(gross profit + interest) / total assets Operating Income to Total Asset ratio 1.000

(current assets - inventory) / short-term liabilities Current Ratio. 1.000

total costs /total sales (inventory ∗ 365) / sales 1.000

book value of equity / total liabilities total assets / total liabilities 1.000

net profit / sales gross profit / sales 0.999

gross profit / sales (gross profit + interest) / sales 0.999

rotation receivables + inventory turnover in days (receivables ∗ 365) / sales 0.999

Equity to Total Assets Ratio constant capital / total assets 0.999

constant capital / fixed assets equity / fixed assets 0.999

net profit / sales (gross profit + interest) / sales 0.998

current assets / total liabilities (current assets - inventory) / short-term liabilities 0.998

Current Ratio. 0.998

(gross profit + interest) / total assets gross profit / total assets 0.996

gross profit / total assets Operating Income to Total Asset ratio 0.996

total sales / total assets Asset Turnover Ratio. 0.995

(inventory ∗ 365) / sales rotation receivables + inventory turnover in days 0.993

rotation receivables + inventory turnover in days total costs /total sales 0.993

(gross profit + depreciation) / total liabilities (net profit + depreciation) / total liabilities 0.991

(receivables ∗ 365) / sales total costs /total sales 0.987

(inventory ∗ 365) / sales (receivables ∗ 365) / sales 0.987

operating expenses / short-term liabilities sales / short-term liabilities 0.985

gross profit + extraordinary items + financial expenses) / total profit on operating activities / total assets 0.982

gross profit / short-term liabilities (gross profit + depreciation) / total liabilities 0.982

EBITDA (profit on operating activities - depreciation) / total assets profit on operating activities / total assets 0.980

(net profit + depreciation) / total liabilities gross profit / short-term liabilities 0.978

(sales - cost of products sold) / sales EBITDA (profit on operating activities - depreciation) / sales 0.959

EBITDA (profit on operating activities - depreciation) / total assets gross profit + extraordinary items + financial expenses) / total 0.952

sales / short-term liabilities operating expenses / total liabilities 0.951

(short-term liabilities ∗ 365) / cost of products sold) (current liabilities ∗ 365) / cost of products sold 0.945

operating expenses / total liabilities operating expenses / short-term liabilities 0.939

(current liabilities ∗ 365) / cost of products sold (inventory ∗ 365) / cost of products sold 0.936

Asset Turnover Ratio. sales / short-term liabilities 0.934

total sales / total assets sales / short-term liabilities 0.931

short-term liabilities / total assets Total Liabilities/total assets 0.927

(total liabilities - cash) / sales (short-term liabilities ∗365) / sales 0.926

constant capital / fixed assets sales / fixed assets 0.926

sales / fixed assets equity / fixed assets 0.925

(receivables ∗ 365) / sales (total liabilities - cash) / sales 0.923

rotation receivables + inventory turnover in days (total liabilities - cash) / sales 0.920

profit on sales / total assets profit on operating activities / total assets 0.915

gross profit + extraordinary items + financial expenses) / total profit on sales / total assets 0.911

operating expenses / short-term liabilities total sales / total assets 0.911

profit on operating activities / total assets sales / short-term liabilities 0.909

sales / short-term liabilities profit on sales / total assets 0.909

operating expenses / short-term liabilities Asset Turnover Ratio. 0.908

sales / short-term liabilities gross profit + extraordinary items + financial expenses) / total 0.907

Operating Income to Total Asset ratio gross profit + extraordinary items + financial expenses) / total 0.904

(gross profit + interest) / total assets gross profit + extraordinary items + financial expenses) / total 0.904

total costs /total sales (total liabilities - cash) / sales 0.903

(inventory ∗ 365) / sales (total liabilities - cash) / sales 0.902

sales / short-term liabilities EBITDA (profit on operating activities - depreciation) / total assets 0.901

profit on sales / total assets EBITDA (profit on operating activities - depreciation) / total assets 0.900

gross profit + extraordinary items + financial expenses) / total gross profit / total assets 0.900

Operating Income to Total Asset ratio profit on operating activities / total assets 0.889

profit on operating activities / total assets (gross profit + interest) / total assets 0.889

operating expenses / short-term liabilities 0.888

operating expenses / short-term liabilities profit on sales / total assets 0.888

gross profit + extraordinary items + financial expenses) / total 0.885

profit on operating activities / total assets gross profit / total assets 0.885

(short-term liabilities ∗365) / sales (receivables ∗ 365) / sales 0.884

rotation receivables + inventory turnover in days (short-term liabilities ∗365) / sales 0.881

operating expenses / short-term liabilities EBITDA (profit on operating activities - depreciation) / total assets 0.881

EBITDA (profit on operating activities - depreciation) / total assets (gross profit + interest) / total assets 0.865

Operating Income to Total Asset ratio 0.865

(short-term liabilities ∗365) / sales (inventory ∗ 365) / sales 0.864

total costs /total sales 0.864

EBITDA (profit on operating activities - depreciation) / total assets gross profit / total assets 0.861

(equity - share capital) / total assets Equity to Total Assets Ratio 0.859

constant capital / total assets 0.856

operating expenses / total liabilities Asset Turnover Ratio. 0.831

total sales / total assets 0.829

(gross profit + interest) / total assets profit on sales / total assets 0.822

Operating Income to Total Asset ratio profit on sales / total assets 0.822

gross profit / total assets profit on sales / total assets 0.819

gross profit (in 3 years) / total assets gross profit + extraordinary items + financial expenses) / total 0.806

1. **A1: Net Profit / Total Assets**
   * Measures how effectively a company is using its assets to generate profit.
2. **A2: Total Liabilities / Total Assets**
   * Indicates the proportion of a company’s assets that are financed by liabilities.
3. **A3: Working Capital to Total Assets Ratio**
   * Assesses a company’s ability to cover its short-term obligations with its current assets.
4. **A5: Defensive Interval Ratio**
5. **A7: Operating Income to Total Asset Ratio**
   * Assesses the efficiency of a company in generating operating income from its total assets.
6. **A8: Book Value of Equity / Total Liabilities**
   * Measures the proportion of equity relative to total liabilities.
7. **A10: Equity to Total Assets Ratio**
   * Indicates the proportion of total assets financed by shareholders’ equity.
8. **A21: Sales (n) / Sales (n-1)**
   * Measures the growth rate of sales compared to the previous period.
9. **A23: Net Profit / Sales**
   * Measures the overall profitability relative to sales.
10. **A25: (Equity - Share Capital) / Total Assets**
    * Measures the proportion of total assets financed by equity excluding share capital.
11. **A30: (Total Liabilities - Cash) / Sales**
    * Assesses the proportion of sales needed to cover net liabilities (liabilities minus cash).
12. **A36: Total Sales / Total Assets**
    * Measures the efficiency in generating sales from total assets.
13. **A40: (Current Assets - Inventory - Receivables) / Short-term Liabilities**
    * Assesses liquidity by measuring the ability to cover short-term liabilities with the most liquid assets.
14. **A44: (Receivables \* 365) / Sales**
    * Calculates the average number of days it takes to collect receivables.
15. **A47: (Inventory \* 365) / Cost of Products Sold**
    * Calculates the average number of days inventory is held before being sold.
16. **A52: (Short-term Liabilities \* 365) / Cost of Products Sold ( days payable)** 
    * Calculates the number of days it would take to pay off short-term liabilities with the cost of goods sold.
17. **A55: Working Capital**
    * Measures the short-term financial health by calculating the difference between current assets and current liabilities.
18. **A58: Total Costs / Total Sales**
    * Measures the efficiency of converting sales into profits by comparing total costs to total sales.
19. **A59: Long-term Liabilities / Equity**
    * Indicates the proportion of long-term liabilities financed by equity, assessing leverage and financial risk.
20. A65: **Interest to Sales**
21. A66: Cash to Assets
22. A67: Total liabilities to Cash
23. A68: Cash to Interest
24. A69: Financial Expense to Total Assets
25. A70: Financial Expense to Operating Income
26. A71: Debt Coverage Ratio
27. A72: Operating Income Margin
28. A73: Cash conversion cycle \
29. A74: Cash to financial expense
30. A75: Financial Leverage
31. A76: Working Capital indicator
32. A77: Return on Equity

Each of these ratios provides insights into different aspects of a company's financial health