**Abstract**

The study applies to the financial performance of Shanthi Gears Limited. It is a popular gear and gear boxes manufacturing company. It has been indulged in various activity of the economy and has a constant place in the world ranking for four decades. This company plays an essential role not only in the gear manufacturing industry. It also renders its upmost service to people. This is one of the reasons to analyse the financial performance of the company. Financial statements of the company have been used as a secondary data to fulfil the needs of the study. Trend analysis and Ratio analysis are the major and traditional tools to

determine the efficiency of the company. Trend analysis issued by taking particular year as

base to the other several years. Efficiency ratio has been selected to ascertain the efficiency of the financial statement of the company. In addition to the analysis, results have been depicted in a chart to have a clear look over the changes in factors over the years.