

**Answer:**

**c. 4.73%**

**We use next formulas:**

$$\text{Current ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\text{ROE} = \frac{\text{Net Income}}{\text{Shareholders Equity}}$$

**And finally**

$$\frac{\text{ROE}_2}{\text{ROE}_1}$$