

Business Name:

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|---|--|
| <b>Gross Profit</b><br>Sales - Cost of Sales (COS)                      |  |
| <b>Gross Margin %</b><br>Gross Profit / Sales x 100                     |  |
| <b>Expenses as a % of Sales</b><br>Each Expense / Sales x 100           |  |
| <b>Debtor Days</b><br>Debtors/ Sales x 365                              |  |
| <b>Stock days on hand</b><br>Stock / Cost of Sales x365                 |  |
| <b>Stock-turn</b><br>Cost of Sales / Stock                              |  |
| <b>Creditors days</b><br>Creditors / Purchases x365                     |  |
| <b>Working Capital</b><br>Current Assets - Current Liabilities          |  |
| <b>Working Capital Ratio</b><br>Current Assets / Current Liabilities    |  |
| <b>Tax Paid Profit as % of Sales</b><br>Normalised EBIT x 70% /sales    | 10% = ok 15% = good 20%+ = exceptional |
| <b>Break Even Point</b><br>Fixed Cost (+profit) / margin% (GP) x 100    | divided by 12 = \$ monthly             |
| <b>Return on Investment %</b><br>ROI<br>Net Profit / SHF (equity) x 100 |  |