

# Financial Analysis

Consolidated Statements of Operations and Comprehensive Income			
Fiscal Year ended Jun 30 (\$)	2014	2013	2012
Revenue	175,327,717	134,218,213	95,627,050
Cost of sales	-157,904,729	-99,753,256	-69,686,630
Gross profit	17,422,988	34,464,957	25,940,440
Income before income taxes	9,434,767	15,862,377	14,992,414
Income taxes	-2,606,479	-4,156,641	-4,520,840
Net income	6,828,288	11,705,736	10,471,574

Balance Sheet			
Jun 30 (\$)	2014	2013	2012
Cash and cash equivalents	9,045,950	3,946,136	7,054,228
Trade and other receivables	77,745,875	61,460,604	40,293,613
Inventories	14,062,567	13,803,489	9,586,598
Current assets	121,709,499	103,950,864	98,281,621
Trade and other payables	35,850,810	27,336,609	43,370,265
Bank borrowings	81,377,050	60,764,176	35,734,719
Current liabilities	131,071,926	118,724,373	81,463,352
Share capital	8,852,713	5,134,788	5,134,788

## Financial Ratio

Fiscal Year ended Jun 30	2014	2013	2012
Short-term solvency (current ratio)	0.82	0.88	1.21
Long-term solvency (debt ratio)	0.73	0.71	0.76
Turnover of current assets	0.77x	1.20x	1.78x
Turnover of non-current assets	1.25x	1.97x	3.86x
Gross margin	9.94%	25.71%	27.13%
Operating margin	6.95%	14.29%	17.40%
Net profit margin	3.89%	9.42%	10.95%
ROE	12.31%	24.23%	29.92%

Fiscal Year ended Jun 30

# Appendix A Financial Analysis Merton Council

**Patrick Vollmar**



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