

Food for thought

Food and beverage players' financial strength

	ALTMAN Z-SCORE	QUICK RATIO	NET DEBT TO EQUITY
Soup Restaurant	3.75	1.48	net cash
Jumbo Group	2.67	1.38	0.4
ABR Holdings	2.29	1.58	net cash
Japan Foods	1.78	1.05	0.4
RE&S	1.24	0.77	1.7
Katrina Group	0.48	0.40	negative equity
Tung Lok	0.46	0.98	0.9
Sakae	-0.29	0.10	0.7
No Signboard	-2.59	0.70	20.4

Compiled by BT using companies' financial statements