

ABSTRACT

This study explores the financial dynamics of Hiranmayee Rubber Private Limited, a key player in the rubber manufacturing industry. The primary aim of the research is to analyze the company's financial performance, focusing on its liquidity, profitability, solvency, and operational efficiency over the past five years. By employing financial ratio analysis, the study examines important metrics such as return on assets (ROA), return on equity (ROE), current ratio, quick ratio, debt-to-equity ratio, and gross profit margin. Data for the analysis were sourced from Hiranmayee Rubber's financial statements, including balance sheets, income statements, and cash flow statements. The findings reveal that the company has shown steady revenue growth but faces challenges in managing debt levels and operational costs. Profitability ratios indicate positive trends, although the company's reliance on short-term borrowings has impacted its liquidity position. Additionally, the study highlights opportunities for improving cash flow management and reducing debt dependency through more effective working capital management. The research concludes with strategic recommendations for Hiranmayee Rubber, such as diversifying its funding sources, optimizing cost structures, and investing in technology to improve production efficiency. Implementing these strategies will enhance the company's financial stability and support its long-term growth prospects in the competitive rubber industry.