

## Financial Review

## Paraugs SIA

900000000000 · Sabiedrība ar ierobežotu atbildību · Reg. 14.03.2015  
Brīvības iela 100, Rīga

56

HEALTH GRADE



REVENUE

€1,065,000

2024

CREDIT LIMIT

€106,500

FAILURE RISK

Low

0/100

SANCTIONS

N/A

TAX

N/A

LEGAL

CLEAR

RISK

N/A

## 1. Company Summary

Name	Paraugs SIA	Registration No.	90000000000
Legal Form	Sabiedrība ar ierobežotu atbildību	Status	Active
Registration Date	14.03.2015	Company Age	11 years
Size Band	small	Currency	EUR
Employees	13		

## 2. Income Statement

	2024	2023	2022	2021	2020
Revenue	1,065,000	985,000	1,120,000	950,000	820,000
Cost of Goods Sold	585,750	541,750	616,000	522,500	451,000
Gross Profit	479,250	443,250	504,000	427,500	369,000
Administrative Expenses	85,200	78,800	89,600	76,000	65,600
Labour Expenses	234,300	216,700	246,400	209,000	180,400
Income Before Tax	138,824	108,235	162,353	131,765	91,765
Income Tax	20,824	16,235	24,353	19,765	13,765
Net Income	118,000	92,000	138,000	112,000	78,000

## 3. Balance Sheet

### Assets

	2024	2023	2022	2021	2020
Intangible Assets	38,000	34,500	36,000	31,000	27,000
Fixed Assets	319,200	289,800	302,400	260,400	226,800
Non-current Assets	395,200	358,800	374,400	322,400	280,800
Inventories	60,800	55,200	57,600	49,600	43,200
Accounts Receivable	167,200	151,800	158,400	136,400	118,800

Cash	136,800	124,200	129,600	111,600	97,200
Current Assets	364,800	331,200	345,600	297,600	259,200
Total Assets	760,000	690,000	720,000	620,000	540,000

## Equity & Liabilities

	2024	2023	2022	2021	2020
Equity	545,000	470,000	410,000	305,000	220,000
Non-current Liabilities	91,200	82,800	86,400	74,400	64,800
Current Liabilities	188,000	175,000	205,000	195,000	180,000
Total Equity & Liabilities	760,000	690,000	720,000	620,000	540,000

## 4. Cash Flow Statement

METHOD: INDIRECT METHOD

### Operating Activities

	2024	2023	2022	2021	2020
Net Operating Cash Flow	129,800	101,200	151,800	123,200	85,800

### Investing Activities

	2024	2023	2022	2021	2020
Net Investing Cash Flow	-38,000	-34,500	-36,000	-31,000	-27,000

### Financing Activities

	2024	2023	2022	2021	2020
Net Financing Cash Flow	-35,400	-27,600	-41,400	-33,600	-23,400

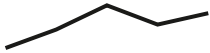
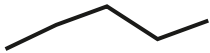



### Summary

	2024	2023	2022	2021	2020
Net Increase in Cash	59,000	46,000	69,000	56,000	39,000
Cash at End of Year	136,800	124,200	129,600	111,600	97,200

## 5. Financial Ratios Time Series

	2024	2023	2022	2021	2020
Liquidity					
Current Ratio	1.94	1.89	1.69	1.53	1.44
Quick Ratio	1.62	1.58	1.40	1.27	1.20
Cash Ratio	0.73	0.71	0.63	0.57	0.54
Profitability					
Profit Margin	11.1%	9.3%	12.3%	11.8%	9.5%
Return on Assets	15.5%	13.3%	19.2%	18.1%	14.4%
Return on Equity	21.7%	19.6%	33.7%	36.7%	35.5%
Gross Margin	45.0%	45.0%	45.0%	45.0%	45.0%
Operating Margin	13.0%	11.0%	14.5%	13.9%	11.2%
Solvency					
Debt to Equity	0.51	0.55	0.71	0.88	1.11
Equity Ratio	71.7%	68.1%	56.9%	49.2%	40.7%
Efficiency					
Asset Turnover	1.40	1.43	1.56	1.53	1.52
Revenue per Employee	81,923	89,545	93,333	95,000	102,500

## 6. Trend Analysis

Metric	Trend	Direction	CAGR
Revenue		VOLATILE	6.8%
Net Income		VOLATILE	10.9%
Equity		GROWTH	25.5%
Total Assets		VOLATILE	8.9%
Employees		VOLATILE	12.9%

## 7. Peer Comparison

Sector: SIA · Size Band: small

METRIC	COMPANY	P25	MEDIAN	P75	MEAN	PERCENTILE	PEERS
Revenue	1,065,000	40.00	25,537	135,964	671,914	—	119552
Profit	118,000	-1,752	0.00	8,400	33,864	—	119552
Total Assets	760,000	2,624	20,121	125,447	681,982	—	119552
Equity	545,000	-1,846	3,942	50,707	314,784	—	119552
Employees	13.00	0.00	1.00	3.00	5.67	—	119552
Profit Margin	0.11	0.03	0.03	0.03	-1.69	—	119552
ROE	0.22	0.09	0.09	0.09	0.22	—	119552

## 8. Health Score

**56**

GRADE: C



Grade C (56/100): adequate tax compliance, established company, stable trajectory, average sector quality

### Components

Tax Compliance	12/25
Longevity	15/15
Trend Direction	14/30
Sector Quality	15/30

## 9. Failure Probability

RISK BAND: LOW

0

LOW



### Category Breakdown

Financial Trajectory	0/35
Legal Signals	0/25
Governance	0/15
Sector Context	0/15
Age & Size	0/10

## 10. Credit Limit Estimate

Credit Limit	€106,500	Limit Range	€74,600 – €138,500
Confidence	HIGH	Date	29.04.2026

### Constraining Factors

**Revenue cap** Limited to 10% of revenue (EUR 106,500)

Methodology: Conservative limit based on 15% of equity (or 5% of revenue as fallback), adjusted for liquidity, profitability, leverage, benchmark health, failure probability, age, and trend. Capped at 10% of revenue and size band maximum.

## 11. Data Freshness

Companies Registry	21.04.2026
Financial Data	2024
Report Generated	29.04.2026
Report ID	55004170-dca9-4240-a56b-0f232ff2b38c

This report is generated from publicly available data and does not constitute legal advice.

Sources: Uzņēmumu Reģistrs, Valsts ieņēmumu dienests, EU/UN/OFAC/UK/LV sanctions lists.

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