## Financial Ratio Analysis Model

| Liquidity ratio                      |              | Debt Ratio              |                            |
|--------------------------------------|--------------|-------------------------|----------------------------|
| Current Ratio                        | 3.00         | Asset-liability Ratio   | 30.10%                     |
| Quick Ratio                          | 3.70         | Equity Ratio            | 46.00%                     |
|                                      |              | Tangible Net Debt Ratio | 45.00%                     |
|                                      |              | Earned Interest Times   | 375                        |
| Asset Management Ratio               |              | Profitability zratio    |                            |
| Inventory Turnover                   | 5.20         | Gross Profit Margin     | 47.00%                     |
| Inventory Days                       | 68.70        | Net Sales Profit        | 42.00%                     |
| Accounts Receivable Turnover         | 2.40         | Return on Assets        | 13.92%                     |
| Days of Accounts Receivable Turnover | 150.00       | Return on Equity        | 13.92%                     |
| Current Asset Turnover               | 0.36         |                         |                            |
| Turnover of Fixed Assets             | 2.50         |                         |                            |
| Total Asset Turnover RAtio           | 0.30         |                         |                            |
| Gross Profit<br>Margin               | 2.00% 47.00% | Financial Rati          | o Analysis Model<br>46 00% |
| pible Net Debt<br>Ratio              | 45.00%       | 47.00%                  | 45,00%                     |

Equity Ratio

■ Gross Profit Margin

46.00%

48.00%

46.00%

Equity Ratio

38.00%

40.00%

42.00%

44.00%

Tangible Net Debt Ratio

**Net Sales Profit** 

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