

RATIO INFORMATION SHEET

$\frac{\text{Gross Profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Gross Profit}}{\text{Cost of sales}} \times \frac{100}{1}$	$\frac{\text{Net profit before tax}}{\text{Sales}} \times \frac{100}{1}$
$\frac{\text{Operating expenses}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Sales}} \times \frac{100}{1}$	$\frac{\text{Operating profit}}{\text{Cost of sales}} \times \frac{100}{1}$
$\frac{\text{Net profit after tax}}{\text{Average shareholders equity}} \times \frac{100}{1}$	$\frac{\text{Net profit before tax} + \text{interest expense}}{\text{Average capital employed}} \times \frac{100}{1}$	
Current assets : Current liabilities	(Current assets – inventories) : Current liabilities	
$\frac{\text{Average debtors}}{\text{Credit sales}} \times \frac{365}{1}$	$\frac{\text{Average creditors}}{\text{Credit purchases}} \times \frac{365}{1}$	$\frac{\text{Cost of sales}}{\text{Average inventories}}$
$\frac{\text{Average inventories}}{\text{Cost of sales}} \times \frac{12}{1}$	Current assets – Current liabilities	Total assets : Total liabilities
Non current liabilities : Shareholders equity		$\frac{\text{Ordinary share dividends}}{\text{No. of shares in issue}} \times \frac{100}{1}$
$\frac{\text{Profit after tax}}{\text{No. of shares in issue}} \times 100$	$\frac{\text{Total ordinary shareholders equity}}{\text{No. of shares in issue}} \times \frac{100}{1}$	
$\frac{\text{NPAT} + \text{interest on loans (from members)}}{\text{Average (members equity} + \text{loans from members)}} \times \frac{100}{1}$	$\frac{\text{Total Fixed Costs}}{\text{(Selling price per unit - Variable costs per unit)}}$	
$\frac{\text{NPBT} + \text{Int on loan (ext)} + \text{Int on loans (from members)}}{\text{Average (members equity} + \text{bank loans} + \text{loans from members)}} \times \frac{100}{1}$		