Accounts

→ Liquidity Ratio

① Current Ratio = $\frac{C.A}{C.L.}$ =

Feb 21 = $\frac{1522643}{858482}$ = 1.7736

Feb 20 = $\frac{1047930}{751756}$ = 1.3939

Feb 19 = $\frac{1046253}{542645}$ = 1.9280

Feb 18 = $\frac{968530}{401909}$ = 2.409

② Quick Ratio = $\frac{L.A}{C.L}$ = $\frac{CA - Inv.}{C.L.}$

Feb 21 = $\frac{1522643 - 405445}{858482.}$ = $\frac{1117198}{858482}$ = 1.301

Feb 20 = $\frac{1047930 - 446278}{751756}$ = $\frac{601652}{751756}$ = 0.800

Feb 19 = $\frac{1046253 - 424404}{542645}$ = $\frac{621849}{542645}$ = 1.1459

Feb 18 = $\frac{968530 - 398213}{401909}$ = $\frac{570317}{401909}$ = 1.419

→ Profitability Ratio

① Gross profit Ratio:

$= \frac{\text{Gross Profit}}{\text{Net Sales}} \times 100$

Feb'21 $= \frac{1148147}{37,59,113} \times 100 = 30.54\%$

Feb 20 $= \frac{1522301}{43,08,212} \times 100 = 35.33\%$

Feb 19 $= \frac{1487638}{40,35,720} \times 100 = 36.86\%$

Feb 18 $= \frac{1370505}{37,95,549} \times 100 = 36.10\%$

② Net margin / Net profit ratio $= \frac{N.I}{N.S} \times 100$

Feb 21 $= \frac{209274}{3759113} \times 100 = 5.56\%$

Feb 20 $= \frac{191257}{4308212} \times 100 = 4.43\%$

Feb 19 $= \frac{261902}{4035720} \times 100 = 6.48\%$

Feb 18 $= \frac{204163}{[illegible]} \times 100 = 5.37\%$

Debt to equity ratio $= \frac{\text{Total liability}}{\text{Total shareholder equity}}$

Feb 21 $= \frac{2348141}{1086665} = 2.16$

Feb 20 $= \frac{2080826}{1247853} = 1.66$

Feb 19 $= \frac{615823}{1287555} = 0.47$

Feb 18 $= \frac{569522}{1246791} = 0.45$

Solvency Ratio $= \frac{\text{Total net inc.} + \text{Depri}}{\text{Total liability}}$

Feb 21 $= \frac{(209274) + 623808}{2348141} = \frac{414534}{2348141} = 0.17$

Feb 20 $= \frac{191257 + 735120}{2080826} = \frac{926377}{2080826} = 0.44$

Feb 19 $= \frac{261902 + 742149}{615823} = \frac{1004051}{615823} = 1.63$

Feb 18 $= \frac{204163 + 724239}{569522} = \frac{928402}{569522} = 1.63$

Debt to total assets $= \frac{T.L}{T.A}$

Feb 21 $= \frac{2348141}{3434806} = 0.68$

Feb 20 $= \frac{2080826}{3328679} = 0.62$

Feb 19 $= \frac{615823}{1903378} = 0.32$

Feb 18 $= \frac{569522}{1816313} = 0.31$

Propnetory Ratio $= \frac{\text{Total equity}}{\text{Total assets}}$.

Feb 21 $= \frac{1086665}{3434806} = 0.31$

Feb 20 $= \frac{1247853}{3328679} = 0.37$

Feb 19 $= \frac{1287555}{1903378} = 0.67$

Feb 18 $= \frac{1246791}{1816313} = 0.68$

Inventory turnover ratio $:= \frac{COGS}{Avg.\ Inv.}$

Feb 21 $= \frac{2610966}{405445} = 6.43$

Feb 20 $= \frac{2785911}{446278} = 6.24$

Feb 19 $= \frac{2548082}{424404} = 6.00$

Feb 18 $= \frac{2425044}{398213} = 6.08$

Operating profit $= \frac{O.P}{N.S} \times 100$

Feb 21 $= \frac{271345}{3434806} \times 100 = 7.89\%$

Feb 20 $= \frac{233345}{3328679} \times 100 = 7.010\%$

Feb 19 $= \frac{337129}{1903378} \times 100 = 17.7\%$

Feb 18 $= \frac{302788}{1816313} \times 100 = 16.6\%$

$CE = TA - CL$

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ROCE = $\frac{EBIT}{Cap.\ emp.}$

Feb 21 = $\frac{271345}{3434806 - 858482} = \frac{271345}{2576324}$

$= 0.10$

Feb 20 = $\frac{233345}{3328679 - 751756} = \frac{233345}{2576923}$

$= 0.09$

Feb 19 = $\frac{337129}{1903378 - 542645} = \frac{337129}{1360733}$

$= 0.24$

Feb 18 = $\frac{302788}{1816313 - 401909} = \frac{302788}{1414404}$

$= 0.21$

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$$ROA = \frac{\text{Net income}}{\text{Avg. assets}}$$

Feb 21 ROA $= \frac{209274}{3434806} = 0.06\ \%$

Feb 20 $= \frac{191257}{3328679} = 0.05\ \%$

Feb 19 $= \frac{261902}{1903378} = 0.13\ \%$

Feb 18 $= \frac{204163}{1816313} = 0.11\ \%$

ROCE

$$ROE = \frac{\text{Net income}}{\text{Shareholder equity}}$$

Feb 21 $= \frac{209274}{1086665} = 0.19\ \%$

Feb 20 $= \frac{191257}{1247853} = 0.15\ \%$

Feb 19 $= \frac{261902}{1287555} = 0.20\ \%$

Feb 18 $= \frac{204163}{1246791} = 0.16\ \%$