

LT Foods Ltd Financial Analysis Report

This report provides a detailed financial analysis of LT Foods Ltd, covering a range of metrics including sales trends, profitability, expense distribution, balance sheet analysis, cash flow analysis, and key financial ratios. The analysis is based on data collected from Screener.in and processed through various stages of data preparation and modeling.

Sales Trends

Over the years, LT Foods Ltd has shown a varying trend in sales growth. The sales data for the period indicates fluctuating growth rates, with key years marking significant increases. In 2024, sales reached 7,772K, showing a Compound Annual Growth Rate (CAGR) of 14.85%. A comparison with the Cost of Goods Sold (COGS) highlights the company's profitability margin across different periods.

Profitability Analysis

The profitability of LT Foods Ltd is analyzed based on Gross Profit, EBITDA, and PAT. Gross Profit has consistently followed the sales trend, with some fluctuations attributed to changes in COGS. The EBITDA and PAT (Profit After Tax) metrics demonstrate the operational efficiency of the company, with a PAT CAGR of 34.41%.

Segment-Wise Sales Distribution

LT Foods Ltd's sales are dominated by its Basmati Rice segment, which accounts for 89.41% of total sales, while the Organic R2E segment contributes 10.28%. This distribution reflects the company's strong market presence in the Basmati Rice segment.

Geographical Sales Distribution

Sales distribution by geography indicates that North America and India are the primary markets for LT Foods Ltd, contributing 39% and 31% of total sales, respectively. Europe and the Rest of the World make up 13% and 17% of sales, demonstrating the company's global presence and market reach.

Expense Distribution

The expense structure for LT Foods Ltd reveals that COGS constitutes 81.85% of total expenses, while other operational expenses make up 18.15%. This ratio reflects the direct cost involved in producing goods, with relatively lower indirect expenses, indicating an efficient cost management structure.

Balance Sheet Analysis

LT Foods Ltd's balance sheet reflects a healthy distribution of assets and liabilities. Non-current assets and current assets comprise significant portions of the asset base, while equity and non-current liabilities form the major portions of liabilities. The company has maintained a reasonable debt-to-equity ratio of 1.03, indicating a balanced approach to financing.

Cash Flow Analysis

The cash flow analysis shows the cash generated from operating activities, which has grown over the years. The company's investing activities indicate investments in fixed assets, while financing activities show a controlled approach to borrowing and equity management. A Free Cash Flow (FCF) trend analysis also highlights the company's capability to generate surplus cash.

Ratio Analysis

Key financial ratios for LT Foods Ltd, including Return on Equity (ROE), Return on Capital Employed (ROCE), Gross Profit Margin, EBITDA Margin, and PAT Margin, illustrate the company's financial health. ROE and ROCE show favorable trends, affirming effective use of capital in generating returns.