

Disclaimer

1. The file contains factual information based on publicly available information.
2. The information contained herein is of general nature and is not intended to address the circumstances of any particular individual or entity.
3. Prior to use of this information, the Reader is advised to examine a particular instance thoroughly and consult their respective consultant / statutory auditors as applicable.

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Current Ratio		Debt -Equity Ratio		Debt Service Coverage Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
1	GUIDANCE NOTE ON SCH III DIV II - ICAI	Not Applicable	Not Applicable	Current Assets	Current Liabilities	Total Debts	Shareholder's Equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Interest + other adjustments like loss on sale of Fixed assets etc.	Debt service = Interest & Lease Payments + Principal Repayments
2	VIJAYA DIAGNOSTIC CENTRE LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/sep-2021/vijaya-diagnostic-centre-limited_52466.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total Equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest costs on Borrowings + Principal Repayment (including prepayments)
3	RUCHI SOYA INDUSTRIES LIMITED	Chaturvedi & Shah LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ruchi-soya-industries-limited_56884.html	Current Assets	Current Liabilities	Total Debts	Total Equity	Earnings available for debt service (Net profit before exceptional items & tax expense + depreciation & amortization + Finance cost + Non cash operating items + other adjustment)	Finance cost + principal repayment of long term borrowings during the period/year
4	LATENT VIEW ANALYTICS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/latent-view-analytics-limited_54086.html	Current Assets	Current Liabilities	Current Borrowing + Non Current Borrowings	Total Equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest on borrowings+ Principal repayments
5	ANAND RATHI WEALTH LIMITED	Khimji Kunverji & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/anand-rathi-wealth-limited-prospectus_54489.html	Current Assets	Current Liabilities	Current Borrowing + Non Current Borrowings (Excluding Lease Liabilities)	Average Total Equity	PAT+Depreciation +Finance Cost	Interest on borrowings i.e. car loan and property loan, principal repayment made and lease payments
6	TARSONS PRODUCTS LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/tarsons-products-limited_54077.html	Current Assets	Current Liabilities	Debt (Borrowing)	Total Equity	Profit for the period/year + Finance cost + Depreciation	Lease Liabilities + Interest Accrued on Borrowings
7	GO FASHION (INDIA) LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/go-fashion-india-limited_54160.html	Current Assets	Current Liabilities	Debt (includes Borrowings and Current & Non-Current Lease Liabilities)	Total Equity	EBIT + Interest on lease liabilities + Depreciation	Lease payments (principal + interest)
8	TEGA INDUSTRIES LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/tega-industries-limited_54488.html	Current Assets	Current Liabilities	Borrowings	Total Equity	Restated Profit Before Tax + Finance costs + Depreciation and amortisation expenses	Finance Costs + Current maturities of long-term debt
9	RATEGAIN TRAVEL TECHNOLOGIES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/rategain-travel-technologies-limited-prospectus_54592.html	Current Assets	Current Liabilities	Not given	Not given	Net Profit after taxes + Finance Cost + Depreciation	Interest and Lease payments + Principal repayments
10	DATA PATTERNS (INDIA) LIMITED	R.G.N. Price & Co.	https://www.sebi.gov.in/filings/public-issues/dec-2021/data-patterns-india-limited-prospectus_54911.html	Current Assets	Current Liabilities	Total Debt	Total Equity	Profit Before Tax for the period/year + Finance cost + Depreciation	Interest Cost on Borrowings + Principal Repayments for the year
11	METRO BRANDS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/metro-brands-limited-prospectus_54637.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total equity	Earnings available for debt services	Total interest and principal repayments

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				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
12	GPT HEALTHCARE LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/oct-2021/gpt-healthcare-limited_53315.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest cost on borrowings + Principal repayments (including certain prepayments)
13	VERANDA LEARNING SOLUTIONS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/veranda-learning-solutions-ltd_57096.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest cost on borrowings + Principal repayments (including certain prepayments)
14	HARIOM PIPE INDUSTRIES LIMITED	Rakesh S Jain & Associates and R Kabra & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/hariom-pipe-industries-limited_57194.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total Equity	Profit After Tax + Finance Cost + Depreciation and amortisation	Finance cost + Repayment of long term debt for current year + Total interest and principal repayments
15	JESONS INDUSTRIES LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/nov-2021/jesons-industries-limited-drhp_54222.html	Current Assets	Current Liabilities	Total Debt	Total Equity	Profit before Interest, Depreciation and Tax	Non-current borrowings + Current maturity of long term loans
16	ELIN ELECTRONICS LIMITED	Oswal Sunil & Company	https://www.sebi.gov.in/filings/public-issues/nov-2021/elin-electronics-limited_54076.html	Current Assets	Current Liabilities	Debt	Total shareholders' equity	EBIT - Earnings before interest and taxes.	Current debt
17	DROOM TECHNOLOGY LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/droom-technology-limited_53946.html	Current Assets	Current Liabilities	Total Debt	Total equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest cost of Borrowings + Principal repayments and lease payments
18	SYRMA SGS TECHNOLOGY LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/syrma-sgs-technology-limited_54635.html	Current Assets	Current Liabilities	Long term debt includes long term borrowing and current maturities of long-term Borrowings and redeemable preference shares treated as financial liability	Average equity represents the average of opening and closing total equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Expected interest outflow on long term borrowings + Principal repayments (during next one year from the period end / year end)
19	ASIANET SATELLITE TELECOMMUNICATIONS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/dec-2021/asianet-satellite-communications-limited_54857.html	Current Assets	Current Liabilities	Borrowings	Total equity	Earning Available for Debt Service = Net Profit after taxes + Non-cash operating expenses like depreciation and other amortizations + Finance Costs	Interest on bank borrowings + Long term secured loans repaid
20	BHARAT FIH LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/bharat-fih-limited_54984.html	Current Assets	Current Liabilities	Total Debt	Shareholders Equity	Earning Available for debt service (PAT +Depreciation and amortisation + interest on borrowings and lease liabilities + loss on sale of fixed assets + other non cash adjustments + Any non cash operating expenses)	Interest on borrowings & lease liabilities + lease payments + principal repayments of borrowings
21	CAPILLARY TECHNOLOGIES INDIA LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/dec-2021/capillary-technologies-india-limited_54977.html	Current Assets	Current Liabilities	Total Borrowings	Total equity	Earnings for debt service = Net profit after taxes + Non-cash operating expenses + Finance costs	Debt service = Interest and Lease Payments + Principal Repayments of borrowings

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				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
22	AETHER INDUSTRIES LIMITED	Birju S. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/dec-2021/aether-industries-limited_55116.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total equity	Earnings for debt service –profit for the year taxes + Non-cash operating (Depreciation and amortisation.)expenses + Finance costs	Interest cost of Borrowings + Principal repayments (including certain prepayments)
23	SANATHAN TEXTILES LIMITED	Walker ChandioK & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/sanathan-textiles-limited_55255.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Paid-up share capital + Reserves created out of profit - Accumulated losses	Earnings before finance costs, Depreciation and amortisation expense and tax	(Finance costs + Principal repayment of long term borrowings within one year)
24	COURSE5 INTELLIGENCE LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/jan-2022/course5-intelligence-limited_55249.html	Current Assets	Current Liabilities	Total Debt	Total equity	Profit after tax from operations+ Depreciation and amortisation + interest on borrowings	Total interest and principle repayment
25	LANDMARK CARS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/landmark-cars-limited_55417.html	Current Assets	Current Liabilities	Long term borrowings + short term borrowings + vehicle floor plan (Debt does not include lease liabilities)	Total Equity	Net profit before tax + non cash expenses (Depreciation and amortisation excluding amortisation of ROU) + interest expense on borrowings	Interest + Instalment :- interest expenses on borrowings and current maturities
26	DREAMFLOKS SERVICES LIMITED	S S Kothari Mehta & Company	https://www.sebi.gov.in/filings/public-issues/jan-2022/dreamfoks-services-limited_55509.html	Current Assets	Current Liabilities	Borrowings	Share Capital and Reserves	Net profit after tax before interest and Depreciation and amortisation	Borrowings principal and interest and lease payments for the year
27	DHARMAJ CROP GUARD LIMITED.	KARMA & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/dharmaj-crop-guard-limited_55731.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Shareholder's equity	Net Profit + Depreciation + Interest on long term loans	Total amount of interest & principal of long term loan payable or paid during the year
28	HARSHA ENGINEERS INTERNATIONAL LIMITED	Pankaj R. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/feb-2022/harsha-engineers-international-limited_55965.html	Current Assets	Current Liabilities	Total debt (Current and non-current borrowings and lease liabilities)	Total equity	Profit after tax Plus Depreciation and amortisation and Finance cost	Current Debt obligation (Interest and 12 months principal repayment)
29	INOX GREEN ENERGY SERVICES LIMITED	Dewan P. N. Chopra & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/inox-green-energy-services-limited_55952.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Total equity	Net Operating Income	Principle repayment +Interest
30	COGENT E-SERVICES LIMITED	Walker ChandioK & Co LLP and A A M & Co. LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/cogent-e-services-limited_55966.html	Current Assets	Current Liabilities	Total debt	Total equity	Profit after tax + Depreciation and amortisation + finance cost	Interest cost on borrowings and lease liabilities + Principal repayments of loans and lease liabilities
31	KIDS CLINIC INDIA LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/kids-clinic-india-limited_56011.html	Current Assets	Current Liabilities	Current & Non Current Borrowings	Shareholders' equity (represents total equity)	Restated loss after tax for the period/ year + Depreciation and amortisation expenses + finance cost	Finance costs + Repayment of non-current borrowings +payment of principal portion of lease liabilities
32	TVS SUPPLY CHAIN SOLUTIONS LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/feb-2022/tvs-supply-chain-solutions-limited_56081.html	Current Assets	Current Liabilities	Total debt	Shareholders' equity	Earnings for debt service = Net profit after taxes + Non-cash operating expenses	Debt service = Interest & Lease payments + Principal repayments
33	MACLEODS PHARMACEUTICALS LIMITED	Walker ChandioK & Co LLP and B.A.K.D. & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/macleods-pharmaceuticals-limited_56072.html	Current Assets	Current Liabilities	Non-Current Borrowings + Current Borrowings	Total Shareholders Equity	Restated Net Profit Before Tax +Depreciation and amortisation +Interest - Other Income	Principal + interest on current borrowings

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				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
34	ARCHEAN CHEMICAL INDUSTRIES LIMITED	PKF Sridhar & Santhanam LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/arcnear-chemical-industries-limited_56255.html	Current Assets	Current Liabilities	Non-Current Borrowings + Current Borrowings (including current maturities of non-current borrowings) +CCD liability +Interest accrued and not due on debentures	Shareholders' equity	Restated profit/(loss) before tax for the period/year + Depreciation and amortisation expenses + Interest on term loans, working capital & interest on finance lease & interest on CCD	Interest on term loans, working capital & Int. On Finance lease + Interest capitalized + Loans repaid + Reduction in lease liability of ISO tanks Finance lease
35	SURAJ ESTATE DEVELOPERS LIMITED	BHUWANIA & AGRAWAL ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/surai-estate-developers-limited-drhp_56639.html	Current Assets	Current Liabilities	Debt	Total shareholders' equity	Earnings available for debt service (restated profit after tax + finance costs)	Finance costs and principal repayments
36	INDIA EXPOSITION MART LIMITED	SCV & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/india-exposition-mart-limited_56684.html	Current Assets	Current Liabilities	Total debt (including lease liabilities)	Total equity	Profit After Tax +Depreciation and amortisation + Finance Cost	Interest cost on borrowings + Principal repayments and lease payments
37	EBIXCASH LIMITED	Walker ChandioK & Co LLP and KG Somani & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ebixcash-limited_56719.html	Current assets (excluding loans)	Current liabilities (Excluding borrowing and lease liabilities)	Debt:- long term borrowings + short term borrowings + vehicle floor plan (Debt does not include lease liabilities)	Equity:- Total Equity	Earning available for debt services :- net profit before tax + non cash expenses (Depreciation and Amortization excluding amortization of ROU) + interest expense on borrowings	Interest + Instalment :- interest expenses on borrowings and current maturities
38	NAVI TECHNOLOGIES LIMITED	Walker ChandioK & Co LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/navi-technologies-limited_56853.html	Current Assets	Current Liabilities	Non-Current Borrowings + Current Borrowings	Total equity	Net profit after tax + Finance cost + depreciation and amortisation cost	Current Borrowings + Interest accrued but not due on borrowings
39	CORRTECH INTERNATIONAL LIMITED	Dhirubhai Shah & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/corrttech-international-limited_56996.html	Current Assets	Current Liabilities	Total debt	Shareholder's equity excludes revaluation surplus , gain on bargain purchase , capital contribution reserve and debenture redemption reserve	Earnings available for debt service = Net profit after taxes + Non-cash operating expenses	Earnings available for debt service = Net profit after taxes + Non-cash operating expenses (Proceeds of Non-convertible debentures ('NCD') have been net off from Principal repayments)
40	HMA AGRO INDUSTRIES LIMITED	MAPSS And Company	https://www.sebi.gov.in/filings/public-issues/mar-2022/hma-agro-industries-limited_57195.html	Current Assets	Current Liabilities	Total Debt	Shareholder's Equity	Earnings for debt service = Net profit after taxes + Noncash operating expenses	Debt service = Interest & Lease Payments + Principal Repayments
41	VIKRAM SOLAR LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/vikram-solar-limited-drhp_57110.html	Current Assets	Current Liabilities	Debt (Borrowing)	Total Equity	Net Profit after tax + Depreciation and amortization +Interest+ Loss/ Profit on sale of Fixed Assets	Interest & Lease payments + Principal repayments
42	HEMANI INDUSTRIES LIMITED	KPB & ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/hemani-industries-limited_57349.html	Current Assets	Current Liabilities	Total debt	Total Equity	Profit before Interest, Depreciation and Tax	Non-Current borrowings+Current maturity of long term loans
43	GUJARAT POLYSOL CHEMICALS LIMITED	J.V.VASANI & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/gujarat-polysol-chemicals-limited_57298.html	Current Assets	Current Liabilities	Debt	Total Equity	EBIT - PAT+ Finance Cost + Taxes - Other Income	Finance Cost Plus Principal
44	JOYALUKKAS INDIA LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/mar-2022/joyalukkas-india-limited_57219.html	Current Assets	Current Liabilities	Debt (Borrowing)	Total Equity	Earnings before interest, depreciation and taxes (Profit Before Tax+ Finance cost+ Depreciation)	Debt (Borrowing)

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Equity Ratio		Inventory Turnover Ratio		Trade Receivables Turnover Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
1	GUIDANCE NOTE ON SCH III DIV II - ICAI	Not Applicable	Not Applicable	Net Profits after taxes – Preference Dividend (if any)	Average Shareholder's Equity	Cost of goods sold OR sales	Average Inventory	Net credit sales = Gross credit sales - sales return	Average Accounts Receivable (Sundry Debtors + Bills Receivables)
2	VIJAYA DIAGNOSTIC CENTRE LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/sep-2021/vijaya-diagnostic-centre-limited_52466.html	Net Profit After Tax	Total Equity	Cost of Materials consumed	Closing Inventory	Credit sales	Closing Trade Receivable
3	RUCHI SOYA INDUSTRIES LIMITED	Chaturvedi & Shah LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ruchi-soya-industries-limited_56884.html	Net profit after tax - Exceptional items	Average Total Equity [(Opening Equity Share capital + Opening Other equity+Closing Equity Share Capital+Closing Other Equity)/2]	Revenue from sales of products	Average Inventory [(opening balance+ closing balance)/2]	Revenue from operations	Average trade receivable [(Opening balance + closing balance)/2]
4	LATENT VIEW ANALYTICS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/latent-view-analytics-limited_54086.html	Net Profit After Tax	Total Equity	Not given	Not given	Revenue from operations	Closing Trade Receivable
5	ANAND RATHI WEALTH LIMITED	Khimji Kunverji & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/anand-rathi-wealth-limited-prospectus_54489.html	Profit After Tax	Average Total Equity	Not given	Not given	Not given	Not given
6	TARSONS PRODUCTS LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/tarsons-products-limited_54077.html	Profit for the period/year	Average Total Equity	Revenue from operations	Average Inventory	Revenue from operations	Average Trade Receivable
7	GO FASHION (INDIA) LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/go-fashion-india-limited_54160.html	Profit After Tax	Average Equity (including Reserves & Surplus)	Revenue	Average Inventory	Revenue from operations	Average Trade Receivable
8	TEGA INDUSTRIES LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/tega-industries-limited_54488.html	Restated total profit for the period/year	Total Equity	Cost of materials consumed + Changes in inventories of finished goods and work-in-progress	Inventories	Revenue from operations - Duty drawback and other export incentives	Trade Receivables and contract assets
9	RATEGAIN TRAVEL TECHNOLOGIES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/rategain-travel-technologies-limited-prospectus_54592.html	Profit / (loss) for the period/year	Shareholder's equity	Not given	Not given	Net sales	Average trade receivable
10	DATA PATTERNS (INDIA) LIMITED	R.G.N. Price & Co.	https://www.sebi.gov.in/filings/public-issues/dec-2021/data-patterns-india-limited-prospectus_54911.html	Profit After Tax	Total Equity	Cost of Materials Consumed + Changes in Inventory for the year/ period ended	Closing Inventory	Revenue from Operations for the year/ period ended	Closing Trade Receivables
11	METRO BRANDS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/metro-brands-limited-prospectus_54637.html	Net profit after tax	Total Equity	Cost of goods sold	Closing Inventory	Credit Sales	Closing Trade Receivables

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12	GPT HEALTHCARE LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/oct-2021/gpt-healthcare-limited_53315.html	Net profit after tax	Total Equity	Cost of materials consumed	Closing Inventory	Credit Sales	Closing trade receivables
13	VERANDA LEARNING SOLUTIONS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/veranda-learning-solutions-ltd_57096.html	Net profit after tax	Total Equity	Purchases+ Changes in inventory	Closing Inventory	Total Sales	Closing trade receivables
14	HARIOM PIPE INDUSTRIES LIMITED	Rakesh S Jain & Associates and R Kabra & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/hariom-pipe-industries-limited_57194.html	Net profit after tax	Total Equity	Cost of materials consumed + Changes in inventories of finished goods	(Opening inventories + Closing inventories)/2	Credit sales	Average trade receivables
15	JESONS INDUSTRIES LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/nov-2021/jesons-industries-limited-drhp_54222.html	Restated Total Comprehensive Income for the period/year	Average Total Equity	Cost of goods sold (Cost of goods sold = Cost of material consumed + Purchase of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in progress)	Average Inventory	Revenue from operations - Export incentives	Average trade receivables
16	ELIN ELECTRONICS LIMITED	Oswal Sunil & Company	https://www.sebi.gov.in/filings/public-issues/nov-2021/elin-electronics-limited_54076.html	Profit after taxes	Average Total Equity	Not given	Not given	Revenue from operations	Average trade receivables
17	DROOM TECHNOLOGY LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/droom-technology-limited_53946.html	Net profit after tax	Total Equity	Cost of material consumed + Changes in Inventories	Closing inventory	Credit Sales	Closing Trade Receivables (excluding unbilled receivables)
18	SYRMA SGS TECHNOLOGY LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/syrma-sgs-technology-limited_54635.html	Net profit after tax	Average Total Equity	Cost of goods sold (Cost of goods sold = Cost of material consumed + Purchase of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in progress)	Average Inventory	Credit Sales (sale of products, services, scrap sales and GST component on such sales)	Average trade receivables (Trade receivables is included gross of ECL and net of customer advances)
19	ASIANET SATELLITE TELECOMMUNICATIONS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/dec-2021/asianet-satellite-communications-limited_54857.html	Profit after tax for the period / year	Total equity	Purchases of stock-in-trade	Stock-in-trade	Revenue from operations	Net trade receivables
20	BHARAT FIH LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/bharat-fih-limited_54984.html	Profit after taxes	Average Shareholder's Equity	Cost of materials consumed + Changes in inventories of WIP & Finished Goods	Average Inventory	Net Credit sales (net of sales returns)	Average account receivables
21	CAPILLARY TECHNOLOGIES INDIA LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/dec-2021/capillary-technologies-india-limited_54977.html	Net Profit after taxes	Average Total equity	N.A	N.A	Revenue from operations	Average Trade Receivables

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22	AETHER INDUSTRIES LIMITED	Birju S. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/dec-2021/aether-industries-limited_55116.html	Net profit after tax	Equity	Cost of Material Consumed	Closing Inventory	Credit Sales	Closing Trade Receivables
23	SANATHAN TEXTILES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/sanathan-textiles-limited_55255.html	Profit after tax	Net worth	Cost of materials consumed + Purchase of stock-in-trade + Changes in inventories of finished goods, stock-in-trade and work-in-progress	Average Inventory	Revenue from operations	Average gross trade receivables
24	COURSE5 INTELLIGENCE LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/jan-2022/course5-intelligence-limited_55249.html	Profit after tax from total operations	Total equity	Not given	Not given	Revenue from operations	Average trade Receivables
25	LANDMARK CARS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/landmark-cars-limited_55417.html	Total Restated Profit/(loss) for the period / year	Total Equity	Cost of good sold :- purchase of cars, spares and others + changes in inventories of stock-in-trade	Average Inventory	Revenue from operations	Average Trade Receivables
26	DREAMFLOKS SERVICES LIMITED	S S Kothari Mehta & Company	https://www.sebi.gov.in/filings/public-issues/jan-2022/dreamfoks-services-limited_55509.html	Net profit after tax	Shareholder's equity	Not given	Not given	Revenue	Average trade receivables
27	DHARMAJ CROP GUARD LIMITED.	KARMA & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/dharmaj-crop-guard-limited_55731.html	Net profit after tax	Shareholder's Equity less Misc. Expenses	Cost of goods sold	Average Inventory	Net Credit Sales	Average Trade Receivables
28	HARSHA ENGINEERS INTERNATIONAL LIMITED	Pankaj R. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/feb-2022/harsha-engineers-international-limited_55965.html	Net profit attributable to equity share holders (PAT -profit after Tax)	Total equity	Cost of materials consumed + changes in inventories of finished goods, working in progress	Closing inventory	Net sales	Closing Account Receivables
29	INOX GREEN ENERGY SERVICES LIMITED	Dewan P. N. Chopra & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/inox-green-energy-services-limited_55952.html	Net Profit	Total equity	Cost of Material Consumed	Average Inventory	Sales	Average Receivables
30	COGENT E-SERVICES LIMITED	Walker Chandio & Co LLP and A A M & Co. LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/cogent-e-services-limited_55966.html	Profit After tax	Total equity	N.A	N.A	Credit Sales(excluding unbilled revenue)	Closing Trade Receivables (excluding unbilled receivables)
31	KIDS CLINIC INDIA LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/kids-clinic-india-limited_56011.html	Restated profit after tax	Average Shareholder's Equity	Cost of good sold	Closing inventory	Revenue from operations	Average Trade Receivables ((opening + closing) /2)
32	TVS SUPPLY CHAIN SOLUTIONS LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/feb-2022/tvs-supply-chain-solutions-limited_56081.html	Profit / (loss) attributable to owners of the Company	Shareholder's equity	Cost of goods sold	Average inventory	Net credit sales = Gross credit sales - sales returns	Average trade receivables
33	MACLEODS PHARMACEUTICALS LIMITED	Walker Chandio & Co LLP and B.A.K.D. & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/macleods-pharmaceuticals-limited_56072.html	Profit After tax	Average of last two years tangible net worth (Tangible Net Worth= Total Equity - Goodwill -Intangible Assets and Intangible Assets under Development at the end of the relevant period	Cost of Materials Consumed +Purchases of Stock-in-Trade+ Changes in Inventories	Average Inventory (Opening Inventory Closing Inventory)/2	Credit Sales of Products and Services= Sale of Products and Services - (% of Advances to Trade Receivables*Sale of Products and Services)	Average Trade Receivables (Opening Trade Receivables Closing Trade Receivables)/2

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Equity Ratio		Inventory Turnover Ratio		Trade Receivables Turnover Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
34	ARCHEAN CHEMICAL INDUSTRIES LIMITED	PKF Sridhar & Santhanam LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/archean-chemical-industries-limited_56255.html	Restated profit/(loss) for the period/year available for equity shareholders	Average shareholders' equity	Revenue from operations	Average inventory	Revenue from operations	Average trade receivables
35	SURAJ ESTATE DEVELOPERS LIMITED	BHUWANIA & AGRAWAL ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/surai-estate-developers-limited_drhq_56639.html	Restated profit after tax	Total average equity (excluding non controlling interest)	Operating and project expenses	Average inventory	Revenue from operations	Average trade receivables
36	INDIA EXPOSITION MART LIMITED	SCV & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/india-exposition-mart-limited_56684.html	Profit / (Loss) after tax	Total equity	Cost of material consumed	Closing Inventory	Credit Sales	Closing Trade Receivables
37	EBIXCASH LIMITED	Walker ChandioK & Co LLP and KG Somani & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ebixcash-limited_56719.html	Total Restated Profit/(loss) for the period attributable to the owners of the Company.	Total Equity	Cost of good sold :- purchase of cars, spares and others + changes in inventories of stock-in-trade	Average Inventory	Revenue from operations	Average Trade Receivables
38	NAVI TECHNOLOGIES LIMITED	Walker ChandioK & Co LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/navi-technologies-limited_56853.html	Net profit after tax	Total Equity	Not given	Not given	Not given	Not given
39	CORRTECH INTERNATIONAL LIMITED	Dhirubhai Shah & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/cortech-international-limited_56996.html	Profit / (loss) attributable to owners of the Company	Shareholder's equity excludes revaluation surplus , gain on bargain purchase , capital contribution reserve and debenture redemption reserve	Revenue from Operations (Net)	Inventory	Revenue from Operations (Net)	Trade receivable
40	HMA AGRO INDUSTRIES LIMITED	MAPSS And Company	https://www.sebi.gov.in/filings/public-issues/mar-2022/hma-agro-industries-limited_57195.html	Net Profits after taxes – Preference Dividend	Shareholder's Equity	Cost of goods sold	Average Inventory	Net credit sales = Gross credit sales - sales return	Average Trade Receivable
41	VIKRAM SOLAR LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/vikram-solar-limited-drhq_57110.html	Net Profit for the period/year after tax	Average shareholder equity	Cost of good sold	Average Inventory	Sales	Average Trade Receivable
42	HEMANI INDUSTRIES LIMITED	KPB & ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/hemani-industries-limited_57349.html	Total Income for the period	Average Total Equity	Cost of goods sold(Cost of Goods sold=Cost of material consumed+Purchase of stock in trade+Changes in Inventories of finished goods, Stock In trade and Work in Progress)	Average Inventory	Revenue from operations - Exports incentive	Average trade receivables
43	GUJARAT POLYSOL CHEMICALS LIMITED	J.V.VASANI & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/gujarat-polysol-chemicals-limited_57298.html	PAT - Profit after taxes divided by revenue from operation	Total Equity	Cost of goods sold	Average inventory	Revenue from operations	Average trade receivables
44	JOYALUKKAS INDIA LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/mar-2022/joyalukkas-india-limited_57219.html	Net profit after tax	Total equity	Cost of material consumed	Average inventory	Credit sales	Trade receivable

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Trade Payable Turnover Ratio		Net Capital Turnover Ratio		Net Profit Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
1	GUIDANCE NOTE ON SCH III DIV II - ICAI	Not Applicable	Not Applicable	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	Net Sales = Total sales - sales return	Working Capital = Current Assets - Current Liabilities	Net Profit after Tax	Net sales = Total sales - sales return
2	VIJAYA DIAGNOSTIC CENTRE LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/sep-2021/vijaya-diagnostic-centre-limited_52466.html	Credit Purchase	Closing Trade Payable	Sales	Working Capital = Current Assets - Current Liabilities	Net Profit	Sales
3	RUCHI SOYA INDUSTRIES LIMITED	Chaturvedi & Shah LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ruchi-soya-industries-limited_56884.html	Revenue from operations	Average trade payable [(Opening balance + closing balance)/2]	Revenue from operations	Working Capital = Current Assets - Current Liabilities	Net profit after tax - Exceptional items	Revenue from operations
4	LATENT VIEW ANALYTICS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/latent-view-analytics-limited_54086.html	Credit Purchases or Expenses (Credit purchases/ expenses is calculated by reducing expenditure on CSR activity, bad and doubtful debts written off, net loss on fair valuation on derivatives, net loss on foreign currency transactions and bank charges from the total other expenses)	Closing Trade Payable	Revenue from operations	Working Capital = Current Assets - Current Liabilities	Profit After Tax	Sales
5	ANAND RATHI WEALTH LIMITED	Khimji Kunverji & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/anand-rathi-wealth-limited-prospectus_54489.html	Not given	Not given	Revenue From Operations	Average Working Capital = Current Assets - Current Liabilities	Profit After Tax	Revenue from Operation
6	TARSONS PRODUCTS LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/tarsons-products-limited_54077.html	Total Purchases	Average Trade Payable	Revenue from operations	Average Working Capital = Current Assets - Current Liabilities	Profit for the period/year	Revenue from operations
7	GO FASHION (INDIA) LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/go-fashion-india-limited_54160.html	Purchases	Average Trade Payable	Revenue from operations	Average Working Capital = Current Assets - Current Liabilities	Profit After Tax	Revenue from operations
8	TEGA INDUSTRIES LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/tega-industries-limited_54488.html	Purchases + Other Expenses - (Bank charges + Directors' sitting fees + Allowance for expected credit loss + Warranty Expenses + Rates and taxes + Derivatives at FVTPL + Expenditure on corporate social responsibility activities + Net loss on foreign currency transaction and translations + Net loss on sale of property, plant and equipment + Loss on disposal of a subsidiary)	Trade payables	Revenue from operations	Total Equity	Restated total profit for the period/ year	Revenue from operations
9	RATEGAIN TRAVEL TECHNOLOGIES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/rategain-travel-technologies-limited-prospectus_54592.html	Not given	Not given	Net sales	Average Working Capital = Current Assets - Current Liabilities	Profit / (loss) for the period/year	Net sales
10	DATA PATTERNS (INDIA) LIMITED	R.G.N. Price & Co.	https://www.sebi.gov.in/filings/public-issues/dec-2021/data-patterns-india-limited-prospectus_54911.html	Purchases for the year/ period ended	Closing Trade Payables	Revenue from Operations for the year/ period ended	Net Working Capital	Profit After Tax	Revenue from Operation for the year/ period ended
11	METRO BRANDS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/metro-brands-limited-prospectus_54637.html	Credit purchases	Closing Trade Payables	Sales	Net Working capital = current assets current liabilities	Net profit after tax	Revenue from Operation for the year/ period ended

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Trade Payable Turnover Ratio		Net Capital Turnover Ratio		Net Profit Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
12	GPT HEALTHCARE LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/oct-2021/gpt-healthcare-limited_53315.html	Credit purchases	Closing Trade Payables	Revenue from Operations	Net Working capital = current assets current liabilities	Net profit after tax	Revenue from operations
13	VERANDA LEARNING SOLUTIONS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/veranda-learning-solutions-ltd_57096.html	Total purchases	Closing Trade Payables	Revenue from Operations	Net working capital= current assets - current liabilities)	Net profit after tax	Revenue from operations
14	HARIOM PIPE INDUSTRIES LIMITED	Rakesh S Jain & Associates and R Kabra & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/hariom-pipe-industries-limited_57194.html	Purchases raw material + Purchase store and spares	Average trade payables	Sales	Net Working Capital = Current Assets - Current Liabilities	Net profit after Tax	Sales
15	JESONS INDUSTRIES LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/nov-2021/jesons-industries-limited-drhp_54222.html	Total Purchases	Average trade payables	Revenue from operations	Average Working Capital (Working capital = Current Assets - Current Liabilities)	Net profit after tax	Revenue from operations
16	ELIN ELECTRONICS LIMITED	Oswal Sunil & Company	https://www.sebi.gov.in/filings/public-issues/nov-2021/elin-electronics-limited_54076.html	Adjusted expenses (Adjusted expenses refers to other expenses net of non-cash expenses and donations)	Average trade payables	Revenue from operations	Average Working Capital (Working capital = Current Assets - Current Liabilities)	Net profit	Revenue
17	DROOM TECHNOLOGY LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/droom-technology-limited_53946.html	Credit purchases	Closing Trade Payables	Revenue from operations	Net Working capital = current assets current liabilities	Net profit after tax	Revenue from operations
18	SYRMA SGS TECHNOLOGY LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/syrma-sgs-technology-limited_54635.html	Credit purchases (Credit purchases includes purchases of raw-material, stock-in-trade and all other expenses except cash and non-cash transaction like rates and taxes, bank charges, CSR and Mark-to-Market loss)	Average trade payables (Excluding employee benefit payables)	Total Income	Net Working capital = current assets current liabilities	Net profit before tax	Sales
19	ASIANET SATELLITE TELECOMMUNICATIONS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/dec-2021/asianet-satellite-communications-limited_54857.html	Purchases / expenses is calculated by reducing expenditure on CSR activity, Net loss on account of foreign exchange fluctuations, bank charges and commission from the total of operating expenses, purchases of stock in-trade and other expenses.	Trade payables	Revenue from operations	Net Working capital = current assets current liabilities	Profit after tax for the period / year	Revenue from operations
20	BHARAT FIH LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/bharat-fih-limited_54984.html	Net Credit Purchase (net of purchase returns)	Average trade payables	Net Sales (net of sales returns)	Net Working capital = current assets current liabilities	Profit after tax for the period / year	Net sales (net of sales returns)
21	CAPILLARY TECHNOLOGIES INDIA LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/dec-2021/capillary-technologies-india-limited_54977.html	Cost of campaign services + Professional and consultancy services and other expenses	Average Trade Payables	Revenue from operations	Working capital = Current assets - Current liabilities	Net profit after tax	Revenue from operations

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Trade Payable Turnover Ratio		Net Capital Turnover Ratio		Net Profit Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
22	AETHER INDUSTRIES LIMITED	Birju S. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/dec-2021/aether-industries-limited_55116.html	Cost of Material Consumed	Closing Trade Payables	Revenue from Operations	Working capital = Current assets - Current liabilities	Net profit after tax	Revenue from operations
23	SANATHAN TEXTILES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/sanathan-textiles-limited_55255.html	Net purchase = Purchase of stock-in-trade + Cost of materials consumed + Closing inventory of raw materials - Opening inventory of raw materials	Average trade payables	Revenue from operations	Net assets = Property, plant and equipment (including CWIP) + Current assets - Current liabilities	Profit after tax	Revenue from operations
24	COURSE5 INTELLIGENCE LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/jan-2022/course5-intelligence-limited_55249.html	Credit Purchases/Expenses is calculated by reducing expenditure on CSR expense, Provision for Doubtful Debts, Bad Debts, net loss on fair value on forward contracts, forex fluctuation loss, fair value of Investment and bank charges from the total other expenses	Average trade payables	Revenue from operations	Net Working Capital (Current Assets Less Current Liability)	Profit after tax from total operations	Revenue from operations
25	LANDMARK CARS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/landmark-cars-limited_55417.html	Total Purchase	Average trade payables	Revenue from operations	Total Equity (parent + non controlling interest)	Restated profit / (loss) after tax	Revenue from operations
26	DREAMFLOKS SERVICES LIMITED	S S Kothari Mehta & Company	https://www.sebi.gov.in/filings/public-issues/jan-2022/dreamfoks-services-limited_55509.html	Cost of services	Average trade payables	Revenue	Working Capital i.e. Current assets minus current liabilities	Net profit after tax	Revenue
27	DHARMAJ CROP GUARD LIMITED.	KARMA & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/dharmaj-crop-guard-limited_55731.html	Net Credit purchase	Average Trade payables	Revenue from Operations	Net Assets = Net PPE + current assets - current liabilities	Net profit after tax	Revenue from operations
28	HARSHA ENGINEERS INTERNATIONAL LIMITED	Pankaj R. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/feb-2022/harsha-engineers-international-limited_55965.html	Cost of materials consumed + other Expenses-corporate social responsibility (CSR)+ Donations + Loss/ (profit) on sale of Fixed Assets +Rates & Taxes + Sundry Balance write off /Bad debts (net) + Provision for doubtful debts	Closing Accounts Payables	Revenue from operations	Shareholder's Equity	Net profit after tax	Revenue from operations
29	INOX GREEN ENERGY SERVICES LIMITED	Dewan P. N. Chopra & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/inox-green-energy-services-limited_55952.html	Purchase	Average trade payables	Revenue from operations	Working Capital i.e. Current assets minus current liabilities	Net Profit	Revenue from operations
30	COGENT E-SERVICES LIMITED	Walker Chandio & Co LLP and A A M & Co. LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/cogent-e-services-limited_55966.html	N.A	N.A	Revenue from operations	Net Capital	Net profit after tax	Revenue from operations
31	KIDS CLINIC INDIA LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/kids-clinic-india-limited_56011.html	Total purchases represents purchase of goods and services which is the aggregate of cost of materials consumed, purchase of stock-in-trade, changes in inventory of stock-in-trade, professional fees to consultant doctors and other expenses.	Average Trade Payables [(opening + closing) /2]	Revenue from operations	Working Capital i.e. Current assets minus current liabilities	Restated profit / (loss) after tax	Revenue from operations
32	TVS SUPPLY CHAIN SOLUTIONS LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/feb-2022/tvs-supply-chain-solutions-limited_56081.html	Net credit purchases = Gross credit purchases - purchase return	Average trade payables	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities	Net profit	Net sales = Total sales - sales return
33	MACLEODS PHARMACEUTICALS LIMITED	Walker Chandio & Co LLP and B.A.K.D. & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/macleods-pharmaceuticals-limited_56072.html	Credit Purchases= Purchase of Raw Materials on credit included in Cost of Materials Consumed +Purchase of Stock-in-Trade +Other Purchases	Average Trade Payables (Opening Trade Payables Closing Trade Payables)/2	Revenue from operations	Total Equity	Net profit after tax	Total Income

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Trade Payable Turnover Ratio		Net Capital Turnover Ratio		Net Profit Ratio	
				Numerator	Denominator	Numerator	Denominator	Numerator	Denominator
34	ARCHEAN CHEMICAL INDUSTRIES LIMITED	PKF Sridhar & Santhanam LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/arcchean-chemical-industries-limited_56255.html	Cost of Good sold :- Total Expenses - Finance Cost - Rent expenses- traveling and conveyance- insurance- Rates and taxes, excluding taxes on income- CSR Expenses - Audit fees- Legal and professional charges - Selling and distribution expenses - Provision for doubtful debts and advances- impairment of fixed assets - assets written off - Freight and shipment, sampling expenses	Average trade payables	Not given	Not given	Not given	Not given
35	SURAJ ESTATE DEVELOPERS LIMITED	BHUWANIA & AGRAWAL ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/surai-estate-developers-limited-drhp_56639.html	Operating and project expenses	Average trade payables	Revenue from operations	Average Working capital = Current assets – Current liabilities	Restated profit after tax	Revenue from operations
36	INDIA EXPOSITION MART LIMITED	SCV & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/india-exposition-mart-limited_56684.html	Credit Purchases	Closing Trade Payables	Revenue from operations	Net working capital = current assets- current liabilities	Net profit after tax	Revenue from operations
37	EBIXCASH LIMITED	Walker ChandioK & Co LLP and KG Somani & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ebixcash-limited_56719.html	Total Purchase	Average Trade Payables	Revenue from operations	Total equity (parent + non controlling interest)	Restated profit / (loss) after tax	Revenue from operations
38	NAVI TECHNOLOGIES LIMITED	Walker ChandioK & Co LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/navi-technologies-limited_56853.html	Not given	Not given	Revenue from operations +Interest income +Net gain/(loss) on fair value changes +Net gain on derecognition of financial instruments under amortised cost category	Net working capital = current assets- current liabilities	Net profit after tax	Revenue from operations +Interest income +Net gain/(loss) on fair value changes +Net gain on derecognition of financial instruments under amortised cost category
39	CORRTECH INTERNATIONAL LIMITED	Dhirubhai Shah & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/corttech-international-limited_56996.html	Net credit purchases = Gross credit purchases - purchase return	Trade payables	Revenue from Operations (Net)	Working capital = Current assets – Current liabilities	Net profit	Revenue from Operations (Net)
40	HMA AGRO INDUSTRIES LIMITED	MAPSS And Company	https://www.sebi.gov.in/filings/public-issues/mar-2022/hma-agro-industries-limited_57195.html	Net credit purchases = Gross credit purchases - purchase return	Average Trade Payables	Net sales = Total sales - sales return	Working capital = Current assets – Current liabilities	Net Profit	Net sales = Total sales - sales return
41	VIKRAM SOLAR LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/vikram-solar-limited-drhp_57110.html	Net Purchases (Closing Raw Material Stock + Consumption - Opening Raw Material stock)	Average Trade Payable	Revenue from operations	Working capital = Current assets – Current liabilities	Net Profit for the period/year after tax	Revenue from operations
42	HEMANI INDUSTRIES LIMITED	KPB & ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/hemani-industries-limited_57349.html	Total Purchase	Average trade payables	Revenue from operations	Average Working capital (Working Capital=Current assets-Current liabilities)	Net profit after tax	Revenue from operations
43	GUJARAT POLYSOL CHEMICALS LIMITED	J.V.VASANI & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/gujarat-polysol-chemicals-limited_57298.html	Net Credit Purchase	Average trade payables	Revenue from operations	Average Working capital (Working Capital=Current assets-Current liabilities)	Net profit	Revenue from operations
44	JOYALUKKAS INDIA LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/mar-2022/joyalukkas-india-limited_57219.html	Credit purchase	Trade payable	Revenue from operations	Total equity	Profit before tax for the half year /year	Revenue from operations

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Capital Employed		Return on Investment	
				Numerator	Denominator	Numerator	Denominator
1	GUIDANCE NOTE ON SCH III DIV II - ICAI	Not Applicable	Not Applicable	Earning before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	$\{MV(T1) - MV(T0) - \text{Sum } [C(t)]\}$	$\{MV(T0) + \text{Sum } [W(t) * C(t)]\}$
2	VIJAYA DIAGNOSTIC CENTRE LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/sep-2021/vijaya-diagnostic-centre-limited_52466.html	EBIT = Profit before tax + Finance Tax - Other Income	Capital Employed = Total Assets - Current Liabilities - Current Investments - Cash and Cash equivalents - Bank balances other than cash and cash equivalents	Not given	Not given
3	RUCHI SOYA INDUSTRIES LIMITED	Chaturvedi & Shah LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ruchi-soya-industries-limited_56884.html	Profit Before interest, Tax & Exceptional item	Total Equity + Total Debts (including preference share liability)	Interest Income on fixed deposits + Profit on sale of investments + Income of investment - impairment on value of investment	Current investments + Non current Investments + Fixed deposits with bank
4	LATENT VIEW ANALYTICS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/latent-view-analytics-limited_54086.html	EBITDA = PBT + Finance Cost + Depreciation / amortisation - Other income (including finance income)	Equity share capital + Other Equity	Net Profit After Tax	Total Equity
5	ANAND RATHI WEALTH LIMITED	Khimji Kunverji & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/anand-rathi-wealth-limited-prospectus_54489.html	Earnings Before Interest & Tax	Capital Employed (which includes tangible net worth and total debt)	Not given	Not given
6	TARSONS PRODUCTS LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/tarsons-products-limited_54077.html	Profit Before Tax + Finance cost	Equity + Debt (Borrowings) - Cash and Cash Equivalents	Profit Before Tax + Finance cost	Total Assets
7	GO FASHION (INDIA) LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/nov-2021/go-fashion-india-limited_54160.html	Profit Before Interest & Tax	Capital employed (Capital employed includes total share holders equity, borrowings, short term and long term lease liabilities)	Interest income on fixed deposit + Mutual fund investment gain	average investments (investments includes investments in mutual funds, margin money and other bank deposits)
8	TEGA INDUSTRIES LIMITED	Price Waterhouse Chartered Accountants LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/tega-industries-limited_54488.html	Restated profit before share of restated net profit of joint venture accounted for using equity method and tax + Finance costs	Total Equity + Borrowings	Restated profit before tax + Finance costs * (1 - tax rate)	Total assets
9	RATEGAIN TRAVEL TECHNOLOGIES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/rategain-travel-technologies-limited-prospectus_54592.html	Earning before interest and taxes	Capital Employed = Total equity + Total debt	Not given	Not given
10	DATA PATTERNS (INDIA) LIMITED	R.G.N. Price & Co.	https://www.sebi.gov.in/filings/public-issues/dec-2021/data-patterns-india-limited-prospectus_54911.html	Earnings before Interest & Tax for the year / period ended	Total Equity + Debt	Not given	Not given
11	METRO BRANDS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/metro-brands-limited-prospectus_54637.html	Restated Net Profit after tax + Finance cost + Total tax expenses	Total Assets - Total current liabilities	Income from investment	Clg Balance of the Investment

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Capital Employed		Return on Investment	
				Numerator	Denominator	Numerator	Denominator
12	GPT HEALTHCARE LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/oct-2021/gpt-healthcare-limited_53315.html	Profit Before Tax + Finance cost - Other Income	Total Assets - Current Liabilities - current investments - cash and cash equivalents - Bank balances other than cash and cash equivalents	Not given	Not given
13	VERANDA LEARNING SOLUTIONS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/veranda-learning-solutions-ltd_57096.html	Profit Before Tax + Finance cost - Other Income	Capital Employed- Pre Cash= Total Assets -Current Liabilities -Current Investments- Cash and Cash equivalents -Bank balances other than cash and cash equivalents	Not given	Not given
14	HARIOM PIPE INDUSTRIES LIMITED	Rakesh S Jain & Associates and R Kabra & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/hariom-pipe-industries-limited_57194.html	Net Profit after tax + finance costs + Total tax expenses	Total equity + Total Borrowings	Profit before tax (1 - tax rate) + Finance costs (1 - tax rate)	Total assets
15	JESONS INDUSTRIES LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/nov-2021/jesons-industries-limited-drhp_54222.html	Profit before tax + Finance costs	Capital Employed (Capital employed = Total Assets - Current Liabilities)	Net profit after tax	Average total assets
16	ELIN ELECTRONICS LIMITED	Oswal Sunil & Company	https://www.sebi.gov.in/filings/public-issues/nov-2021/elin-electronics-limited_54076.html	EBIT - Earnings before interest and taxes.	Capital employed refers to Total Assets less Current Liabilities as at close of period/year.	Interest income, net gain on sale of investments and net fair value gain	Average investments
17	DROOM TECHNOLOGY LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/nov-2021/droom-technology-limited_53946.html	PBT + Finance Costs - Other Income	Total Equity + Borrowings (including lease liabilities) - Intangible Assets	Not given	Not given
18	SYRMA SGS TECHNOLOGY LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/syrma-sgs-technology-limited_54635.html	Earnings before interest and taxes (EBIT) = PBT + Finance Costs	Average Capital Employed = Total assets excluding the non-current investment in the associate - Current Liabilities)	Net Profit After Tax	Average equity represents the average of opening and closing total equity.
19	ASIANET SATELLITE TELECOMMUNICATIONS LIMITED	B S R	https://www.sebi.gov.in/filings/public-issues/dec-2021/asianet-satellite-communications-limited_54857.html	Profit Before tax + Finance Cost - Other Income	Total Assets - Total Current liabilities - Investments - Cash and cash equivalents - Bank balances other than cash and cash equivalents	Not given	Not given
20	BHARAT FIH LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/dec-2021/bharat-fih-limited_54984.html	EBIT= Profit before tax + Finance costs - Other income	average Capital Employed (Tangible net worth + total debt + deferred tax Liability) #Tangible net worth : Total assets - Intangible assets - total liabilities # Total Assets = Total Assets - Right of use assets- Deferred tax assets (net) # Total Liabilities : Total Liabilities - lease liabilities-Deferred Tax liabilities (net) # Total Debt : Borrowings - Cash & cash equivalents	Not given	Not given
21	CAPILLARY TECHNOLOGIES INDIA LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/dec-2021/capillary-technologies-india-limited_54977.html	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt	N.A	N.A

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Capital Employed		Return on Investment	
				Numerator	Denominator	Numerator	Denominator
22	AETHER INDUSTRIES LIMITED	Birju S. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/dec-2021/aether-industries-limited_55116.html	Profit Before tax + Finance Cost - Other Income	Total Equity + Non - Current Borrowings + Current Borrowings - Current Investments- Cash and cash equivalents - Bank balances other than cash and cash equivalents	Net profit after tax	Equity
23	SANATHAN TEXTILES LIMITED	Walker ChandioK & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/sanathan-textiles-limited_55255.html	Earning before interest and tax	Total equity + Non-current borrowings	Profit Before Tax	Total assets
24	COURSE5 INTELLIGENCE LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/jan-2022/course5-intelligence-limited_55249.html	Profit after tax from total operations +Income Tax expense +Finance cost- Interest Income	Total equity + Non Current Borrowings	Profit after tax from total operations	Average Total Assets
25	LANDMARK CARS LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/landmark-cars-limited_55417.html	Earning before interest & taxes (EBIT) : restated profit/(loss) before tax + interest expenses on financial liabilities carried at amortised cost	capital Employed: - total equity (parent + non controlling interest) + borrowings + vehicle floor plan	Restated profit / (loss) after tax attributable to owners of the company	Equity shareholders' fund
26	DREAMFLOKS SERVICES LIMITED	S S Kothari Mehta & Company	https://www.sebi.gov.in/filings/public-issues/jan-2022/dreamfolks-services-limited_55509.html	Earnings before tax and interest	Capital employed i.e. Shareholders equity plus non current liabilities	Not given	Not given
27	DHARMAJ CROP GUARD LIMITED.	KARMA & Co LLP	https://www.sebi.gov.in/filings/public-issues/jan-2022/dharmaj-crop-guard-limited_55731.html	Earning before interest & tax	Total assets less current liability excluding short term borrowings	Net Income on Investment	Net Investment
28	HARSHA ENGINEERS INTERNATIONAL LIMITED	Pankaj R. Shah & Associates	https://www.sebi.gov.in/filings/public-issues/feb-2022/harsha-engineers-international-limited_55965.html	Profit before interest and tax	Total Equity + Total Long Term borrowings + Total Lease Liability	Profit Before Tax + Finance Cost	Total assets
29	INOX GREEN ENERGY SERVICES LIMITED	Dewan P. N. Chopra & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/inox-green-energy-services-limited_55952.html	EBIT	Capital Employed	Net profit	Net Worth
30	COGENT E-SERVICES LIMITED	Walker ChandioK & Co LLP and A A M & Co. LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/cogent-e-services-limited_55966.html	Profit Before tax + Finance Cost	Total Equity + Borrowings (including lease liabilities)	Not given	Not given
31	KIDS CLINIC INDIA LIMITED	DELOITTE HASKINS & SELLS LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/kids-clinic-india-limited_56011.html	Restated loss after tax for the period /year + total tax expenses + Finance cost	Total Equity +Current and non current borrowing + current an non current lease liability	Not given	Not given
32	TVS SUPPLY CHAIN SOLUTIONS LIMITED	S.R. BATLIBOI	https://www.sebi.gov.in/filings/public-issues/feb-2022/tvs-supply-chain-solutions-limited_56081.html	Earnings before interest and taxes	Capital employed = Tangible net worth + Total debt + Deferred tax liability	Not given	Not given
33	MACLEODS PHARMACEUTICALS LIMITED	Walker ChandioK & Co LLP and B.A.K.D. & Co.	https://www.sebi.gov.in/filings/public-issues/feb-2022/macleods-pharmaceuticals-limited_56072.html	EBIT=Net profit before tax + finance cost - Other income	Capital Employed = Average of (Property Plant and Equipment + Investment Properties + Right-of-use Assets + Goodwill + Other Intangibles + Inventories + Trade Receivables - Trade Payables)	Net Profit After Tax	Cost of investment = Total Equity - Other Comprehensive Income

Analytical Ratios in the Financial Statements - Formula

SN	Name of Company	Statutory Auditor	Link	Return on Capital Employed		Return on Investment	
				Numerator	Denominator	Numerator	Denominator
34	ARCHEAN CHEMICAL INDUSTRIES LIMITED	PKF Sridhar & Santhanam LLP	https://www.sebi.gov.in/filings/public-issues/feb-2022/arcchean-chemical-industries-limited_56255.html	Restated profit/(loss) for the period/year + Total income tax expenses + Finance costs	Non-Current Borrowings + Current Borrowings (including current maturities of non-current borrowings) + CCD liability + Interest accrued and not due on debentures + Tangible net worth	Restated profit/(loss) for the period/year	Tangible net worth
35	SURAJ ESTATE DEVELOPERS LIMITED	BHUWANIA & AGRAWAL ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/suraj-estate-developers-limited-drhp_56639.html	EBIT (restated profit before tax + finance costs - other income)	Average capital employed (total assets-current liabilities excluding borrowings)	Restated profit after tax	Average cost of investment (total equity - other comprehensive income/ (loss) for the year)
36	INDIA EXPOSITION MART LIMITED	SCV & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/india-exposition-mart-limited_56684.html	Profit after tax + Finance cost - Other Income	Total Equity + Borrowings (including lease liabilities) Intangible assets	Profit / (Loss) after tax	Total equity
37	EBIXCASH LIMITED	Walker Chandio & Co LLP and KG Somani & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/ebixcash-limited_56719.html	Earning before interest & taxes (EBIT) :- restated profit/(loss) before tax + interest expenses on financial liabilities carried at amortized cost Additionally profit of 6 months period has been multiplied by 2 to get annual performance	Capital Employed: -Average of (total equity (parent + non controlling interest) + borrowings + vehicle floor plan)	Restated profit / (loss) after tax attributable to owners of the company from continuing operation	Equity shareholders' fund
38	NAVI TECHNOLOGIES LIMITED	Walker Chandio & Co LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/navi-technologies-limited_56853.html	Profit Before tax + Finance costs - other income	Capital Employed	Net profit after tax	Total Equity
39	CORRTECH INTERNATIONAL LIMITED	Dhirubhai Shah & Co. LLP	https://www.sebi.gov.in/filings/public-issues/mar-2022/corrttech-international-limited_56996.html	Earnings before interest and taxes	Capital employed = Shareholder's Equity + Non Current Borrowing	Earnings before interest and taxes	Total Assets
40	HMA AGRO INDUSTRIES LIMITED	MAPSS And Company	https://www.sebi.gov.in/filings/public-issues/mar-2022/hma-agro-industries-limited_57195.html	Earnings before interest and taxes	Capital Employed = Tangible Net Worth + Total Debt + Deferred Tax Liability	Interest (Finance Income)	Investment
41	VIKRAM SOLAR LIMITED	Singhi & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/vikram-solar-limited-drhp_57110.html	Profit before interest and taxes	Capital Employed (Net Worth + Total Debt + Deferred Tax Liability)	Not Applicable	Not Applicable
42	HEMANI INDUSTRIES LIMITED	KPB & ASSOCIATES	https://www.sebi.gov.in/filings/public-issues/mar-2022/hemani-industries-limited_57349.html	Profit before tax+Finance cost	Capital Employed(Capital Employed=Total assets-Current liabilities)	Net profit after tax	Average Total assets
43	GUJARAT POLYSOL CHEMICALS LIMITED	J.V.VASANI & Co.	https://www.sebi.gov.in/filings/public-issues/mar-2022/gujarat-polysol-chemicals-limited_57298.html	EBIT - PAT+ Finance Cost + Taxes - Other Income	Capital employed refers to Total Shareholder's Equity , Non Current Borrowing and Short Term Borrowing	Not given	Not given
44	JOYALUKKAS INDIA LIMITED	M S K A & Associates	https://www.sebi.gov.in/filings/public-issues/mar-2022/joyalukkas-india-limited_57219.html	Earnings before interest and taxes (Profit Before Tax+ Finance cost)	Total assets - current liabilities	Not given	Not given