

	Ostvarenje 01-12.07	Plan 01-12.08	Ostvarenje 01-12.08	Ind ostv. 08 /ostv. 07	Ind ostv. 08 /plan 08
Total revenue	31.520.757,88	33.039.673,44	34.966.924,58	111	106
Net profit	1.563.912,33	5.995.741,18	4.358.126,38	279	73
EBITDA	4.824.898,48	10.409.127,10	9.049.973,40	188	87
Gross profit	2.048.823,52	7.494.675,18	5.482.651,27	268	73
Profitability					
1. Gross profit ratio	6,53	22,72	15,84	243	70
2. EBITDA ratio = EBITDA/earnings from basic operations	15,38	31,56	26,15	170	83
3. Return on equity (ROE) = Net profit/capital and reserves	3,70	14,20	18,79	508	132
4. Return on assets (ROA) = (EBITDA+amortisation)/total assets	9,23	15,70	24,19	262	154
Liabilities					
1. Debt-to-asset ratio=long term liabilities+current liabilities/capital amount	62,65	63,26	71,85	115	114
2. Coverage rate I=fixed assets/(capital+long term liabilities)	122,85	136,27	135,01	110	99
3. Coverage rate II=fixed assets/capital	169,41	188,02	164,61	97	88
4. Debt-to-capital ratio=liabilities/assets	0,42	0,38	0,43	102	113
Liquidity					
Quick ratio =(customers+other receivables+current financ.investments+money)/current liabilities	5,29	6,28	34,49	652	549
Current ratio=current assets/current liabilities	6,15	6,69	19,70	320	294
Activity					
1. Days accounts payables outstanding=(trade payables/total procurement)*days	23,26	15,36	38,17	164	249
2. Cash gap = days inventories+accounts receivables outstanding-days account payable outstanding	-23,26	-15,36	-5,23	22	34
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	1,39	0,55	32,64	2.348	5.935
5. Receivables turnover=revenues/receivables	263,07	662,76	11,21	4	2
6. Inventory turnover=revenues/inventories	0,00	0,00	0,00	0	0
Financial covenants					
1. EBITDA interest cover	5,98	8,63	7,72	129	89
2. Net liabilities and EBITDA ratio	4,88	2,34	1,83	38	78
3. Debt-to-capital ratio=liabilities/assets	0,42	0,38	0,43	102	113