect the depth of analysis.
- External factors such as market conditions and price fluctuations were not analyzed in detail

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