

Note 13 Annexure

Notes to Accounts : Rupees in Thousands

Financial Ratios

Sl.No.	Particulars	Numerator			Denominator			Ratios		Variance	Reason for
		Particulars	2023-24	2022-23	Particulars	2023-24	2022-23	2023-24	2022-23		
a)	Current Ratio	Current Assets	162.97	630.38	Current Liabilities	129.66	1173.61	1.26	0.54	-99.76%	net profit reduced
b)	Debt-Equity Ratio (in times)	Total Debts	40.00	105.03	Total Equity	214.00	214.00	0.19	0.49	-	
c)	Debt Service Coverage Ratio	Profit before Interest Tax Depre. & Amor.	1181.02	257.79	Debt Service interest on borrowings+principal repayments of term liabilities	7.26	8.06	-	-	-	
e)	Inventory Turnover Ratio	Turnover	17.16	3479.51	Inventory	0.00	0.00	N.A.	N.A.	N.A.	
f)	Trade receivables Turnover Ratio	Turnover	17.16	3479.51	Trade Receivable	19.51	100.82	0.88	34.51	N.A.	
g)	Trade Payables Turnover Ratio	Turnover	17.16	3479.51	Trade Payable	15.76	185.85	1.09	18.72	N.A.	
h)	Net capital Turnover Ratio (in times)	Turnover	17.76	3479.51	Working Capital	33.31	-543.23	0.53	-6.41	N.A.	Turnover reduced
i)	Net Profit Ratio	Profit after tax	1165.30	120.96	Net Sale	17.76	3479.51	65.61	0.03		net profit reduced