

CONCLUSION

Thus it can be concluded that –

- 1) Kagal factory even though younger by eight years as compared to Datta factory made net profit in all the years.
- 2) Kagal factory's reserves were more than 8 times of their paid up capital but those of Datta factory they were just more than 4 times of there paid up capital.
- 3) As regards borrowed funds Kagal factory's position was good. It had outstanding loans of Rs. 88.95 crores only as against Rs. 147.93 crores in Datta factory.
- 4) The liquidity position of Kagal factory was far better than that of Datta factory.
- 5) Interest paid by Datta factory was more than that paid by Kagal factory.
- 6) Stores and repairs expenditure accounted for 6.64 percent of total income in Datta factory as against 4.27 percent out in Kagal factory.