	20X2		20X1	
ROCE	20.1%	=5000/(6000+18830)	16.8%	=4000/(6000+17880)
OPBIT/Sales	10.6%	=5000/47000	9.8%	=4000/41000
Asset Turnover	1.89	=47000/(6000+18830)	1.72	=41000/(6000+17880)
Gross Profit to Sales	31.9%	=15000/47000	31.7%	=13000/41000
Current Ratio	2.4:1	=17400/7200	2.4:1	=11580/4800
Quick Ratio	0.97:1	=(17400-10200-200)/7200	1.04:1	=(11580-6400-200)/4800
Average Age of TR	45	=5800/47000*365	34	=3800/41000*365
Average Age of Inventory	116	=10200/32000*365	83	=6400/28000*365
Interest Cover	8.3	=5000/600	6.7	=4000/600
Gearing Ratio	24.2%	=6000/(6000+18830)	25.1%	=6000/(6000+17880)