

**Statement 11 : Selected Financial Ratios of the Selected 2,024 Public Limited Companies-
Industry-wise, 1999-00 to 2001-02**

Item	(Per cent)											
	Tea plantations (57)			Mining and Quarrying (19)			Food products and Beverages (116)			Sugar (30)		
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
	1	2	3	4	5	6	7	8	9	10	11	12
A. Capital structure ratios												
1. Net fixed assets to total net assets	53.0	54.9	56.4	38.9	39.0	39.3	43.3	41.7	41.3	42.5	40.8	40.1
2. Net worth to total net assets	64.6	63.4	61.7	32.2	27.1	25.8	32.1	29.0	27.3	27.3	26.2	23.2
3. Debt to equity	16.0	17.3	20.6	54.2	69.2	71.8	61.3	64.4	64.0	96.6	89.4	92.1
4. Debt to equity (equity adjusted for revaluation reserve)	26.3	28.7	37.2	90.9	107.4	95.8	66.2	69.9	69.2	102.8	96.3	99.4
5. Short term bank borrowings to inventories	90.5	95.7	111.1	113.5	129.4	165.2	60.3	64.3	69.8	58.8	64.9	68.3
6. Total outside liabilities to net worth	54.7	57.7	62.0	210.8	268.8	288.1	211.8	244.9	266.5	265.8	281.2	331.6
B. Liquidity ratios												
7. Current assets to current liabilities *	1.6	1.4	1.4	1.0	1.0	0.9	1.1	1.0	1.0	1.2	1.1	1.0
8. Quick assets to current liabilities	55.6	47.4	45.4	48.0	50.4	43.8	29.2	24.4	24.1	9.6	9.0	9.4
9. Current assets to total net assets	38.6	36.5	35.6	50.6	51.5	51.2	52.7	53.2	52.7	55.4	56.8	57.6
10. Sundry creditors to current assets	17.5	21.9	25.9	34.3	37.9	35.4	32.3	33.9	36.2	20.6	19.1	22.3
11. Sundry creditors to net working capital	49.1	71.8	84.6	#	#	#	346.0	#	#	120.1	160.5	#
C. Assets utilization and turnover ratios												
12. Sales to total net assets	58.5	56.9	52.0	49.8	55.9	60.6	138.1	143.0	135.2	68.6	63.6	63.5
13. Sales to gross fixed assets	79.0	72.1	62.8	73.7	77.9	84.6	231.9	241.8	224.3	119.7	113.1	111.6
14. Inventories to sales	14.2	13.3	14.5	22.9	20.3	14.4	22.3	22.6	22.7	65.0	72.9	73.1
15. Sundry debtors to sales	8.8	8.6	9.2	20.6	19.3	18.7	7.7	6.8	7.5	4.4	4.8	5.3
16. Exports to sales	11.6	15.4	15.5	34.9	38.1	39.7	6.8	7.1	8.0	0.7	1.6	4.9
17. Gross value added to gross fixed assets	42.5	35.7	30.4	13.2	24.5	28.9	30.6	28.7	29.8	28.5	27.5	24.6
18. Raw materials consumed to value of production	8.7	10.7	11.7	19.0	14.9	13.5	67.2	68.1	65.5	64.6	64.4	65.7
D. Profitability and profit allocation ratios												
19. Gross profits to total net assets	8.2	3.2	0.5	—	7.6	9.3	9.0	7.9	8.7	8.2	8.3	6.8
20. Gross profits to sales	14.0	5.7	0.9	—	13.5	15.4	6.5	5.6	6.4	11.9	13.1	10.7
21. Profits after tax to net worth	5.0	—	—	—	—	5.7	6.5	3.2	14.3	4.3	4.9	2.4
22. Tax provision to profits before tax	43.6	#	#	#	#	54.7	44.0	67.4	35.3	22.4	24.4	49.1
23. Profits retained to profits after tax	42.2	&	&	&	&	9.9	23.3	—	49.1	53.4	62.7	5.2
24. Dividends to net worth	2.9	2.0	1.1	1.0	2.1	5.2	5.0	6.8	7.3	2.0	1.8	2.3
25. Ordinary dividends to ordinary paid-up capital	29.2	18.9	9.7	1.9	3.4	6.5	16.4	20.5	22.1	6.9	5.9	7.1
(Per cent)												
Item	Edible Oils and Oilcakes (27)			Cotton textiles (116)			Man-made textiles (102)			Paper and paper products (55)		
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
	1	2	3	4	5	6	7	8	9	10	11	12

1	14	15	16	17	18	19	20	21	22	23	24	25
A. Capital structure ratios												
1. Net fixed assets to total net assets	44.1	42.5	44.2	52.8	52.6	51.8	62.4	62.5	63.4	63.8	62.4	64.1
2. Net worth to total net assets	29.2	20.2	16.9	37.2	34.2	26.5	27.5	24.3	21.4	32.2	31.6	22.6
3. Debt to equity	60.5	90.2	109.8	75.8	88.3	118.8	130.9	162.3	176.5	110.0	110.7	162.0
4. Debt to equity (equity adjusted for revaluation reserve)	67.8	104.8	129.8	78.2	90.4	122.6	157.5	197.0	216.5	132.7	131.8	195.2
5. Short term bank borrowings to inventories	64.5	69.3	79.7	106.1	106.2	114.0	111.5	95.4	104.7	75.4	70.2	77.9
6. Total outside liabilities to net worth	242.5	394.1	491.9	168.7	192.6	278.0	263.3	311.7	366.8	210.2	216.5	342.0
B. Liquidity ratios												
7. Current assets to current liabilities *	1.0	0.9	0.8	1.2	1.2	1.0	1.0	1.0	0.8	1.1	1.1	0.8
8. Quick assets to current liabilities	42.2	34.5	37.2	45.0	42.3	38.0	35.7	35.6	32.9	43.4	38.2	31.9
9. Current assets to total net assets	53.1	54.1	52.5	42.1	41.6	41.8	35.7	35.1	34.0	34.3	35.3	32.7
10. Sundry creditors to current assets	40.4	51.0	57.2	18.7	17.5	19.1	27.5	29.6	32.4	28.5	30.2	29.3
11. Sundry creditors to net working capital	#	#	#	102.6	121.4	#	#	#	#	454.0	500.8	#
C. Assets utilization and turnover ratios												
12. Sales to total net assets	216.6	251.8	228.0	68.0	72.6	68.3	73.9	84.9	82.3	62.4	75.7	69.5
13. Sales to gross fixed assets	386.7	452.6	383.9	93.5	95.8	87.6	81.1	88.2	80.1	70.9	84.3	77.2
14. Inventories to sales	11.0	10.0	9.3	25.3	23.6	25.8	18.0	17.5	17.4	18.0	17.0	16.9
15. Sundry debtors to sales	8.6	7.1	8.9	17.8	16.3	19.0	14.6	12.5	13.4	17.1	14.2	15.6
16. Exports to sales	7.9	7.9	8.4	31.5	30.1	30.6	11.1	12.5	10.6	3.1	2.9	4.0
17. Gross value added to gross fixed assets	18.7	10.1	16.6	17.8	17.0	13.5	13.0	11.5	12.3	14.2	17.6	18.0
18. Raw materials consumed to value of production	83.0	86.0	83.7	59.2	59.9	60.3	62.0	63.9	61.8	42.2	44.1	41.0
D. Profitability and profit allocation ratios												
19. Gross profits to total net assets	6.0	0.5	4.4	5.4	4.0	0.8	2.7	1.4	2.5	4.0	5.8	5.9
20. Gross profits to sales	2.8	0.2	1.9	7.9	5.5	1.2	3.7	1.7	3.0	6.3	7.6	8.4
21. Profits after tax to net worth	1.1	—	0.1	2.1	—	—	—	—	—	—	0.5	1.7
22. Tax provision to profits before tax	72.2	#	96.0	28.8	#	#	#	#	#	#	81.9	62.9
23. Profits retained to profits after tax	—	&	—	31.4	&	&	&	&	&	&	—	—
24. Dividends to net worth	3.1	4.1	6.0	1.4	1.0	1.0	1.0	1.1	1.8	1.4	1.7	2.2
25. Ordinary dividends to ordinary paid-up capital	8.9	8.4	11.0	6.2	4.3	2.7	2.2	2.1	2.8	2.9	3.5	3.9

(Per cent)

Item	Chemicals and Chemical products (295)			Basic Chemicals (47)			Chemical fertiliser and Pesticides (42)			Paints and Varnishes (25)		
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
1	26	27	28	29	30	31	32	33	34	35	36	37
A. Capital structure ratios												
1. Net fixed assets to total net assets	47.7	45.8	45.3	61.3	61.7	61.6	53.3	50.0	51.4	37.1	36.3	35.1
2. Net worth to total net assets	40.6	41.5	39.3	33.9	31.9	27.6	37.5	37.6	33.6	43.6	44.7	41.9
3. Debt to equity	57.7	57.4	56.1	91.7	119.7	130.5	83.2	82.0	86.7	36.9	39.8	40.0
4. Debt to equity (equity adjusted for revaluation reserve)	59.9	59.2	58.2	94.7	122.5	132.1	87.1	85.3	92.5	38.6	41.3	41.3

5. Short term bank borrowings to inventories	67.0	61.2	59.6	173.8	106.6	114.5	76.6	83.0	85.1	49.3	55.6	66.5
6. Total outside liabilities to net worth	146.4	141.0	154.3	194.6	213.6	262.3	166.5	166.3	197.4	129.4	123.9	138.5

B. Liquidity ratios

7. Current assets to current liabilities *	1.3	1.3	1.2	0.9	1.1	0.9	1.3	1.4	1.2	1.5	1.6	1.3
8. Quick assets to current liabilities	56.5	57.7	57.8	42.6	47.5	37.8	55.0	60.4	59.5	67.7	79.4	64.4
9. Current assets to total net assets	45.5	45.4	46.1	32.9	32.4	31.3	41.3	43.8	43.0	56.9	57.9	51.5
10. Sundry creditors to current assets	30.6	29.9	30.6	31.8	28.0	32.7	27.2	25.0	29.1	24.2	21.4	24.7
11. Sundry creditors to net working capital	135.7	119.1	186.3	#	353.1	#	106.0	87.5	210.5	74.4	56.6	123.6

C. Assets utilization and turnover ratios

12. Sales to total net assets	79.7	83.9	86.2	55.0	64.4	63.8	56.0	57.7	66.2	99.5	101.0	92.9
13. Sales to gross fixed assets	118.4	125.0	125.0	64.5	72.1	67.8	74.2	78.0	84.3	168.0	169.8	158.7
14. Inventories to sales	18.5	17.6	16.5	16.3	14.4	15.3	21.5	21.1	17.5	20.9	19.7	17.6
15. Sundry debtors to sales	17.1	17.1	17.8	21.2	17.8	17.5	23.8	25.5	24.3	21.3	22.1	23.2
16. Exports to sales	12.1	13.4	13.8	9.8	10.5	10.6	6.3	6.9	5.0	9.8	13.1	14.5
17. Gross value added to gross fixed assets	26.7	26.9	28.5	12.8	13.1	13.3	17.5	15.7	18.5	38.6	37.0	37.6
18. Raw materials consumed to value of production	51.6	51.4	49.5	39.3	40.0	42.9	52.0	53.5	50.1	50.9	52.5	49.8

D. Profitability and profit allocation ratios

19. Gross profits to total net assets	10.1	9.7	11.0	3.8	4.3	3.6	7.3	5.1	7.8	11.4	10.8	11.0
20. Gross profits to sales	12.6	11.5	12.8	6.9	6.6	5.7	13.1	8.9	11.8	11.4	10.7	11.8
21. Profits after tax to net worth	12.5	10.9	11.5	—	—	—	10.1	3.9	1.6	13.3	13.5	14.0
22. Tax provision to profits before tax	26.7	30.6	32.0	#	#	#	16.9	28.6	68.7	26.4	27.3	27.4
23. Profits retained to profits after tax	48.8	40.3	28.3	&	&	&	67.0	24.4	—	61.8	63.5	55.2
24. Dividends to net worth	6.4	6.5	8.2	1.3	1.7	2.3	3.3	2.9	3.6	5.1	4.9	6.3
25. Ordinary dividends to ordinary paid-up capital	34.3	35.9	44.3	4.6	5.3	6.3	18.5	15.9	17.6	38.3	37.5	48.2

(Per cent)

Item	Pharmaceuticals and Medicines (87)			Rubber and Plastic products (82)			Plastic products (52)			Cement and Cement products (38)		
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
1	38	39	40	41	42	43	44	45	46	47	48	49

A. Capital structure ratios

1. Net fixed assets to total net assets	34.4	34.0	33.0	48.1	45.9	45.5	56.7	53.0	52.1	63.0	60.1	61.8
2. Net worth to total net assets	51.4	53.2	51.8	35.6	33.7	35.0	31.7	30.1	34.5	27.8	26.5	23.5
3. Debt to equity	22.9	22.4	25.2	82.6	88.5	79.2	111.6	119.3	96.6	150.1	152.6	178.8
4. Debt to equity (equity adjusted for revaluation reserve)	23.3	22.7	25.4	91.1	96.9	85.7	114.0	121.2	97.5	174.3	180.6	211.7
5. Short term bank borrowings to inventories	66.0	51.7	36.4	89.6	82.1	102.9	123.9	107.4	152.2	110.4	131.6	117.1
6. Total outside liabilities to net worth	94.4	88.0	92.9	180.9	197.2	186.0	215.8	232.0	190.0	259.8	276.8	324.9

B. Liquidity ratios

7. Current assets to current liabilities *	1.5	1.6	1.6	1.3	1.3	1.2	1.1	1.1	1.2	1.0	1.0	0.9
8. Quick assets to current liabilities	72.6	73.0	72.2	64.2	63.0	63.2	54.2	56.3	63.9	34.1	32.3	27.6

9. Current assets to total net assets	56.1	56.6	55.6	46.8	47.9	46.3	37.8	38.7	37.1	31.4	32.4	29.6
10. Sundry creditors to current assets	20.3	21.6	22.0	23.8	23.9	24.3	18.4	20.0	18.1	21.4	20.4	29.1
11. Sundry creditors to net working capital	58.2	55.6	59.5	93.4	100.2	124.0	144.5	161.3	134.8	#	#	#

C. Assets utilization and turnover ratios

12. Sales to total net assets	85.5	86.7	88.8	78.9	78.3	80.8	54.5	58.8	58.2	55.0	57.2	58.2
13. Sales to gross fixed assets	175.1	174.8	178.8	111.4	110.4	109.1	70.6	77.5	74.5	59.1	62.5	60.7
14. Inventories to sales	22.7	22.8	22.9	17.3	18.1	15.2	19.2	18.6	15.2	17.5	16.8	16.0
15. Sundry debtors to sales	22.6	22.7	22.6	22.4	21.9	21.5	25.7	23.2	23.2	12.1	10.7	10.2
16. Exports to sales	24.3	24.8	29.5	9.7	10.6	10.8	11.7	11.8	11.5	2.0	1.8	1.7
17. Gross value added to gross fixed assets	48.3	48.5	48.6	25.9	22.5	22.0	18.5	17.8	18.4	12.9	14.1	14.2
18. Raw materials consumed to value of production	45.5	44.8	44.0	55.6	58.7	58.4	51.2	55.5	53.2	19.2	16.6	20.0

D. Profitability and profit allocation ratios

19. Gross profits to total net assets	12.7	12.9	13.0	9.0	6.5	6.7	7.0	6.2	7.2	4.2	5.0	5.8
20. Gross profits to sales	14.9	14.8	14.7	11.4	8.3	8.3	12.9	10.5	12.3	7.6	8.7	10.0
21. Profits after tax to net worth	15.7	15.4	14.0	6.8	—	2.0	1.3	—	4.0	—	1.0	3.3
22. Tax provision to profits before tax	22.3	24.6	26.0	33.1	133.5	52.7	59.4	#	31.6	#	62.7	34.7
23. Profits retained to profits after tax	61.9	62.4	61.7	52.0	&	—	—	&	26.9	&	—	—
24. Dividends to net worth	6.0	5.8	5.4	3.3	2.4	2.5	4.1	3.2	2.9	2.6	3.2	3.5
25. Ordinary dividends to ordinary paid-up capital	40.7	42.2	40.2	16.7	12.7	13.3	13.8	10.8	11.4	9.0	10.2	10.5

(Per cent)

Item	Iron and Steel		Fabricated Metal products except Machinery and equipments			Machinery and Machine tools			Electrical Machinery and apparatus			
	(52)		(75)			(151)			(95)			
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
1	50	51	52	53	54	55	56	57	58	59	60	61

A. Capital structure ratios

1. Net fixed assets to total net assets	65.3	64.9	63.9	46.8	48.9	48.5	34.0	32.4	31.9	33.5	35.3	35.2
2. Net worth to total net assets	26.4	24.4	22.5	33.7	29.4	24.0	36.6	36.7	36.7	36.6	37.1	36.1
3. Debt to equity	150.9	176.7	197.8	78.8	95.7	106.7	46.5	42.4	39.3	55.5	50.8	49.2
4. Debt to equity (equity adjusted for revaluation reserve)	156.2	182.6	228.4	86.3	105.8	120.8	48.8	44.8	41.2	60.5	57.2	55.6
5. Short term bank borrowings to inventories	146.7	138.4	145.1	97.0	101.1	103.6	61.0	63.7	75.6	69.4	80.6	83.9
6. Total outside liabilities to net worth	279.4	309.4	344.2	196.6	240.6	316.3	172.9	172.5	172.3	173.5	169.6	177.0

B. Liquidity ratios

7. Current assets to current liabilities *	0.9	0.9	0.7	1.2	1.1	1.0	1.3	1.3	1.2	1.4	1.3	1.3
8. Quick assets to current liabilities	35.1	38.2	31.2	55.6	53.3	45.1	64.5	67.7	68.7	78.3	72.3	69.9
9. Current assets to total net assets	29.0	27.7	24.5	48.8	48.0	48.0	59.6	61.9	60.1	61.5	58.7	57.4
10. Sundry creditors to current assets	37.7	39.3	40.7	27.3	28.9	29.8	28.6	28.2	28.2	30.0	30.9	32.6
11. Sundry creditors to net working capital	#	#	#	144.8	253.5	#	120.2	117.2	141.6	98.3	120.3	158.9

C. Assets utilization and turnover

ratios												
12. Sales to total net assets	38.3	42.0	39.8	71.3	72.9	73.6	88.2	88.7	87.3	91.8	91.3	96.6
13. Sales to gross fixed assets	47.3	50.9	47.4	106.6	100.0	98.2	152.6	151.0	140.6	172.0	157.3	157.4
14. Inventories to sales	19.1	16.1	16.8	21.6	22.0	23.0	23.7	22.4	20.1	20.5	19.3	16.9
15. Sundry debtors to sales	23.7	21.5	20.1	25.9	26.4	26.2	26.9	28.0	29.8	30.2	29.0	27.5
16. Exports to sales	12.8	12.4	10.6	13.4	11.9	12.4	7.1	8.6	9.5	5.6	6.1	8.6
17. Gross value added to gross fixed assets	12.0	12.5	10.5	21.7	18.0	17.7	36.9	32.4	30.8	34.3	29.4	29.6
18. Raw materials consumed to value of production	39.1	39.6	42.3	60.2	61.5	62.6	55.9	55.8	55.6	62.2	62.1	61.9

D. Profitability and profit allocation ratios

19. Gross profits to total net assets	4.0	4.1	1.8	6.7	5.2	4.9	8.9	5.7	5.8	6.1	4.4	5.1
20. Gross profits to sales	10.6	9.7	4.5	9.5	7.2	6.7	10.1	6.5	6.7	6.6	4.8	5.2
21. Profits after tax to net worth	—	—	—	1.4	—	—	10.3	1.8	2.3	1.8	0.6	1.7
22. Tax provision to profits before tax	#	#	#	56.7	#	#	35.5	75.5	66.8	61.6	82.5	63.7
23. Profits retained to profits after tax	&	&	&	—	&	&	59.3	—	—	—	—	—
24. Dividends to net worth	1.8	2.2	1.9	2.2	2.4	2.9	4.2	3.8	3.6	2.6	2.4	2.2
25. Ordinary dividends to ordinary paid-up capital	5.6	6.3	5.0	8.9	7.9	7.8	14.8	12.4	11.0	10.7	9.9	8.3

(Per cent)

Item	Radio, Television, Communication Equipments and apparatus			Motor Vehicles and other Transport equipments			Diversified			Electricity Generation and supply (13)		
	(28)	(28)	(28)	(85)	(85)	(85)	(9)	(9)	(9)	(9)	(9)	(9)
1	62	63	64	65	66	67	68	69	70	71	72	73

A. Capital structure ratios

1. Net fixed assets to total net assets	43.1	39.9	41.9	38.8	40.1	40.1	52.6	49.9	51.3	70.4	64.8	62.2
2. Net worth to total net assets	35.6	35.3	29.7	47.4	44.6	42.2	39.3	41.6	43.8	41.5	42.0	43.8
3. Debt to equity	58.8	66.8	83.3	32.3	35.8	41.0	62.6	48.5	49.0	90.5	75.1	66.0
4. Debt to equity (equity adjusted for revaluation reserve)	59.1	67.0	83.6	32.5	36.0	41.3	69.9	53.6	53.3	90.5	75.1	66.0
5. Short term bank borrowings to inventories	106.9	94.9	118.9	50.7	61.3	49.2	38.7	36.3	32.3	109.4	117.5	141.0
6. Total outside liabilities to net worth	181.0	183.1	236.5	111.0	124.2	137.2	154.1	140.6	128.3	140.9	137.8	128.3

B. Liquidity ratios

7. Current assets to current liabilities *	1.1	1.2	1.0	1.4	1.2	1.2	1.0	1.1	1.2	1.2	1.1	1.1
8. Quick assets to current liabilities	46.9	53.3	47.0	66.5	54.7	58.7	22.6	31.1	30.1	80.2	82.6	74.6
9. Current assets to total net assets	48.6	50.7	46.5	50.4	47.3	45.4	36.8	43.1	42.6	24.0	29.7	30.6
10. Sundry creditors to current assets	27.1	18.6	25.5	31.7	36.8	38.0	26.7	29.3	25.6	45.6	45.8	37.2
11. Sundry creditors to net working capital	250.4	96.7	#	117.5	211.6	288.7	#	261.5	137.4	328.2	386.1	322.9

C. Assets utilization and turnover ratios

12. Sales to total net assets	95.2	79.4	69.8	106.6	108.6	116.9	83.5	93.0	70.2	46.4	52.5	59.3
13. Sales to gross fixed assets	168.6	148.7	119.6	167.5	158.5	160.6	117.2	127.3	92.2	53.1	61.4	66.9
14. Inventories to sales	17.7	21.3	19.6	13.6	14.0	11.7	21.5	19.9	24.1	9.2	8.2	8.0
15. Sundry debtors to sales	18.5	23.1	26.6	14.4	14.5	14.4	6.7	6.6	9.4	26.8	34.2	30.5

16. Exports to sales	8.8	7.5	7.2	9.3	10.5	9.1	7.0	15.4	20.9	1.4	1.7	2.1
17. Gross value added to gross fixed assets	31.5	27.4	24.1	31.2	24.2	29.2	20.9	22.9	20.4	15.0	18.0	18.8
18. Raw materials consumed to value of production	67.8	67.2	63.5	65.3	67.2	64.0	66.6	66.6	59.8	30.7	29.8	31.8

D. Profitability and profit allocation ratios

19. Gross profits to total net assets	9.4	6.8	4.3	9.5	4.3	8.4	8.4	9.4	8.6	8.1	9.0	9.3
20. Gross profits to sales	9.9	8.5	6.2	8.9	4.0	7.2	10.1	10.1	12.3	17.4	17.2	15.7
21. Profits after tax to net worth	13.5	8.2	—	10.1	0.9	9.8	9.6	11.5	5.9	9.6	9.8	10.4
22. Tax provision to profits before tax	15.1	18.8	#	28.3	72.9	31.8	10.6	10.2	13.3	22.6	11.8	10.1
23. Profits retained to profits after tax	78.2	74.6	&	73.6	—	50.8	67.7	73.5	56.2	65.3	74.2	79.8
24. Dividends to net worth	2.9	2.1	1.8	2.7	2.1	4.8	3.1	3.0	2.6	3.4	2.5	2.1
25. Ordinary dividends to ordinary paid-up capital	10.7	7.4	5.7	24.0	17.2	36.5	11.8	13.3	47.3	12.0	10.2	8.6

(Per cent)

Item	Construction			Wholesale and Retail Trade			Hotels and Restaurants			Transport, Storage and Communications		
	(41)			(83)			(38)			(43)		
	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02	99-00	00-01	01-02
1	74	75	76	77	78	79	80	81	82	83	84	85

A. Capital structure ratios

1. Net fixed assets to total net assets	25.8	24.9	23.1	9.7	9.7	9.8	60.2	60.9	62.8	61.9	62.9	67.3
2. Net worth to total net assets	28.3	27.4	25.0	33.8	33.9	33.9	57.7	57.0	48.9	30.8	38.4	35.0
3. Debt to equity	74.8	80.5	70.4	18.8	22.2	19.3	42.8	41.7	63.1	111.3	73.1	74.7
4. Debt to equity (equity adjusted for revaluation reserve)	79.4	84.9	74.1	19.5	23.0	20.0	46.8	46.5	70.6	114.8	74.7	77.1
5. Short term bank borrowings to inventories	33.9	22.7	41.2	73.7	79.6	78.2	231.1	392.9	222.2	103.5	177.8	#
6. Total outside liabilities to net worth	253.2	265.3	300.2	196.0	194.8	194.8	73.2	75.5	104.7	224.8	160.6	185.6

B. Liquidity ratios

7. Current assets to current liabilities *	1.3	1.3	1.1	1.4	1.4	1.4	1.5	1.3	1.1	0.6	0.7	0.5
8. Quick assets to current liabilities	46.9	47.6	43.3	79.1	82.8	78.7	51.7	43.5	33.2	33.9	38.0	37.6
9. Current assets to total net assets	66.3	64.5	65.5	82.5	83.5	81.6	26.5	24.5	21.6	21.8	24.6	21.1
10. Sundry creditors to current assets	16.9	17.7	20.1	37.0	41.8	44.2	14.7	16.0	16.7	66.6	61.0	77.4
11. Sundry creditors to net working capital	69.9	81.3	159.0	134.7	139.5	163.1	42.6	72.4	#	#	#	#

C. Assets utilization and turnover ratios

12. Sales to total net assets	64.2	60.8	56.9	178.1	168.3	168.8	30.1	30.4	24.3	44.3	40.1	50.5
13. Sales to gross fixed assets	163.3	157.2	163.2	#	#	#	40.8	40.4	31.2	49.0	43.8	51.1
14. Inventories to sales	30.7	35.5	40.6	10.4	11.6	11.1	5.2	4.9	5.7	4.9	4.4	2.2
15. Sundry debtors to sales	26.5	28.5	30.3	22.6	24.1	23.6	10.1	10.0	9.5	16.3	16.8	13.7
16. Exports to sales	2.3	2.3	2.3	22.0	20.7	21.4	—	—	—	—	—	0.4
17. Gross value added to gross fixed assets	42.0	39.7	43.8	76.6	70.5	60.3	21.5	20.2	14.4	16.7	11.3	20.4
18. Raw materials consumed to value of production	16.2	20.4	17.8	86.3	86.7	86.2	10.9	9.7	10.0	2.1	2.4	1.4

D. Profitability and profit allocation ratios

19. Gross profits to total net assets	7.1	7.2	7.4	7.1	6.2	5.0	7.0	6.6	2.7	1.9	4.9	5.9
20. Gross profits to sales	11.0	11.9	12.9	4.0	3.7	3.0	23.2	21.6	11.1	4.2	12.3	11.6
21. Profits after tax to net worth	8.0	9.1	7.0	13.5	9.5	4.0	6.5	6.6	3.3	—	—	0.9
22. Tax provision to profits before tax	27.9	22.7	36.0	16.2	21.0	33.1	19.9	20.5	23.7	#	202.2	74.9
23. Profits retained to profits after tax	80.8	89.7	71.0	83.0	77.2	39.2	52.4	49.8	18.2	&	&	—
24. Dividends to net worth	1.5	0.9	2.0	2.3	2.2	2.4	3.1	3.3	2.7	2.9	2.8	3.9
25. Ordinary dividends to ordinary paid-up capital	8.1	5.0	10.3	9.7	9.4	10.8	20.3	20.8	15.2	3.3	3.2	4.0

(Per cent)

Item	Computer and Related activities (48)		
	99-00	00-01	01-02
1	86	87	88
A. Capital structure ratios			
1. Net fixed assets to total net assets	16.1	15.9	14.9
2. Net worth to total net assets	65.6	68.8	68.4
3. Debt to equity	20.3	17.4	16.9
4. Debt to equity (equity adjusted for revaluation reserve)	20.3	17.5	16.9
5. Short term bank borrowings to inventories	128.6	131.6	321.4
6. Total outside liabilities to net worth	52.3	45.4	46.2
B. Liquidity ratios			
7. Current assets to current liabilities *	3.8	2.6	3.6
8. Quick assets to current liabilities	301.0	177.1	278.3
9. Current assets to total net assets	77.8	48.9	71.4
10. Sundry creditors to current assets	9.5	13.3	7.3
11. Sundry creditors to net working capital	12.9	21.8	10.1
C. Assets utilization and turnover ratios			
12. Sales to total net assets	82.5	84.2	79.1
13. Sales to gross fixed assets	286.0	311.3	300.7
14. Inventories to sales	5.1	3.8	2.6
15. Sundry debtors to sales	25.6	25.4	23.3
16. Exports to sales	6.8	6.7	5.2
17. Gross value added to gross fixed assets	158.2	172.3	170.0
18. Raw materials consumed to value of production	11.2	8.8	6.2
D. Profitability and profit allocation ratios			
19. Gross profits to total net assets	22.1	23.4	20.7
20. Gross profits to sales	26.8	27.8	26.2
21. Profits after tax to net worth	30.7	28.9	25.6
22. Tax provision to profits before tax	9.6	9.1	11.2
23. Profits retained to profits after tax	87.7	88.0	84.4
24. Dividends to net worth	3.8	3.5	4.0
25. Ordinary dividends to ordinary paid-up capital	37.1	46.6	67.6

Note : Figures in brackets below the industry name represents the number of companies in the industry.

@ Adjusted for revaluation, etc.

* Item B.7 is the actual ratio of current assets to current liabilities.

– Numerator is negative or nil or negligible.

Denominator is negative or nil or negligible.

& Both numerator and denominator are negative or nil or negligible.

Industry groups viz.; 'Sugar' and 'Edible oils and oilcakes' are subgroups of 'Food products and Beverages'.

Industry groups viz.; 'Basic chemicals', 'Chemical fertilisers and pesticides', 'Paints and varnishes' and 'Pharmaceuticals and medicines' are subgroups of 'Chemicals and Chemical products'.

Industry group viz.; 'Plastic products' is subgroup of 'Rubber and Plastic products'.