

KEY OPERATING AND FINANCIAL DATA

RATIOS	UOM	2024	2023	2022	2021	2020	2019
PROFITABILITY RATIOS							
Gross Profit Ratio	%	7.28	12.16	22.94	16.80	7.39	9.30
Net Profit / (Loss) to sales	%	(1.21)	0.75	12.65	9.19	(4.89)	0.49
EBITDA Margin to sales	%	12.29	12.14	19.75	15.59	5.21	8.70
Operating leverage ratio	Times	1.27	77.89	1.49	27.31	(2,120.47)	(1.55)
Return on Equity	%	(2.65)	1.22	20.60	16.54	(7.90)	0.73
Return on capital employed	%	18.88	13.77	24.33	19.43	2.18	7.20
Shareholders' Funds	%	0.24	0.24	0.28	0.30	0.20	0.25
Return on Shareholders' Funds	%	(0.05)	0.02	0.41	0.30	(0.19)	0.02
Total Shareholder Return	%	(0.04)	0.03	(0.04)	1.75	0.17	(0.29)
LIQUIDITY RATIOS							
Current Ratio	Times	1.20	1.16	1.42	1.46	1.17	1.26
Quick/Acid test Ratio	Times	0.69	0.50	0.60	0.84	0.53	0.48
Cash on current liabilities	Times	0.02	0.01	0.02	0.40	0.11	0.06
Cash flow from operations to Sales	Times	0.08	0.13	0.21	0.16	0.06	0.09
Cash flow to capital expenditures	Times	4.65	2.14	4.88	26.00	1.38	4.41
Cash flow coverage ratio	Times	0.16	0.18	0.45	0.35	0.09	0.17
INVESTMENT / MARKET RATIOS							
(Loss)/ Earnings per Shares	Rs	(9.89)	4.65	79.35	47.54	(18.98)	1.89
Price/Earning ratio	Times	(6.43)	14.28	0.88	1.79	(1.63)	13.99
Price to Book ratio	%	17.01	17.41	18.09	29.64	12.90	10.27
Dividend Yield ratio	%	0.00	7.52	17.94	0.00	0.00	1.89
Dividend Payout ratio	%	0.00	107.46	15.75	0.00	0.00	26.40
Dividend Cover ratio	Times	0.00	0.93	6.35	0.00	0.00	3.79
Cash Dividend per Share	Rs	0.00	5.00	12.50	0.00	0.00	0.50
Breakup value per share with surplus	Rs	373.84	381.82	385.16	287.39	240.25	258.02
Breakup value per share without surplus	Rs	186.62	194.72	191.34	155.91	102.05	115.09
Market Value per Share as at June 30th	Rs	63.59	66.46	69.68	85.18	31.00	26.50
Highest market value during the year	Rs	86.00	75.79	90.70	91.36	32.95	56.80
Lowest market value during the year	Rs	57.57	50.89	56.61	29.15	18.04	26.50
CAPITAL STRUCTURE RATIOS							
Financial Leverage ratio	Times	0.84	0.79	0.50	0.60	0.81	0.60
Weighted average cost of debt	%	21.49	16.76	9.62	7.39	12.63	11.32
Debt to equity ratio (book value)	%	21.22	13.22	19.12	13.55	16.61	12.00
Debt to equity ratio (market value)	%	18.56	11.52	16.56	10.74	15.28	11.28
Total debt to equity ratio	%	112.08	116.11	76.59	82.77	107.67	80.95
Net assets per share	Times	37.38	38.18	38.52	28.74	24.03	25.80
Interest Cover / Time Interest earned ratio	Times	1.06	1.26	5.27	4.59	0.29	1.39

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ACTIVITY / TURNOVER RATIOS							
Total Assets Turnover ratio	Times	1.03	0.75	0.92	0.98	0.78	0.83
Fixed Assets Turnover ratio	Times	2.14	1.63	1.73	1.97	1.42	1.43
No. of days in Inventory	Days	79	162	137	92	123	122
No. of days in Receivables	Days	55	68	43	35	54	33
No. of days in Payables	Days	18	49	31	21	28	17
Operating cycle	Days	116	181	149	106	149	138
Inventory Turnover Ratio	Times	4.64	2.26	2.67	3.95	2.96	2.99
Debtors Turnover Ratio	Times	6.60	5.26	8.28	10.39	6.67	10.94
Creditors Turnover Ratio	Times	19.81	7.46	11.77	17.42	13.08	21.73
Return on assets	%	(1.25)	0.56	11.67	9.05	(3.81)	0.40
NON-FINANCIAL RATIOS							
Production per Employee	Kg in '000	14.36	13.54	13.87	14.02	13.10	12.82
Revenue per Employee	Rs. in '000	14,460	11,139	10,621	2,676	5,837	5,447
Spares Inventory as % of Assets Cost	%	1.33	0.86	0.38	0.50	0.45	0.63
Maintenance Cost as % of Operating Expenses	%	0.16	0.23	0.19	0.16	0.18	0.12