

	Ostvarenje 01-12.07	Plan 01-12.08	Ostvarenje 01-12.08	Ind ostv. 08 /ostv. 07	Ind ostv. 08 /plan 08
Total revenue	126.145.666,09	139.674.310,99	139.381.491,51	110	100
Net profit	1.292.904,80	7.664.927,03	2.321.772,86	180	30
EBITDA	12.049.647,72	23.419.113,79	13.414.361,68	111	57
Gross profit	1.674.093,40	9.581.159,03	3.018.023,10	180	31
Profitability					
1. Gross profit ratio	1,34	6,89	2,22	166	32
2. EBITDA ratio = EBITDA/earnings from basic operations	9,63	16,84	9,88	103	59
3. Return on equity (ROE) = Net profit/capital and reserves	0,42	1,80	0,55	131	31
4. Return on assets (ROA) = (EBITDA+amortisation)/total assets	6,20	6,50	4,58	74	70
Liabilities					
1. Debt-to-asset ratio=long term liabilities+current liabilities/capital amount	3,87	16,30	13,63	352	84
2. Coverage rate I=fixed assets/(capital+long term liabilities)	108,20	88,43	89,12	82	101
3. Coverage rate II=fixed assets/capital	109,44	101,81	100,30	92	99
4. Debt-to-capital ratio=liabilities/assets	0,13	0,15	0,16	123	107
Liquidity					
Quick ratio =(customers+other receivables+current financ.investments+money)/current liabilities	35,93	681,83	275,53	767	40
Current ratio=current assets/current liabilities	38,01	688,82	297,45	783	43
Activity					
1. Days accounts payables outstanding=(trade payables/total procurement)*days	46,93	8,19	30,23	64	369
2. Cash gap = days inventories+accounts receivables outstanding-days account payable outstanding	-39,61	-4,53	-15,59	39	344
3. Days of stock turn = (stocks / sales income) * days in period	0,00	0,00	0,00	0	0
4. Days receivables outstanding=receivables/revenues*days	6,83	2,79	13,03	191	467
5. Receivables turnover=revenues/receivables	53,59	131,38	28,09	52	21
6. Inventory turnover=revenues/inventories	0,00	0,00	0,00	0	0
Financial covenants					
1. EBITDA interest cover	9,15	11,68	8,70	95	74
2. Net liabilities and EBITDA ratio	0,84	-0,17	4,02	479	-2.365
3. Debt-to-capital ratio=liabilities/assets	0,13	0,15	0,16	123	107