

EARTHWEAR CLOTHIERS
Ratio Analysis
December 31, 2022

S-1
S-L4
1-10-2023

SAA:
Steve Alsop
Senior Staff

	December 31					2022 Actual (unaudited)	Difference from Expected	Industry	
	2018 (Audited)	2019 (Audited)	2020 (Audited)	2021 (Audited)	2022 Expected*			Average	Difference (from 2022)
SHORT-TERM LIQUIDITY RATIOS:									
Current Ratio	1.54	1.43	1.50	1.80	1.84	2.17	-0.23	2.10	0.07
current assets / current liabilities									
Quick Ratio	0.39	0.44	0.52	0.53	0.55	0.73	-0.08	0.80	-0.07
liquid assets / current liabilities									
Operating Cash Flow Ratio	0.69	0.42	0.81	0.34	0.40	0.48	0.00	N/A	N/A
cash flow from operations / current liabilities									
ACTIVITY RATIOS:									
Receivables Turnover	71.18	77.25	74.34	73.82	75.41	918.89	-42.50	N/A	N/A
net sales / net ending receivables									
Days Outstanding in Accounts Receivable	5.13	4.73	4.91	4.94	4.84	3.89	-1.74	14.10	-11.01
365 days / receivables turnover									
Inventory Turnover	3.43	4.27	4.48	4.47	4.89	3.87	-1.12	6.20	-2.33
cost of sales / inventory									
Days of Inventory on Hand	106.41	85.51	81.40	81.72	80.22	94.99	-25.78	58.70	36.29
365 / (cost of sales / inventory)									
PROFITABILITY / PERFORMANCE RATIOS:									
Gross Profit Percentage	44.95%	44.91%	44.85%	42.91%	42.49%	43.90%	1.41%	38.80%	5.10%
gross profit / net sales									
Profit Margin	2.34%	3.61%	3.64%	2.37%	3.02%	4.26%	1.24%	3.30%	0.96%
net income / net sales									
Return on Assets	14.80%	6.84%	10.52%	6.82%	4.89%	11.17%	6.48%	7.40%	3.77%
net income / total assets									
Return on Equity	26.42%	12.86%	16.22%	11.02%	6.92%	14.79%	10.70%	17.50%	-6.80%
net income / total owners' equity									
COVERAGE RATIOS:									
Debt to Equity	0.78	0.88	0.98	0.91	0.91	0.98	-0.01	0.84	-0.34
total liabilities / shareholders' investment									
Times Interest Earned	53.85	26.31	26.41	23.92	10.19	58.57	-40.38	N/A	N/A
(net income + interest expense) / interest expense									

* Expected values are obtained by using the forecast function in Excel (using the row of data from 2018 and 2021 to obtain the expected value for 2022).

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