

## Statement 9: Selected Financial Ratios of The Selected 1,914 Public Limited Companies According To Size of Paid-Up Capital, 1997-98 To 1999-2000

(Per cent)

PUC Range/ Capital Structure Ratios	Net fixed assets to total net assets			Net worth to total net assets			Debt to equity		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
	Rs 1 crore - Rs 2 crore	36.2	33.8	35.2	39.8	37.1	38.9	31.6	31.2
Rs 2 crore - Rs 5 crore	36.9	35.9	34.6	36.5	35.9	36.2	45.4	49.1	47.9
Rs 5 crore - Rs 10 crore	40.7	40.8	39.8	40.1	40.4	39.7	49.8	50.2	51.1
Rs 10 crore - Rs 25 crore	39.6	39.7	41.3	36.6	36.4	37.5	59.1	60.5	59.6
Rs 25 crore - Rs 50 crore	44.8	44.6	41.9	39.8	39.5	42.4	64.8	68.3	57.2
Rs 50 crore - Rs 100 crore	57.2	57.0	53.8	40.1	40.7	41.3	80.0	78.6	77.9
Rs 100 crore and above	55.6	54.6	56.3	39.3	37.9	39.2	71.5	80.5	76.8
<b>Total</b>	<b>49.2</b>	<b>48.8</b>	<b>48.7</b>	<b>39.0</b>	<b>38.4</b>	<b>39.7</b>	<b>65.9</b>	<b>70.7</b>	<b>66.9</b>

PUC Range/ Capital Structure Ratios	Debt to equity (equity adjusted for revaluation reserve)			Short term bank borrowings to inventories			Total outside liabilities to net worth		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
	Rs 1 crore - Rs 2 crore	37.6	36.7	31.1	63.1	53.4	55.5	151.3	169.3
Rs 2 crore - Rs 5 crore	52.8	56.1	54.4	65.7	64.1	61.9	173.6	178.7	176.1
Rs 5 crore - Rs 10 crore	55.8	56.1	56.7	61.7	63.7	65.1	149.5	147.5	151.7
Rs 10 crore - Rs 25 crore	62.6	64.6	63.2	64.0	61.3	63.3	173.1	174.6	166.5
Rs 25 crore - Rs 50 crore	70.9	74.4	61.6	80.1	76.9	73.3	151.5	153.0	135.9
Rs 50 crore - Rs 100 crore	96.6	98.8	95.2	101.5	98.7	95.0	149.2	145.9	142.3
Rs 100 crore and above	76.9	86.2	82.0	83.8	89.5	84.4	154.4	163.5	154.8
<b>Total</b>	<b>72.6</b>	<b>78.0</b>	<b>73.1</b>	<b>75.7</b>	<b>75.8</b>	<b>74.0</b>	<b>156.5</b>	<b>160.3</b>	<b>152.1</b>

PUC Range/ Liquidity Ratios	Current assets to current liabilities *			Quick assets to current liabilities			Current assets to total net assets		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
	Rs 1 crore - Rs 2 crore	1.2	1.2	1.1	47.5	46.7	46.3	57.8	61.4
Rs 2 crore - Rs 5 crore	1.3	1.3	1.3	54.6	58.7	58.9	59.3	59.8	59.5
Rs 5 crore - Rs 10 crore	1.4	1.4	1.4	62.2	64.7	66.5	56.1	55.5	56.8
Rs 10 crore - Rs 25 crore	1.2	1.2	1.3	52.3	51.6	60.1	48.5	48.0	52.3
Rs 25 crore - Rs 50 crore	1.4	1.4	1.3	59.1	64.6	61.5	46.7	47.7	44.4
Rs 50 crore - Rs 100 crore	1.2	1.3	1.4	59.3	69.6	72.9	33.6	35.6	36.3
Rs 100 crore and above	1.1	1.2	1.1	44.8	50.2	41.7	35.1	36.2	33.4
<b>Total</b>	<b>1.2</b>	<b>1.2</b>	<b>1.2</b>	<b>52.3</b>	<b>56.5</b>	<b>54.8</b>	<b>42.2</b>	<b>42.8</b>	<b>41.8</b>

PUC Range/ Liquidity Ratios	Sundry creditors to current assets			Sundry creditors to net working capital		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
	Rs 1 crore - Rs 2 crore	28.4	25.7	31.4	160.2	153.8
Rs 2 crore - Rs 5 crore	29.5	29.5	30.1	137.7	130.2	134.4
Rs 5 crore - Rs 10 crore	28.2	26.9	25.9	97.1	91.8	87.3
Rs 10 crore - Rs 25 crore	26.6	25.5	27.0	187.3	176.9	114.1
Rs 25 crore - Rs 50 crore	24.6	24.5	25.8	92.7	82.0	101.9
Rs 50 crore - Rs 100 crore	22.3	20.6	21.0	125.4	87.8	77.5
Rs 100 crore and above	29.1	26.4	31.2	392.7	200.5	366.0
<b>Total</b>	<b>27.4</b>	<b>25.8</b>	<b>28.1</b>	<b>165.5</b>	<b>130.3</b>	<b>144.0</b>

PUC Range/ Assets Utilization and Turnover Ratios	Sales to total net assets			Sales to gross fixed assets			Inventories to sales		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
	Rs 1 crore - Rs 2 crore	114.6	108.5	114.5	182.3	181.4	179.4	20.7	24.9
Rs 2 crore - Rs 5 crore	114.5	113.2	114.0	200.0	195.4	193.8	20.0	19.0	18.7
Rs 5 crore - Rs 10 crore	94.1	93.5	91.3	156.4	150.0	147.2	22.0	20.9	21.3
Rs 10 crore - Rs 25 crore	77.4	78.9	86.6	137.6	135.3	138.7	22.0	21.6	21.1

Rs 25 crore – Rs 50 crore	75.6	76.4	74.1	122.1	119.5	120.8	18.6	17.7	17.5
Rs 50 crore – Rs 100 crore	51.3	51.6	51.5	67.8	66.4	67.3	17.8	16.3	16.7
Rs 100 crore and above	49.8	48.5	54.5	69.0	66.8	70.3	19.2	17.5	16.4
<b>Total</b>	<b>66.6</b>	<b>65.6</b>	<b>69.0</b>	<b>100.0</b>	<b>96.4</b>	<b>98.4</b>	<b>19.7</b>	<b>18.6</b>	<b>18.1</b>

PUC Range/ Assets Utilization and Turnover Ratios	Sundry debtors to sales			Exports to sales			Gross value added to gross fixed assets		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
Rs 1 crore - Rs 2 crore	14.2	15.8	14.6	6.4	7.2	8.9	44.2	41.2	37.3
Rs 2 crore - Rs 5 crore	18.1	18.8	19.0	10.2	9.9	9.7	39.4	40.5	39.3
Rs 5 crore - Rs 10 crore	20.8	21.1	21.7	11.1	11.3	10.3	36.1	34.4	33.3
Rs 10 crore - Rs 25 crore	21.7	20.8	21.8	19.1	18.8	18.5	31.9	31.2	31.8
Rs 25 crore - Rs 50 crore	20.8	20.1	19.3	10.4	9.9	9.0	26.1	25.6	26.0
Rs 50 crore - Rs 100 crore	20.7	20.3	21.4	10.7	9.6	10.3	18.3	19.1	21.0
Rs 100 crore and above	17.3	16.7	14.9	6.6	6.4	7.2	18.6	16.8	16.9
<b>Total</b>	<b>19.4</b>	<b>19.0</b>	<b>18.5</b>	<b>10.5</b>	<b>10.2</b>	<b>10.2</b>	<b>24.1</b>	<b>22.9</b>	<b>23.1</b>

PUC Range/ Assets Utilization and Turnover Ratios	Raw materials consumed to value of production		
	1997-98	1998-99	1999-00
Rs 1 crore - Rs 2 crore	49.1	50.2	48.9
Rs 2 crore - Rs 5 crore	56.5	55.9	55.9
Rs 5 crore - Rs 10 crore	52.6	52.3	51.1
Rs 10 crore - Rs 25 crore	51.1	50.5	51.1
Rs 25 crore - Rs 50 crore	56.3	55.7	55.5
Rs 50 crore - Rs 100 crore	38.2	39.5	34.3
Rs 100 crore and above	44.7	46.5	48.5
<b>Total</b>	<b>49.6</b>	<b>49.8</b>	<b>49.9</b>

PUC Range/Profitability and Profit allocation Ratios	Gross profits to total net assets			Gross profits to sales			Profits after tax to net worth		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
Rs 1 crore - Rs 2 crore	11.0	8.1	7.7	9.6	7.5	6.8	11.9	7.0	6.4
Rs 2 crore - Rs 5 crore	9.3	8.8	8.3	8.1	7.8	7.3	8.2	6.9	6.1
Rs 5 crore - Rs 10 crore	9.8	9.1	8.5	10.4	9.7	9.3	9.6	7.3	8.1
Rs 10 crore - Rs 25 crore	8.3	7.5	8.7	10.7	9.5	10.0	8.1	5.1	7.7
Rs 25 crore - Rs 50 crore	8.2	7.7	7.9	10.8	10.0	10.7	7.4	5.0	7.1
Rs 50 crore - Rs 100 crore	7.4	7.9	8.3	14.4	15.3	16.0	4.8	5.2	4.9
Rs 100 crore and above	7.6	6.2	6.6	15.2	12.7	12.1	7.9	6.0	6.0
<b>Total</b>	<b>8.1</b>	<b>7.2</b>	<b>7.6</b>	<b>12.2</b>	<b>11.0</b>	<b>11.0</b>	<b>7.8</b>	<b>5.9</b>	<b>6.5</b>

PUC Range/Profitability and Profit allocation Ratios	Tax provision to profits before tax			Profits retained to profits after tax			Dividends to net worth		
	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00	1997-98	1998-99	1999-00
Rs 1 crore - Rs 2 crore	34.9	46.1	48.5	71.5	52.8	46.3	3.4	3.3	3.4
Rs 2 crore - Rs 5 crore	34.6	40.2	44.8	67.8	61.6	51.3	2.7	2.7	3.0
Rs 5 crore - Rs 10 crore	27.6	32.1	32.2	72.2	63.1	66.3	2.7	2.7	2.7
Rs 10 crore - Rs 25 crore	29.6	39.0	33.5	59.2	30.3	39.2	3.3	3.5	4.7
Rs 25 crore - Rs 50 crore	28.4	36.0	29.1	62.6	44.0	60.4	2.8	2.8	2.8
Rs 50 crore - Rs 100 crore	30.7	29.1	35.3	53.2	59.8	55.6	2.3	2.1	2.2
Rs 100 crore and above	23.3	25.8	28.8	57.4	52.4	49.6	3.4	2.8	3.0
<b>Total</b>	<b>27.2</b>	<b>31.4</b>	<b>31.8</b>	<b>60.9</b>	<b>52.4</b>	<b>53.2</b>	<b>3.0</b>	<b>2.8</b>	<b>3.1</b>

PUC Range/Profitability and Profit allocation Ratios	Ordinary dividends to ordinary paid-up capital		
	1997-98	1998-99	1999-00
Rs 1 crore - Rs 2 crore	22.0	21.6	23.4
Rs 2 crore - Rs 5 crore	11.2	11.4	13.2
Rs 5 crore - Rs 10 crore	12.9	13.2	14.1
Rs 10 crore - Rs 25 crore	14.5	15.4	20.5
Rs 25 crore - Rs 50 crore	17.1	17.1	19.4
Rs 50 crore - Rs 100 crore	14.0	13.5	13.3
Rs 100 crore and above	19.3	15.3	16.2

<b>Total</b>	<b>16.6</b>	<b>15.1</b>	<b>16.9</b>
--------------	-------------	-------------	-------------

\* Actual ratio of current assets to current liabilities