

Comparative Financial Performance of operations

(₹ in lakhs)

Particulars	Year ended 31-03-2020	Year ended 31-03-2019
Sales	71,992	67,747
Operational Profit	1,679	1,189
Other income*	1,750	1,010
Profit before tax	3,429	2,199
Operational PBDIT before other income (% to sales net of excise duty)	7.8%	6.1%
ROCE (%)	7.8%	3.0%
Earnings Per Share (₹)	8.0	5.0
Cash earnings per share (₹)	24.27	17.78
Book value per share (₹)	282.2	267.1

* Other Income of previous year includes income of ₹ 100 lakhs from sale of residential apartment whereas current year includes income of ₹ 31.88 lakhs from sale of land and income of ₹ 114 lakhs from sale of office.

Details of significant changes in key financial ratios, along with detailed explanations therefore, including:

Particulars	Year ended 31-03-2020	Year ended 31-03-2019
Debtor Turnover ratio	20.55%	26.80%
Inventory Turnover ratio	17.50%	27.10%
Interest coverage ratio	10	36
Current ratio	2.51:1	1.92:1
Debt equity ratio	No borrowings	No borrowings
Operating Profit Margin (%)	2.30%	1.80%
Net Profit Margin (%)	7.00%	2.70%