

Company Name: Amster Labs (Converted into Amster Labs Limited)

Converted Statement of Assets and Liabilities as at March 31, 2022

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars		Note No.	As at 31 March, 2022	As at 31 March, 2021
I	EQUITY AND LIABILITIES			
	Shareholders' Funds			
	(a) Equity Share Capital	3	341.60	341.60
	(b) Reserves and Surplus	4	453.32	335.67
			794.92	677.27
	Non-Current Liabilities			
	(a) Long-Term Borrowings	5	606.69	456.21
	(b) Deferred Tax Liabilities (net)		-	-
	(c) Other Long-Term Liabilities	6	426.27	376.20
	(d) Long-Term Provisions		-	-
			1,032.96	832.41
	Current liabilities			
	(a) Short-Term Borrowings	7	1,480.04	990.86
	(b) Trade Payables	8		
	(i) total outstanding dues of micro enterprises and small enterprises; and			
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises		3,141.66	1,791.35
	(c) Other Current Liabilities	9	172.24	121.53
	(d) Short-Term Provisions		-	-
			4,793.94	2,903.75
	TOTAL		6,621.82	4,413.42
II	ASSETS			
	Non-current assets			
	(a) Property, Plant and Equipment and Intangible assets			
	(i) Property, Plant and Equipment	10.1	1,529.85	1,370.97
	(ii) Intangible Assets	10.2	0.87	1.26
	(iii) Capital Work in Progress		-	-
	(b) Non Current Investments		-	-
	(c) Long Term Loans and Advances		-	-
	(d) Other Non Current Assets	11	42.96	34.99
			1,573.67	1,407.22
	Current assets			
	(a) Inventories	12	1,180.28	711.33
	(b) Trade Receivables	13	3,222.88	1,891.14
	(c) Cash and Bank Balances	14	49.67	24.01
	(d) Short-Term Loans and Advances	15	38.87	39.91
	(e) Other Current Assets	16	556.45	339.81
			5,048.15	3,006.20
	TOTAL		6,621.82	4,413.42

For Mittal Goel & Associates.
Chartered Accountants
Firm Regn. No. 017577N


Sandeep Kumar Goel
Partner
Membership. No 099212

for and on behalf of the Board of Directors
Amster Labs Limited




Pramjit Singh
Director
Din No : 08117764




Amit Gupta
Director
Din No. 08117712

Place : Chandigarh
Date: 01-08-2024

Company Name: Amster Labs (Converted into Amster Labs Limited)

Converted Statement of Profit and Loss for the year ended March 31, 2022
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars		Note No.	For the year ended 31 March, 2022	For the year ended 31 March, 2021
I	Revenue from Operations	17	9,649.39	6,167.02
II	Other Income	18	47.92	6.67
III	Total Income (I + II)		9,697.31	6,173.69
IV	Expenses			
	(a) Cost of Material Consumed	19	7,513.36	4,609.41
	(b) Purchases of Stock-in-Trade		-	-
	(c) Changes in Inventories of Finished Goods, work in Progress and Stock in Trade	20	9.67	15.38
	(d) Employee Benefits Expenses	21	873.28	618.87
	(e) Finance Costs	22	164.40	186.20
	(f) Depreciation and Amortisation Expenses	10	198.82	182.60
	(g) Other Expenses	23	819.32	476.64
	Total Expenses		9,578.85	6,089.09
V	Profit before exceptional and extraordinary items and tax (III - IV)		118.46	84.61
VI	Exceptional Items (Net Income)			
VII	Profit Before Extraordinary Items And Tax (Iv-V)		118.46	84.61
VIII	Extraordinary Items		-	-
VII	Profit Before Tax (V + VI)		118.46	84.61
VIII	Tax Expense:			
	(a) Tax Expenses		28.36	-
	(b) Mat Credit Entitlement		-	-
	(c) Deferred Tax		-	-
	Total Tax Expense		28.36	-
IX	Profit After Tax (VII - VIII)		90.10	84.61
X	Earnings Per Share (of Rs. 10 each):			
	(a) Basic			
	(b) Diluted			

For Mittal Goel & Associates.
Chartered Accountants
Firm Regn. No. 017577N


Sandeep Kumar Goel
Partner
Membership. No 099212

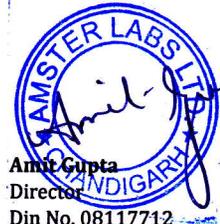


for and on behalf of the Board of Directors
Amster Labs Limited


Uttamjit Singh
Director
Din No : 08117764




Amit Gupta
Director
Din No. 08117712



Place : Chandigarh
Date: 01-08-2024

Company Name: Amster Labs (Converted into Amster Labs Limited)

Converted Cash Flow Statement for the year ended March 31, 2022

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Profit before tax and exceptional Items	118.46	84.61
Adjustments for:		
Depreciation & amortization expense	198.82	182.60
Interest expense on borrowings	157.41	177.21
Interest income	(47.92)	(6.67)
Operating Profit before working capital changes	426.77	437.74
Changes in operating assets and liabilities:		
Increase/(decrease) in trade payables	1,350.31	227.62
Increase/(decrease) in other current liabilities	50.71	32.63
Increase/(decrease) in other non current liabilities	50.07	99.40
Increase/(decrease) in short term provision	-	(22.76)
Decrease/(increase) in loans and advances	1.04	(9.30)
Decrease/(increase) in trade receivables	(1,331.73)	(586.97)
Decrease/(increase) in inventories	(468.95)	(190.63)
Decrease/(increase) in other non current assets and Loan & advances	(7.97)	(34.99)
Decrease/(increase) in other current assets	(216.64)	(103.63)
Cash generated from operations	(146.40)	(150.88)
Income taxes refunded/ (paid)	(28.36)	-
Net cash flow from operations (A)	(174.76)	(150.88)
Cash flow from investing activities		
Purchase of /Advances for property, plant & equipment and Intangible assets	(357.31)	(140.60)
Interest received	47.92	6.67
Net cash used in investing activities (B)	(309.39)	(133.93)
Cash flow from financing activities		
Partners Capital Introduced/(Withdrawn)	27.55	(14.51)
Proceeds/(Repayment) of Long Term Borrowings	150.48	(500.94)
Proceeds/(Repayment) of Short Term Borrowings	489.17	990.86
Interest paid	(157.40)	(177.21)
Net cash flow from/ (used in) financing activities (C)	509.81	298.20
Net increase/(decrease) in cash and cash equivalents (A+B+C)	25.66	13.39
Cash and cash equivalents at the beginning of the year	24.01	10.62
Cash and cash equivalents at the closing of the year	49.67	24.01

a) Cash and Cash Equivalents included in Cash Flow Statement comprise of following (Refer Note I-17):

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Cash in hand	6.72	4.52
Cheques in hand	-	-
Balances with Banks in Current Accounts	42.96	19.49
	49.67	24.01

For Mittal Goel & Associates.
Chartered Accountants
Firm Regn. No. 017577N

Sandeep Kumar Goel
Partner
Membership. No 099212



for and on behalf of the Board of Directors
Amster Labs Limited

Uttamjit Singh
Director
Din No : 08117764



Amit Gupta
Director
Din No. 08117712



Place : Chandigarh
Date: 01-08-2024

Company Name: Amster Labs (Converted into Amster Labs Limited)

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

3 Equity Share Capital

3.1 Equity Share Capital

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) Authorised Share Capital		
Equity Share Capital	-	-
Total Authorised Share Capital	-	-
(b) Issued, Subscribed & Fully Paid up Shares		
Equity Share Capital	341.60	341.60
Total Issued, Subscribed & Fully Paid up Shares	341.60	341.60

* Remaining disclosure are not Applicable



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

4 Reserves and Surplus

Particulars	As at 31 March, 2022	As at 31 March, 2021
(a) General Reserves		
At the beginning of the year	335.67	186.59
Add: Addition during the year	-	116.20
Add: Interest on capital	-	40.99
Less: Drawings for the Year	0.81	92.72
Add: Tax Adjustment	28.36	-
Total (A)	363.22	251.06
(b) Security Premium		
At the beginning of the year	-	-
Add: received during the year	-	-
(Less): Utilised for Bonus Issue	-	-
Total (B)	-	-
(c) Statement of Profit and Loss		
At the beginning of the year		
Add: Profit / (Loss) for the year	90.10	84.61
Less: Transfer to General Reserves		
Total (c)	90.10	84.61
Total	453.32	335.67

5 Long-Term Borrowings

Particulars	As at 31 March, 2022	As at 31 March, 2021
(Secured)		
(a) Term Loans:		
From Banks	-	-
From NBFC:	606.46	437.45
(c) Vehicle Loans:^a		
From Banks	149.02	182.96
From NBFC:	-	-
Total	755.48	620.40
Less: Current Maturities of Long Term Borrowings	148.79	164.20
Total	606.69	456.21

(a) Principle amount of instalment due in the next following year on long term debt are separately disclosed under short term borrowings as current maturities on long term debt.

(b) Loan details (all amounts are stated in lakhs)



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

	Loan Amt	Date	Rate	Installment No.	EMI	Ended on
A. Axis Bank*						
	450.00	10-Aug-19	10%	77	8.75	Jan-27
	90.00	15-Mar-18	9%	84	1.07	Feb-25
	71.73	03-Apr-19	9%	60	1.50	Dec-23
	74.00	27-Mar-21	7%	60	1.47	Mar-26
	15.00	27-Mar-19	9%	48	0.38	Mar-23
<i>*Term Loan from Axis Bank is secured by charge of office building situated at Hilltop, ND. Estate, Vill. Bhatauli Kalan, Pargana Dharampur, Tehsil Baddi,</i>						
B. HDFC Bank						
	35.00	24-Oct-18	15%	36	1.21	Nov-21
	12.00	31-Mar-21	8%	60	0.24	Apr-26
C. ICICI Bank						
	13.00	10-Jun-19	10%	48	0.33	May-23
	45.00	05-Sep-20	8%	84	0.70	Aug-27
D. Standard Chartered Bank						
	38.00	19-Sep-19	13%	26	1.68	Nov-21
	6.30	30-Sep-20	9%	30	0.20	Jan-24
E. RBL Bank						
	35.18	05-Dec-18	15%	36	1.20	Nov-21

6 Other Long Term Liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
Unsecured Security/ Dealer Deposits from Agents and Dealers	426.27	376.20
	-	-
Total (A+B)	426.27	376.20



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

7 Short-Term Borrowings

Particulars	As at 31 March, 2022	As at 31 March, 2021
(A) Secured, (Repayable on Demand)		
Cash Credit-Banks [#]	1,013.60	675.64
WCTL from Banks	317.65	151.03
Channel Finance-NBFC	-	-
(B) Unsecured, (Repayable on Demand)		
Channel Finance-Banks	-	-
Others-NBFC	-	-
Current Maturities of Long Term Borrowings	148.79	164.20
Total	1,480.04	990.86

[#]Terms of Loan:

Secured by Hypothecation of Stocks & Book debts, and First pair passu charge over entire fixed assets including equitable mortgage of Immovable properties of the company and further guaranteed by the Directors)



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

8 Trade Payables

Particulars	As at 31 March, 2022	As at 31 March, 2021
(A) Trade Payables for Goods		
(i) Micro enterprises and small enterprises		-
(ii) Other than micro enterprises and small enterprises	3,141.66	1,791.35
iii) Bill Discount Credit		
Total (A)	3,141.66	1,791.35
(B) Trade Payables for Services		
(i) Micro enterprises and small enterprises	-	-
(ii) Other than micro enterprises and small enterprises		
Total (B)	-	-
Total	3,141.66	1,791.35

Ageing for Trade payable -Goods

Particulars	As at 31 March, 2022	As at 31 March, 2021
(i) Undisputed - MSME		
Less than 1 year	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total (i)	-	-
(ii) Undisputed - Others		
Less than 1 year	3,002.68	1,743.72
1-2 years	58.07	47.63
2-3 years	30.36	-
More than 3 years	50.55	-
Total (ii)	3,141.66	1,791.35
(iii) Disputed - MSME	-	-
(iv) Disputed - Others	-	-
Total (i+ii+iii+iv)	3,141.66	1,791.35

Amount due to entities covered under Micro, Small and Medium Enterprises as defined in the Micro, Small, Medium Enterprises Development Act, 2006, is not available with the company as the company is in the process of complying the information from its vendors.



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

9 Other Current Liabilities

Particulars	As at 31 March, 2022	As at 31 March, 2021
Statutory dues	11.24	9.32
Advance from Customers	45.22	23.00
Other expense payable	115.78	89.21
Total	172.24	121.53

11 Other Non Current Assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
Security Deposit	42.96	34.99
Total	42.96	34.99

12 Inventories

Particulars	As at 31 March, 2022	As at 31 March, 2021
Raw Material	419.26	242.17
Finished Goods	11.62	19.19
Work in Progress	6.40	8.50
Packing Material	743.00	441.47
Total	1,180.28	711.33

13 Trade receivables

Particulars	As at 31 March, 2022	As at 31 March, 2021
(Unsecured, considered good)	3,222.88	1,891.14
(Unsecured, Doubtful)	-	-
Total	3,222.88	1,891.14



Company Name: Amster Labs (Converted into Amster Labs Limited)

As per financial statements
 amounts in Indian Rupees in Lakhs, unless otherwise stated)
 Ageing for Trade Receivables

Particulars	As at 31 March, 2022	As at 31 March, 2021
(i) Undisputed - Considered Good		
Less than 6 Months	3,178.57	1,844.18
6 Months -12 Months	13.32	21.99
1-2 years	30.99	24.97
2-3 years	-	-
More than 3 years	-	-
Total (i)	3,222.88	1,891.14
(ii) Undisputed - Considered Doubtful		
Less than 6 Months	-	-
6 Months -12 Months	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total (ii)	-	-
(iii) Disputed - Considered Good		
Less than 6 Months	-	-
6 Months -12 Months	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total (iii)	-	-
(iv) Disputed - Considered Doubtful		
Less than 6 Months	-	-
6 Months -12 Months	-	-
1-2 years	-	-
2-3 years	-	-
More than 3 years	-	-
Total (iv)	-	-
Total (i+ii+iii+iv)	3,222.88	1,891.14



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

14 Cash and Bank Balances

Particulars	As at 31 March, 2022	As at 31 March, 2021
Cash and Cash Equivalents		
Cash in hand	6.72	4.52
Cheques in hand	-	-
Balances with Banks in Current Accounts	42.96	6.49
Others Cash and Bank Balances		
Deposits with Banks	-	13.00
Total	49.67	24.01

15 Short-Term Loans and Advances

Particulars	As at 31 March, 2022	As at 31 March, 2021
Secured, considered good;		
Advance to suppliers		
to Related Parties	-	-
to Others	37.23	39.29
Advance to Others		
to Related Parties	-	-
to Others (employees)	1.64	0.62
Total	38.87	39.91

16 Other Current Assets

Particulars	As at 31 March, 2022	As at 31 March, 2021
Prepaid Expenses	7.45	6.06
Balances with Government Authorities		
Income Tax (net of provision)	29.08	26.13
GST Receivable	516.81	302.63
VAT Receivable	1.44	1.44
Accrued Interest	0.18	0.18
Security Deposits	-	-
Imprest	0.63	0.48
Other Advances	0.85	2.89
Commission receivable	-	-
Total	556.45	339.81



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

17 Revenue from operations

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(A) Sale of Goods		
Other Finished products	9,649.39	6,167.02
Other Products	-	-
	9,649.39	6,167.02
(B) Sale of Stock in Trade		
Other Items	-	-
	-	-
(C) Other operating Revenues	-	-
Total	9,649.39	6,167.02

18 Other Incomes

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Interest Income- Others	0.19	0.19
Other Miscellaneous Incomes	47.73	6.49
Total	47.92	6.67

19 Cost of Materials Consumed

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Opening Stock of Raw material & Packaging Material	683.64	477.64
Add : Purchases	7,973.05	4,802.09
Add :Direct Manufacturing Expenses	18.93	13.32
Less : Closing Stock	1,162.26	683.64
Total	7,513.36	4,609.41

20 Changes in Inventories of Finished Goods, Work in Progress and Stock in Trade

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
<u>Inventories at the end of the year/period:</u>		
Finished Goods	11.62	19.19
Work in progress	6.40	8.50
	18.02	27.69
<u>Inventories at the beginning of the year/period:</u>		
Finished Goods	19.19	22.46
Work in progress	8.50	20.60
	27.69	43.06
Net (increase) / decrease in inventories	9.67	15.38



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

21 Employee Benefits Expenses

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Salaries, Wages and Bonus	690.25	475.15
Salary to partners	126.00	100.80
Gratuity Expenses		
Staff Welfare Expenses	12.29	6.14
Contribution to Employee provident and other funds	44.74	36.77
Total	873.28	618.87

22 Finance Costs

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
(a) Interest Expenses		
(i) Interest to Banks		
on Working Capital Loans and Allied Facilities	53.88	36.01
on Term Loans	103.53	100.21
(ii) Interest to Others		40.99
(b) Other Finance costs		
(i) Discount	2.86	3.18
(ii) Bank Charges	4.14	5.81
Total	164.40	186.20

Depreciation and Amortisation Expenses

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Depreciation on Property, Plant & Equipment	198.83	182.60
Amortisation of Intangible Assets		
Total	198.83	182.60



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

23 Other Expenses

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Commission	88.66	103.94
Consumables	84.03	24.38
Electricity Expenses	165.27	120.31
Travelling & conveyance	68.01	53.88
Rent	49.87	41.88
Repair & Maintenance	81.97	37.40
Vehicle running and maintenance expenses	4.01	5.43
Rate fees & taxes	6.69	20.90
Security House keeping	10.28	11.69
Insurance	8.32	4.22
Advertisement Expenses	11.05	11.32
Printing & Stationery	2.68	5.27
Refreshment expenses	7.03	-
Office & Communication	0.90	1.18
Lab expenses	3.56	2.71
Consultancy charges	7.42	5.92
Freight and carriage outward	3.89	1.83
Cylinder charges	7.09	5.43
Miscellaneous Expenses	1.80	2.98
Processing charges	5.10	2.03
Audit Fees	1.60	3.99
Festival Expenses	1.20	0.65
Medical expenses	9.07	-
Bad Debts	0.34	0.12
Penalty expenses	-	8.02
Packing expenses	-	1.15
Total	189.48	-
Total	819.32	476.64

Payments to the auditors comprises:

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
For statutory audit	1.20	0.65
For taxation matters	-	-
For Other matters	-	-
Total	1.20	0.65



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements
(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

10.1 Statement of Property, Plant and Equipment

Particular	Land	Office Building	Plant & Machinery	Furniture & Fixture	Vehicles	Office Equipment's	Computers	Total
Gross Block								
As at April 01, 2020	161.9	337.2	989.7	11.6	122.3	4.3	6.2	1,633.1
Addition	-	14.8	58.0	1.0	142.9	5.4	2.4	224.6
Deletion	-	-	-	-	-	-	-	-
As at March 31, 2021	161.9	352.0	1,047.7	12.6	265.2	9.7	8.6	1,857.7
Addition	3.7	8.5	336.2	-	5.0	-	4.0	357.3
Deletion	-	-	-	-	-	-	-	-
As at March 31, 2022	165.6	360.5	1,383.8	12.6	270.2	9.7	12.6	2,215.0
Depreciation								
As at April 01, 2020	-	16.2	253.9	4.5	26.1	0.8	3.1	304.5
for the year	-	33.0	115.9	0.8	29.2	1.2	2.1	182.2
Adjustments	-	-	-	-	-	-	-	-
As at March 31, 2021	-	49.2	369.7	5.3	55.3	2.1	5.1	486.7
for the year	-	30.7	130.9	0.7	32.2	1.2	2.7	198.4
Adjustments	-	-	-	-	-	-	-	-
As at March 31, 2022	-	79.9	500.6	6.0	87.5	3.2	7.9	685.2
As at March 31, 2020	161.9	321.0	735.8	7.1	96.2	3.5	3.1	1,328.6
As at March 31, 2021	161.9	302.8	637.9	7.3	209.9	7.6	3.5	1,371.0
As at March 31, 2022	165.6	280.6	882.3	6.6	182.7	6.5	4.7	1,529.8



Company Name: Amster Labs (Converted into Amster Labs Limited)

Notes to financial statements

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

10.2 Statement of Intangible assets

Particular	Software
Gross Block	
As at April 01, 2020	3.0
Addition	-
Deletion	-
As at March 31, 2021	<u>3.0</u>
Addition	-
Deletion	-
As at March 31, 2022	<u>3.0</u>
Depreciation	
As at April 01, 2020	1.4
for the year	0.4
Adjustments	-
As at March 31, 2021	<u>1.8</u>
for the year	0.4
Adjustments	-
As at March 31, 2022	<u>2.2</u>
As at March 31, 2020	<u>1.7</u>
As at March 31, 2021	<u>1.3</u>
As at March 31, 2022	<u>0.9</u>

* The depreciation is calculated as per the Income tax Act, 1961



Company Name: Amster Labs (Converted into Amster Labs Limited)

(All amounts in Indian Rupees in Lakhs, unless otherwise stated)

Statement of Significant Accounting Ratios

Particulars	For the year ended 31 March, 2022	For the year ended 31 March, 2021
Current Ratio	1.05	1.04
Debt-Equity Ratio,	0.87	0.86
Debt Service Coverage Ratio	2.93	2.44
Return on Equity Ratio	0.11	0.12
Inventory turnover ratio	8.83	12.96
Trade Receivables turnover ratio	3.77	3.86
Trade payables turnover ratio	3.23	2.86
Net capital turnover ratio	12.14	9.11
Net profit ratio	0.01	0.01
Return on Capital employed	0.11	0.17
Return on Investment	Not Applicable	Not Applicable

Methodology:

1. Current Ratio = Current Asset / Current Liability
2. Debt-Equity Ratio = Total Debt / (Total Debt + Equity)
3. Debt Service Coverage Ratio = EBITDA / Finance Cost
4. Return on Equity Ratio = Profit After Tax / Shareholders Funds
5. Inventory Turnover Ratio = Sale / Average Inventory
6. Trade Receivable Turnover Ratio = Revenue from Operations / Average Trade Receivable
7. Trade Payable Turnover Ratio = Purchase / Average Trade Payable
8. Net Capital Turnover Ratio = Revenue from Operations / Share holders Funds
9. Net Profit Ratio = Profit After Tax / Revenue
- 10 Return on Capital Employed= Net Profit After Tax + Deferred Tax Expense/(Income) + Finance Cost (-) Other Income (-) Exception Income/ Capital Employed
- 11 Return on investment = Other Income /Average Cash, Cash Equivalents & Other Marketable Securities

