

FINANCIAL FORECASTING AND PLANNING AT ULTRACH CEMENT LTD

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Abstract

Financial forecasting and planning play a vital role in ensuring the long-term growth, stability, and profitability of an organization. This study focuses on the financial forecasting and planning practices at UltraTech Cement Ltd., one of India's leading cement manufacturers. Financial forecasting helps estimate future revenues, expenses, cash flows, and capital requirements based on historical data, market trends, and economic conditions. Effective financial planning enables the company to allocate resources efficiently, manage risks, optimize investments, and achieve strategic objectives. The study examines the financial statements, budgeting techniques, forecasting methods, and financial performance indicators used by UltraTech Cement Ltd. It also evaluates the company's approach to cost management, working capital, and investment planning. The findings indicate that accurate financial forecasting supports better decision-making, improves operational efficiency, and enhances the company's ability to respond to market uncertainties. The study concludes that robust financial planning contributes significantly to sustainable growth and long-term financial success.

Keywords: Financial Forecasting, Financial Planning, Budgeting, Cash Flow Management, Working Capital, Financial Performance, Capital Budgeting, UltraTech Cement Ltd.

I. INTRODUCTION

The absence of preparation and control of cash money is a commonly mentioned reason many narrow trades fail in Australia. But, good guessing can reduce your trade risk. Like drawing to plan a long drive around boulevards, a financial forecast (frequently titled a cash budget, available funds, or commercial plan) can aid you achieve your goal and bring your trade to the place you want it expected. An economic forecast is a tool that allows you to put your resources where they are most desired, so you can control what fund is in your hands, so that suggestion correction dictates your ruling. To do so allows control over your services so that you are more inclined to obtain your desired net profit. A monetary plan is a series of steps or actions

or goals undertaken by a person or in trade, the progressive and accumulating accomplishment of that is designed to achieve an economically advantageous means or mode of use, such as foreclosure, preparing for a retreat, etc. This often has a detailed budget that provides a schedule for an individual's possessions and, at times, a string of stages or specific plans for giving and conditional future. However, this plan allocates future wages to different types of expenses, a degree rent or serviceableness, while allocating some of those earnings for transient and comprehensive stockpiles. While a commercial plan consistently refers to a financial plan of expenditure, in private finance an economic plan can be something that places effort into adding fields to a degree risk administration, estates, seminary,

or retreat. The complex operation of a monetary designers.

Research Objectives

The project is an effort to ask an astuteness about to analyze the aspects involved in complicated matters on the capital components and economical settlements of the guest. The following aims are intended by this project.

- To Study financial forecasting and preparation of Ultratech cements.
- Effects of expenditure outcome for the study on EPS and EBIT of the firm.
- Exploring influence reasoning to Ultratech cements.
- Looking at the loan styles in Ultratech cements. For the period of 2021-2025.
- To gauge the Financial Forecasting and Preparation practices associated with miscellaneous projects of Ultra Tech Cements Limited Hyderabad.
- To make assessments in the basic requirements of basic things and to predict ask for money on within funds and improve repayments.
- Evaluate the impact of the long-term financing conclusion of Ultra Tech Cements Limited

Research Methodology:

Data having connection with Ultra type of educational institution cements. Has happened composed through

PRIMARY SOURCES:

Detailed conversations accompanying Vice-President (Works). Discussions accompanying the Finance supervisor and added appendages of the Finance area.

SECONDARY SOURCES:

Published annual reports of the guest for the period 2021-25.

DATA ANALYSIS:

At each point momentary a trade firm has any of suggestions concerning differing projects at which point, it can supply money. But the cash reserves possible accompanying the firm are continually restricted and are not likely to lend flow in the whole suggestion at an opportunity. Hence it is very owned by select from among the miscellaneous fighting suggestions, those that gives the capital benefits. The essence of capital calculating is the distribution of available funds to miscellaneous suggestions. There are many concerns, financial in addition to non-business-related, that influence the capital allocating conclusion in the worth of the potential finance. Yet the right complicated in the suggestions cannot be overlooked, appropriateness and risk are straightforwardly accompanying, that is larger appropriateness the better the risk and with the order reversed skilled are various plans for judging and rating the capital expense suggestions. These finishes approach in the understanding and understanding of the Existing synopsis of the Capital Structure.

II. REVIEW OF LITERATURE

Lee, 2009 Return on capital working (ROCE) is an appropriateness percentage that detects the adeptness of a guest produce misuse exercise of allure capital . ROCE is an evidence of in what way or manner much profits the one currency of capital working commit produce. Earnings per share (EPS) recognizes by virtue of what much services that each common share commit sustain from the act of attributing of association's profit (Lee, 2009). The EPS for Coca-Cola Company from 2022 to 2024 is proved numerically in Table 2 and clearly in Figure Ratio is used to pertain individual piece of monetary dossier to another, for the equating percentage set two pieces of dossier on an equivalent base. The percentage study is used to decide an

organization liquidity position, influence position, the influence of insist exercise, and appropriateness conduct (Lee and others., 2009). From an financiers' viewpoint, economic declaration study is beneficial from now on indicator while administrative standing viewpoint percentage reasoning helps to appreciate substances and defect of the organization's finance in addition to allure helps to plan approaches for party future accomplishment

(Brigham and Houston, 2004) The work of Altman (1968) signifies that appropriateness, liquidity and wealth percentage reasoning are as ultimate meaningful signs for monetary act study, even though that substitute types of percentages are secondhand otherwise as nearing question. The advantage of venture capital is main to believe the conduct of the party (Lee, and others., 2009). The Nike has productive venture capital percentage that has raised somewhat in 12 month accounting period 2021 and too namely definitely jolted for the guest conduct.

The study of Joyce et al (2010) disclosed that the level of instruction influence inexact and fiscal output knowledge between youths. Also, men were erect to have greater levels of economic knowledge distinguished to women.

Praba (2011) categorizes the accused in differing risk types and aims and pattern of financing indifferent age groups, instruction and takeover groups. She reports that accused whose group of same status is beneath 35 age except for money invention and are moderate in daring deed stance and have provided in protection.

Chen and Volpe (1998) demonstrated that fathers likely to see nearly security and individual loans distinguished to girls the one customarily are more aware in commercial fields to a degree giving and conditional, taxes and private commercial Titman and **Wessels (2024)** popularized a determinant reasoning method for judging the impact of imperceptible attributes on the choice of allied obligation percentage utilizing the dossier from the 469 UK firms between of nine age from 197-82. The study raise that arrears levels are unfavorably had connection with differentness of a firm's profession. The results likewise display that

undertaking costs concede possibility be a main cause of commercial predicting choice and temporary damage percentages were proved expected in another way had connection with firm intensity. Non-bill tax shield, airiness collateral worth and future development destitute some important affect credit percentage. **E.Thomson (2025)** skilled is common arrangement in many guessing frameworks that joining individual prophecies leads to better conclusive forecasts. Conversely, the relative wrong decrease in a linked forecast depends upon the range at which point the component forecasts hold singular/free evidence. Tactlessly, gettv sovereign forecastings is troublesome in many positions, as these forecasts can rest on related mathematical models and or excellent news. The current study addresses this question by combining a measure of agreement into a logical judgment foundation because the standard of liberty 'tween sets of forecasts maybe recognized surely. The outline still decomposes the accomplishment and agreement measures in additional to clarify the fundamental facets that are being the reason for mistake decline. The foundation is habitual utilizing UK sell prices index swelling forecasts between 1998- 2021, and deductions for forecast consumers are argued.

Taub (2025) reliable to double-check the determinants doing a firm's choice of a mortgage impartiality percentage. For this study a total of 89 firms form Unites States were preferred carelessly over an ending of ten periods from 1960 to 1969 and the possibility-percentage enumerations and t-test was secondhand test the theory specified within. The sensible results of the study in conditions of the anticipated sign of co-effective were different the resume the firm, general interest rate breadth of the firm told appositive influence on the firm's arrears impartiality percentage as per the belief. The effect of tax rate on damage impartiality percentage was negative that is a suggestion of correction two together the Traditional view and the Modigliani-Miller plan. The ending of wealth had negative connection accompanying influence even

- There has happened a narrow decline in Gross Sales and accompanying the conduct of build Division the Gross Profit break has simplified and donating to the EBIT. The Gross Profit has dropped off in 2025 significantly from 2,886.25Cr in 2024 to 2,775.51Cr in period. The interest fee has raised by 147.58 Cr in the Current old age and the Profit whole at 2021.73 when distinguished to 2144.47 cr in 2021. Perform Division achievement has raised by 7.58% even the Turnover has equal 18851.20 Cr in 2025 from 14858.60 Cr in 2021. The profit After Tax has reached 2627.72Cr in 2025 to 2174.65 Cr in 2024 in old age by way of slope in Cement Industry.
- The PAT is in an curbing current from 2017-2021 by way of increase in trade prices and again decreases in the cost of production. In 2024 and 2025 even the cost of production has raised by 7.58% by way of taller demand book PAT has raised significantly, that leads to larger EPS, that is at 73.45 in 2025.
- The EBIT level in 2021 is at 374.53 Cr and is cutting down occurring till 2025. Because of slumps in the Cement Industry less achievement.
- The EPS of the party more raised significantly that financier's admittance ending. The association has distracted a plant growth program all the while the old age to increase the result endeavor and to meet the increase in the demand
- Because of decrease in Non-Operating expenses to moment of truth of -0.428 Cr computer network profit has raised. It endured at in current period increase by way of recovery of voucher and cost decline. A profit of Rs.21.39% Cr as asserted all along the old age at 27.44% on impartiality.

V. CONCLUSION

The calculating exercise in Ultratech too covers the complete capital budgets, containing annual preparation and supplies long period of time believe request of within possessions and indebtedness improve interpreted knowledgeable the allied plan.

The opportunity of capital allocating more contains payment on plant improvement, and remodeling, adjust supplies, capital adding's and instructing expenses before a court of law runs create parts. To demonstrate a close link 'tween tangible progress and cautionary expenses and to specify the action for plan distribution and financial support for one management. The manual approves the computing of NPV at a cost of capital / discount rate particularized now and then. A alone discount rate endure not be secondhand for all the ability calculating projects. The reasoning of appropriate clues and quantifications of expected results and benefits, risk determinants if some, must be precisely drew out. Inducting not completely three non -official managers the device of the Search Committee bear rearrange the entertainment industry of these PSUs. Feasibility report of the project is groomed on the cost estimates and the cost of era.

VI. REFERENCES

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