

TABLE 9 - SOME SELECTED FINANCIAL RATIOS ACCORDING TO SIZE OF PAID_UP CAPITAL

(Per cent)

PUC-range/ /Capital structure ratios	Net fixed assets to total net assets			Net worth to total net assets			Total outside liabilities to net worth		
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	33.2	32.0	32.8	34.5	33.9	35.6	189.5	195.4	181.3
Rs.2 crore-Rs.5 crore	34.8	36.0	36.8	32.6	33.6	33.9	207.2	198.0	195.3
Rs.5 crore-Rs.10 crore	38.1	39.5	42.0	40.8	40.6	40.9	145.2	146.5	144.4
Rs.10 crore-Rs.25 crore	36.1	36.4	40.4	36.3	35.5	36.7	175.4	181.5	172.6
Rs.25 crore-Rs.50 crore	38.3	40.5	42.8	40.2	43.2	43.1	148.7	131.7	132.2
Rs.50 crore-Rs.100 crore	50.6	49.6	51.2	54.0	55.6	56.1	85.0	80.0	78.2
Rs.100 crore and above	50.6	50.6	49.8	45.0	46.8	43.3	122.1	113.5	131.2
Total	43.7	44.3	45.6	42.5	43.8	42.7	135.4	128.2	134.0
PUC-range/ /Capital structure ratios	Debt to equity			Debt to equity (adjusted for revaluation reserve)			Short term bank borrowings to inventories		
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	42.7	41.0	40.0	42.8	40.4	40.3	60.7	59.3	57.3
Rs.2 crore-Rs.5 crore	56.9	51.8	54.2	58.2	53.5	54.3	61.5	69.5	68.9
Rs.5 crore-Rs.10 crore	51.5	50.6	51.5	51.9	50.9	51.6	52.4	58.7	63.9
Rs.10 crore-Rs.25 crore	63.1	61.0	66.2	63.1	61.1	67.9	51.0	56.9	59.0
Rs.25 crore-Rs.50 crore	65.6	52.6	52.6	65.5	55.4	53.1	60.8	69.1	79.5
Rs.50 crore-Rs.100 crore	47.4	25.8	38.6	47.0	25.6	38.3	57.2	72.2	71.9
Rs.100 crore and above	66.1	58.7	62.5	66.1	60.8	63.3	60.3	61.0	63.1
Total	61.0	52.2	56.3	61.0	53.5	56.9	57.5	63.2	66.8
PUC-range/ /Liquidity ratios	Current assets to current liabilities			Quick assets to current liabilities			Current assets to total net assets		
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	1.3	1.3	1.3	60.0	60.8	62.7	64.6	65.4	64.2
Rs.2 crore-Rs.5 crore	1.3	1.2	1.2	52.6	52.0	54.1	61.8	60.1	59.2
Rs.5 crore-Rs.10 crore	1.6	1.5	1.5	64.8	61.9	63.1	59.2	57.8	55.2
Rs.10 crore-Rs.25 crore	1.4	1.4	1.4	60.1	57.3	56.5	57.6	57.5	52.8
Rs.25 crore-Rs.50 crore	1.5	1.5	1.5	57.4	58.9	58.8	50.8	51.4	50.4
Rs.50 crore-Rs.100 crore	2.1	1.7	1.7	104.9	72.6	72.3	42.0	38.9	38.2
Rs.100 crore and above	1.7	1.5	1.3	71.3	60.8	61.8	43.5	39.3	39.7
Total	1.6	1.5	1.4	66.0	60.0	60.6	49.7	47.5	46.2
PUC-range/ /Liquidity ratios	Sundry creditors to current assets			Sundry creditors to net working capital					
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97			
Rs.1 crore-Rs.2 crore	32.3	33.1	32.2	148.2	154.9	145.8			
Rs.2 crore-Rs.5 crore	29.7	30.4	29.9	140.3	162.4	152.0			
Rs.5 crore-Rs.10 crore	25.1	26.6	27.3	70.3	81.0	87.1			
Rs.10 crore-Rs.25 crore	27.8	29.8	28.9	94.8	114.5	110.2			
Rs.25 crore-Rs.50 crore	24.4	24.6	22.9	70.6	71.7	70.8			
Rs.50 crore-Rs.100 crore	18.3	20.4	20.3	35.1	47.7	48.0			
Rs.100 crore and above	24.0	26.6	26.3	56.9	75.3	104.2			
Total	24.9	26.7	26.1	68.0	82.7	91.8			

TABLE 9 - SOME SELECTED FINANCIAL RATIOS ACCORDING TO SIZE OF PAID_UP CAPITAL (Concl'd.)

(Per cent)

PUC-range/ /Assets Utilization & Turnover ratios	Sales to total net assets			Sales to gross fixed assets			Inventories to Sales					
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	136.2	140.7	136.8	238.8	253.6	241.5	18.4	17.4	16.6			
Rs.2 crore-Rs.5 crore	111.5	115.9	114.5	195.0	202.2	194.7	23.2	21.3	20.7			
Rs.5 crore-Rs.10 crore	97.9	100.5	98.8	164.6	167.7	156.1	23.8	22.6	21.3			
Rs.10 crore-Rs.25 crore	90.7	94.1	86.7	160.9	170.0	146.5	23.4	21.7	21.8			
Rs.25 crore-Rs.50 crore	73.9	76.9	76.3	131.2	133.0	124.4	21.9	21.4	20.3			
Rs.50 crore-Rs.100 crore	64.0	67.4	66.2	88.1	94.1	89.7	15.7	15.4	15.9			
Rs.100 crore and above	58.8	59.3	56.6	87.9	89.8	84.6	18.9	18.5	17.3			
Total	75.1	77.2	73.9	120.0	123.8	114.5	20.9	20.1	19.3			
PUC-range/ /Assets Utilization & Turnover ratios	Sundry debtors to sales			Exports to sales			Gross value added to gross fixed assets			Raw materials to value of production		
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	18.0	17.9	18.0	4.0	4.4	5.8	53.9	53.8	55.1	55.3	55.8	53.3
Rs.2 crore-Rs.5 crore	17.9	17.7	18.3	6.5	7.9	8.8	43.7	42.2	41.8	52.7	54.7	52.9
Rs.5 crore-Rs.10 crore	18.0	18.1	18.5	10.1	9.9	10.7	40.4	40.2	37.5	51.1	53.0	51.1
Rs.10 crore-Rs.25 crore	20.3	20.7	21.1	14.1	15.5	15.6	36.7	38.9	34.1	54.1	54.4	53.9
Rs.25 crore-Rs.50 crore	18.5	18.2	17.8	10.3	9.9	10.2	32.8	32.0	29.2	47.9	50.4	49.1
Rs.50 crore-Rs.100 crore	11.5	12.5	12.7	5.0	6.1	5.8	26.4	24.6	26.6	37.6	36.9	38.8
Rs.100 crore and above	17.1	14.6	18.5	7.5	6.2	5.5	24.8	26.8	23.8	42.2	41.3	46.6
Total	17.6	17.0	18.3	9.1	9.1	9.1	30.8	31.4	29.0	47.4	48.0	48.9
PUC-range/ /Profitability ratios	Gross profits to total net assets			Gross profits to sales			Profits after tax to net worth					
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	12.2	10.9	11.0	9.0	7.8	8.1	17.8	12.3	10.6			
Rs.2 crore-Rs.5 crore	10.8	10.9	10.7	9.7	9.4	9.3	13.9	14.0	10.5			
Rs.5 crore-Rs.10 crore	12.5	12.7	11.6	12.7	12.6	11.7	17.8	15.4	10.5			
Rs.10 crore-Rs.25 crore	11.0	12.4	10.9	12.1	13.2	12.6	16.1	18.4	12.0			
Rs.25 crore-Rs.50 crore	10.5	11.0	9.5	14.2	14.3	12.4	14.7	14.2	9.6			
Rs.50 crore-Rs.100 crore	13.6	16.5	13.6	21.2	24.6	20.5	15.3	18.3	14.1			
Rs.100 crore and above	10.5	11.9	10.1	17.8	20.0	17.8	15.4	15.7	12.7			
Total	11.1	12.3	10.6	14.8	15.9	14.4	15.5	15.9	12.0			
PUC-range/ /Profitability ratios	Tax provision to profits before tax			Profits retained to profits after tax			Dividends to net worth			Dividends to ordinary paid-up capital		
	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97	1994-95	1995-96	1996-97
Rs.1 crore-Rs.2 crore	35.1	41.3	42.7	80.2	73.0	70.2	3.5	3.3	3.1	18.0	17.1	17.5
Rs.2 crore-Rs.5 crore	28.4	27.9	35.3	77.2	78.5	73.7	3.2	3.0	2.8	13.1	14.0	13.7
Rs.5 crore-Rs.10 crore	21.5	25.5	33.4	80.0	77.4	69.4	3.6	3.5	3.2	18.6	20.3	19.4
Rs.10 crore-Rs.25 crore	23.6	21.4	30.1	71.9	74.8	66.5	4.5	4.6	4.0	20.9	23.7	22.5
Rs.25 crore-Rs.50 crore	20.8	19.7	27.1	74.5	75.2	65.6	3.8	3.5	3.3	26.1	28.3	28.4
Rs.50 crore-Rs.100 crore	22.1	26.0	25.6	80.0	77.9	77.4	3.1	4.0	3.2	26.7	37.7	30.4
Rs.100 crore and above	10.8	15.1	20.2	70.2	72.3	66.4	4.6	4.3	4.3	26.3	29.7	31.1
Total	18.4	20.3	25.6	74.0	74.7	68.6	4.0	4.0	3.8	23.6	27.1	26.6