

A STUDY ON FINANCIAL PERFORMANCE USING RATIO ANALYSIS: SAMRAT
CONSTRUCTION PRIVATE LIMITED, MANNARGUDI**M. ABIRAMI¹**

Student,
Department of Management,
Annai College of Arts And
Science, Kovilacheri.

Dr. S.P. MANICKA VASUGI²

Professor, Department of
Management, Annai College of
Arts And Science, Kovilacheri.

Dr. R. RAJKUMAR³

Director & Professor,
Department of
Management,
Annai College of Arts
and science
kovilacheri, India

Dr. K. SENTHILKUMAR⁴

Associate Professor,
Department of Management,
Annai College of Arts and
science kovilacheri, India

ABSTRACT

The present study entitled “A Study On Financial Performance Using Ratio Analysis: Samrat Construction Private Limited, Mannargudi” aims to evaluate the financial performance of the company over a period of five years from 2020 to 2024. Financial performance analysis is essential for understanding a firm’s liquidity, profitability, solvency, and operational efficiency. The study adopts ratio analysis as the primary analytical tool to interpret financial data in a systematic manner.

The research follows a descriptive research design and is based on both primary and secondary data. Secondary data were collected from the company’s balance sheet and profit and loss account, while primary data were obtained through discussions with company personnel. Key financial ratios relating to liquidity, profitability, solvency, and efficiency were calculated and analyzed.

The findings reveal that the company faced financial challenges during the COVID-19 period, which affected liquidity and profitability. However, the post-pandemic years show gradual improvement due to better cost control, improved working capital management, and enhanced operational efficiency. The study highlights the usefulness of ratio analysis in assessing financial performance and supporting effective financial decision-making.

Keywords: Financial Performance¹, Ratio Analysis², Liquidity³, Profitability⁴, Solvency⁵