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1- LT Foods Financial Analysis

Overall Observations:

- **Sales:** Sales have been consistently increasing over the years.
- **Profitability:** The company has maintained a positive profit margin throughout the period.
- **Asset Distribution:** There is a significant shift towards current assets in 2024.
- **Common Sizing of BS:** Equity has been increasing as a proportion of total liabilities and equity.

Specific Chart Analysis:

Profitability Flow:

- **Sales:** This is the starting point, representing the total revenue generated.
- **Material Cost, Manufacturing Cost, Employee Cost, Other Cost:** These are the direct and indirect costs incurred in producing and selling the goods.
- **Operating Profit:** This is the profit before interest and taxes.
- **Exceptional Items, Other Income Normal:** These are non-operating income and expenses.
- **Interest, Depreciation:** These are non-operating expenses.
- **Profit Before Tax:** This is the profit before deducting taxes.
- **Tax:** This is the amount of tax paid on the profit.
- **Net Profit:** This is the final profit after deducting all expenses and taxes.

Asset Distribution:

- **Non-Current Assets:** These are long-term assets like property, plant, and equipment.
- **Current Assets:** These are short-term assets like inventory, cash, and accounts receivable.

Common Sizing of BS:

- **Equity:** This represents the ownership stake in the company.
- **Non-Current Liabilities:** These are long-term debts like loans and bonds.
- **Current Liabilities:** These are short-term debts like accounts payable and short-term loans.

Additional Insights:

- The company has been able to control its costs, leading to a steady increase in profitability.
- The shift towards current assets in 2024 could indicate a focus on short-term liquidity and working capital management.

- The increase in equity as a proportion of total liabilities and equity suggests a stronger financial position.

2- LT Foods Financial Highlights

Overall Observations:

- **Sales:** Sales have been consistently increasing over the years.
- **Profitability:** The company has maintained a positive profit margin throughout the period.
- **Gross Profit, Ebitda and PAT:** All three have been increasing over time, indicating improving profitability.

Specific Chart Analysis:

Sales Trend:

- This chart shows the growth in sales over the years. The sales have been steadily increasing, with a significant jump in 2020.

Sales vs COGS:

- This chart compares sales to the cost of goods sold (COGS). The difference between the two is the gross profit.
- The gross profit margin has been increasing over the years, indicating better cost control.

Gross Profit, Ebitda and PAT:

- This chart shows the trend in gross profit, EBITDA (earnings before interest, taxes, depreciation, and amortization), and profit after tax (PAT) over the years.
- All three have been increasing, indicating improving profitability.

Sales VS Gross Profit, Ebitda and PAT:

- This chart shows the relationship between sales and gross profit, EBITDA, and PAT.
- As sales increase, so does the gross profit, EBITDA, and PAT. This indicates a positive correlation between sales and profitability.

Additional Insights:

- The company has been able to control its costs, leading to a steady increase in profitability.
- The significant jump in sales in 2020 could be due to a number of factors, such as new product launches, increased marketing efforts, or favorable economic conditions.
- The company's focus on cost control and improving profitability has led to strong financial performance.

3- LT Foods Financial Analysis - Revenue & Expenses

Overall Observations:

- **Sales by COGS & Expenses:** The cost of goods sold (COGS) and expenses account for a significant portion of the total sales, leaving a relatively small profit margin.
- **Sales by Geography:** The majority of the sales come from the Rest of the World region, followed by India and Europe. North America has the smallest share of sales.
- **Sales by Segment:** Basmati Rice is the largest segment, followed by R2E. Organic rice has the smallest share of sales.

Specific Chart Analysis:

Sales by COGS & Expenses:

- This pie chart shows the breakdown of sales between COGS and expenses.
- COGS accounts for 81.85% of sales, and expenses account for 18.15% of sales.

Sales by Geography:

- This pie chart shows the breakdown of sales by geography.
- The Rest of the World accounts for 39% of sales, India accounts for 31% of sales, Europe accounts for 17% of sales, and North America accounts for 13% of sales.

Sales by Segment:

- This pie chart shows the breakdown of sales by segment.
- Basmati Rice accounts for 89.41% of sales, R2E accounts for 10.28% of sales, and Organic rice accounts for 0.31% of sales.

Additional Insights:

- The company's profitability is heavily dependent on controlling costs, particularly COGS.
- The Rest of the World is the key market for the company, and it is important to maintain a strong presence in this region.
- Basmati Rice is the core product for the company, and it is important to continue to focus on this segment.

4- LT Foods Financial Analysis - Revenue & Expenses

Overall Observations:

- **Sales:** Sales have been consistently increasing over the years with a CAGR of 14.85%.
- **Profitability:** The company has maintained a positive profit margin throughout the period.

- **EBIDA and PAT:** Both have been increasing over time, indicating improving profitability.
- **CAGR:** The CAGR for EBITDA and PAT is higher than that of sales, indicating that the company is becoming more profitable.

Specific Chart Analysis:

Sales CAGR %:

- This chart shows the compound annual growth rate (CAGR) of sales over the years.
- The CAGR is 14.85%, which indicates a strong growth rate.

EBIDA CAGR %:

- This chart shows the CAGR of EBITDA over the years.
- The CAGR is 17.06%, which is higher than the CAGR of sales. This indicates that the company is becoming more profitable.

PAT CAGR %:

- This chart shows the CAGR of PAT over the years.
- The CAGR is 34.41%, which is significantly higher than the CAGR of sales and EBITDA. This indicates that the company is becoming even more profitable.

Profit & Loss Sheet:

- This table shows the company's income statement for the years 2014-2024.
- The table shows that the company has been consistently increasing its revenue and profitability over the years.

Additional Insights:

- The company has been able to control its costs, leading to a steady increase in profitability.
- The company's focus on improving profitability has led to strong financial performance.
- The company has a strong growth trajectory and is well-positioned for future growth.

5- LT Foods Income Statement Analysis

Overall Observations:

- **Sales:** Sales have been consistently increasing over the years.
- **Profitability:** The company has maintained a positive profit margin throughout the period.
- **Gross Profit and PAT:** Both have been increasing over time, indicating improving profitability.

- **Depreciation and Interest:** These expenses have been decreasing as a percentage of sales, which is positive for profitability.

Specific Chart Analysis:

Gross Profit and PAT by Year:

- This chart shows the trend in gross profit and PAT over the years.
- Both gross profit and PAT have been increasing, indicating improving profitability.

Sales, Dep % and Interest % by Year:

- This chart shows the trend in sales, depreciation as a percentage of sales, and interest as a percentage of sales over the years.
- Sales have been increasing, and depreciation and interest as a percentage of sales have been decreasing, which is positive for profitability.

Expenses Distribution:

- This chart shows the distribution of expenses as a percentage of sales over the years.
- Material cost and manufacturing cost are the largest expenses, followed by other costs and employee costs.
- Depreciation and interest are the smallest expenses.

Additional Insights:

- The company has been able to control its costs, leading to a steady increase in profitability.
- The decrease in depreciation and interest as a percentage of sales is a positive sign for profitability.
- The company's focus on improving profitability has led to strong financial performance.

6- LT Foods Balance Sheet Analysis

Overall Observations:

- **Assets:** The majority of the company's assets are in the form of fixed assets, followed by current assets.
- **Equity and Liabilities:** The company's equity has been growing steadily over the years, and the proportion of debt to equity has been decreasing.
- **Reserves vs Borrowings:** The company has been increasing its reserves and reducing its borrowings over the years.

Specific Chart Analysis:

Assets Distribution:

- This pie chart shows the distribution of the company's assets.
- Fixed assets account for the majority of the company's assets, followed by current assets.
- CWIP (Capital Work-in-Progress) and investments are a small portion of the company's assets.

Sum of Value by BS_Sub_Group_Head:

- This pie chart shows the distribution of the company's equity and liabilities.
- Equity accounts for the majority of the company's equity and liabilities, followed by borrowings.
- Reserves and other liabilities are a small portion of the company's equity and liabilities.

Reserves VS Borrowings:

- This line chart shows the trend in reserves and borrowings over the years.
- The company has been increasing its reserves and reducing its borrowings over the years.

Balance Sheet:

- This table shows the company's balance sheet for the years 2014-2023.
- The table shows that the company's assets and liabilities have been growing steadily over the years.
- The company's equity has also been growing steadily over the years.

Additional Insights:

- The company has a strong financial position with a healthy balance sheet.
- The company has been able to reduce its debt burden over the years.
- The company has been investing in its fixed assets, which will support future growth.

7- LT Foods Balance Sheet Analysis

Overall Observations:

- **Financial Health:** The company appears to be in good financial health, with a steady increase in assets and equity over the years.
- **Profitability:** The company has been consistently profitable, with a steady increase in PAT (Profit After Tax) over the years.
- **Debt Management:** The company has effectively managed its debt, with a decreasing Debt Equity Ratio over the years.

- **Asset Turnover:** The company's asset turnover ratio has been relatively stable, indicating efficient utilization of its assets.

Specific Chart Analysis:

Balance Sheet Distribution:

- **Working Capital:** The company has a significant amount of working capital, which is crucial for its day-to-day operations.
- **Fixed Assets:** The company has a substantial investment in fixed assets, likely related to its manufacturing and production facilities.
- **Debt and Equity:** The company has a healthy mix of debt and equity, with equity being the dominant source of funding.

PAT Trend:

- The company's PAT has been steadily increasing over the years, indicating strong profitability.

Debt Equity Ratio Trend:

- The company's Debt Equity Ratio has been decreasing over the years, indicating a reduction in debt and a strengthening of its financial position.

Asset Turnover Ratio Trend:

- The company's Asset Turnover Ratio has been relatively stable, indicating efficient utilization of its assets.

Additional Insights:

- The company's focus on reducing debt and increasing equity has led to a stronger financial position.
- The company's consistent profitability and efficient asset utilization are positive indicators of its financial health.

8- LT Foods Cash Flow Analysis

Overall Observations:

- **Cash Flow:** The company has been generating positive cash flow from operating activities over the years.
- **Profitability:** The company's EBITDA (Earnings Before Interest, Taxes, Depreciation, and Amortization) has been increasing steadily over the years.
- **Free Cash Flow (FCF):** The company has been generating positive FCF in most years, indicating its ability to generate cash for growth and debt repayment.

- **Debt Management:** The company has been effectively managing its debt, with a decreasing trend in borrowings and increasing reserves.

Specific Chart Analysis:

Cash Flow:

- **Cash from Operating Activity:** The company has been generating positive cash flow from operating activities, primarily driven by its strong profitability and working capital management.
- **Cash from Investing Activity:** The company has been investing in fixed assets and other investments, which is necessary for growth.
- **Cash from Financing Activity:** The company has been reducing its debt and increasing its reserves, which is a positive sign for its financial health.

Ebitda vs CFO:

- The company's EBITDA has been consistently increasing, indicating strong profitability.
- The company's CFO (Cash Flow from Operations) has also been increasing, but at a slower pace than EBITDA. This could be due to factors such as changes in working capital or increased capital expenditures.

FCF by Year:

- The company has been generating positive FCF in most years, indicating its ability to generate cash for growth and debt repayment.
- The FCF has been fluctuating from year to year, likely due to variations in working capital and capital expenditures.

Additional Insights:

- The company's strong financial performance, coupled with its effective debt management, positions it well for future growth.
- The company's ability to generate positive FCF is a key strength, as it provides financial flexibility for investments and future growth.
- The company's focus on improving operational efficiency and reducing costs is likely to contribute to its continued financial success.

9- LT Foods Ratio Analysis

Overall Observations:

- **Profitability:** The company has been consistently profitable, with increasing ROE, ROCE, GP%, EBITDA%, and PAT% over the years.

- **Financial Leverage:** The company's financial leverage has been decreasing over the years, indicating a reduction in debt.
- **Asset Turnover:** The company's asset turnover has been increasing, indicating efficient utilization of its assets.
- **Earnings and Book Value:** The company's EPS (Earnings per Share) has been increasing faster than its BVPS (Book Value per Share), indicating strong growth.

Specific Chart Analysis:

ROE %, ROCE %, GP %, Ebida % and PAT % by Year:

- **ROE (Return on Equity):** The company's ROE has been increasing steadily, indicating improved profitability and efficient use of shareholders' equity.
- **ROCE (Return on Capital Employed):** The company's ROCE has also been increasing, indicating efficient use of capital employed.
- **GP% (Gross Profit Margin):** The company's gross profit margin has been increasing, indicating better pricing power and cost control.
- **EBITDA% and PAT%:** The company's EBITDA and PAT margins have been improving, indicating strong operating and overall profitability.

Financial Leverage VS Asset Turnover:

- The company's financial leverage has been decreasing over the years, indicating a reduction in debt and a stronger financial position.
- The company's asset turnover has been increasing, indicating efficient utilization of its assets.

EPS VS BVPS:

- The company's EPS has been increasing faster than its BVPS, indicating strong growth and value creation for shareholders.

Additional Insights:

- The company's strong financial performance, coupled with its efficient use of capital and assets, positions it well for future growth.
- The company's focus on reducing debt and improving profitability is likely to contribute to its continued success.