

# Finance Formulas Cheat Sheet

## Net Present Value (NPV)

NPV measures the profitability of a project by calculating the difference between the present value of cash inflows and the initial investment.

Formula:  $NPV = \sum_{t=1}^n \frac{CF_t}{(1+r)^t} - C_0$

Example: Investment = ₹1,000  
Cash inflows: ₹400/year 1-3 years; Discount rate = 10%  
NPV = ₹994.74 - ₹1000 = -₹55.26  
NPV = ₹994.74 - 1000 = -₹55.26

## Internal Rate of Return (IRR)

IRR is the discount rate that makes NPV = 0. It's used to evaluate the profitability of investments.

Formula:  $NPV = \sum_{t=1}^n \frac{CF_t}{(1+IRR)^t} - C_0 = 0$

Example: Investment = ₹1,000 returning ₹400 annually for 3 years

## Payback Period

The time it takes to recover the initial investment.

Formula:  $Payback\ Period = \frac{Initial\ Investment}{Cash\ Inflow}$

Example: Investment = ₹1,000, Cash Inflow = ₹250  
Example: Payback Period = 1000/250 = 4 years

## Return on Investment (ROI)

Measures profitability relative to investment cost

Formula:  $ROI = \frac{Gain - Cost}{Cost} \times 100$

Example: Gain = ₹1,200 - 1000 × 100 = 20%

## Future Value (FV)

FV calculates the value of current money at a future date with compound interest.

Formula:  $FV = PV \times (1+r)^n$

Example:  $FV = 1000(1+0.10)^2 = ₹1,331$

Example:  $FV = ₹1,991.4 - ₹1000 = ₹991.4$

## Present Value (PV)

PV is the current value of future cash flows discounted at a specific rate.

Formula:  $PV = \frac{FV}{(1+r)^n}$

Example:  $FV = ₹1,331, r = 10\%, n = 2$

Example:  $PV = \frac{1351}{(1.10)^2} = ₹1,000$

## Capital Asset Pricing Model (CAPM)

Estimates expected return on an asset based on risk.

Formula:  $ROI = \frac{Gain - Cost}{Cost} \times 100$

Example: Gain = ₹1,200 - 1000 × 100 = 20%

Example:  $ROI = \frac{1200 - 1000}{1000} \times 100 = 20\%$

## Weighted Average Cost of Capital (WACC)

Average rate a company is expected to pay to finance its assets.

Formula:  $WACC = \frac{Net\ Income - Preferred\ Dividends}{Equity + Debt}$

Example:  $\frac{900,000 - 100,000}{1,000,000} = 80\%$

Example: Debt = 300,000, Equity = 250,000 = 2

# Basic Finance Formula Sheet

**Ian Westbrook**



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