

**Ratio analysis of Sainsbury's for last four years**

<b>Particulars</b>	<b>Formula</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Profitability Ratio</b>					
<b>Gross Profit Ratio</b>					
Gross Profit		2,366	1,845	2,294	2,288
Sales		29,895	29,048	28,993	29,007
<b>GP ratio</b>	<b>GP / Sales</b>	<b>7.91%</b>	<b>6.35%</b>	<b>7.91%</b>	<b>7.89%</b>
<b>Net Profit Ratio</b>					
Net Profit		677	-201	152	186
Sales		29,895	29,048	28,993	29,007
<b>Net Profit Ratio</b>	<b>NP/Sales</b>	<b>2.26%</b>	<b>-0.69%</b>	<b>0.52%</b>	<b>0.64%</b>
<b>Efficiency ratio</b>					
<b>Inventory Turnover Ratio</b>					
Cost of Goods Sold		27,529	27,203	26,977	26,719
Average Inventory		1711	1,679	1830.5	1869.5
<b>Inventory Turnover Ratio</b>	<b>COGS/Inventory Turnover Ratio</b>	<b>16.089</b>	<b>16.207</b>	<b>14.738</b>	<b>14.292</b>
<b>Asset Turnover ratio</b>					
Sales		29895	29048	28993	29007
Average Assets		26086	26598.5	9119.5	22771
<b>Asset Turnover ratio</b>	<b>Sales/Average Assets</b>	<b>1.15</b>	<b>1.09</b>	<b>3.18</b>	<b>1.27</b>
<b>Short Term Solvency</b>					
<b>Current ratio</b>					
Current Assets		6,742	7,147	7,582	7,550
Current Liabilities		9,868	11,829	12,050	11,849
<b>Current Ratio</b>	<b>Current Assets / Current Liabilities</b>	<b>0.68</b>	<b>0.60</b>	<b>0.63</b>	<b>0.64</b>
<b>Quick Ratio</b>					
Current Assets		6,742	7,147	7,582	7,550
Inventories		1,797	1,625	1,732	1,929
Current liabilities		9,868	11,829	12,050	11,849
<b>Quick Ratio</b>	<b>(Current Asset - Inventories) / Current lia</b>	<b>0.50</b>	<b>0.47</b>	<b>0.49</b>	<b>0.47</b>
<b>Long term Solvency Ratio</b>					
<b>Debt to equity ratio</b>					
Debt		54	356	48	816
Equity		8,423	6,701	7,773	7,782
<b>Debt to equity ratio</b>	<b>Debt / Equity</b>	<b>0.64%</b>	<b>5.31%</b>	<b>0.62%</b>	<b>10.49%</b>
<b>Debt Ratio</b>					
Total Liabilities		18,489	18,559	20,146	20,229
Total Assets		26,912	25,260	27,937	28,011
<b>Debt Ratio</b>	<b>Total Liabilities / Total Assets</b>	<b>68.70%</b>	<b>73.47%</b>	<b>72.11%</b>	<b>72.22%</b>
<b>Market Based Ratio</b>					
<b>PE ratio</b>					
EPS		5.8	7.6	29.8	-9.4
Share price		248.9	238.6	210	235.7
<b>PE ratio</b>	<b>EPS/Share Price</b>	<b>2.33%</b>	<b>3.19%</b>	<b>14.19%</b>	<b>-3.99%</b>
<b>Dividend yield ratio</b>					
Cash Dividend per share		13.1	10.6	3.3	11
Market Price per share		248.9	238.6	210	235.7
<b>Dividend yield ratio</b>	<b>Dividend per share/Market price per shar</b>	<b>5.26%</b>	<b>4.44%</b>	<b>1.57%</b>	<b>4.67%</b>