

## FINANCIAL RATIOS

	UoM	2025	2024	2023	2022	2021	2020
<b>Profitability ratios</b>							
Gross Margin	%	-19%	-5%	23%	21%	23%	25%
Operating Margin	%	-66%	-43%	5%	10%	13%	9%
Pre tax Margin	%	-74%	-55%	6%	9%	13%	10%
Net Margin	%	-68%	-37%	4%	7%	10%	9%
Return on equity before tax	%	-28%	-46%	7%	17%	31%	22%
Return on equity after tax	%	16%	235%	-25%	13%	25%	20%
Return on Assets before tax	%	-14%	-13%	3%	6%	9%	6%
Return on Assets after tax	%	-13%	-19%	2%	4%	7%	5%
Return on Capital employed before tax	%	-15%	-14%	5%	11%	18%	11%
Return on Capital employed after tax	%	-14%	-9%	4%	21%	15%	10%
Ebtida to sales	%	-21%	-19%	23%	19%	21%	23%
<b>Liquidity Ratio</b>							
Current Ratio	Times	0.34	0.52	1.04	1.13	1.28	1.08
Quick ratio	Times	0.18	0.33	0.48	0.56	0.47	0.35
Cash flow from Operation to sales	Times	-0.05	0.09	0.13	-0.07	0.04	-0.00274
<b>Investment/ Market Ratio</b>							
(LPS) / EPS	Rs.	(11.92)	(8.41)	1.5	3.07	3.62	2.96
<b>Activity Turnover ratio</b>							
Inventory turnover ratio	Times	3.90	4.88	1.39	1.85	1.80	1.22
Inventory held	Days	94	75	263	197	203	298.12
Debtor turnover days	Times	4.36	5.58	4.88	6.36	7	2.24
Receivable days	Days	84	65	75	57	53	163.02
Total asset Turnover ratio	%	23%	27%	58%	78%	61%	49%
Fixed asset Turnover ratio	%	28%	35%	57%	73%	73%	88%
<b>Capital Structure Ratio</b>							
Long term Debt to Equity	%	6%	3%	50%	56%	48%	69%
Long term Debt to Assets	%	2%	1%	20%	13%	19%	19%
Gearing Ratio	%	60%	48%	58%	60%	58%	71%
Cost of Debt	%	18%	21%	14%	10%	8%	10%
Debt to equity	Times	1.31	0.83	1.34	1.46	1.27	2.16
Interest Cover ratio	Times	0.35	0.50	1.51	2.27	2.99	1.81

## GRAPHICAL PRESENTATION

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Interest Cover ratio	Times	0.35	0.50	1.51	2.27	2.99	1.81