

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97

(Per cent)

ITEMS	Tea (11)			Cotton/blended textiles (46)			Silk and rayon textiles (32)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	2	3	4	5	6	7	8	9	10
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	57.3	57.8	56.7	39.7	38.6	40.2	43.6	56.6	53.9
2. Net worth to total net assets	70.8	71.4	70.4	36.5	36.6	38.0	58.4	52.8	42.3
3. Debt to equity	10.0	8.4	13.6	80.7	71.4	65.2	36.6	48.6	60.5
4. Debt-equity(adj.for revaluation reserves)	10.0	8.4	13.6	80.7	71.4	65.2	36.6	48.6	60.5
5. Short term bank borrowings to inventory	96.0	88.7	84.1	59.6	79.8	63.4	72.0	84.2	65.4
6. Outside liabilities to net worth	41.2	40.1	42.1	173.8	173.1	162.9	71.1	89.4	136.3
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.6	1.5	1.7	1.5	1.4	1.3	2.6	1.6	0.9
2. Quick assets to current liabilities	48.8	45.7	55.0	48.3	54.4	45.5	97.8	70.5	36.3
3. Current assets to total net assets	35.4	34.0	33.7	50.4	51.0	49.0	51.7	34.0	29.4
4. Sundry creditors to Current assets	20.1	22.8	21.4	20.6	18.8	23.5	17.5	26.0	39.2
5. Sundry creditors to Net working capital	53.3	68.1	52.6	62.9	68.0	96.7	28.6	70.7	\$\$
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	42.1	53.8	52.9	85.3	87.8	87.1	54.1	49.2	44.5
2. Sales to gross fixed assets	58.8	73.2	72.1	138.6	145.5	132.7	91.0	69.0	61.9
3. Inventories to sales	21.1	16.4	13.8	30.0	25.1	23.8	16.7	16.0	17.0
4. Sundry debtors to sales	11.1	9.1	10.6	11.7	14.2	12.1	12.5	9.4	11.1
5. Exports to sales	5.5	5.2	5.8	18.0	18.4	23.9	6.5	5.3	5.7
6. Gross value added to Gross fixed assets	27.7	37.1	36.8	33.8	29.2	28.5	24.1	16.9	15.1
7. Raw material consumed to Value of production	12.7	14.6	13.7	55.1	59.7	54.2	34.3	35.2	57.6
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	4.4	7.7	6.8	10.7	8.7	8.8	9.4	8.6	3.5
2. Gross profits to sales	10.4	14.3	12.8	12.5	10.0	10.1	17.4	17.5	7.8
3. Profits after tax to net worth	2.6	4.2	3.7	15.0	8.4	5.9	14.1	13.9	3.4
4. Tax provision to Profits before tax	45.4	43.2	45.9	17.9	4.4	21.7	0.8	0.3	15.2
5. Profits retained to Profits after tax	34.3	43.5	47.6	80.2	67.7	59.8	79.7	76.3	7.2
6. Dividends to net worth	1.7	2.4	1.9	3.0	2.7	2.4	2.9	3.3	3.2
7. Dividends to ordinary Paid-up capital	25.9	35.6	28.5	23.5	23.4	20.1	28.8	37.6	35.9

* Item B.1 is the actual ratio of current assets to current liabilities.

** Denominator nil or negligible.

\$\$ Denominator negative.

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Contd)

(Per cent)

ITEMS	Engineering (244)			Motor vehicle (42)			Electrical machinery (64)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	11	12	13	14	15	16	17	18	19
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	31.9	32.7	35.4	29.9	32.4	33.1	24.3	23.9	26.4
2. Net worth to total net assets	36.9	38.0	38.3	40.7	44.1	44.6	41.0	38.2	39.8
3. Debt to equity	57.2	49.5	55.2	36.4	27.8	36.7	32.4	34.0	36.3
4. Debt-equity(adj.for revaluation reserves)	57.4	50.0	56.0	36.4	27.9	36.7	32.4	34.0	36.3
5. Short term bank borrowings to inventory	47.5	56.2	62.9	48.6	55.5	60.0	42.6	52.1	56.1
6. Outside liabilities to net worth	171.0	162.9	161.4	146.0	126.7	124.3	144.0	161.9	151.4
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities.*	1.5	1.4	1.4	1.4	1.3	1.4	1.5	1.5	1.5
2. Quick assets to current liabilities	66.8	61.2	66.9	65.0	50.5	69.9	73.6	74.7	81.4
3. Current assets to total net assets	62.4	61.1	56.0	63.3	58.6	52.9	68.5	71.0	68.7
4. Sundry creditors to Current assets	27.8	29.5	29.4	30.2	31.6	30.1	30.5	29.2	28.3
5. Sundry creditors to Net working capital	84.5	98.3	106.2	101.7	123.3	113.9	89.6	91.8	82.9
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	98.9	101.7	95.8	122.2	123.8	113.1	98.6	100.4	96.9
2. Sales to gross fixed assets	192.3	199.7	180.0	215.5	220.4	207.5	244.1	257.4	228.5
3. Inventories to sales	21.3	19.6	18.2	17.3	15.2	14.0	23.3	22.5	21.4
4. Sundry debtors to sales	20.8	18.9	22.4	15.4	11.2	18.4	29.1	30.9	33.9
5. Exports to sales	7.5	7.8	6.7	8.0	7.3	6.6	4.0	3.5	3.7
6. Gross value added to Gross fixed assets	46.1	47.6	42.6	54.5	56.1	52.3	59.7	59.2	52.5
7. Raw material consumed to Value of production	57.5	58.5	57.9	58.4	59.6	59.1	59.4	60.9	59.4
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	12.7	13.8	12.3	16.8	18.2	16.6	12.6	12.1	10.9
2. Gross profits to sales	12.9	13.5	12.8	13.8	14.7	14.6	12.7	12.1	11.3
3. Profit after tax to net worth	18.3	18.4	15.3	22.6	23.0	20.6	15.4	14.5	12.5
4. Tax provision to Profits before tax	28.8	30.2	32.8	31.6	32.2	31.2	33.3	34.6	34.5
5. Profits retained to Profits after tax	75.6	74.7	72.6	78.2	77.6	77.2	74.4	74.0	72.8
6. Dividends to net worth	4.5	4.7	4.2	4.9	5.2	4.7	4.0	3.8	3.4
7. Dividends to ordinary Paid-up capital	22.3	26.2	27.5	33.7	40.2	47.0	17.9	19.1	18.6

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Contd)

(Per cent)

ITEMS	Machinery other than transport & electrical (62)			Foundries & engineering workshops (36)			Ferrous/non-ferrous metal products (35)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	20	21	22	23	24	25	26	27	28
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	25.7	26.2	27.7	40.0	39.5	46.5	47.5	47.9	48.4
2. Net worth to total net assets	36.0	36.6	38.4	31.0	31.0	28.7	29.7	33.6	30.5
3. Debt to equity	42.3	37.3	32.2	121.4	110.9	129.2	105.3	79.1	93.7
4. Debt-equity(adj.for revaluation reserves)	42.3	37.3	32.2	122.4	110.9	142.4	107.3	89.4	93.7
5. Short term bank borrowings to inventory	36.4	41.7	47.3	53.2	67.0	92.4	72.2	83.8	71.6
6. Outside liabilities to net worth	178.1	173.4	160.6	222.2	223.0	248.7	237.0	197.4	227.9
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.4	1.4	1.4	1.8	1.6	1.4	1.3	1.2	1.2
2. Quick assets to current liabilities	69.3	68.7	68.4	63.7	61.7	51.7	54.5	52.0	46.8
3. Current assets to total net assets	69.3	70.4	68.5	55.6	55.4	46.8	49.0	47.5	47.5
4. Sundry creditors to Current assets	29.8	31.0	31.4	18.6	24.7	26.7	27.6	27.8	30.0
5. Sundry creditors to Net working capital	100.5	105.3	111.3	42.5	63.0	100.0	135.6	169.4	215.5
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	108.5	117.1	117.7	57.5	60.4	53.7	86.8	84.5	79.0
2. Sales to gross fixed assets	239.8	259.0	251.0	110.8	118.7	92.0	130.7	125.6	117.9
3. Inventories to sales	23.4	21.8	20.9	28.9	26.4	22.8	23.9	23.5	26.5
4. Sundry debtors to sales	21.2	20.4	21.5	26.8	25.2	24.1	20.4	20.0	21.0
5. Exports to sales	8.7	9.6	8.0	10.3	13.2	9.7	6.1	8.0	7.1
6. Gross value added to Gross fixed assets	57.7	62.1	61.3	23.3	25.5	16.9	29.9	28.6	28.9
7. Raw materials consumed to Value of production	56.5	57.5	57.0	51.4	52.1	52.3	55.9	56.7	54.8
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	12.9	14.1	14.6	7.4	9.2	5.1	10.2	9.8	9.6
2. Gross profits to sales	11.9	12.0	12.4	12.9	15.3	9.4	11.7	11.6	12.2
3. Profits after tax to net worth	20.8	18.3	18.2	12.3	14.2	3.1	13.5	13.1	10.2
4. Tax provision to Profits before tax	30.8	36.4	36.1	5.3	7.5	31.1	23.1	24.2	34.0
5. Profits retained to Profits after tax	77.2	71.9	73.0	65.4	68.6	-6.5	71.8	72.1	65.0
6. Dividends to net worth	4.7	5.2	4.9	4.2	4.5	3.3	3.8	3.6	3.6
7. Dividends to ordinary Paid-up capital	22.1	25.3	26.4	18.1	20.2	16.5	12.1	14.2	14.5

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Contd)

(Per cent)

ITEMS	Chemicals and chemical products (137)			Medicines and pharmaceutical preparations (34)			Paints and varnishes (5)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	29	30	31	32	33	34	35	36	37
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	45.5	45.2	47.7	29.7	32.2	33.3	23.2	22.5	27.1
2. Net worth to total net assets	42.0	42.7	42.7	51.3	50.6	53.3	39.7	40.1	43.8
3. Debt to equity	67.4	62.3	64.1	27.8	24.7	25.2	34.5	32.1	37.7
4. Debt-equity(adj.for revaluation reserves)	67.5	62.3	65.7	27.9	24.7	25.2	34.5	32.9	37.7
5. Short term bank borrowings to inventory	68.6	72.5	80.8	58.4	72.0	64.6	38.5	57.2	39.0
6. Outside liabilities to net worth	137.9	134.0	134.0	95.0	97.8	87.7	151.7	149.2	128.4
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.6	1.6	1.6	1.7	1.5	1.8	1.5	1.5	1.7
2. Quick assets to current liabilities	61.6	62.9	60.2	53.0	45.2	56.4	48.4	50.9	58.5
3. Current assets to total net assets	47.4	48.5	47.3	59.3	56.5	59.0	69.8	72.5	68.3
4. Sundry creditors to Current assets	21.6	21.6	21.3	19.2	19.3	20.2	20.1	17.6	18.6
5. Sundry creditors to Net working capital	57.4	58.0	57.4	45.6	55.3	46.1	60.4	50.1	44.5
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	72.9	75.3	70.2	94.2	88.1	90.1	148.6	157.5	145.6
2. Sales to gross fixed assets	111.0	115.8	103.5	225.7	201.9	199.8	**	**	**
3. Inventories to sales	20.8	20.4	20.2	21.4	23.3	21.9	25.3	22.2	20.0
4. Sundry debtors to sales	17.9	18.8	19.0	13.8	15.7	16.9	12.4	11.3	12.1
5. Exports to sales	7.8	7.9	8.9	15.8	18.5	20.1	2.2	1.7	1.1
6. Gross value added to Gross fixed assets	30.8	33.1	28.9	55.3	50.6	52.9	83.0	81.1	72.7
7. Raw material consumed to Value of production	44.5	44.4	44.1	50.3	50.5	49.9	56.1	56.5	53.3
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	12.9	14.2	12.1	12.6	12.7	14.4	19.8	19.3	19.0
2. Gross profits to sales	17.6	18.9	17.2	13.3	14.4	16.0	13.3	12.3	13.1
3. Profits before tax to net worth	18.0	19.1	13.0	15.3	19.2	15.2	24.0	23.8	20.7
4. Tax provision to Profits before tax	16.0	17.6	25.0	22.3	21.8	25.4	40.2	36.3	38.5
5. Profits retained to Profits after tax	68.9	68.5	60.4	76.3	68.0	71.7	68.7	69.5	53.3
6. Dividends to net worth	5.6	6.0	5.1	3.6	6.1	4.3	7.5	7.3	9.7
7. Dividends to ordinary Paid-up capital	21.2	25.0	24.1	24.3	42.2	34.4	43.1	40.5	63.5

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Contd.)

(Per cent)

ITEMS	Basic Industrial chemicals (64)			Chemical fertilizer (16)			Cement (23)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	38	39	40	41	42	43	44	45	46
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	52.2	51.1	53.8	52.6	50.4	52.8	58.8	58.4	61.5
2. Net worth to total net assets	39.3	40.3	39.4	39.5	39.7	38.7	38.8	45.2	40.2
3. Debt to equity	87.2	80.6	84.1	87.6	87.6	89.7	87.9	64.6	85.9
4. Debt-equity(adj.for revaluation reserves)	87.3	80.7	87.6	87.6	87.6	96.8	87.9	66.6	85.9
5. Short term bank borrowings to inventory	79.6	74.2	95.9	84.5	66.6	94.9	69.8	57.2	68.8
6. Outside liabilities to net worth	154.2	147.9	153.6	152.9	152.1	158.2	157.4	121.2	149.0
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.6	1.6	1.5	1.6	1.8	1.6	1.4	1.5	1.4
2. Quick assets to current liabilities	65.1	70.6	60.8	61.2	69.5	54.5	60.2	55.3	50.7
3. Current assets to total net assets	42.0	44.3	42.0	41.7	45.8	43.3	38.8	39.1	35.0
4. Sundry creditors to Current assets	21.6	21.8	20.5	21.4	21.2	18.1	28.7	28.6	20.2
5. Sundry creditors to Net working capital	57.8	55.4	58.8	56.1	47.8	46.6	93.8	82.0	72.4
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	59.6	62.9	55.5	56.4	57.6	49.7	81.9	85.5	73.7
2. Sales to gross fixed assets	79.5	85.5	72.4	72.0	76.0	64.0	88.8	94.8	80.6
3. Inventories to sales	20.4	19.9	20.4	19.3	21.2	21.9	15.6	16.4	17.4
4. Sundry debtors to sales	20.4	21.3	21.5	18.8	19.6	17.9	9.0	9.3	10.0
5. Exports to sales	5.2	4.7	5.0	1.6	1.2	1.1	5.0	4.0	4.0
6. Gross value added to Gross fixed assets	24.1	27.3	21.9	23.3	23.6	19.2	21.7	27.5	19.2
7. Raw material consumed to Value of production	39.0	39.2	38.7	36.0	39.8	38.4	19.6	19.6	20.3
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	12.3	14.1	10.5	13.2	13.1	10.0	11.4	15.6	8.4
2. Gross profits to sales	20.6	22.5	19.0	23.5	22.8	20.2	13.9	18.2	11.4
3. Profits after tax to net worth	18.3	18.7	11.1	17.9	17.5	11.7	18.4	20.6	6.3
4. Tax provision to Profits before tax	8.2	11.2	20.0	2.0	6.9	17.8	5.8	16.5	19.9
5. Profits retained to Profits after tax	69.3	71.5	57.5	66.9	70.8	61.6	79.4	78.3	50.3
6. Dividends to net worth	5.6	5.3	4.7	5.9	5.1	4.5	3.8	4.5	3.1
7. Dividends to ordinary Paid-up capital	18.5	19.8	19.3	14.8	15.4	15.7	20.4	30.8	19.7

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Contd)

(Per cent)

ITEMS	Rubber and rubber products (13)			Paper and paper products (25)			Construction (12)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	47	48	49	50	51	52	53	54	55
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	34.4	32.7	33.5	49.2	49.1	52.7	13.6	10.7	10.8
2. Net worth to total net assets	28.4	32.4	33.5	42.0	44.4	42.3	19.7	19.2	19.2
3. Debt to equity	101.7	72.0	78.9	66.7	51.3	60.1	64.1	70.3	80.0
4. Debt-equity(adj.for revaluation reserves)	101.7	89.5	78.9	66.7	51.3	60.1	69.0	70.3	80.0
5. Short term bank borrowings to inventory	76.2	73.6	75.6	42.0	43.8	51.1	10.9	10.2	13.6
6. Outside liabilities to net worth	251.7	208.3	198.3	138.1	125.4	136.5	408.8	419.5	420.5
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.4	1.3	1.5	1.6	1.5	1.3	1.0	1.1	1.0
2. Quick assets to current liabilities	61.8	57.4	68.1	62.8	62.1	51.7	27.6	28.2	28.1
3. Current assets to total net assets	58.1	58.5	58.7	47.0	49.0	43.0	69.4	71.0	67.5
4. Sundry creditors to Current assets	29.2	32.5	28.0	27.6	28.1	30.7	26.5	31.4	30.7
5. Sundry creditors to Net working capital	108.8	131.8	87.4	76.1	84.9	121.8	**	**	**
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	102.7	115.7	126.2	89.9	101.6	90.2	60.2	65.1	58.8
2. Sales to gross fixed assets	190.5	233.4	247.5	114.3	132.4	111.1	257.2	331.5	305.8
3. Inventories to sales	17.4	17.3	14.1	20.8	18.7	18.5	52.5	51.7	55.5
4. Sundry debtors to sales	19.3	17.0	16.5	16.7	15.7	15.8	23.0	20.7	22.7
5. Exports to sales	9.8	6.6	6.5	3.1	4.6	3.9	1.8	2.2	6.7
6. Gross value added to Gross fixed assets	34.5	38.6	39.6	26.6	32.5	22.2	84.0	91.4	85.9
7. Raw material consumed to Value of production	63.0	67.2	67.0	36.3	39.5	38.8	7.1	13.4	14.6
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	8.5	10.2	10.8	11.1	15.0	7.5	8.8	8.5	7.6
2. Gross profits to sales	8.2	8.8	8.6	12.3	14.8	8.3	14.6	13.1	12.9
3. Profits after tax to net worth	10.0	9.6	11.0	14.9	19.7	5.4	24.1	22.2	13.9
4. Tax provision to Profits before tax	28.7	26.3	29.6	15.6	17.3	25.3	18.8	23.8	31.7
5. Profits retained to Profits after tax	62.8	67.4	72.6	81.4	87.9	63.1	78.4	83.2	73.5
6. Dividends to net worth	3.7	3.1	3.0	2.8	2.4	2.0	5.2	3.7	3.7
7. Dividends to ordinary Paid-up capital	24.8	28.2	27.5	14.6	14.1	12.1	24.1	20.5	20.0

TABLE 11: SELECTED FINANCIAL AND OTHER RATIOS
OF SELECTED PUBLIC LIMITED COMPANIES, INDUSTRY-WISE, 1994-95 to 1996-97 (Concl'd)

(Per cent)

ITEMS	Electricity genera- tion and supply (6)			Trading (25)			Diversified (8)		
	94-95	95-96	96-97	94-95	95-96	96-97	94-95	95-96	96-97
1	56	57	58	59	60	61	62	63	64
A. CAPITAL STRUCTURE RATIOS									
1. Net fixed assets to total net assets	63.5	57.7	55.3	12.3	8.2	10.7	49.1	52.0	53.6
2. Net worth to total net assets	44.6	50.8	52.0	33.1	52.6	58.3	43.5	43.7	43.4
3. Debt to equity	77.0	57.0	46.4	34.0	12.4	10.7	73.1	44.1	63.9
4. Debt-equity(adj.for revaluation reserves)	77.0	57.0	46.4	35.3	28.0	10.4	73.1	44.1	63.9
5. Short term bank borrowings to inventory	9.8	12.7	47.5	66.1	56.8	60.1	61.4	60.3	89.3
6. Outside liabilities to net worth	124.0	97.0	92.2	202.4	90.1	71.5	129.8	128.9	130.6
B. LIQUIDITY RATIOS									
1. Current assets to current liabilities*	1.3	1.6	1.7	1.3	1.2	2.3	1.8	1.6	1.5
2. Quick assets to current liabilities	77.4	93.6	111.2	87.8	74.9	182.3	75.3	53.1	50.7
3. Current assets to total net assets	27.2	31.1	39.1	74.6	48.4	82.8	45.0	42.0	42.8
4. Sundry creditors to Current assets	31.0	23.5	19.7	43.9	52.4	23.5	16.7	19.9	18.1
5. Sundry creditors to Net working capital	121.5	62.4	48.8	172.9	334.8	41.1	36.9	53.5	56.0
C. ASSETS UTILIZATION AND TURNOVER RATIOS									
1. Sales to total net assets	53.8	54.9	56.2	145.4	105.6	116.6	59.8	65.2	65.0
2. Sales to gross fixed assets	73.6	79.4	80.8	**	**	**	86.7	90.5	87.0
3. Inventories to sales	10.7	10.5	13.2	8.2	7.8	7.4	24.0	24.2	23.2
4. Sundry debtors to sales	14.9	16.8	19.8	26.5	26.7	20.2	13.9	15.4	15.5
5. Exports to sales	–	–	–	35.3	40.5	38.1	9.8	10.3	10.0
6. Gross value added to Gross fixed assets	16.9	23.7	20.8	75.5	76.8	64.6	22.7	15.1	21.3
7. Raw material consumed to Value of production	44.5	35.3	32.5	83.9	85.7	86.0	41.6	43.8	41.8
D. PROFITABILITY RATIOS									
1. Gross profits to total net assets	8.6	12.6	10.2	7.2	5.3	5.4	10.2	11.3	9.1
2. Gross profits to sales	16.0	23.0	18.1	4.9	5.0	4.7	17.1	17.4	13.9
3. Profits after tax to net worth	11.3	14.8	9.5	14.7	6.5	4.2	14.1	14.7	8.8
4. Tax provision to Profits before tax	4.3	19.8	28.4	18.2	20.0	31.3	9.2	13.2	16.4
5. Profits retained to Profits after tax	78.0	80.7	70.0	72.8	69.9	43.1	81.1	82.6	74.9
6. Dividends to net worth	2.5	2.8	2.8	4.0	2.0	2.4	2.7	2.6	2.2
7. Dividends to ordinary Paid-up capital	21.2	29.1	32.4	17.4	17.6	14.8	37.1	40.2	35.7