2016/2017	2017/2018	2018/2019
$\frac{3055022}{13971391} \times 100$ 21.866	$\frac{2449125}{13649255} \times 100$ 17.943	$\frac{1066394}{11625320} \times 100$ 9.173

Net Profit Ratio

It measures the margin of revenues available to the owners of the business after satisfying all costs, expense, and losses

$$\boldsymbol{net\ profit\ ratio = \frac{net\ profit}{net\ sales} \times 100}$$

2016/2017	2017/2018	2018/2019
$\frac{3177141}{13971391}$ 22.740	$\frac{2376870}{13649255}$ 17.413	$\frac{1686554}{11625320}$ 14.507

Return on sales

This is a ratio used to evaluated companys operational efficiency

$$\boldsymbol{return\ on\ sales = \frac{operating\ profit}{net\ sales}}$$

2016/2017	2017/2018	2018/2019
$\frac{4143457}{13971391}$ 0.29	$\frac{3025144}{13649255}$ 0.22	$\frac{2114362}{11625320}$ 0.18

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

Debt to Total Assets Ratio

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.

$$\textit{debt to total assets} = \frac{\textit{short term debt} + \textit{long term debt}}{\textit{total assets}}$$

2016/2017	2017/2018	2018/2019
$\frac{2251257 + 2336978}{14878408}$ 0.3083	$\frac{2332412 + 2781948}{16090503}$ 0.3178	$\frac{1962112 + 2761436}{17732291}$ 0.2663

Equity multiplier Ratio

The equity multiplier is a financial leverage ratio that measures the portion of company's assets that are financed by stockholder's equity.

$$\textit{equity muliplier} = \frac{\textit{total assets}}{\textit{total stock holders equity}}$$

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2016/2017	2017/2018	2018/2019
$\frac{17878408}{11458662}$ 1.298	$\frac{14878408}{11458662}$ 1.298	$\frac{17732291}{14389461}$ 1.2323

Financial ratio analysis

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

2016/2017	2017/2018	2018/2019
$\frac{746060}{3177141}$ 0.2348	$\frac{746060}{2376870}$ 0.3138	$\frac{712902}{1686554}$ 0.4226

Ratio analysis
(Ceylon cold plc)

Gross profit ratio	**0.381**	**0.327**	**0.319**
Operating ratio	**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**