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AI Acknowledgement

I confirm that I have not used any AI tools in the research and creation of this assignment. I confirm that I have not presented any AI generated materials as my own work. I confirm I have copies of my drafts, notes, and other resources I used, which I may be asked to provide in evidence.

Executive Summary

The Financial Management concept is generally initiated for the evaluations and performance analysis in relation to individual business which ultimately provide some stability attribute with the considerations of managerial guidance. In relation to this particular report mainly the financial and non-financial position analysis for two hospitality businesses has been provided in order to identify the competitive market progress including the stability attribute of performance. In the first part, the application of focus over the revenue growth formulations has been identified with the measurement support of the previous year's financial results and Occupancy rates support as it is one of the primary approaches for the hospitality business.

In the second part, a general evaluation related to the market growth of the business with the consideration of share price, and customer demographic including the brand propositions has been initiated which is relevant for the business compatibility. The initiative of the third stage focuses on Ansoff's matrix processing for the evaluation of the business strategic growth-initiated structure while the fourth part focuses on the CSR contribution initiated by both the business to recognize the competitive business positioning growth properly. The applied initiative of clock strategy is mainly initiated for the formation of some systematic strategic recommendations to both the business which will bring a contemporary positioning growth in the upcoming.

Table of Contents

Introduction 4

Analysis of business revenue to identify business progressive growth position 4

Evaluation of marketing position of business to identify operating progress 5

Evaluation of marketing growth structure for business values 7

Recognition of CSR contribution by business with operating formulation 8

Recommendation 10

Conclusions 11

References 11

Introduction

The study focusses on financial management in the hotel sector, evaluating two organisations in the industry via benchmarking. The main comparison initiative considers business revenue position, market growth initiative, operating progress, and CSR contribution prospect, which is relevant for sustainability. Ansoff's matrix analysis is used to identify and assist market growth-focused company structures, focussing on four factors from product creation to diversification engagement. The conclusion offers constructive recommendations, focussing on Bowman's Strategic Clock idea to assess business potential based on perceived values and pricing structure.

Financial management processing in the hotel sector is the main focus of this paper, which benchmarks two hospitality-related organisations. The main comparison initiative considers business revenue position, market growth initiative, operating progress, and CSR contribution prospect, which is relevant for sustainability. Ansoff's matrix analysis is used to recognise and formulate the market growth-initiated structure of both businesses in the context of four elements, from product creation to diversification engagement. To make favourable recommendations, Bowman's Strategic Clock idea was used to compare firm strategic potential with perceived values and pricing structure.

Analysis of business revenue to identify business progressive growth position

Applied the initiative of proper revenue structure in a hospitality business depending on the Occupancy rate including the RevPAR support that brings the operating growth including the business feasibility positioning support. As per the basic identifications, the present volume of revenue formulated level for the business of Shangri-La Hotels indicates the following expanded growth initiative structure.

Period	Revenue	Growth level
2018	1924108.55	
2019	1857898.8	-3.4%
2020	789732.47	-57.5%
2021	948391.03	20.1%
2022	1117349.28	17.8%
2023	1636723.79	46.5%

The business's occupancy rate is 66% thanks to 46.5% growth this year. Room rate overall is 608.72 GBP, while RevPAR is 401.74 GBP ([scmp.com](https://www.scmp.com), 2023). As per the fundamental engagement, Middle Eastern business expansions represent a progressive volume of demand initiative with quality revenue-generating capabilities support, which supplies a correct volume of revenue development-initiated structure.

According to fundamental identifications, Premier Inn's occupancy rate is 82.2%, with a progressive ARR Windows standard value of £79.76 per room. Whitbread PLC (2023) reports a RevPAR position of 65.56 GBP, which supports optimal growth. The principal business revenue represents the following growth initiative position.

Period	Revenue	Growth level
2018	3295.1	
2019	2049.1	-37.8%
2020	2071.5	1.1%
2021	589.4	-71.5%
2022	1703.4	189.0%
2023	2652.2	55.7%

As per the primary initiative around 55.7% of growth-initiated structure is mainly noticed related to the revenue position which positively impacts the law of supply in relation to the economy with a proper elasticity of demand structure support where with the expansions of quality the positive level of supply initiative is noticed in the business operation. Additionally, the involvement of a robust recovery structure of business operation with the cross-broader transaction progress brings the contemporary formulation growth support to the business operating level (PR Newswire, 2024).

Evaluation of marketing position of business to identify operating progress

The market position of the business is generally defined by the operating compatibility approach with the considerations of economic factors that are relevant for the

realisation of business accountability. The application of this analysis for both businesses is mainly evaluated in the context of three different areas related to share price, market branding and also the demographic position of customers.

Over the particular business of Shangri-La Hotels, the Market capitalisation value indicates the amounted level of 6.435 billion with the present share price level of 49.50 per share. The initiated value of EPS indicates the positioning level of 1.79 per share support which also indicates a contemporary market growth opportunity (Yahoo.com, 2024). It represents the overall positioning level of the demand principles which represents the declining volume of pricing the demand level is expanded on a constant order in this business. The general approach related to this particular business formula with the four different brand-initiated structure support which includes Shangri-La Hotels and Resorts, Kerry Hotels, JEN, and Traders provides a progressive financial and operating initiative in this business. As per the basic analysis, the business mainly provides a primary focus on upper-class customers with a high volume of income support and a primary affordability of luxury branding can be initiated. A primary attribute related to the value positioning approach brings a comprehensive structure of business financial progress which is mainly formulated with the quality enhancing bases. In this aspect, supply policy can be identified which represents the expanded level of luxury demand in the Middle East the primary volume of Quality Services offered by the organisations is rapidly expanded which ultimately represents a proper balancing status (Mahathaven *et al.*, 2023).

The primary value related to the share price positions of parent company **Whitbread plc** represents the level of share price position as 3137 GBP per share with a market value of 5.601 billion. The present EPS standard of the business is 1.60 with the price-earnings ratio level at 19.61% (finance.yahoo.com, 2024). According to the general market analysis around 93% of customers are aware of this business operation and services while 42% represent the usage positions and 37% represent customer loyalty engagement. Depending on the value-based pricing attribute the current quality initiative including the performance structure represents a positive affordability support for every individual customer depending on their income support. Application of this philosophy provides a proper volume of progressive stability approach including market contemporary initiated benefit (whitbread-plc, 2024). The business is mainly operated

with the support of parent company performance which is ultimately used to structure the branding formulation of this business in a simultaneous order.

Evaluation of marketing growth structure for business values

General recognition and the framework of any business's marketing growth endeavour supply modern development benefits, including value progressive assistance. The main Ansoff's Matrix application initiative is processing development, including operating management support, for four aspects: market penetration for business growth with existing market and existing product, market development for new market with existing product, product development for existing market in new product, and diversification with new products with new market.



Over the business Shangri-La Hotels, the applied initiative of this matrix has been formulated for the recognition of marketing position in a sustainable basis that is influential for the stability progress. The applied market penetration strategy initiated by the business can be identified through the recognition of **Pioneers of Asian Hospitality project** basis under which the management mainly develops the operating structure

initiative for the existing services in existing market support (Hongkongbusiness.hk, 2024). The applied project of **Iconic Global** initiated by the management of this business with the processing of Market development initiative where the existing product are mainly impacted on the new market area like Middle East countries to represents a positive business stability growth. The simultaneous formulations are noticed regarding **Holistic Programmes for the Modern Urbanite** in which some positive development regarding the present operating structure of the business is mainly initiated by management for operating growth and development of business performance (Shangri-la.com, 2023). The application of the innovative dining concept by the business represents the diversification support with the initiative of a new service initiative in the Middle East market bringing operating growth benefits.

In the present initiative, the applied new project strategy of converting or selling 238 of its circa 450 restaurants and providing a primary focus on the hotel business expansions by the Premier Inn with the support of the parent company represents proper progressive support including the Product development initiative mainly which brings a proper volume of new service initiative in the existing market operation (Baker, 2024). The primary initiative of a positive leadership structure including a gender equality approach represents that diversified operating initiative in this business which brings a comprehensive operating development. To establish a proper progressive attribute the business also initiated the construction strategy of 400 additional room engagements in Germany which mainly indicates the product development initiative principles support for the business (whitbread.co.uk, 2021). To prepare a positive volume of strategic development initiate the application of around 5000 bedrooms target in Ireland that mainly represents the market development initiative support, which brings the compatibility positioning support in this business (Anderson, 2024).

Recognition of CSR contribution by business with operating formulation

The general formulation related to CSR processing is formulated for the general processing support as well as the business accountability growth that manages the optimal level of business progress. In the present position, the organisation **Shangri-La Hotels** initiated a certain level of contribution to the Marine Sanctuary in Cebu, Philippines that brings progressive operating support related to wildlife engagement (Shangri-la.com, 2024). Additionally, the business has also initiated a certain level of

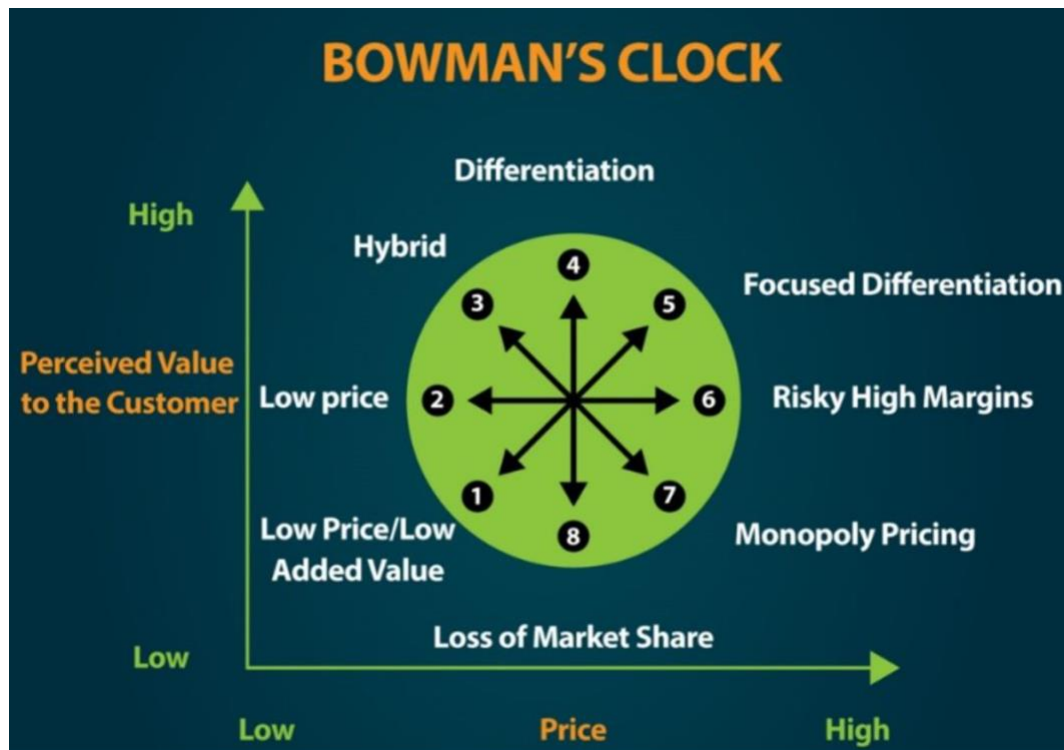
charity processing regarding the maintenance of educational engagement for more than 200 children in Dan Yang School (shangri-la.com, 2023). The present position of the Sustainability initiative by the business indicates a carbon intensity level of 24% reduction, energy intensity of up to 12%, and water intensity of up to 7% for environmental support. The present business contribution towards the pension scheme represents the amount of 22189.64 GBP which indicates a progressive employee development initiative by the business in social prospects. The primary sustainability Framework related to this particular business is mainly constructed with the support of three different pillars Stay, Savour, and Shine. As per the basic engagement, the general level of ESG contribution initiated by the business associated with the sustainability-linked bank loan facilities represents the amount of 2.98 billion GBP of funding engagement through green loan processing (Shangri-la.com, 2024).

The primary CSR initiative related to the **Premier Inn** with the presence of the parent company indicates a contemporary development initiative which focuses on the news strategy of the Force for Good sustainability program. According to the basic formulations the business used to contribute a certain portion of generator revenue for charitable support which is used for social development and environmental benefit. Presently 79% of employees are satisfactions with the generated level of 24.3 million GBP of Funding initiative noticed in this business through the applications of Great Ormond Street Hospital Children's Charity (Whitbread PLC, 2024). In the present situation to provide a proper volume of development related to environmental initiatives, management issued 550 million GBP of Green Bonds which will bring the operating growth and marketing support with the green construction and other sustainability benefits. In the present period the business raised around £2,388,767 for charity support, £40 million for employee development, £700k for the support of the Disasters Emergency Committee, £234.0 million for green construction, £277.5 million for green operations and £38.5 million for Sustainable procurement that indicates progressive business development initiative support (whitbread.co.uk, 2024).

Recommendation

The recognition support of business pricing depends upon the demand and supply initiative with the consideration processing of other relevant economic factor support as

discussed above. However, in the present processing approach for both businesses, the applied formulation regarding the initiative of Bowman's Strategic Clock can be formulated for initiating pricing and value determination support (Villagrasa *et al.*, 2021). It is mainly used to represent eight different strategic options supporting low price and low added value with cost leadership structure to differentiation leadership on a proper basis.



As per the basic identifications for the business of Shangri-La Hotels, the general initiative including the structural approach of strategic level with formulated presence of **Differentiation / High Price** that generally indicates the presence of differentiation approach with the leadership engagement will be supportive due to the present business' USP and iconic location involvement (Simmons Jr, 2023). As stated earlier the business presently initiates the expansions of business operation strategic initiative with the pricing attribute in the Middle East market which will be a sustainable approved for the maintenance of this type of strategic formulation. Additionally, a high pricing position with the premium strategic approach will reflect the exclusivity and high-end quality positioning support that represents a contemporary positioning growth and stabilities support in the business in a progressive business.

Simultaneously, the management of Premier Inn with the presence of the parent company needs to provide a level of focus on the **low price / low added value** or cost leadership to manage the general initiative of low pricing position with the gaining initiative of competitive pricing structure that will mainly attract individual price-sensitive customers. The applied initiative low-added value initiative mainly formulates focus on essential amenities with the minimization of unnecessary extras, which will bring accountability development and progressive support on a developing basis (Elsworth, 2023). In the present period, the applied new strategic approach by the business represents a progressive opportunity regarding this type of marketing initiative with the operating stability progress.

Conclusions

The general principles including the demand and supply concept provide a relevant approach over the market revenue processing week in the considerations of service initiative. A positive volume of service demand with supply initiative manages the elasticity of demand position that is optimal for the managing support of business operating formulation. The present initiative of operating structure related to both the hospitality business indicates a standardised development progress including value maintenance support mainly that brings contemporary growth including the business progressive support for the upcoming position. Even the current clock strategy of the business indicates a comprehensive approach which will be sustainable for the maintenance of business stability in an accountable order.

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