

Assignment-03

2020/2021
Semester 2 (Feb)

Unit + C1	900	Particular	01/01/2020	BS
Che	- 100	to Dr	+ 100	Dr
Sales		200	200	

Less cost

Manufacturing

Administrative

Sales & Distribution

EBITDA or operating

Revenue from sales

Less expense

Depreciation

Interest

Taxes

Net profit

APL

Profitability ratio = $\frac{\text{EBITDA}}{\text{Sales}} \times 100$

Operating profit margin = $\frac{\text{EBITDA}}{\text{Sales}} \times 100$

$$= \frac{400}{1000} \times 100 = 40\%$$

$$= 0.4 \times 100$$

Operating profit margin = 40%

Assignment - 3

TOPIC : CCR & T.R.O.F.Y.

CALCULATE ALL THE RATIO FOR GIVEN GRAPHIC

DATA : 1989

BALANCE SHEET

80.48

+80 220

PS

Missed Information

Current + Capital

800 + 800 = 1600

100 Current Assets

220.5

Investment

03

Current Assets

03

Account receivable

300 Capital

Inventories

200

Cash bank : Balance

100

Total

1500

Capital + Current Assets

: 2000

Liabilities

Shareholders' Equities

Capital

Reserves & Surplus

Loans

Current Liabilities

Account payable

Short Term Loans

00X M.R.I.D.S

2000

00X 00P =

00X 100 =

100

200

500

100 = 1000-000 = 16000 Capital 2000

200

400

1800

Total

profit \rightarrow loss account

particular movie not allow go to up \rightarrow P3

sales

less cost

manufacturing

Administrative

sales distribution

EBITDA or operating profit

total sales 1000

300

100

200

400

less

depreciation.

000

Interest

600

Taxes

001

net profit 500

margin 50%

60

60

120

160

160

Ans:

Profitability ratio

$$\text{operating profit margin} = \frac{\text{EBITDA}}{\text{Sales}} \times 100$$

$$= \frac{400}{1000} \times 100$$

$$= 0.4 \times 100$$

operating profit margin = 40%

Capital employed

1000

500

1000

Net profit margin $\frac{\text{Net profit}}{\text{Sales}} \times 100$ own term to model + gdp

$$= \frac{160}{1000} \times 100\% = 16\%$$

$$= 0.16 \times 100 \times \frac{0.1}{0.02} =$$

$$\text{Net profit margin} = \frac{16\%}{500 \times 600} = 0.000533$$

ROE = $\text{Net profit} / \text{Equity}$

$$= \frac{\text{EBIT}}{\text{GDP} + \text{Long term debt}} \times 100\%$$

Return Ratio

Return on Capital Employed

Other expenses

Notes:

GDP = Share Capital + Reserves
= 100 + 400 - 500

$$\frac{\text{EBIT}}{\text{GDP}} = \frac{340}{500} \times 100\% = 68\%$$

$$ROE = \frac{340}{1500} \times 100\% = 22.67\%$$

$$\text{EBIT} = \text{EBITDA} - \text{Interest} \\ = 2400 - 600 - 340 = 1460$$

$$(1 - 0.38)(1 - 0.08) = 0.309$$

Long term loan return $= 30.97\%$
(DPS) short term loan capital
 $= 500 + 100 = 600$ Equity
 $\frac{600}{600} = 100\%$

Return of Long Term Asset $\frac{\text{EBIT}}{\text{GDP} \times 2} \times 100\%$

$$= \frac{340}{800} \times 100\% = 42.5\%$$

$$= 0.425 \times 100\% = 42.5\%$$

Return of Long Term Asset $= 42.5\%$

$$\text{Return on Net Worth} = \frac{\text{Net Profit}}{\text{Equity}} \times 100$$

$$= \frac{160}{100 + 400} \times 100$$

$$= \frac{160}{500} \times 100 \approx 32\%$$

$$= 0.32 \times 100 \approx 32\%$$

return on equity - 32%

Return on Net Worth = 32%

Coverage Ratio

$$\text{Interest Coverage Ratio} = \frac{\text{EBIT}}{\text{Interest}}$$

$$= \frac{340}{60}$$

$$\text{Interest Coverage Ratio} = 5.66$$

$$\text{net Debit to EBITDA} = \frac{\text{Total Debt}}{\text{EBITDA}}$$

$$\frac{\text{Cash Flow}}{\text{EBITDA}}$$

$$= \frac{600 - 120}{400}$$

$$= \frac{480}{400}$$

$$\text{net Debit to EBITDA} = \frac{48}{400} = 1.25$$

1.25 = Margin of safety to EBITDA

Liquidity Ratio

Debit Equity ratio = $\frac{\text{Total Debit}}{\text{Equity}}$

$$\text{Debt Equity ratio} = \frac{600}{500} = 1.2$$

Long Term Debit Equity ratio = $\frac{\text{Long Term Debit}}{\text{Equity}}$

$$= \frac{500}{500}$$

Long Term Debit Equity ratio = 1

Liquidity Ratio

Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$

$$= \frac{600}{500}$$

Current Ratio = 1.2

Quick Ratio = $\frac{\text{Current Assets} + \text{Inventories}}{\text{Current Liabilities}}$

$$= \frac{500 - 100}{900}$$

$$= \frac{400}{500}$$

Quick Ratio = 0.8

Dapont Analysis

$$= \frac{\text{net profit}}{\text{sales}} \times \frac{\text{Assets}}{\text{Sales}} \times \frac{\text{Assets}}{\text{Equity}}$$

$$= \frac{160}{1000} \times \frac{1000}{1800} \times \frac{1500}{500}$$

$$= \frac{160}{500}$$

$$= 32\%$$

Johnson

$$\frac{002}{002}$$

Chittenden 690
0.41%

$$\frac{002}{002}$$

Second 3190 most 690
Year

$$\frac{002}{002}$$

1st = Second 3190 most 690
Year

the 2nd term

addition 1113

$$\frac{002}{002}$$

for the next 10 years

going up by