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Return on Investment	=	EBIT Capital Employed x 100
	=	$\frac{15,00,000}{1,20,00,000} \ge 100$
	=	12.5%
Capital Employed	=	12% Preference Share Capital + Equity Share Capital + Reserves and Surplus
		+ 15% Debentures + 10% Bank Loan
	=	Rs. 30,00,000 + Rs. 40,00,000 + Rs. 10,00,000 + Rs. 20,00,000 + Rs. 20,00,000
	=	Rs. 1,20,00,000
EBIT	=	Profits after Tax + Tax + Interest
	=	Rs. 6,00,000 + Rs. 4,00,000 + Rs. 5,00,000
	=	Rs. 15,00,000
		X
Net Assets Turnover ratio	_	Revenue from Operations
	) =	Capital Employed
	=	3,60,00,000
		1,20,00,000
	=	3 times