

Financial Analysis

Provided by: EISO ENTERPRISE CO.,LTD

Unit:NT\$ thousand

	2019	2020	2021
Capital structure analysis (%)			
Debt ratio	38.35	43.51	41.54
Long-term funds to property, plant and equipment	183.09	192.98	221.14
Liquidity analysis (%)			
Current ratio	175.83	154.27	155.93
Quick ratio	140.41	119.13	110.63
Times interest earned	34.90	57.34	150.39
Operating performance analysis (%)			
Accounts receivable turnover	3.65	3.41	3.86
Days to collect accounts receivable	100.00	107.03	94.55
Average inventory turnover	6.52	6.07	4.99
Average days to sell inventory	55.98	60.13	73.14
Property, plant and equipment turnover (times)	2.65	2.74	3.58
Total asset turnover (times)	0.95	0.88	1.02
Return on investment analysis (%)			
Rate of return on assets	5.64	5.30	10.74
Rate of return on equity	9.48	8.84	18.54
Operating income to capital (%)	0.00	0.00	0.00
Profit before tax to capital (%)	23.82	22.09	51.02
Profit to sales (%)	5.77	5.89	10.45
Earnings per share (NTD)	2.04	1.86	4.18
Cash flow (%)			
Cash flow ratio (%)	42.78	17.03	10.40
Cash flow adequacy ratio (%)	51.11	49.56	52.24
Cash flow reinvestment ratio (%)	13.76	3.74	1.86

Formula...