

2	6	3	9	0	1	5	0	7	0	2	2	1	1	3	0	1
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Statistical number

0	1	-	0	9	-	3	2	7	7	6	3
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Registration number

**Jaguar Land Rover Hungary Korlátolt Felelősségű Társaság**


**1133 Budapest, Váci út 76.**

**31st March 2019**

## **SIMPLIFIED ANNUAL REPORT**

Date: Whitley, UK, 15th May 2019

PII.

  
 \_\_\_\_\_  
 Director (representative)  
 of company

2 6 3 9 0 1 5 0 7 0 2 2 1 1 3 0 1

Statistical Code

0 1 - 0 9 - 3 2 7 7 6 3

Registration Number


**The 31st March 2019 Financial Statement of  
Jaguar Land Rover Hungary Korlátolt Felelősségű Társaság**

Assets

		data in THUF	
	Item	Previous Year	Target Year
01.	<b>A. Fixed assets</b>		7 667
02.	I. Intangible assets		
10.	II. Tangible assets		7 667
18.	III. Financial investments		
29.	<b>B. Current assets</b>		2 739 704
30.	I. Inventories		
37.	II. Receivables		2 187 396
46.	III. Securities		
53.	IV. Liquid assets	0	552 308
56.	<b>C. Accrued and deferred assets</b>		13 787
60.	<b>Total assets</b>		2 761 158

Date: Whitley, UK, 15 May 2019

PH.

  
Director (representative)  
of company

2 6 3 9 0 1 5 0 7 0 2 2 1 1 3 0 1

Statistical Code

0 1 - 0 9 - 3 2 7 7 6 3

Registration Number


**The 31st March 2019 Financial Statement of  
Jaguar Land Rover Hungary Korlátolt Felelősségű Társaság**

Liabilities

		data in THUF	
	Item	Previous Year	Target Year
61.	D. Shareholders' equity		15 073
72.	E. Provisions		0
76.	F. Liabilities		2 551 516
77.	I. Subordinated liabilities		
82.	II. Long term liabilities		
92.	III. Current liabilities		2 551 516
105.	G. Accrued and deferred liabilities	0	194 569
109.	Total liabilities		2 761 158

Date: Whitley, UK, 15. May 2019

PHL

  
Director (representative)  
of company

2 6 3 9 0 1 5 0 7 0 2 2 1 1 3 0 1

Statistical Code

0 1 - 0 9 - 3 2 7 7 6 3

Registration Number

**The 31st March 2019 Profit and Loss Statement of  
Jaguar Land Rover Hungary Korlátolt Felelősségű Társaság**


"A"

( by total costs method )

		data in THUF	
	Item	Previous Year	Target Year
I.	Total sales (revenues) (01+02)		503 915
II.	Own performance capitalized (+03+04)		
III.	Other income	0	0
IV.	IV. Material costs (05+06+07+08+09)		237 386
V.	Staff costs (10+11+12)		215 461
VI.	Depreciation	0	990
VII.	Other operating charges	0	10 069
A.	Income from operations (I+II+III-IV-V-VI-VII)		40 009
VIII.	Income from financial transactions (13+14+15+16+17)		38
IX.	Expenses on financial transactions (18+19+20+21+22)		25 998
B.	Profit or loss from financial transactions (VIII-IX)	0	25 960
C.	Profit or loss before tax (+A+B)		14 049
X.	Tax expense	0	1 976
D.	Profit after tax (+C-X)	0	12 073

Date: Whitley, UK, 15. May 2019

P.H.

  
Director (representative)  
of company

2	6	3	9	0	1	5	0	7	0	2	2	1	1	3	0	1
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Statistical number

0	1	-	0	9	-	3	2	7	7	6	3
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Company registration number

Name of the company:

**Jaguar Land Rover Hungary Kft.**

Company seat: 1133 Budapest, Váci út 76.

## **NOTES TO THE SIMPLIFIED ANNUAL REPORT FOR THE FINANCIAL YEAR ENDED 31 MARCH 2019**

Whitley, UK, 15th May, 2019



Managing director

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*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

## 1. General Part

### 1.1. Legal information

Jaguar Land Rover Hungary Kft (hereafter the "Company"), whose company seat is 1133 Budapest, Váci út 76. main business activity:

- 7022 Business and management consultancy
- 6420 Activities of holding companies

The Company was founded on 8<sup>th</sup> of June, 2018. Company registry number is 01-09-327763. Since there was no business activity during the pre-company period, the financial year contains only those activities, which occurred in the current period.

The date of the latest deed of foundation modification is 18<sup>th</sup> April, 2019; the topic was the nomination of the auditor.

Subscribed capital of the Company is 3,000 KHUF. The 100% shareholder is:

Name of shareholder		%	KHUF
Jaguar Land Rover Limited	Business share:	100%	3 000

#### **Participations in undertakings:**

The Company has no participations in undertakings and major participating interests in other companies.

#### **Financial Statements was prepared by:**

##### **Mazars Kft.**

1123 Budapest, Nagyerdy street 8-14.

Accountant: Tessik Annamária Registry number: 190259

Mother's maiden name: Szabó Erika Address: 1022 Budapest, Balogvár utca 4/A

The Company is involved in consolidation.

The consolidated annual financial statement of the group's largest entity is prepared by Jaguar Land Rover Ltd. Seat: GB- Coventry, CV3 4LF, Abbey Road, Whitley

The group financial statements are available at the registered seat.

#### **Financial Statements are signed by:**

Graham Charles Robert Dixon

Address: GB Coventry CV3 4LF, Abbey Road, Whitley

#### **Supervisory Board:**

The Company has no Supervisory Board.

The Company has obligation to audit its financial statements.

**Auditor's detail:**

**KPMG Hungária Könyvvizsgáló, Adó- és Közgazdasági Tanácsadó Kft.**

Seat: 1134 Budapest, Váci street 31.

Auditor: Nagy Zsuzsanna

No. at Chamber of Auditors: 005421

Address: 1028 Budapest, Fenyőerdő utca 20

Auditor's fee in the reported period: 8000 EUR (by converted on the rate of Hungarian National Bank effect date of the turnover 29<sup>th</sup> March 2019 is 2 566 320 HUF)

No additional services were sold by the auditors during the current period.

## **1.2 Accounting policies**

Methods, valuation principles and accounting rules used when preparing the annual report are in accordance with Act C of 2000 (Act on Accounting) and its amendments. According to Section 88, line 4 we detail the valuation methods used at our company during the reporting period.

- 1) The balance sheet preparation date of the financial statements as at **31 March 2019** latest date of the preparation is 15 May 2019; the deadline to disclose the financial statements is 31<sup>st</sup> August following the business year.
- 2) The Company set in its accounting policy that due to the principle of going concern it has to be ensured that the accounting principles (completeness, true and fair view, clarity, consistency, continuity, matching, prudence, grossing up, valuation on an item by item basis, accruals, substance over form, materiality, and cost-benefit) are applied.
- 3) The Company prepares its accounting records in line with the rules of double-entry bookkeeping.
- 4) The Company is not obliged to prepare consolidated financial statements.
- 5) The Financial Statements are prepared in Hungarian Forint and disclosed in KHUF.
- 6) The foreign exchange deals are converted to HUF at the relevant MNB foreign exchange rate prevailing at the date of supply. The foreign exchange liabilities and receivables are also recorded in the currency agreed with the partner. The foreign exchange differences realized were accounted for during the year
- 7) The Company accounts the depreciation of fixed assets related to the useful life according to the Accounting Act on straight line basis taking into consideration the limitation of Corporate Tax law requirements.
- 8) The Company accounts the depreciation of fixed assets related to the useful life according to the Accounting Act on straight line basis taking into consideration the limitation of Corporate Tax law requirements.



*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

- 9) The invested assets and the current assets have to be evaluated in line with their purchase price deducting depreciation and adding reversal thereof.  
If the market value of the assets at balance sheet preparation is lower than the book value (purchase price) - in case of intangible and tangible assets the net value taken into account the ordinary depreciation -, the book value (purchase price) is to be decreased by extraordinary depreciation, impairment by the difference exceeding the recorded value adjustment of the given asset.  
The Company does not account for value adjustment.
- 10) The Company hereby sets the magnitude of major errors: if in the year of revealing, errors and the effects of errors related to a given period (per year separated) identified by an audit are considered material if the aggregate amount – increasing-decreasing profit, equity - of such errors and their effects (irrespective whether it is positive or negative) exceeds 2% of the balance sheet total of the relevant year or if the balance sheet total does not exceed HUF 1 million, then HUF 1 million.
- 11) According to Law we have treated companies as related parties in which the Company has direct or indirect share or which are consolidated on the level of Mother Company.

Based on the rules of the Accounting Act the present notes to the financial statement includes the data that are necessary to present the true and view of the Ltd.'s financial and earnings position, operating profit towards the shareholders, investors and creditors.

The Company's books and accounting records are maintained in accordance with Act on Accounting (hereafter: the „Act”) that came into force on 1 January 2001 modified several times and according to generally accepted accounting principles in Hungary. Both the enclosed balance sheet reflecting the status as at 31<sup>st</sup> March, 2019 and the profit and loss statement relevant for the given reporting period have been prepared in line with the regulations of the Act. Accounting is made using the double-entry system. The Simplified Balance Sheet will be prepared according to version "A" of Attachment 1 of the Act on Accounting. Since the company was founded in 2018, the column for the previous year contains no data.

### **1.3 Other conclusions**

There was a lawfulness investigation for November 2018 performed by the Hungarian Tax Authority. The reason for the investigation was based on the VAT report for the period November 2018.

The Company had no off balance sheet items at the end of the current year.

The Company's 2018 financial year ended on 31 March 2019, so the recent data are listed in the column "2018" and so comparison data mentioned as 2017 is used only for technical purposes.

## 2. Detailed information for Financial Statements

### 2.1 Balance Sheet

#### 2.1.1 Intangible and tangible assets

The Company accounts for linear method depreciation for its intangible and tangible assets based on the following depreciation rates:

- software, IT equipment 33%
- buildings 2%,
- leased property 6,0 %,
- machinery 14,5%
- other equipment and fittings 14,5 %.

Depreciation is started once the asset is put in use and accounted for on a monthly basis.  
 The Company does not determine residual value.

Variation of assets is the following:

Data in THUF

	VALUABLE RIGHTS	PROPERTY AND RELATED VALUABLE RIGHTS	OTHER EQUIPMENT	INVESTMENTS	TOTAL
<b>GROSS VALUE</b>					
Opening value (+)	0	0	0	0	0
Increases (+)			8 657		8 657
Scrapping and other decreases (-)					0
Reclassification (+/-)					0
<b>CLOSING GROSS VALUE</b>	<b>0</b>	<b>0</b>	<b>8 657</b>	<b>0</b>	<b>8 657</b>
<b>ACCUMULATED DEPRECIATION</b>					
Opening balance	0	0	0	0	0
Annual amortisation			990		990
Scrapping and other decreases					
Reclassification					
<b>CLOSING ACCUMULATED DEPRECIATION</b>	<b>0</b>	<b>0</b>	<b>990</b>	<b>0</b>	<b>990</b>
<b>OPENING VALUE ACCORDING TO BOOKS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CLOSING VALUE ACCORDING TO BOOKS</b>	<b>0</b>	<b>0</b>	<b>7 667</b>	<b>0</b>	<b>7 667</b>

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

### 2.1.2 Inventory

Company has no inventory at the end of the period.

### 2.1.3 Receivables

Receivables are the following:

Data in THUF

Receivables	2017	2018	Change %
Trade debtors	0	417 013	100,00%
Other receivables	0	1 770 383	100,00%
<b>Total:</b>	<b>0</b>	<b>2 187 396</b>	<b>100,00%</b>

### 2.1.4 Cash and cash equivalents

The Company has no petty cash. The bank account is kept at BNP Paribas Magyarországi Fióktelepe.

Bank account	Balance	Currency	Balance in THUF
13100007-02511900-00493488	552 308 430	HUF	552 308
<b>Total:</b>			<b>552 308</b>

### 2.1.5. Prepayments

Prepayments consist the followings:

Data in THUF

Prepayments	2017	2018	Change %
Prepayments- Employee bonus accruals	0	13 787	100,00%
<b>Total:</b>	<b>0</b>	<b>13 787</b>	<b>100,00%</b>

### 2.1.6. Own capital

Equity movements are the following:

Data in THUF

	OPENING	ADJUSTMENTS			CLOSING
		INCREASING	DECREASING	RECLASS	
<b>Shared Capital</b>	0	3 000			3 000
Shared Capital, not yet paid (-)					0
<b>Capital Reserve</b>					0
<b>Retained Earnings</b>		0			0
<b>Tied-up reserve</b>					0
From development reserves					0
Supplementary payment					0
<b>Revaluation reserve</b>					0
<b>Profit after tax</b>	0	12 073		0	12 073
<b>EQUITY</b>	<b>0</b>	<b>15 073</b>	<b>0</b>	<b>0</b>	<b>15 073</b>

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

The Company's profit for 2018 is THUF 12 073 which is to be transferred to retained earnings in the following year.

#### 2.1.7. Provisions

No provisions have been occurred.

#### 2.1.8. Liabilities

##### Subordinated liabilities

The Company does not have subordinated liabilities.

##### Long-term liabilities:

The Company does not have long term liabilities.

##### Short-term liabilities:

Short term liabilities are the following:

Data in THUF

Short term liability	2017	2018	Change %
Accounts payable	0	3 783	100,00%
Short term liabilities against affiliated companies - Jaguar Land Rover Limited	0	2 464 004	100,00%
Other short term liabilities	0	83 729	100,00%
<b>Total:</b>	<b>0</b>	<b>2 551 516</b>	<b>100,00%</b>

Other short term liabilities are the following:

Data in THUF

Other short-term liabilities	2017	2018	Change %
Personal income tax	0	6 429	100,00%
Pension insurance liability	0	4 499	100,00%
Social contribution liability	0	9 054	100,00%
Corporate income tax liability	0	1 976	100,00%
Local business tax liability	0	10 018	100,00%
Payroll settlement account	0	31 223	100,00%
Training fund liability	0	670	100,00%
Rehabilitation contribution	0	805	100,00%
Health contribution liability	0	3 812	100,00%
Other liabilities	0	15 243	100,00%
<b>Total:</b>	<b>0</b>	<b>83 729</b>	<b>100,00%</b>

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

### 2.1.9. Accrued liabilities

Accrued liabilities consist the followings:

Data in THUF

<b>Deferred income</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Deferred income	0	17 273	100,00%
<b>Total:</b>	<b>0</b>	<b>17 273</b>	<b>100,00%</b>

<b>Deferred expenses</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
IC costs	0	2 016	100,00%
Other - accrued expenses due to invoices, accrued salary and contributions	0	175 280	100,00%
<b>Total:</b>	<b>0</b>	<b>177 296</b>	<b>100,00%</b>

## 2.2. Profit and Loss Statement

### 2.2.1. Net sales

Data in THUF

<b>Sales revenue</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Domestic sales revenue	0	34	100,00%
Export sales revenue	0	503 881	100,00%
<b>Total:</b>	<b>0</b>	<b>503 915</b>	<b>100,00%</b>

The export sales revenue is from the affiliated company Jaguar Land Rover Limited.

The rate of the revenue from affiliated companies: 99%

### 2.2.2 Other income

The Company has no other revenue.

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

### 2.2.3 Costs and expenses

Costs and expenses include the following items:

- Material costs

Data in THUF

Other income	2017	2018	Change %
Stationery	0	679	100,00%
Fuel	0	699	100,00%
Working and protective clothes	0	475	100,00%
Other costs of materials	0	1 158	100,00%
<b>Total:</b>	<b>0</b>	<b>3 011</b>	<b>100,00%</b>

- Services used

Data in THUF

Breakdown of services used	2017	2018	Change %
Office rent	0	74 555	100,00%
Parking place rental fee	0	7 997	100,00%
Car rental	0	33 829	100,00%
Foreign travelling and foreign assignment cost	0	37 191	100,00%
Taxi	0	218	100,00%
Parking rent fee	0	577	100,00%
Toll	0	106	100,00%
Accounting service	0	19 695	100,00%
Legal and notarial fees	0	2 028	100,00%
IT Services, recruitment	0	22 467	100,00%
Other services	0	30 692	100,00%
<b>Total:</b>	<b>0</b>	<b>229 355</b>	<b>100,00%</b>

- Other services

Data in THUF

Breakdown of other services	2017	2018	Change %
Bank charges	0	454	100,00%
Bank guarantee fee for advance payment of the office rental	0	741	100,00%
Other insurances	0	3 825	100,00%
<b>Total:</b>	<b>0</b>	<b>5 020</b>	<b>100,00%</b>

- Personnel type expenses

Data in THUF

Staff costs	2017	2018	Change %
Wages and salaries	0	165 606	100,00%
Other employee benefits	0	11 742	100,00%
Contributions on wages and salaries	0	38 113	100,00%
<b>Total:</b>	<b>0</b>	<b>215 461</b>	<b>100,00%</b>

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

Average number of employees in 2018: 18,80 persons, from this 0 blue-collar, 18,80 white-collar workers.

- Depreciation

Data in THUF

<b>Depreciation</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Depreciation of tangible assets	0	990	100,00%
<b>Total:</b>	<b>0</b>	<b>990</b>	<b>100,00%</b>

- Other expenditures

Data in THUF

<b>Other expenditures</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Penalty, fines		34	100,00%
Local business tax	0	10 018	100,00%
Other	0	17	100,00%
<b>Total:</b>	<b>0</b>	<b>10 069</b>	<b>100,00%</b>

## 2.2.4 Financial result

- Income from financial transactions:

Data in THUF

<b>Income from financial transactions</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Foreign exchange gain	0	38	100,00%
<b>Total:</b>	<b>0</b>	<b>38</b>	<b>100,00%</b>

- Expenses from financial transactions:

Data in THUF

<b>Expenses from financial transactions</b>	<b>2017</b>	<b>2018</b>	<b>Change %</b>
Interest paid	0	7 945	0,00%
Other financial expenses	0	18 053	100,00%
<b>Total:</b>	<b>0</b>	<b>25 998</b>	<b>100,00%</b>

Market prices are applied for settlement with affiliated entities.

### 3. Other information

#### 3.1. Corporate tax liability

**Corporate income tax base declaration:**

		data in THUF
<b>Pre-tax profit:</b>		<b>14 049</b>
<b>Tax base additions:</b>		<b>8 892</b>
- Accounting depreciation		990
- Capital thin - interest expense		7 887
- Other		15
<b>Tax base deductibles:</b>		<b>990</b>
- Tax depreciation		990
<b>Corporate income tax base:</b>		<b>21 951</b>
<b>9% Corporate income tax:</b>		<b>1 976</b>

**Income-minimum based tax base declaration:**

data in THUF

<b>Standard calculation</b>		<b>Minimum CIT tax</b>	
Pre-tax profit	14 049	Total annual income:	503 915
Adjusted tax base:	22 351	Adjusted total income:	503 915
Pre-tax profit:	14 049	> Income-minimum (2%)	10 078

The profit before tax is higher than the calculated income-minimum; therefore the Company pays the corporate income tax based on the standard calculation.

#### 3.2. Environmental protection

1. Data of assets for environmental protection:  
The Company has no such tangible assets.
2. Change of hazardous waste and environmentally harmful substance:  
Hazardous waste and environmentally harmful substance is not recorded.
3. Other information related to environmental protection:  
Company has no liability due to environmental protection



### 3.3. Other information to be reported

Apart from the data included in the notes there is no further information to be reported that has a significant influence on the Company's image.

## 4. Ratios

### Jaguar Land Rover Hungary Kft.

#### PROFIT AND PROFITABILITY

31st March 2019

		data in THUF	
THE MAIN COMPONENTS OF PROFIT	PREVIOUS YEAR	TARGET YEAR	
Trading Profit	0	40 009	
Financial Profit	0	-25 960	
<b>Profit or loss before tax</b>	<b>0</b>	<b>14 049</b>	
Tax expense	0	1 976	
<b>Profit after tax</b>	<b>0</b>	<b>12 073</b>	

ITEM	CALCULATION	BALANCE SHEET REF.	PREVIOUS YEAR	TARGET YEAR
Trading profit ratio to sales revenues	$\frac{\text{Trading Profit}}{\text{Net Sales Revenues}}$	$\frac{\text{Er. A}}{\text{Er. I.}}$		7,94%
Return on equity	$\frac{\text{After-tax Profit}}{\text{Issued Capital}}$	$\frac{\text{Er. F}}{\text{D.}}$		80,10%
Return on total assets	$\frac{\text{After-tax Profit}}{\text{Assets total}}$	$\frac{\text{Er. F}}{\text{A+B+C}}$		0,44%

*Jaguar Land Rover Hungary Kft.*  
*Notes to the Financial Statements 31 March 2019*

## Details of Cost Structure

**Jaguar Land Rover Hungary Kft.**

### DETAILS OF COST STRUCTURE ("A")

**31st March 2019**

Item	Previous Year		Target Year	
	THUF	%	THUF	%
Net Sales Revenues			503 915	-
<b>Gross sales revenues (production value)</b>			<b>503 915</b>	<b>-</b>
Other Revenues				-
<b>Total sales revenues</b>		<b>100%</b>	<b>503 915</b>	<b>100%</b>
Raw material costs			3 011	1%
Contracted services			229 355	46%
Other service activities			5 020	1%
Original cost of goods sold				
Value of services sold (intermediated)				
<b>Material-type Expenditures</b>			<b>237 386</b>	<b>47%</b>
Wages and salaries			165 606	33%
Other payments to personnel			11 742	2%
Contributions on wages and salaries			38 113	8%
<b>Payments to Personnel</b>			<b>215 461</b>	<b>43%</b>
Depreciation Charge			990	0%
Other Expenditures			10 069	2%
<b>Total costs and expenses</b>			<b>463 906</b>	<b>92%</b>
<b>Trading Profit</b>			<b>40 009</b>	<b>8%</b>

## Figures on Financial Situation

**Jaguar Land Rover Hungary Kft.**

### SHORT TERM FIGURES ON FINANCIAL SITUATION

**31st March 2019**

ITEM	CALCULATION	BALANCE SHEET REF.	PREVIOUS YEAR	TARGET YEAR
Liquidity ratio	$\frac{\text{Current assets}}{\text{Short-term liabilities}}$	$\frac{B}{F.III.}$		1,07
Quick ratio	$\frac{\text{Liquid assets} + \text{securities} + \text{receivables}}{\text{Short-term liabilities}}$	$\frac{B.IV. + B.III. + B.II.}{F.III.}$		1,07
Cash liquidity	$\frac{\text{Liquid assets} + \text{securities}}{\text{Short-term liabilities}}$	$\frac{B.IV. + B.III.}{F.III.}$		0,22
Net working capital	$\text{Current assets} - \text{Short-term liabilities}$	$B - F.III.$		188 188 eFt
Outstanding accounts customers	$\frac{\text{Closing balance customers}}{\text{Average daily revenues}}$	$\frac{B.II.1.}{Er.I./365}$		

## Assets and Capital Structure

**Jaguar Land Rover Hungary Kft.**

### ASSETS AND CAPITAL STRUCTURE

**31st March 2019**

ITEM	CALCULATION	BALANCE SHEET REF.	PREVIOUS YEAR	TARGET YEAR
Capital structure ratio	$\frac{\text{Issued capital}}{\text{Liabilities}}$	$\frac{D}{F}$		0,59%
Issued capital - subscribed capital ratio	$\frac{\text{Issued capital}}{\text{Subscribed capital}}$	$\frac{D}{D.I.}$		502,43%
Coverage Fixed assets	$\frac{\text{Issued capital}}{\text{Fixed assets}}$	$\frac{D}{A}$		196,60%
Assets structure	$\frac{\text{Fixed assets}}{\text{Current assets}}$	$\frac{A}{B}$		0,28%
Fixed assets ratio	$\frac{\text{Fixed assets}}{\text{Assets total}}$	$\frac{A}{A+B+C}$		0,28%