

Balance Sheet for Eskandari Bicycle Co as at 30Jun24			
Assets	\$'000	Liabilities	\$'000
Current assets		Current Liabilities	
cash at bank	\$ 46	overdraft	\$ 58
inventory	\$ 710	accounts payable	\$ 107
accounts receivable	\$ 622	Total current liabilities	\$ 165
Total current assets	\$ 1,377		
Non-current assets		Non-current liabilities	
Factory equipment	\$ 941	bank loan	\$ 980
Fixtures and fittings	\$ 62	Total non-current liabilities	\$ 980
Vehicles	\$ 240	Total liabilities	\$ 1,145
Total non-current asset:	\$ 1,243		
		Equity	\$'000
<b>Total assets</b>	<b>\$ 2,620</b>	paid up capital	\$ 500
		retained earnings	\$ 975
		total equity	\$ 1,475
		<b>Total liabilities + equity</b>	<b>\$ 2,620</b>

#### Ratio analysis FY 23-24

Current ratio:	8.3
Debt / Total Assets	44%
Return on Assets	31%
Return on Equity	55%