

Assuming that the following information is available for the period ending 31/12/2023, calculate the following ratios for the company. You should show your calculations clearly and explain the significance of each ratio.

Item	Value
Revenue	1000
Cost of Sales	600
Gross Profit	400
Operating Expenses	200
Operating Profit	200
Finance Costs	10
Profit Before Tax	190
Income Tax	47.5
Profit After Tax	142.5
Dividends Paid	30
Retained Profit	112.5
Shareholders' Equity	1000
Current Assets	300
Current Liabilities	200
Net Assets	1000
Long-Term Debt	200
Share Capital	500
Reserves	500

Calculate the following ratios:

- 1. Gross Profit Margin
- 2. Operating Profit Margin
- 3. Return on Capital Employed (ROCE)
- 4. Return on Equity (ROE)
- 5. Current Ratio
- 6. Debt to Equity Ratio
- 7. Dividend Payout Ratio

For each ratio, provide a brief explanation of what it measures and what a high or low value might indicate for the company's performance and financial health.

Assuming that the company's operating profit for the year ending 31/12/2023 is £200,000, calculate the company's operating leverage and explain what this indicates about the company's operating costs.

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