

Comparative Financial Performance of operations

(₹ in lakhs)

Particulars	Year ended 31-03-2021	Year ended 31-03-2020
Sales	68,342	71,992
Operational Profit	4,329	1,679
Other income*	1,479	1,750
Profit before tax & Exceptional Item	5,808	3,429
Exceptional Items	26,480	-
Profit before Tax	31,288	3,429
Operational PBDT before other income (% to sales)	11.5%	7.8%
ROCE (%)	# 8.4%	1.9%
Earnings Per Share (₹)	94.7	8.0
Cash earnings per share (₹)	34.34	24.27
Book value per share (₹)	176.4	221.2

Excluding exceptional item

* Other Income of previous year includes ₹ 33 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 31-03-2021	Year ended 31-03-2020
Debtor Turnover ratio	24.66%	20.50%
Inventory Turnover ratio	19.57%	17.50%
Interest coverage ratio	23	10
Current ratio	1.86:1	2.55:1
Debt equity ratio	No borrowings	No borrowings
Operating Profit Margin (%)	6.30%	2.30%
Net Profit Margin (%)	4.90%	2.60%