

Financial Analysis of ABC Company

BALANCE SHEET FOR 2024					
ASSETS			LIABILITIES&EQUITY		
	2023	2024		2023	2024
Current Assets	₺1.200,00	₺1.600,00	Current Liabilities	₺900,00	₺1.200,00
Cash and Cash Equivalents	₺300,00	₺450,00	Trade Payables	₺400,00	₺600,00
Trade Receivables	₺400,00	₺500,00	Financial Liabilities	₺500,00	₺600,00
Inventories	₺500,00	₺650,00			
Non-Current Assets	₺1.800,00	₺2.200,00	Non-Current Liabilities	₺600,00	₺800,00
Property, Plant & Equipment	₺1.500,00	₺1.800,00			
Intangible Assets	₺300,00	₺400,00	Equity	₺1.500,00	₺1.800,00
TOTAL	₺3.000,00	₺3.800,00	TOTAL	₺3.000,00	₺3.800,00

INCOME STATEMENT		
	2023	2024
Net Sales	₺4.000,00	₺5.200,00
Cost of Goods Sold (COGS)	-₺2.500,00	-₺3.200,00
Gross Profit	₺1.500,00	₺2.000,00
Operating Expenses	-₺800,00	-₺1.000,00
Operating Profit	₺700,00	₺1.000,00
Financial Expenses	-₺200,00	-₺250,00
Profit Before Tax	₺500,00	₺750,00
Income Tax Expense	-₺100,00	-₺150,00
Net Income	₺400,00	₺600,00

Ratios	Company	Sector Average	
Current Ratio	1,3333333	1,5	High Current Ratio
Quick Ratio	0,7916667	1	Low Quick Ratio
Npm	11,50%	10,00%	High Npm
Roe	33,30%	20,00%	High Roe
Roa	15,80%	10,00%	High Roa
Debt to Equity	1,11	1	High Leverage
Debt to Ratio	52,60%	50%	High Debt Ratio

Analysis
The company should strenghten its liquidity to ensure the fulfillment of short them obligations.
Inventory levels should be optimized through effective inventory management.
The company needs to reduce its debt burden and enhance its equity position.