- X1 net profit / total assets
- X2 total liabilities / total assets
- X3 working capital / total assets
- X4 current assets / short-term liabilities
- X5 ((cash + short-term securities + receivables short-term liabilities) / (operating expenses depreciation)) \* 365
- X6 retained earnings / total assets
- X7 EBIT / total assets
- X8 book value of equity / total liabilities
- X9 sales / total assets
- X10 equity / total assets
- X11 (gross profit + extraordinary items + financial expenses) / total assets
- X12 gross profit / short-term liabilities
- X13 (gross profit + depreciation) / sales
- X14 (gross profit + interest) / total assets
- X15 (total liabilities \* 365) / (gross profit + depreciation)
- X16 (gross profit + depreciation) / total liabilities
- X17 total assets / total liabilities
- X18 gross profit / total assets
- X19 gross profit / sales
- X20 (inventory \* 365) / sales
- X21 sales (n) / sales (n-1)
- X22 profit on operating activities / total assets
- X23 net profit / sales
- X24 gross profit (in 3 years) / total assets
- X25 (equity share capital) / total assets
- X26 (net profit + depreciation) / total liabilities
- X27 profit on operating activities / financial expenses
- X28 working capital / fixed assets
- $\bullet$  X29 logarithm of total assets
- X30 (total liabilities cash) / sales
- X31 (gross profit + interest) / sales
- X32 (current liabilities \* 365) / cost of products sold
- X33 operating expenses / short-term liabilities
- X34 operating expenses / total liabilities
- X35 profit on sales / total assets
- X36 total sales / total assets
- X37 (current assets inventories) / long-term liabilities
- X38 constant capital / total assets
- X39 profit on sales / sales
- X40 (current assets inventory receivables) / short-term liabilities
- X41 total liabilities / ((profit on operating activities + depreciation) \* (12/365))
- X42 profit on operating activities / sales
- X43 rotation receivables + inventory turnover in days
- X44 (receivables \* 365) / sales

- X45 net profit / inventory
- X46 (current assets inventory) / short-term liabilities
- X47 (inventory \* 365) / cost of products sold
- X48 EBITDA (profit on operating activities depreciation) / total assets
- X49 EBITDA (profit on operating activities depreciation) / sales
- X50 current assets / total liabilities
- X51 short-term liabilities / total assets
- X52 (short-term liabilities \* 365) / cost of products sold)
- X53 equity / fixed assets
- X54 constant capital / fixed assets
- X55 working capital
- X56 (sales cost of products sold) / sales
- X57 (current assets inventory short-term liabilities) / (sales gross profit depreciation)
- X58 total costs /total sales
- X59 long-term liabilities / equity
- X60 sales / inventory
- X61 sales / receivables
- X62 (short-term liabilities \*365) / sales
- X63 sales / short-term liabilities
- X64 sales / fixed assets