

**Statement 9 : Selected Financial Ratios of The Selected 2,024 Public Limited Companies  
According to Size of Paid-up Capital, 1999-00 to 2001-02**

(Per cent)

PUC Range/ Capital Structure ratios	Net fixed assets to total net assets			Net worth to total net assets			Debt to equity		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	35.9	35.4	37.0	36.1	35.1	33.7	35.3	37.0
Rs 2 crore - Rs 5 crore	37.6	37.3	36.9	37.7	36.9	34.1	46.3	47.4	48.1
Rs 5 crore - Rs 10 crore	42.4	41.7	41.6	37.1	35.7	32.4	57.4	63.6	66.0
Rs 10 crore - Rs 25 crore	40.2	40.1	40.8	38.2	38.4	36.6	55.1	54.2	57.7
Rs 25 crore - Rs 50 crore	47.4	45.5	45.8	36.1	36.2	34.2	73.5	73.7	77.5
Rs 50 crore - Rs 100 crore	53.2	48.7	46.0	40.8	42.1	39.5	72.6	69.1	68.9
Rs 100 crore and above	56.3	55.0	55.1	37.9	37.6	37.1	79.4	75.8	78.2
<b>Total</b>	<b>50.1</b>	<b>48.6</b>	<b>48.4</b>	<b>37.9</b>	<b>37.8</b>	<b>36.4</b>	<b>70.6</b>	<b>68.9</b>	<b>71.2</b>

PUC Range/ Capital Structure ratios	Debt to equity (equity adjusted for revaluation)			Short term bank borrowings to inventories			Total outside liabilities to net worth		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	41.7	43.5	44.3	60.1	62.6	73.5	176.7	185.0
Rs 2 crore - Rs 5 crore	52.4	53.3	54.6	61.5	63.4	66.1	165.5	171.2	193.3
Rs 5 crore - Rs 10 crore	63.4	69.5	73.2	73.1	69.6	77.9	169.6	179.9	208.4
Rs 10 crore - Rs 25 crore	59.5	57.8	61.7	66.3	65.3	68.1	161.6	160.7	173.0
Rs 25 crore - Rs 50 crore	78.2	78.8	85.0	95.4	89.6	98.0	176.9	176.4	192.6
Rs 50 crore - Rs 100 crore	83.1	77.2	76.6	91.4	91.3	103.6	145.4	137.6	153.4
Rs 100 crore and above	83.8	79.9	82.5	60.0	61.0	57.6	164.1	165.6	169.3
<b>Total</b>	<b>76.1</b>	<b>73.9</b>	<b>76.8</b>	<b>70.4</b>	<b>69.5</b>	<b>71.8</b>	<b>164.0</b>	<b>164.3</b>	<b>174.8</b>

PUC Range/ Liquidity ratios	Current assets to Current liabilities*			Quick assets to current liabilities			Current assets to total net assets		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	1.2	1.2	1.1	48.2	51.6	50.4	60.0	60.2
Rs 2 crore - Rs 5 crore	1.3	1.3	1.2	59.3	57.9	54.6	57.8	57.5	57.0
Rs 5 crore - Rs 10 crore	1.3	1.3	1.2	59.5	59.0	54.6	54.2	54.2	53.5
Rs 10 crore - Rs 25 crore	1.3	1.3	1.2	60.1	59.4	58.2	53.7	53.8	52.2
Rs 25 crore - Rs 50 crore	1.3	1.3	1.1	58.8	63.8	56.9	46.4	47.9	44.4
Rs 50 crore - Rs 100 crore	1.3	1.3	1.3	65.9	63.5	75.7	39.8	37.5	44.5
Rs 100 crore and above	1.1	1.1	1.0	36.0	35.6	36.6	34.6	35.4	35.2
<b>Total</b>	<b>1.2</b>	<b>1.2</b>	<b>1.1</b>	<b>50.1</b>	<b>50.1</b>	<b>50.5</b>	<b>42.5</b>	<b>42.9</b>	<b>42.8</b>

PUC Range/ Liquidity ratios	Sundry creditors to current assets			Sundry creditors to net working capital		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	27.2	26.2	27.7	179.4	183.2
Rs 2 crore - Rs 5 crore	29.2	29.9	29.0	127.4	141.9	209.8
Rs 5 crore - Rs 10 crore	29.6	28.7	30.1	126.4	121.4	216.3
Rs 10 crore - Rs 25 crore	26.0	25.9	27.4	105.9	105.8	140.6
Rs 25 crore - Rs 50 crore	26.1	27.5	28.2	129.4	119.0	232.1
Rs 50 crore - Rs 100 crore	23.4	24.4	20.5	90.5	101.6	79.7
Rs 100 crore and above	29.8	33.3	32.9	351.7	626.2	719.8
<b>Total</b>	<b>27.8</b>	<b>29.4</b>	<b>29.1</b>	<b>158.7</b>	<b>177.9</b>	<b>231.6</b>

\* Actual ratio of current assets to current liabilities.

(Per cent)

PUC range/	Sales to	Sales to	Inventories to sales
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Asset Utilization and Turnover Ratio	total net assets			gross fixed assets					
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	109.4	107.4	101.8	181.4	177.9	157.8	22.7	21.3
Rs 2 crore - Rs 5 crore	114.0	114.9	110.1	177.1	173.2	162.9	18.3	18.0	18.6
Rs 5 crore - Rs 10 crore	91.1	92.0	91.5	141.0	139.2	133.1	21.3	21.7	20.7
Rs 10 crore - Rs 25 crore	88.1	89.9	88.1	144.6	144.9	135.7	21.0	20.9	20.2
Rs 25 crore - Rs 50 crore	78.4	84.4	83.7	114.7	123.3	117.6	17.1	15.8	14.2
Rs 50 crore - Rs 100 crore	61.4	64.3	64.7	79.0	86.1	88.4	17.9	17.0	15.7
Rs 100 crore and above	66.6	71.0	65.9	90.2	93.5	83.7	18.9	17.8	18.3
<b>Total</b>	<b>75.6</b>	<b>79.1</b>	<b>76.1</b>	<b>107.4</b>	<b>111.0</b>	<b>103.5</b>	<b>19.0</b>	<b>18.3</b>	<b>17.9</b>

PUC range/ Asset Utilization and Turnover Ratio	Sundry debtors to sales			Exports to sales			Gross value added to gross fixed assets		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	16.6	19.1	19.5	13.5	14.2	14.8	38.4	37.8
Rs 2 crore - Rs 5 crore	18.6	18.4	19.4	8.8	9.7	10.3	34.9	31.4	29.2
Rs 5 crore - Rs 10 crore	21.6	21.3	21.6	11.4	13.0	14.2	30.7	28.7	27.5
Rs 10 crore - Rs 25 crore	21.1	20.4	21.3	17.7	18.6	17.6	31.0	31.1	28.9
Rs 25 crore - Rs 50 crore	20.1	19.3	18.5	13.9	13.8	12.9	24.7	26.1	26.2
Rs 50 crore - Rs 100 crore	18.3	18.2	19.7	10.4	11.1	11.4	22.4	24.9	25.3
Rs 100 crore and above	10.9	11.0	12.5	7.2	11.3	12.8	17.9	17.3	18.2
<b>Total</b>	<b>16.3</b>	<b>16.1</b>	<b>17.0</b>	<b>10.7</b>	<b>12.8</b>	<b>13.3</b>	<b>23.0</b>	<b>22.9</b>	<b>22.9</b>

PUC range/ Asset Utilization and Turnover Ratio	Raw materials consumed to value of production		
	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	56.6	55.7
Rs 2 crore - Rs 5 crore	55.8	56.5	57.8
Rs 5 crore - Rs 10 crore	53.6	53.1	53.6
Rs 10 crore - Rs 25 crore	53.4	53.5	52.5
Rs 25 crore - Rs 50 crore	56.1	56.6	54.6
Rs 50 crore - Rs 100 crore	41.7	40.1	37.2
Rs 100 crore and above	58.6	58.3	54.1
<b>Total</b>	<b>55.1</b>	<b>54.9</b>	<b>52.3</b>

PUC range/ Profitability Ratios	Gross profits to total net assets			Gross profits to sales			Profits after tax to net worth		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	7.6	7.1	6.3	6.9	6.6	6.2	5.1	5.1
Rs 2 crore - Rs 5 crore	8.3	7.2	6.1	7.3	6.2	5.5	5.5	3.2	3.4
Rs 5 crore - Rs 10 crore	8.1	6.9	6.3	8.9	7.5	6.9	6.3	2.2	1.0
Rs 10 crore - Rs 25 crore	8.0	8.0	7.1	9.1	8.9	8.0	6.9	6.8	5.1
Rs 25 crore - Rs 50 crore	7.5	7.4	7.3	9.6	8.8	8.7	4.6	4.9	4.6
Rs 50 crore - Rs 100 crore	8.8	9.8	9.8	14.3	15.2	15.2	5.6	9.7	10.8
Rs 100 crore and above	7.1	6.5	7.0	10.6	9.1	10.6	7.7	5.8	5.0
<b>Total</b>	<b>7.6</b>	<b>7.3</b>	<b>7.3</b>	<b>10.1</b>	<b>9.2</b>	<b>9.6</b>	<b>6.7</b>	<b>6.0</b>	<b>5.4</b>

(Per cent)

PUC Range/ Profitability Ratios	Tax provision to Profits before tax			Profits retained to profits after tax			Dividends to Net worth		
	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02	1999-00	2000-01	2001-02
	Rs 1 crore - Rs 2 crore	43.4	41.8	63.0	47.2	57.8	—	2.7	2.1
Rs 2 crore - Rs 5 crore	46.2	58.0	53.9	46.9	20.2	13.1	2.9	2.5	2.9
Rs 5 crore - Rs 10 crore	35.7	36.1	75.4	57.4	—	—	2.7	2.2	2.4
Rs 10 crore - Rs 25 crore	30.3	32.3	42.9	46.4	52.0	28.9	3.7	3.3	3.6

Rs 25 crore - Rs 50 crore	37.4	38.6	46.5	38.4	40.8	2.0	2.8	2.9	4.5
Rs 50 crore - Rs 100 crore	38.9	28.5	28.3	48.0	67.6	68.2	2.9	3.1	3.4
Rs 100 crore and above	21.6	24.1	27.9	53.1	35.7	17.3	3.6	3.7	4.1
<b>Total</b>	<b>29.4</b>	<b>31.1</b>	<b>35.6</b>	<b>50.6</b>	<b>45.2</b>	<b>29.3</b>	<b>3.3</b>	<b>3.3</b>	<b>3.8</b>

<b>PUC Range/ Profitability Ratios</b>	<b>Dividends to Ordinary paid-up capital</b>		
	<b>1999-00</b>	<b>2000-01</b>	<b>2001-02</b>
Rs 1 crore - Rs 2 crore	17.1	13.8	21.5
Rs 2 crore - Rs 5 crore	12.8	10.8	12.1
Rs 5 crore - Rs 10 crore	12.5	10.1	9.8
Rs 10 crore - Rs 25 crore	16.5	14.7	15.8
Rs 25 crore - Rs 50 crore	13.3	13.7	20.9
Rs 50 crore - Rs 100 crore	15.0	16.6	18.4
Rs 100 crore and above	13.8	14.0	20.5
<b>Total</b>	<b>14.1</b>	<b>13.9</b>	<b>18.4</b>