

Donatello's Clothing

Ratio Analysis

2014 ACTUAL

RATIO ANALYSIS AND BENCHMARK DATA

TARGET		01/31/14	2/28/2014	3/31/2014	4/30/2014	5/31/2014	6/30/2014	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	AVERAGE
1.5	CURRENT RATIO	15.00	19.44	15.22	11.82	6.04	4.60	6.03	7.90	5.93	5.73	4.14	3.57	8.78
0.6	QUICK RATIO	5.50	5.78	4.09	3.45	2.15	1.81	1.97	2.38	2.13	2.11	1.75	1.61	2.89
46.6	COST OF SALES/INVENTORY	3.62	1.13	2.32	1.67	1.92	3.17	1.23	0.62	1.85	1.19	1.28	2.05	
8.0	DAYS' INVENTORY	0.07	0.09	0.04	0.06	0.06	0.04	0.07	0.09	0.04	0.06	0.06	0.04	
94.9	SALES/WORKING CAPITAL	0.06	0.06	0.08	0.10	0.08	0.10	0.04	0.04	0.06	0.08	0.07	0.08	
1.1	EBIT/INTEREST	44.80	4.48	99.08	45.60	40.60	41.88	44.80	4.48	47.08	45.60	40.60	41.88	
9.1	DEBT TO EQUITY	0.53	0.51	0.44	0.40	0.38	0.35	0.32	0.30	0.27	0.25	0.23	0.21	0.35
35.0%	GROSS PROFIT MARGIN	33.69%	31.07%	33.17%	29.79%	30.50%	23.46%	33.69%	31.07%	22.68%	29.79%	30.50%	23.46%	0.29
3.0%	PRE-TAX MARGIN (Return on Investment)	13.33%	1.90%	19.99%	12.00%	11.28%	8.53%	13.33%	1.90%	9.50%	12.00%	11.28%	8.53%	0.10
15.8	SALES TO ASSETS	0.46	0.33	0.62	0.46	0.42	0.56	0.37	0.26	0.53	0.40	0.37	0.49	0.44
4.5%	RETURN ON ASSETS	6.15	0.63	12.42	5.51	4.74	4.75	4.92	0.50	5.08	4.77	4.12	4.14	4.81
36.4%	RETURN ON EQUITY	12.99	1.28	22.10	9.23	7.60	7.27	7.21	0.72	7.00	6.35	5.35	5.23	7.69
15.8%	SALES TO NET FIXED ASSETS%	0.84	0.59	1.24	0.95	0.90	1.23	0.84	0.59	1.24	0.95	0.90	1.23	0.96
13.9%	COGS % OF SALES	64.94%	67.15%	65.51%	68.86%	68.41%	75.44%	64.94%	67.15%	76.00%	68.86%	68.41%	75.44%	0.69
8.9%	GROSS PROFIT % OF SALES	35.06%	32.85%	34.49%	31.14%	31.59%	24.56%	35.06%	32.85%	24.00%	31.14%	31.59%	24.56%	0.31
8.0%	NET PROFIT % OF SALES	13.33%	1.90%	19.99%	12.00%	11.28%	8.53%	13.33%	1.90%	9.50%	12.00%	11.28%	8.53%	0.10

INDUSTRY BENCHMARK DATA

		(LOW)	(MID)	(HIGH)
<b>Liquidity Ratios</b>				
CURRENT RATIO	Current Ratio	0.9	1.5	3.7
QUICK RATIO	Quick Ratio	0.2	0.6	1.4
INVENTORY TURNOVER	Cost of Sales/Inventory	27.7	46.6	79.3
DAYS IN INVENTORY	Days' Inventory	13.0	8.0	5.0
ACCOUNTS PAYABLE TURNOVER	Cost of Sales/Payables	46.3	87.6	535.8
PAYABLE PERIOD	Days' Payables	8.0	4.0	1.0
SALES/WORKING CAPITAL	Sales/Working Capital	-351.7	94.9	35.2
<b>Coverage Ratios</b>				
	EBIT/Interest	-1.8	1.1	3.1
	Net Profit+Depr, Amor/Current Maturies Long-term debt	0.0	0.0	0.0
<b>Leverage Ratios</b>				
	Fixed/Worth	-1.1	1.3	0.1
DEBT TO EQUITY	Debt/Worth	-4.0	9.1	1.3
<b>Operating Ratios</b>				
RETURN ON EQUITY	its before taxes/Tangible Net Worth	5.2	36.4	99.0
RETURN ON ASSETS	& Profits before Taxes/Total Assets	-6.3	4.5	16.7
	Sales/Net Fixed Assets	28.8	113.4	728.4
SALES TO ASSETS (Turnover Ratio)	Sales/Total Assets	8.5	15.8	25.1
<b>Expense to Sales Ratios</b>				
	% Depr, Amort/Sales	1.0	0.5	0.2
	% Officers Compensation/Sales	2.0	1.1	0.5

TOP 9

- CURRENT
- QUICK
- COG/INVENTORY
- COG/PAYABLES
- SALES/WORKING CAPITAL
- EBIT/INTEREST
- CASHFLOW/CMLTD
- FIXED/TANG NW
- DEBT/TANG NW