

	Ostvarenje 01-12.07	Plan 01-12.08	Ostvarenje 01-12.08	Ind ostv. 08 /ostv. 07	Ind ostv. 08 /plan 08
Total revenue	170.801.512,96	167.079.688,74	174.712.129,89	102	105
Net profit	361.169,43	2.688.230,50	2.422.093,53	671	90
EBITDA	1.250.309,15	4.500.014,53	4.043.860,53	323	90
Gross profit	383.144,49	3.360.303,50	3.026.260,63	790	90
Profitability					
1. Gross profit ratio	0,23	2,02	1,74	757	86
2. EBITDA ratio = EBITDA/earnings from basic operations	0,73	2,70	2,33	319	86
3. Return on equity (ROE) = Net profit/capital and reserves	0,96	7,15	6,44	671	90
4. Return on assets (ROA) = (EBITDA+amortisation)/total assets	3,43	10,13	8,80	257	87
Liabilities					
1. Debt-to-asset ratio=long term liabilities+current liabilities/capital amount	12,62	6,58	4,52	36	69
2. Coverage rate I=fixed assets/(capital+long term liabilities)	100,17	105,90	98,62	98	93
3. Coverage rate II=fixed assets/capital	101,42	107,26	99,51	98	93
4. Debt-to-capital ratio=liabilities/assets	0,45	0,29	0,35	78	121
Liquidity					
Quick ratio =(customers+other receivables+current financ.investments+money)/current liabilities	91,47	41,14	49,65	54	121
Current ratio=current assets/current liabilities	99,66	107,02	101,78	102	95
Activity					
1. Days accounts payables outstanding=(trade payables/total procurement)*days	26,56	20,88	31,74	120	152
2. Cash gap = days inventories+accounts receivables outstanding-days account payable outstanding	25,01	25,88	6,70	27	26
3. Days of stock turn = (stocks / sales income) * days in period	33,26	39,44	31,12	94	79
4. Days receivables outstanding=receivables/revenues*days	29,79	12,43	15,03	50	121
5. Receivables turnover=revenues/receivables	12,28	29,46	24,34	198	83
6. Inventory turnover=revenues/inventories	11,00	9,28	11,76	107	127
Financial covenants					
1. EBITDA interest cover	4,83	13,30	13,87	287	104
2. Net liabilities and EBITDA ratio	2,91	0,40	0,17	6	42
3. Debt-to-capital ratio=liabilities/assets	0,45	0,29	0,35	78	121