

Comparative Financial Performance of operations

(₹ in Lakhs)

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Sales	81,313	68,842
Operational Profit	4,083	4,329
Other Income	867	1,479
Profit before Tax & Exceptional Item	4,950	5,808
Exceptional Item	0	25,480
Profit before Tax	4,950	31,288
Operational PBDT before Other Income (% to sales)	7.5%	11.5%
ROCE (%)	10.5%	# 8.4%
Earnings Per Share (₹)	18.8	94.7
Cash Earnings Per Share (₹)	26.50	34.34
Book value per share (₹)	179.3	176.4

Excluding exceptional item

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

Particulars	Year ended March 31, 2022	Year ended March 31, 2021
Debtor Turnover Ratio	20.70%	24.66%
Inventory Turnover Ratio	18.41%	19.57%
Interest Coverage Ratio	106	23
Current Ratio	1.95:1	1.86:1
Debt Equity Ratio	No borrowings	No borrowings
Operating Profit Margin (%)	5.00%	6.30%
Net Profit Margin (%)	5.30%	4.90%