

20	016/2017	2017/2018	2018/2019
	4143457	3025144	2114362
	13971391 <u>0.29</u>	13649255 <u>0.22</u>	$\frac{11625320}{\underline{0.18}}$

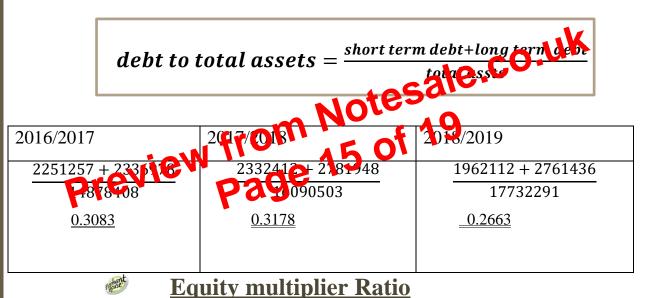
10

2) Ownership ratio

Ownership ratio are used to assess how much financial risk the company has taken on



Debt to total assets ratio is a leverage ratio that defines the total amount of debt relative to assets owned by a company. The debt to total assets ratio that analyzes a company's balance sheet by including long-term and short-term debt.



The equity multiplier is a financial leverage ratio that measures the

portion of company's assets that are financed by stockholder's equity.

equity muliplier =	total assets	
	total stock holders equity	

	2016/2017	2017/2018	2018/2019
۱	17878408	14878408	17732291
J	11458662	11458662	14389461
	<u>1.298</u>	<u>1.298</u>	<u>1.2323</u>

## dividend payout ratio = $\frac{dividends paid}{net income}$

2016/2017	2017/2018	2018/2019	
$\frac{746060}{3177141}$ <u>0.2348</u>	<u>0.3138</u> 746060 2376870	<u>712902</u> <u>1686554</u> <u>0.4226</u>	
			K
Ra Fr G	le.co.uk 9		
Gross profit ratio Operatin, rati	<u>0.381</u>	0.327	0.319
Operatin, rrati	89.915	88.511	85.690
Operating profit ratio	21.866	17.943	9.173
Net profit ratio	22.740	17.413	14.507
Return on sales ratio	0.29	0.22	0.18
Current ratio	1.56	1.57	1.62
Quick ratio	1.03	1.11	1.05
Accounts receivables ratio	16.24	7.95	6.98
Inventory ratio	14.50	8.07	7.20
Total assets turnover ratio	0.939	0.848	0.653
Fixed assets turnover ratio	0.76	0.73	0.54
Debt to total assets	0.308	0.317	0.266
Equity multiplier	1.298	1.298	1.232
Debt to equity ratio	0.298	0.3010	0.232
Price earnings ratio	10.32	11.37	11.65
Dividend pay	0.234	0.313	0.422