1. **LIQUIDITY RATIO:** measures company's ability for paying its current liabilities from its current asset

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| --- | --- | --- | --- | --- | --- |
| **Ratio** | **Description** | **Formula** | **Company‘s Name** | **Industry Average** | **Analysis** |
| **Current ratio** | Company's ability for paying its current liabilities from its current asset |  |  | 1,5 times |  |
| **Quick test (acid test ratio)**  *If there are component of assets: cash, account receivables, inventory. Inventory might not be very liquid at all. We can exclude inventory from our asset.* |  |  | 1,06 times |  |

|  |  |  |  |  |  |
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| **Ratio** | **Description** | **Formula** | **Company‘s Name** | **Industry Average** | **Analysis** |
| **Average Collection Period** | How many days it takes the firm to collect its receivables |  |  | 75 days |  |
| **Average Receivable Turnover Ratio** | How many times account receivable are "rolled over" during a year |  |  | 4,87 times/year |  |
| **Inventory Turnover** | How many times the inventory are "rolled over" during a year |  |  | 5,78 times/year |  |

1. **EFFICIENT USE OF ASSETS RATIO:** measures company's ability in utilizing assets to generate sales

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| --- | --- | --- | --- | --- | --- |
| **Ratio** | **Description** | **Formula** | **Company‘s Name** | **Industry Average** | **Analysis** |
| **Total Asset Turnover** | Effectiveness of the company in generating sales from total assets |  |  | 1,09 times |  |
| **Fixed Asset Turnover** | Effectiveness of the company in generating sales from total fixed assets |  |  | 1,05 times |  |

1. **PROFITABILITY RATIO**: measures company's ability in generating income (return on its investment)

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| --- | --- | --- | --- | --- | --- |
| **Ratio** | **Description** | **Formula** | **Company‘s Name** | **Industry Average** | **Analysis** |
| **Operating Income Return on Assets (OROA)** | Effectiveness of the company in generating operating income from assets |  |  | 9,80% |  |
| **Return on Equity** | Company's ability to give return to the shareholder |  |  | 12% |  |

1. **LEVERAGE (FINANCING DECISION) / CAPITAL STRUCTURE RATIO:** refer to the way a firm financing its assets using combination of debt and equity

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| --- | --- | --- | --- | --- | --- |
| **Ratio** | **Description** | **Formula** | **Company‘s Name** | **Industry Average** | **Analysis** |
| **Debt Ratio** | Percentage of the firm's assets using its debt |  |  | 58% |  |
| **Time Interest earned Ratio** | Company's ability to pay intereston the debt |  |  | 3,93 times |  |