

**FINANCIAL POSITION ANALYSIS OF
EVEREST SUGAR & CHEMICAL
INDUSTRY PVT. LTD.**



By

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VIVA – VOCE SHEET

**We have conducted Viva – Voce Examination of the thesis presented by
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Nagar, Mahottari.

And found the thesis to be original work of student written according to the
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the requirement for.

Master Degree in Business Studies (MBS)

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DECLARATION

I hereby declare that the work reported in this thesis entitled (Financial Position Analysis of Everst Sugar & Chemical Industries Pvt. Ltd. Ramnagar, Mahottari" submitted to faculty of management, RRM Campus, Janakpurdham, Tribhuvan University, is My original work done in the form of partial fulfillment of the requirement of the degree of master of business studies (MBS) under the supervision of Mr. Ram Naresh Thakur Assistant Campus chief, faculty of Management, RRM Campus, Janakpurdham.

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Private organization is one of the most important means of social economic development of the Contry by utilizing the scarce resources available. Behind the establishment of private organization are basically to accelerated the rate of economic growth. To build infrastructures of development. To make provision of public utility. To generate employment opportunity and to reduce trade unbalance of the country. In fact financial efficiency of Nepalese private organizations seem satisfactory in accomplish their objectives. In this content financial Analysis of Everest sugar and chemical industry Ltd. Has been under taken as a case study to examine its financial position. Further reason as to why Financial Analysis has been poor and the factors responsible for such a state of affairs have been explored.

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At last, I beg pardon for and errors and mistakes committed in the research report.

Ram Binay Sah

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Abbreviation

Es& CII	:- Everest Sugar & Sugar & Chemical Industry Limited
CA	:- Current Assets
CL	:- Current Liabilities
WC	:- Working Capital
NWC	:- New Working capital
TA	:- Total Assets
AR	:- Account Receivable
AP	:- Account Payable
BR	:- Bills Receivable
BP	:- Bills Payable
QA	:- Quick Assets
NPAT	:- Net Profit After Tax
GP	:- Gross profit
EBT	:- Earning Before Tax
PE	:- Probable Error
LTD	:- Long Term Debt
DSO	:- Days Sales Outstanding
ACP	:- Average Collection Period
ROI	:- Return on Inventory