

Comparative Financial Performance of Operations

(₹ in lakhs)

Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Sales	98,394	97,834
Operational profit	1,932	566
Other income*	1,082	2,775
Profit before tax	3,014	3,341
Operational PBDIT before other income (% to sales net of excise duty)	5.8	4.5
ROCE (%)	3.0	3.5
Earnings per share (₹)	8.0	9.4
Cash earnings per share (₹)	24.3	25.7
Book value per share (₹)	267.1	270.6

* Other Income of previous year includes ₹ 2,012 lakhs from sale of commercial and residential apartment whereas current year includes income of ₹ 100 lakhs from sale of residential apartment.

Details of Key Financial Ratios

Particulars	Year ended 31-03-2019	Year ended 31-03-2018
Debtor turnover ratio	18.4%	17.9%
Inventory turnover ratio	18.7%	16.9%
Interest coverage ratio	49	57
Current ratio	1.92:1	2.00:1
Debt equity ratio	No borrowings	No borrowings
Operating profit margin (%)	2.0%	0.6%
Net profit margin (%)	1.9%	2.2%