

Abstract

This study focuses on the working capital management practices at Naga Limited, analyzing how effectively the company manages its short-term assets and liabilities to maintain liquidity and support day-to-day operations. The research examines key components of working capital, including inventory management, accounts receivable, accounts payable, and cash management, to evaluate their impact on operational efficiency and financial stability. Through the use of ratio analysis, trend analysis, and comparison with industry standards, the study identifies areas where working capital management practices can be optimized. The findings provide valuable insights into improving liquidity management, reducing operational risks, and enhancing the company's financial performance, ensuring sustained growth and stability.