INTERNATIONAL JOURNAL OF ENGINEERING MANAGEMENT AND SOCIAL SCIENCES (IJEMSS)

www.ijemss.com

e-ISSN : 3139-065X

editor@ijemss.com

Vol. 01, Issue 2, June 2026, pp : 535-544

A STUDY ON WORKING CAPITAL MANAGEMENT AT BISLERI PVT LTD. HYDERABAD

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ABSTRACT

As partial fulfilment of MBA I was required to undergoes internship for lo weeks. With respect to this I have prepared report on "A Study on Working Capital Management at BISLERI PVT LTD. HYDERABAD" The Working Capital plays considerable in the proper functioning of the business. It is considered as the lifeblood of the firm. It indicates the short term financial health of every business firm. It is an amount which used for the study day to day operating expenses of a business firm. Every operating units weather big, small and needs for the smooth running of the operation of the business. Without proper finance firm can accomplishing its goal.

Key Words: Working capital management, Current asset, Current liabilities

INTRODUCTION

The Project program is wanted to convey substitutes engaged by a ground participation through casual to portion moments of information, consider the influences between substitutes' learnt arrangement and their ground work, the support memberships in making doing a real research extend which will serve to come full circle their Project encounter. Internships are individualized and customized to the requirements and interests of every understudy in the program. As a component of the Project encounter, understudies are required to play a dynamic part in finding a proper Project for themselves. Internships proposition changed occurrence to alternatives amid Project developments to outspread recognition the pick region of effort, to learn what they have an implication in a challenging specific line of professional, generate skilled organization joints, build interpersonal skill or get some credit points.

Project at Bisleri international Pvt ltd. Bangalore was focused on analysing and understanding the brand awareness level of the customer regarding the products of the company the study focus on analysing requirement of industry and the organization and understanding current market condition and expectation

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of the customer to increase the awareness level of company to increase sales and earn maximum profit .The current business scenario is enormously competitive. Customer in present days are more than enthusiastic to switch brand in search of better value services. To attract and retain customer organization are required to focus on providing what customer needs and values. Any business does not determine customer because customer is king.

LITERATURE REVIEW

l. Bhatt V. V. (1972) widely touches upon a way of appraising running capital finance applications of large manufacturing . It states that similar methods need to be devised for other sectors together with agriculture. The writer is of the view that banks while offering brief-time period finance, concentrate their interest on adequacy of protection and repayment on being happy with those criteria they do no longer normally carry out any detail appraisal of the operating capital.

2. Smith Keith V. (1973) believes that research which concerns shorter variety or choice making would seem to had been less effective. The inability of financial managers to plan and control properly the cutting-edge assets and modern-day liabilities of their respective corporations has been the probable cause of commercial enterprise failure in recent years. Modern-day belongings collectively represent the single largest investment for many companies, while modern liabilities account for a first-rate part of total financing generally. This paper covers eight distinct strategies to working capital management. The first three - mixture guidelines, constraints set and fee balancing are partial models; two other procedures - probability models and portfolio theory, emphasize destiny 94 uncertainty and interdepencies while the ultimate three processes - mathematical programming, multiple goals and financial simulation have a much wider systematic cognizance.

3. Chakraborthy S. (1974) attempts to distinguish cash working capital v/s balance sheet operating capital. The analysis is based totally on the following dimensions: a) operating capital in not unusual parlance b) working cycle concept b) Computation of running cycle period in all the four instances. The reason of the analysis is to demonstrate operating cycle standards based on published annual reports of the companies.

4. Natarajan Sundar (1980) is of the opinion that operating capital is important at both, the national and the corporate level. Control on operating capital at the national level is exercised primarily via credit score controls. The Tandon examine institution has supplied a comprehensive operational framework for the

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same. In operational terms, efficient working capital consists of determining the most advantageous level of running capital, financing it imaginatively and exercise control over it.

5. Kaveri V. S. (1985) has based totally his writing at the RBI‟s studies on price range of large public limited agencies. This evaluation of operating capital finance refers to two points of time i.E., the accounting years ending in 1979 and 1983 and is primarily based on the records as given in the Reserve bank of India on studies of those groups for the respective. He observes that the Indian enterprise has through and large failed to alternate its sample of operating capital financing in keeping with the norms suggested by using the Chore Committee. While the location of working capital management showed a few investment between 1975-seventy nine and 1979-eighty three, industries have not succeeded in widening the base of long-time period budget to the desired volume.

NEED OF THE STUDY

To enrich classroom learning through exposure to related on-the-job experiences understanding the potential clients of the organization to investigate the distinctive medium through which the notice achieves greatest number of individuals in the market the rivalry in the mineral water or bundled drinking water industry.

SCOPE OF THE STUDY

Project give certifiable experience to those hoping to investigate or pick up the significant information and aptitudes required to go into a specific vocation field. The preparing, despite the fact that it incorporates genuine operation of the offices of the business, is like what might be given in a professional school or scholarly instructive direction.

OBJECTIVES OF THE STUDY

1. Integrate and apply the theory and research skills derived from his or her criminal.
2. To know inclination level of accused with respect to Bisleri mark.
3. To Develop techniques and skills common to the criminal justice system (e.g. observing, planning and data collecting).
4. To Study the showcasing methodologies of Bisleri like value, bundling and advancement.

LIMITATIONS OF THE STUDY

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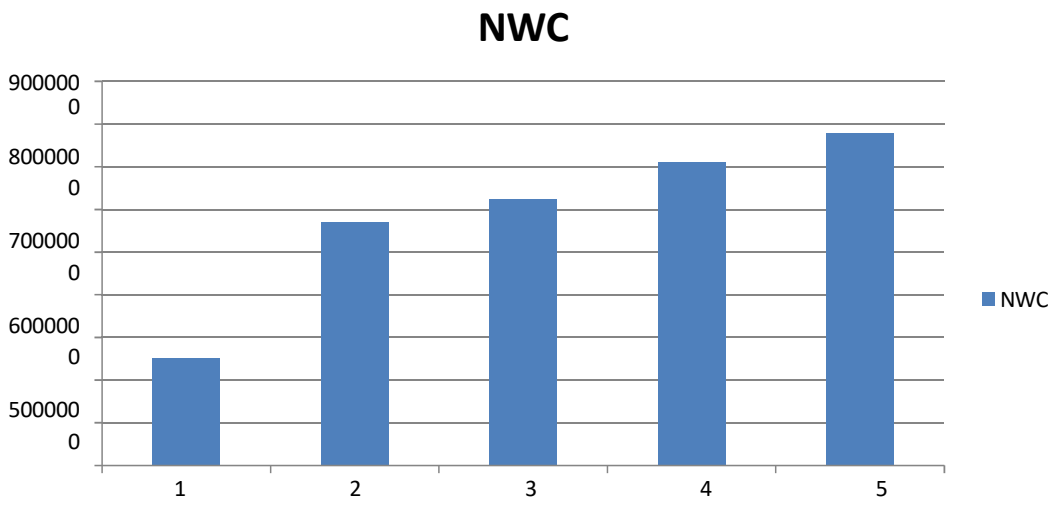
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1. Duration of the study only few month.
2. Project report preparation take only 5 years of financial data.
3. limited interaction between the head officers due to shortage of time.
4. limitation of ratio analysis are not considered.

DATA ANALYSIS AND INTERPRETATION

NET WORKING CAPITAL

YEARS	Current Assets	Current Liabilities	NWC
2021-22	4563099.00	2014543.00	2521556.00
2022-23	9599646.00	3887765.00	571188l.00
2023-24	9077617.00	2829079.00	6248538.00
2024-25	1103428.00	3889899.00	7113529.00
2025-26	11946666.00	4165659.00	7781007.00



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Interpretation: The graph above suggests that in the year 2021-22, the company has 2,521,556.00 N.W.C. In 2022-23 the massive increase of the countrywide water employer is 5,711,88l.00 In 2023-24 the enterprise has 6,248,538.00 countrywide Water agency inside the 12 months 2024-25 the company has 7,113,529.00 countrywide Water agency of the enterprise's countrywide Water agency is growing as compared to the preceding years, in the 12 months 2025 to 2026 of the enterprise 7,781,007.00 NWC which means the fantastic attitude of the business enterprise has the country wide water enterprise advanced unexpectedly in comparison to the preceding years, which shows the liquidity position is always greater green Bisleri has and working capital available to pay modern duties.

Ratio Analysis

YEARS	Current Assets	Current Liabilities	Current Ratio
2021-22	4563099.00	2014543.00	2.23
2022-23	9599646.00	3887765.00	2.47
2023-24	9077617.00	2829079.00	3.21
2024-25	11003428.00	3889899.00	2.83
2025-26	11946666.00	4165659.00	2.87

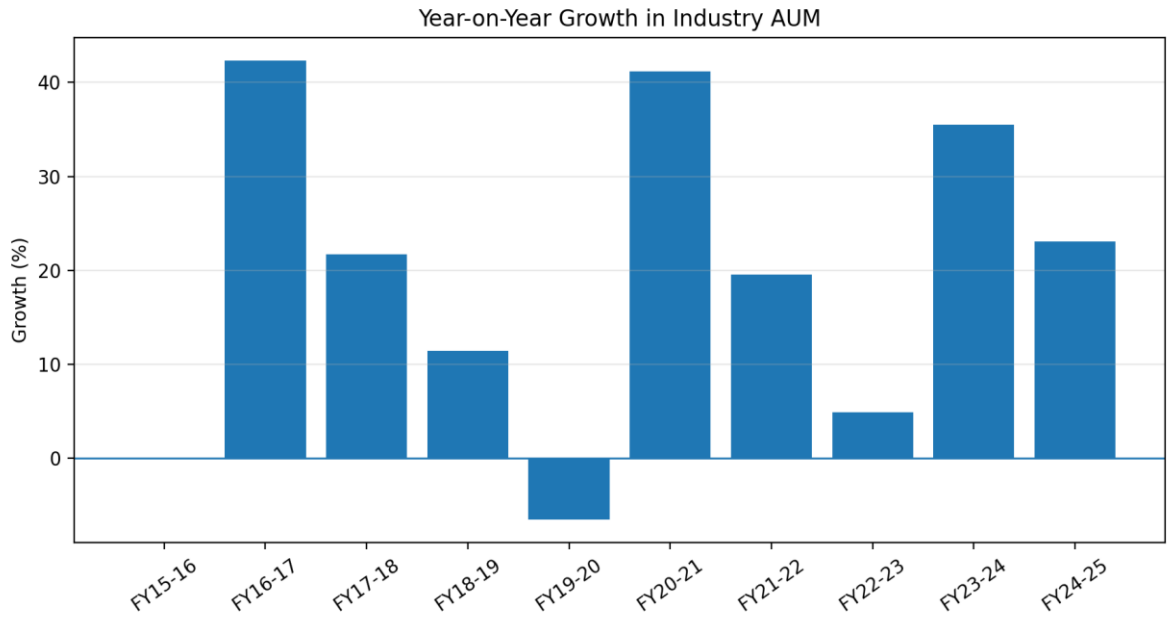
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Interpretation: The above graph shows that the contemporary charge at some point of 2021-2022 become 2.23, at some stage in the year 2022-2023 it reached 2.47 and in 2023-2024 it reached 3.21. This suggests an boom within the cutting-edge ratio each year, but in 2024-25 the contemporary ratio was reduced to 2.83 due to the growth in contemporary liabilities. In 2025-26 the present day ratio multiplied 2.87. The modern-day index is better than the usual index within the sense of 2:1. Therefore, it may be said that there are enough cutting- edge belongings in Bisleri to meet its cutting-edge obligations.

ACID TEST RATIO / QUICK RATIO/ LIQUIDITY RATIO

YEARS	Current Assets	Inventories	Quick Assets	Current Liabilities	Quick Ratio
2021-22	4563099.00	1532455.00	3030644.00	2014543.00	1.48
2022-23	9599646.00	2161071.00	7438575.00	3887765.00	1.91
2023-24	9077617.00	3336430.00	5741187.00	2829079.00	2.03
2024-25	11003428.00	2622901.00	8380527.00	3889899.00	2.15

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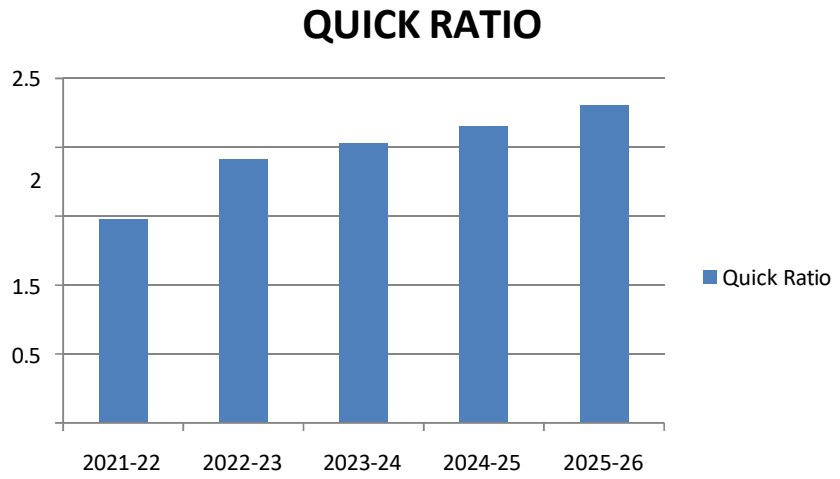
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Vol. 01, Issue 2, June 2026, pp : 535-544

2025-26	11946666.00	2360611.00	9586055.00	4165659.00	2.30



Interpretation: During 2021-2022, the rapid proportion changed into 148, in 2021-22, it multiplied to at least 1.91. This suggests that the organization continues a quick and exceptional price, in 2023-4, the rapid share will increase to 2.03, the yr 2024-25 increases 2.15, the year 2025- 2026 will increase 2.30, due to the speedy growth in property. The short ratio is better than the usual ratio, that is, 1: 1. Consequently, the liquidity role of the business enterprise is ok.

ABSOLUTE LIQUID RATIO

YEARS	Cash & Bank Balance	Current Liabilities	Absolute Liquidity Ratio
2021-22	493742.00	2014543.00	0.24
2022-23	1205660.00	3887765.00	0.31
2023-24	1033152.00	2829079.00	0.36
2024-25	1720815.00	3889899.00	0.44
2025-26	1978938.00	4165659.00	0.44

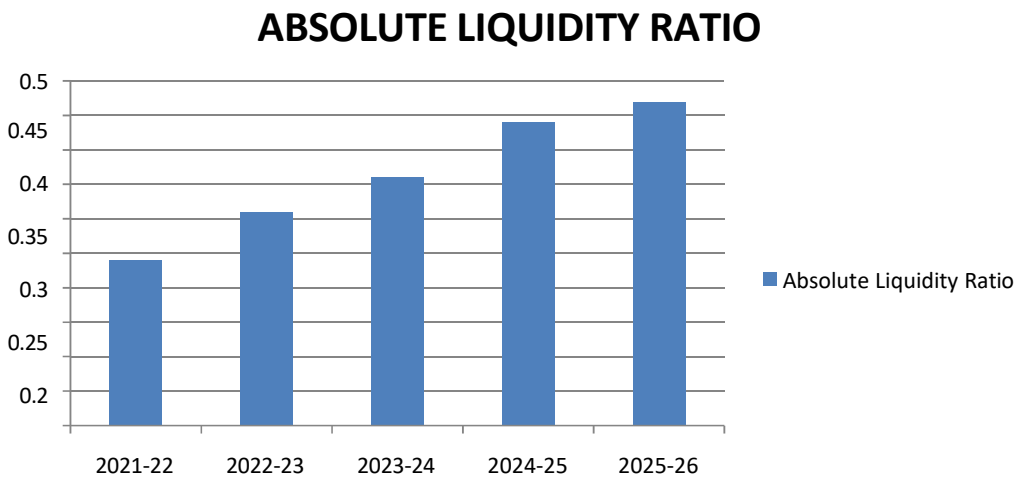
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Interpretation: At some stage in 2021-22, absolutely the liquidity index was 0.24, in 2022-23 it became zero.31 and in 2023-24 it turned into zero.36, within the year 2024-25 it was 0.44 and this indicates an boom inside the index of widespread liquidity but decrease than the benchmark. In 2025-2026, the absolute liquidity index extended to zero.47. This suggests that the agency's liquidity function is best.

INVENTORY TURNOVER RATIO

YEARS	Net Sales	Closing inventory	Inventory Turnover Ratio
2021-22	19542081.00	1532455.00	12.75 Times
2022-23	3l321229.00	2161071.00	14.49 Times
2023-24	27894285.00	3336430.00	8.36 Times
2024-25	38496046.00	2622901.00	14.68 Times
2025-26	42345651.00	2360611.00	17.94 Times

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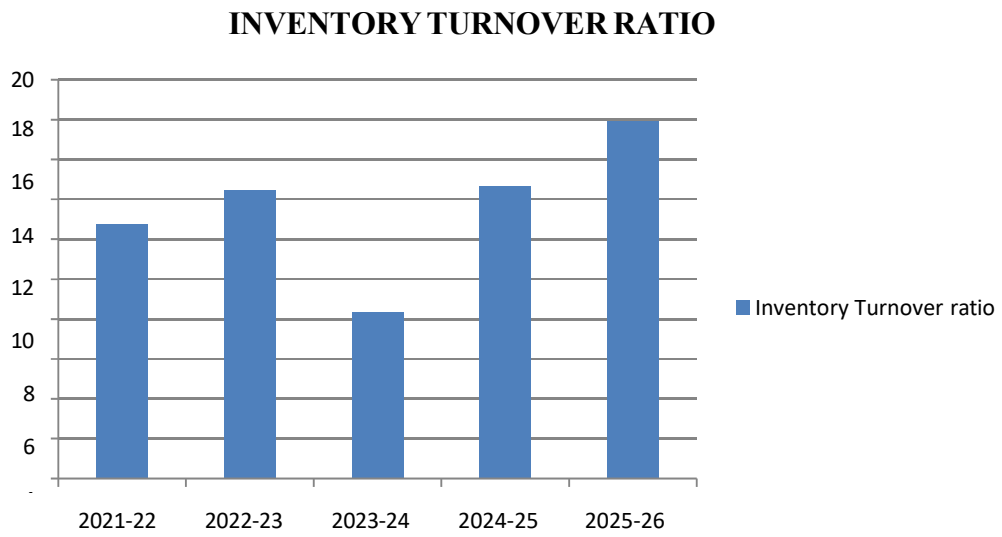
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Interpretation: The above chart suggests that the common inventory fee of 12.75 instances for the duration of the year 2021 - 2022, in 2022 - 2023, to 14.49, however in 20-14-2015 fell to 8.36 instances. There has been a subsequent increase inside the years 2024-25 and 2025-26 to 14.68 times and 17.94 times, respectively. This indicates that the organization has more income.

SUMMARY OF FINDINGS

1. Bisleri's running capital. Positive running capital turned into growing and the year confirmed tremendous increase.
2. Bisleri is characterised by using fast and speedy charges of 2.87 and 2.30, respectively.
3. inventory turnover could be very low in 2022-23. In 2023-2024 it improved by means of 6.32 instances as compared to 2022-23 and final 12 months 2023-2024 it increased again via 3.26 as compared to the yr 2024-25.
4. The debtor's turnover may be very excessive in 2022-2023. In 2023-224 it became decreased by 5.28 instances as compared to 2021-22 and final year 2025-26 it fell again through 0.44 times in comparison to 2014-2015.
5. The commercial enterprise extent of creditors improved in 202l-22 and 2024-25. It's miles the identical yr 2021-22 in comparison to 2023-24.
6. working capital turnover may be very low in 2021-22. In 2024-25, it improved 0.95 times in comparison to 2022-23 and remaining year 20l5-20l6 multiplied once more by 0.03 times.

SUGGESTIONS



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1. The working capital of the company has expanded every yr.
2. Earnings additionally growth each 12 months and this is a great signal for the enterprise. You must keep it more, to manage long-time period commercial enterprise. Quotes The cutting-edge and fast rates are up to the same old necessities. Consequently, the control of operating capital.Bisleri. Quality and should maintain them extra.
3. The organisation has sufficient running capital and has better liquidity. Thru the powerful use of brief-term capital, the turnover rate must boom.
4. The organization have to take precautionary measures to make investments, gather finances from bills receivable and decrease awful debts.
5. The agency has sufficient running capital and has higher liquidity. Via the powerful use of short-term capital, the turnover rate must increase.

CONCLUSION

The observe turned into conducted on working capital control in Bisleri. To analyze the financial function of the employer. The economic position of the organization is analyzed through using the yearly reporting device from 2021-thirteen to 2025-26. Economic scenario of the firm is good. Remaining 12 months, stock turnover improved, this is a great signal of the employer.

The liquidity function of the agency is excellent with respect to investments in modern-day property, in which enough budget are invested in it. The corporation ought to be cautious no longer to make in addition investments in contemporary assets, as it could prevent finances, which may be correctly used for a cause. In widespread, the agency is going beforehand with extraordinary control.

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