

5 - 2 Key Financial Ratios

The following table shows the development of the business results and financial position over the last five years: financial ratios related to First Milling Company

Company's Most Prominent Financial Ratios over 5 Years

Description/Financial Year	2019G	2020G	2021G	2022G	2023G
Liquidity Ratio					
Working capital (SAR mln)	388.5	573.1	144.3	77.7	68.2
(%) Current ratio	537.0	836.6	193.5	123.0	123.6
(%) Cash ratio	360.4	666.8	102.1	63.8	66.4
(%) Equity ratio	71.7	73.0	57.5	31.0	36.1
Debt Ratio					
(%) Total debt ratio	28.3	27.0	42.5	69.0	63.9
Total asset to equity ratio (times)	1.4	1.4	1.7	3.2	2.8
(%) Total liabilities to equity ratio	39.4	37.0	73.8	223.1	176.9
(%) Debt-to-total-assets ratio	0.0	0.0	0.0	48.2	42.3
Profit Ratio					
(%) Total profit margin	31.5	36.1	41.4	43.6	42.8
(%) Net profit margin	19.5	26.6	24.8	23.8	22.8
(%) Return on assets	10.1	12.9	17.2	9.0	8.9
(%) Return on equity	14.1	17.6	29.8	29.0	24.7