**Find out the profitability , liquidity, efficiency (turnover ratios), leverage ratios?**

**XYZ Ltd. - Financial Statements (Hypothetical Data)**

**Balance Sheet (as of 31st December 2024)**

| **Assets** | **₹ (in lakhs)** | **Liabilities & Equity** | **₹ (in lakhs)** |
| --- | --- | --- | --- |
| **Current Assets** | 250 | **Current Liabilities** | 150 |
| Cash & Cash Equivalents | 50 | Short-Term Borrowings | 80 |
| Receivables | 120 | Accounts Payable | 70 |
| Inventory | 80 | **Long-Term Liabilities** | 200 |
| **Non-Current Assets** | 400 | Long-Term Debt | 180 |
| Property, Plant & Equipment | 350 | **Shareholder's Equity** | 500 |
| Investments | 50 | Share Capital | 200 |
| **Total Assets** | 650 | **Total Liabilities & Equity** | 650 |

**Profit and Loss Account for the year ending 31st December 2024**

| **Item** | **₹ (in lakhs)** |
| --- | --- |
| **Net Sales (Revenue)** | 800 |
| **Cost of Goods Sold (COGS)** | 500 |
| **Gross Profit** | 300 |
| **Operating Expenses** | 100 |
| **Operating Profit (EBIT)** | 200 |
| **Interest Expense** | 30 |
| **Net Profit Before Tax** | 170 |
| **Tax Expense** | 40 |
| **Net Profit** | 130 |

**Cash Flow Statement for the year ending 31st December 2024**

| **Item** | **₹ (in lakhs)** |
| --- | --- |
| **Operating Activities** | 150 |
| Cash from Operating Activities | 150 |
| **Investing Activities** | (50) |
| Purchase of Property & Equipment | (50) |
| **Financing Activities** | 20 |
| Loan Borrowings | 20 |
| **Net Change in Cash** | 120 |

**Find out the profitability , liquidity, efficiency (turnover ratios), leverage ratios?**

**Example: Infosys Ltd. Financial Data (Hypothetical)**

Let’s assume these simplified numbers for Infosys Ltd. based on their **2024** annual report (note: these numbers are illustrative and not real data).

**1. Balance Sheet (as of March 31, 2024)**

| **Assets** | **₹ in Crores** | **Liabilities & Equity** | **₹ in Crores** |
| --- | --- | --- | --- |
| **Current Assets** | 25,000 | **Current Liabilities** | 8,000 |
| Cash & Cash Equivalents | 10,000 | Short-Term Borrowings | 2,500 |
| Receivables | 7,500 | Accounts Payable | 5,500 |
| Inventory | 2,500 | **Non-Current Liabilities** | 5,000 |
| **Non-Current Assets** | 40,000 | Long-Term Debt | 3,000 |
| Property, Plant & Equipment | 30,000 | **Equity** | 52,000 |
| Investments | 10,000 | Share Capital | 8,000 |
| **Total Assets** | 65,000 | **Total Liabilities & Equity** | 65,000 |

**2. Profit and Loss Account (for the year ending March 31, 2024)**

| **Item** | **₹ in Crores** |
| --- | --- |
| **Net Revenue (Sales)** | 1,50,000 |
| **Cost of Revenue (COGS)** | 70,000 |
| **Gross Profit** | 80,000 |
| **Operating Expenses** | 30,000 |
| **Operating Profit (EBIT)** | 50,000 |
| **Interest Expense** | 1,500 |
| **Net Profit Before Tax (EBT)** | 48,500 |
| **Tax Expense** | 10,000 |
| **Net Profit** | 38,500 |

**3. Cash Flow Statement (for the year ending March 31, 2024)**

| **Item** | **₹ in Crores** |
| --- | --- |
| **Operating Cash Flow** | 45,000 |
| **Investing Activities** | (5,000) |
| **Financing Activities** | 2,500 |
| **Net Increase in Cash** | 42,500 |