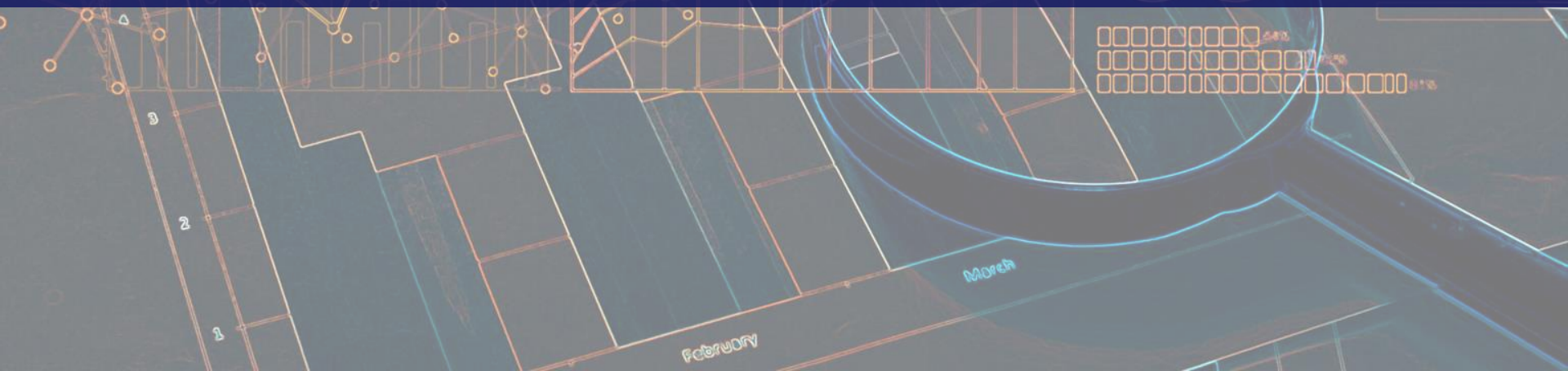


BREWERIES INDUSTRY FINANCIAL PERFORMANCE

2019



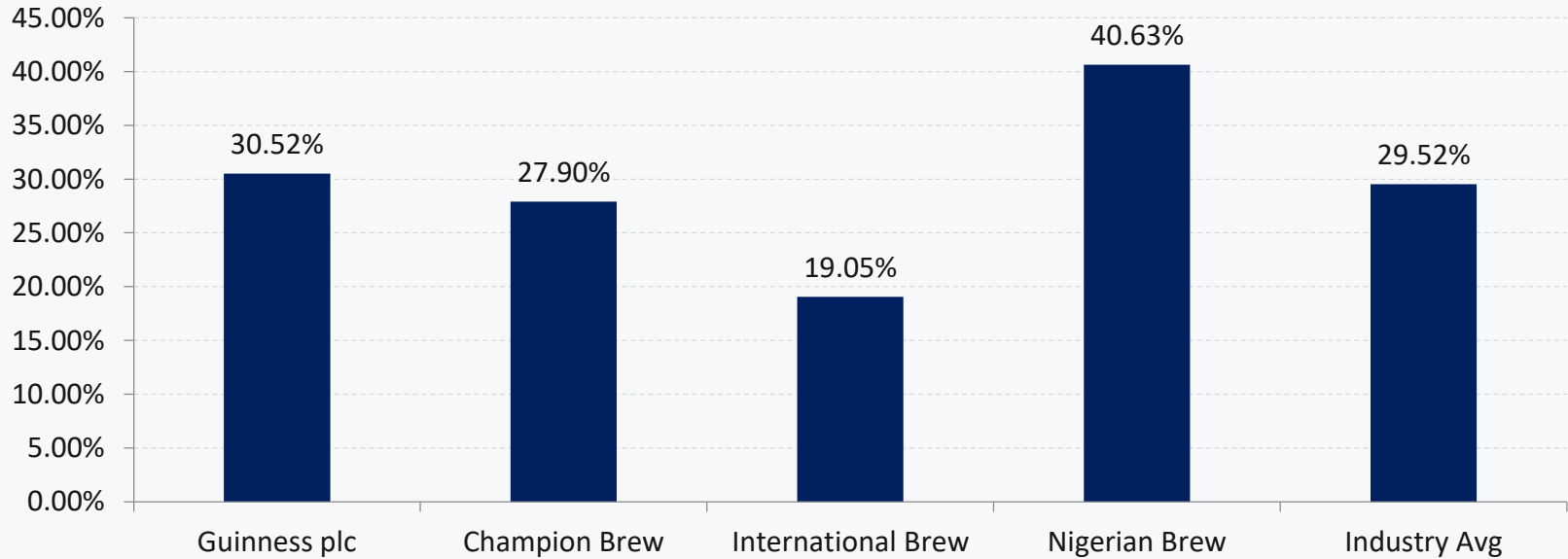
SECTION ONE

10 Ratios You Need to Know

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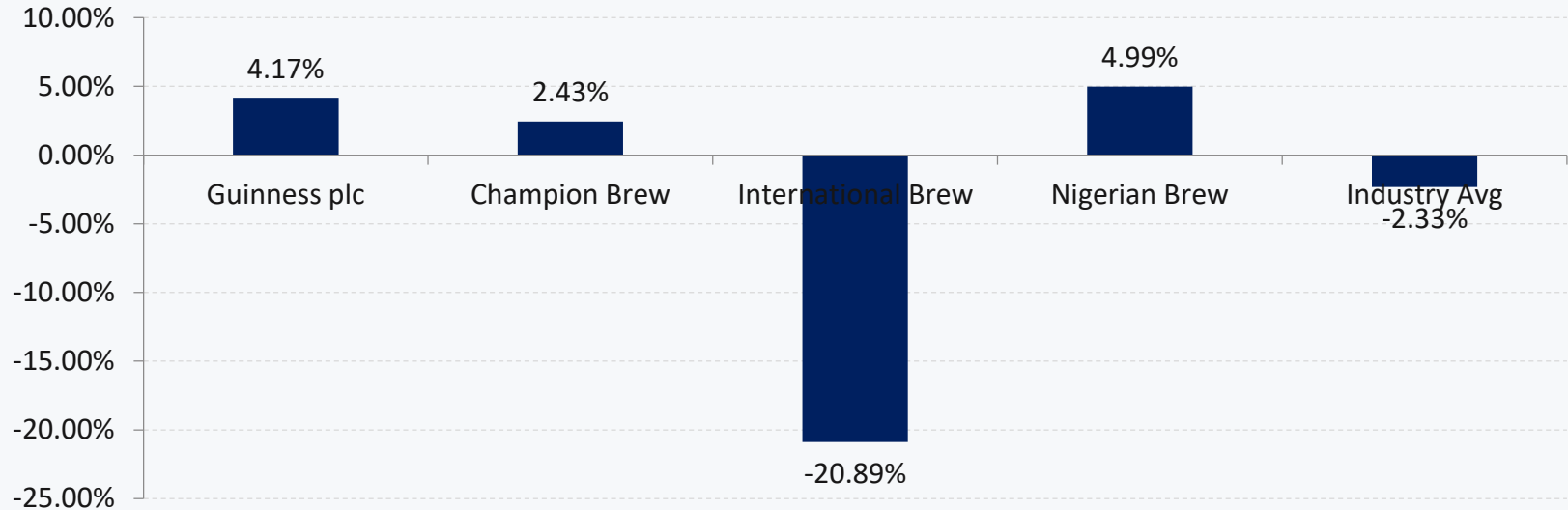
INDUSTRY GROSS PROFIT MARGIN (2019)

Gross profit margin is a metric used to assess a company's financial health by revealing the amount of money left over from sales after deducting the cost of goods sold



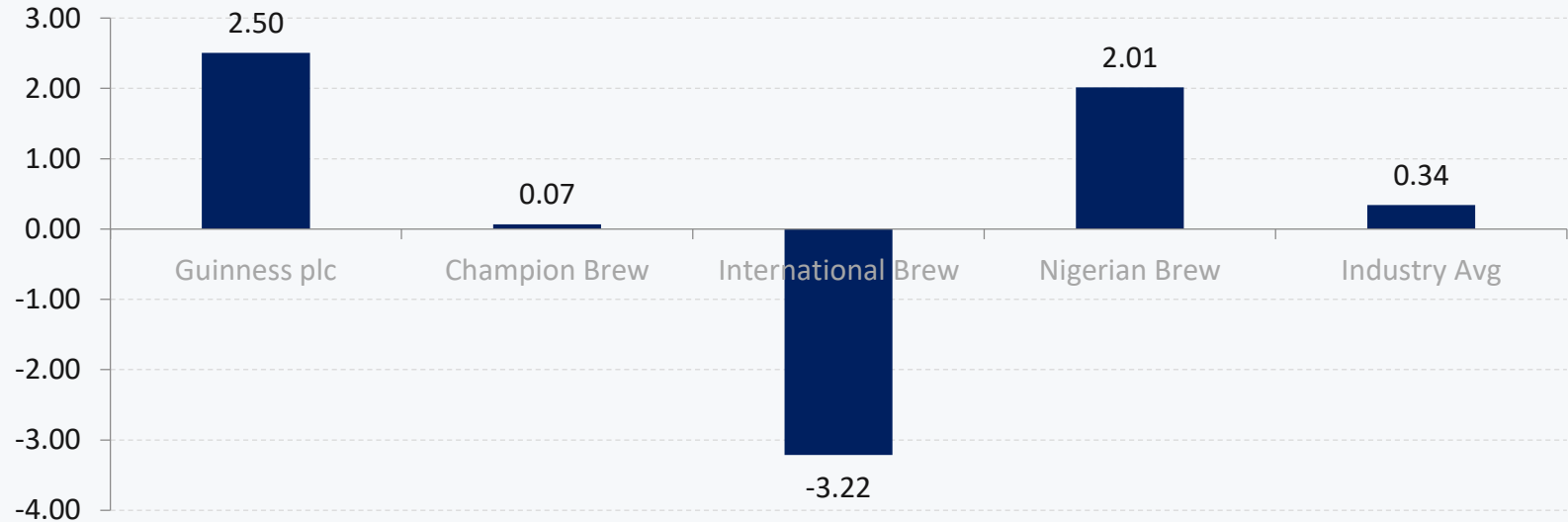
INDUSTRY NET PROFIT MARGIN (2019)

Net profit margin is the ratio of net profits to revenue for a company. The net profit margin illustrates how much of each naira in revenue collected by a company translates into profit.



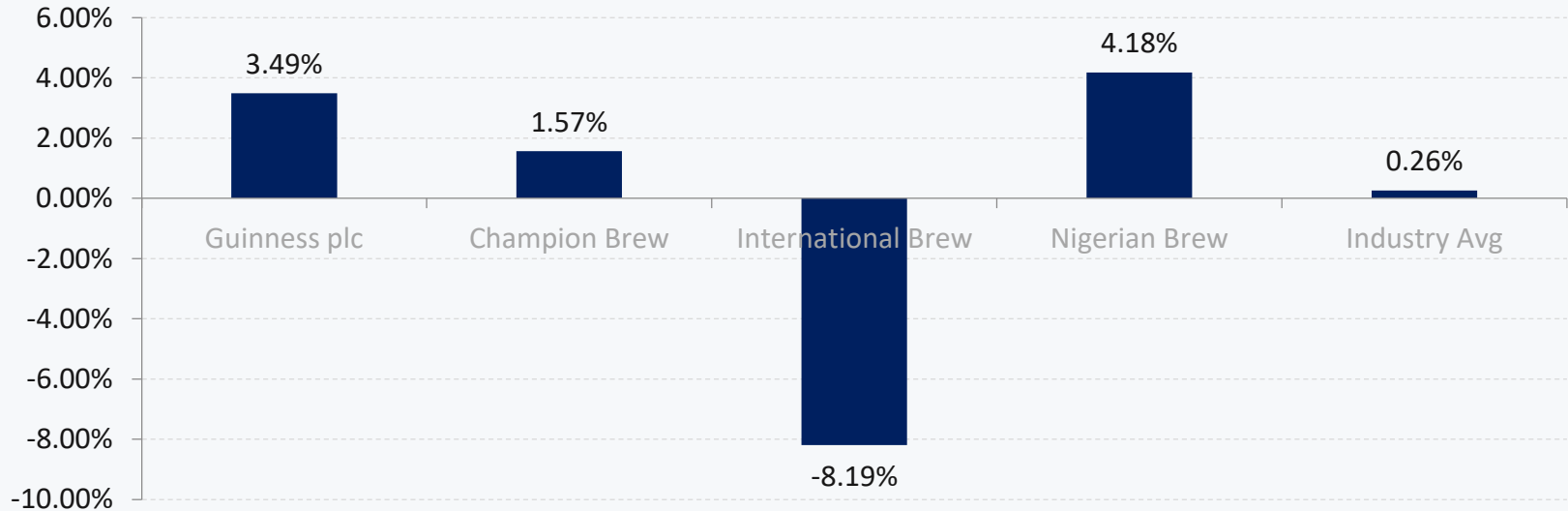
INDUSTRY EARNINGS PER SHARE (2019)

Earnings per share is calculated as a company's profit divided by the total outstanding shares of its common stock. The resulting number serves as an indicator of a company's profitability.



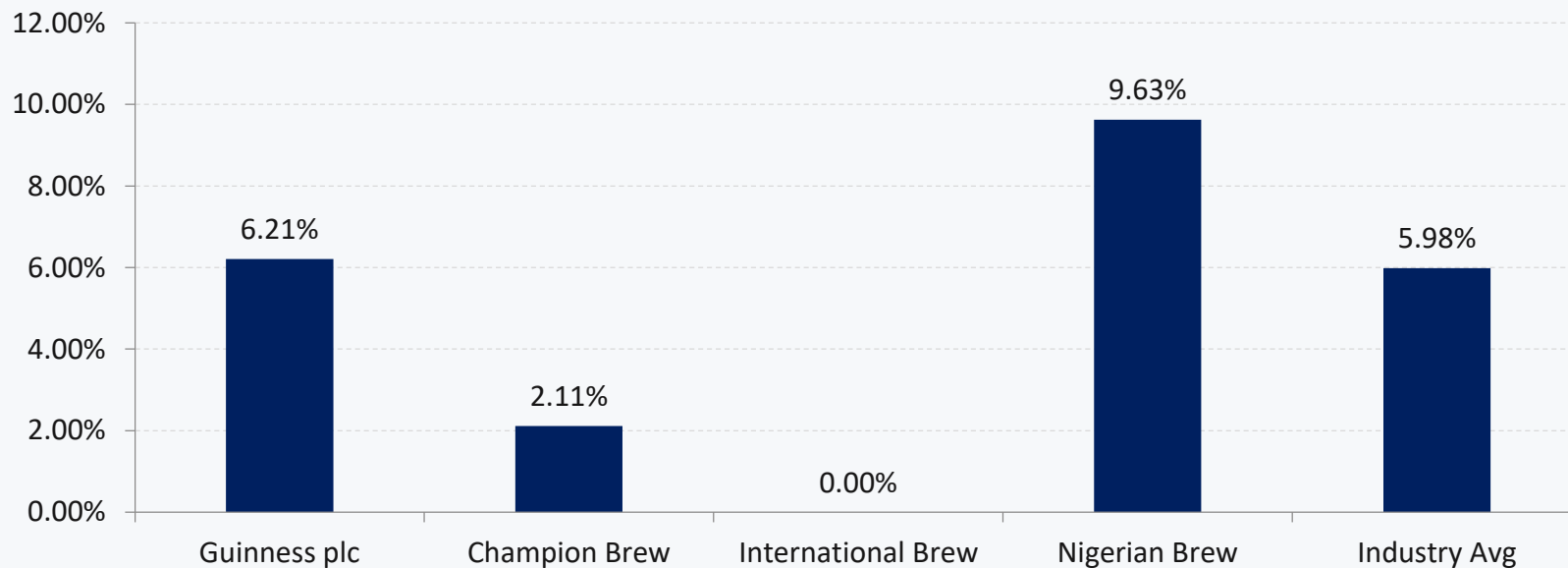
INDUSTRY RETURN ON AVERAGE ASSET (2019)

Return on average assets (ROAA) is an indicator used to assess the profitability of a firm's assets, and it often used by banks and other companies as a means to gauge financial performance.



INDUSTRY RETURN ON AVERAGE EQUITY (2019)

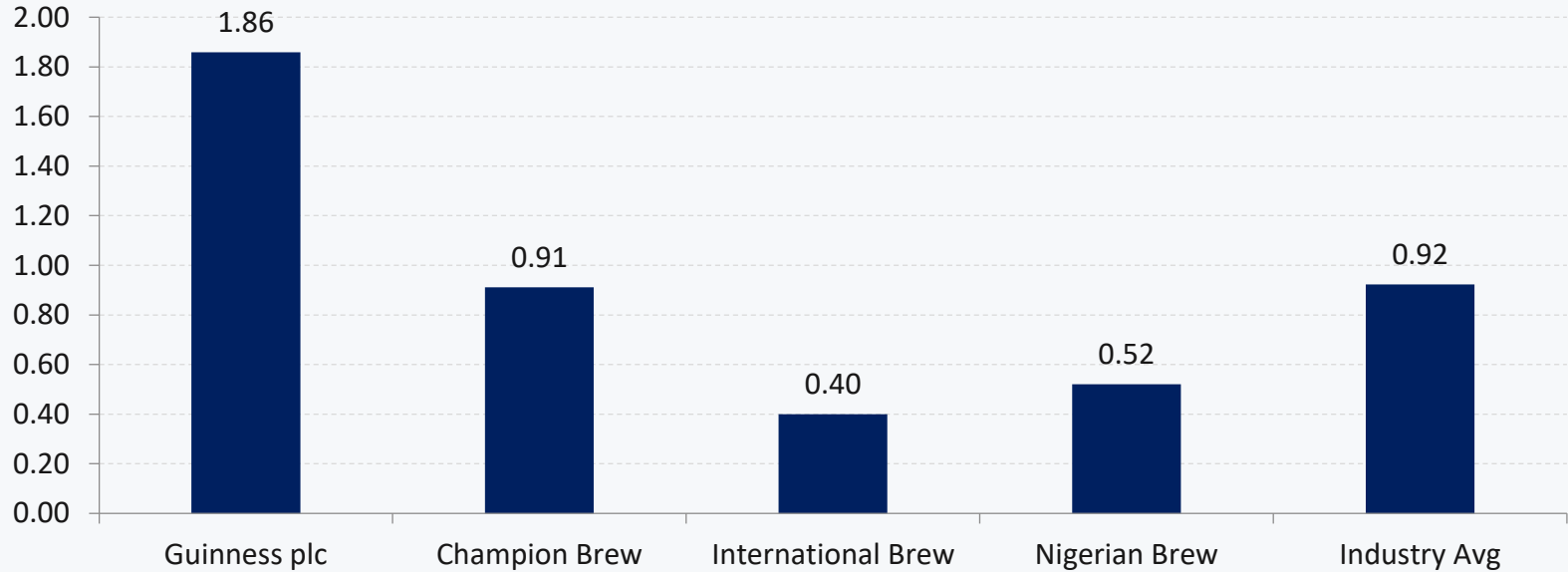
Return on average equity (ROAE) is a financial ratio that measures the performance of a company based on its average shareholders' equity outstanding.



**ROE for International Breweries couldn't be determined because the company recorded a Loss after tax of NGN27.65B and a negative equity figure of NGN132.64B

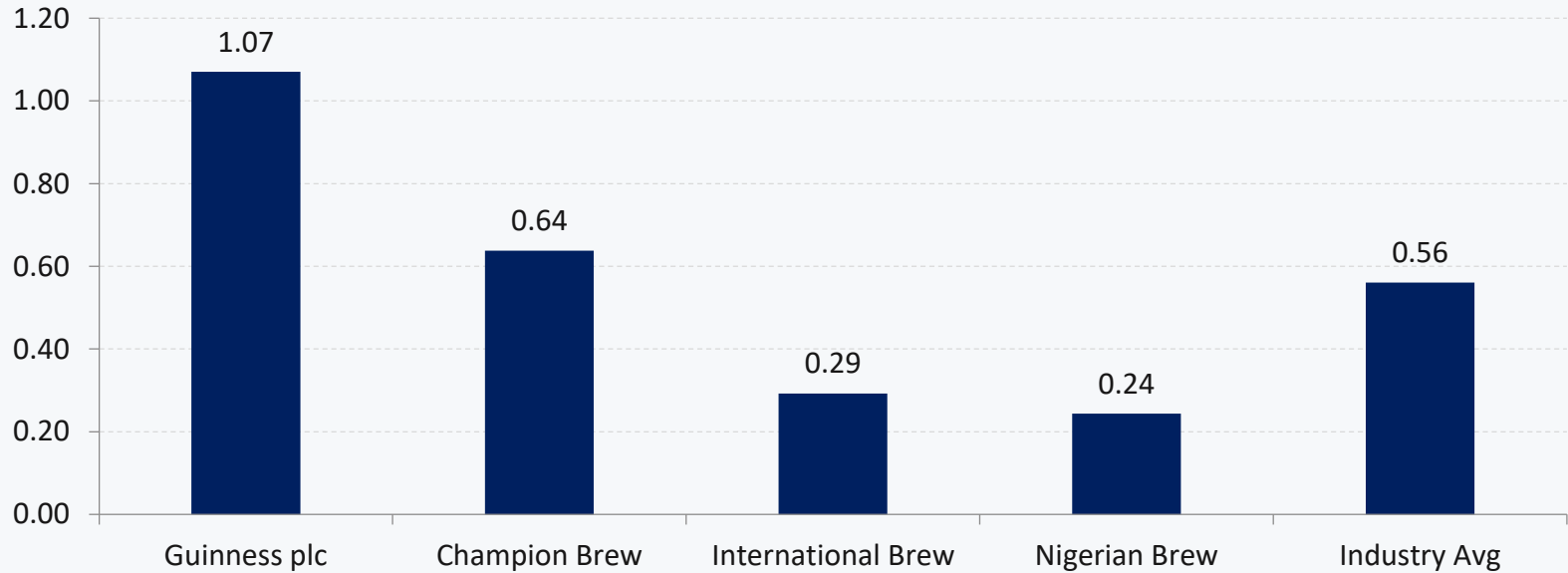
INDUSTRY CURRENT RATIO (2019)

The current ratio is a liquidity ratio that measures a company's ability to pay short-term obligations or those due within one year. It tells investors how a company can maximize its current assets to satisfy its current debt and other payables.



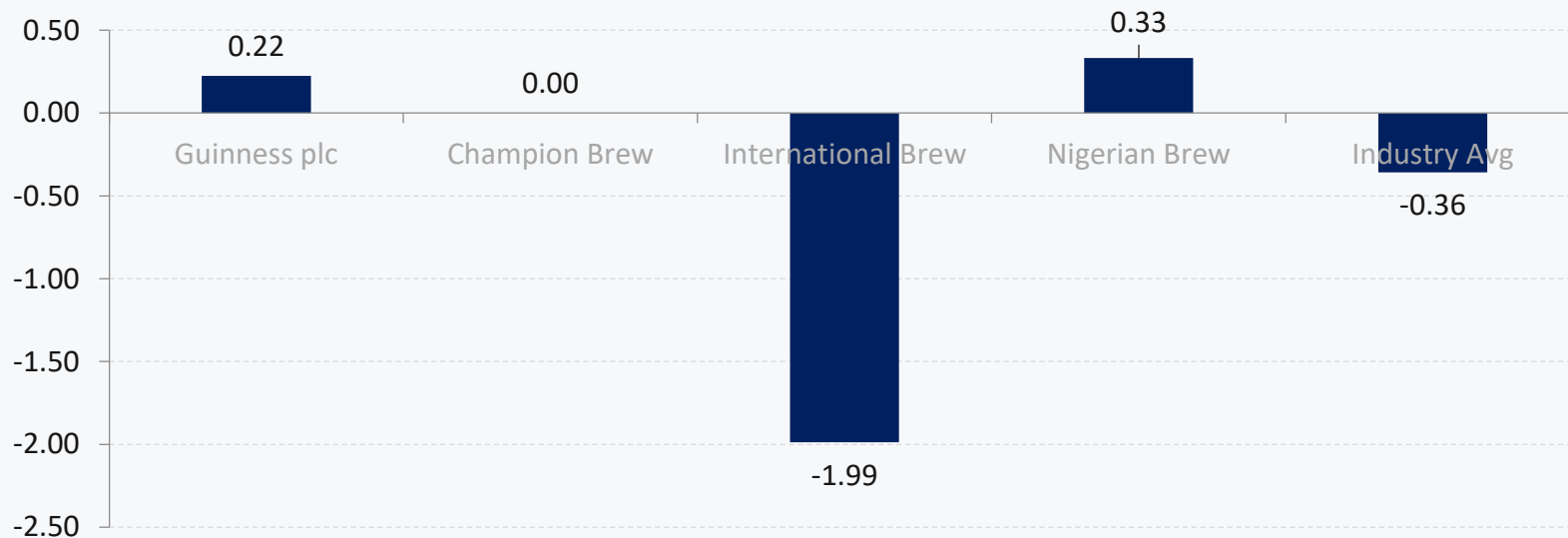
INDUSTRY QUICK RATIO (2019)

The quick ratio is an indicator of a company's short-term liquidity position and measures a company's ability to meet its short-term obligations with its most liquid assets (assets that can be converted quickly to cash).



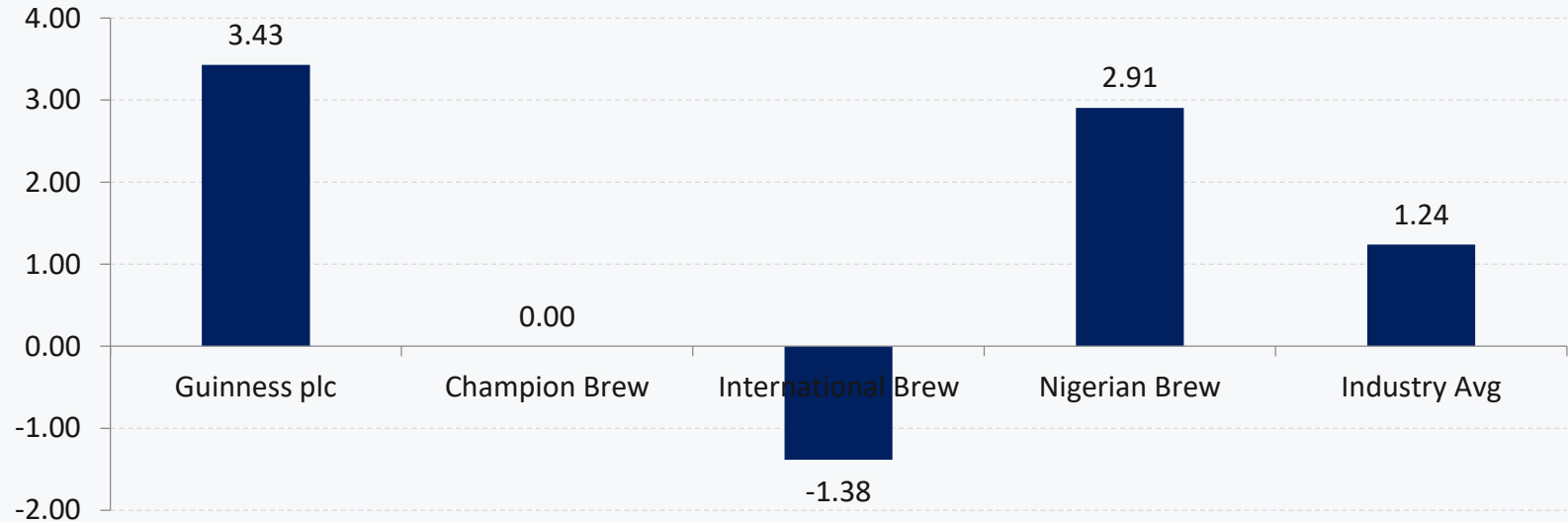
INDUSTRY DEBT TO EQUITY (2019)

Debt here incorporates both short-term and long-term debts. The debt-to-equity (D/E) ratio is calculated by dividing a company's total liabilities by its shareholder equity. These numbers are available on the balance sheet of a company's financial statements.



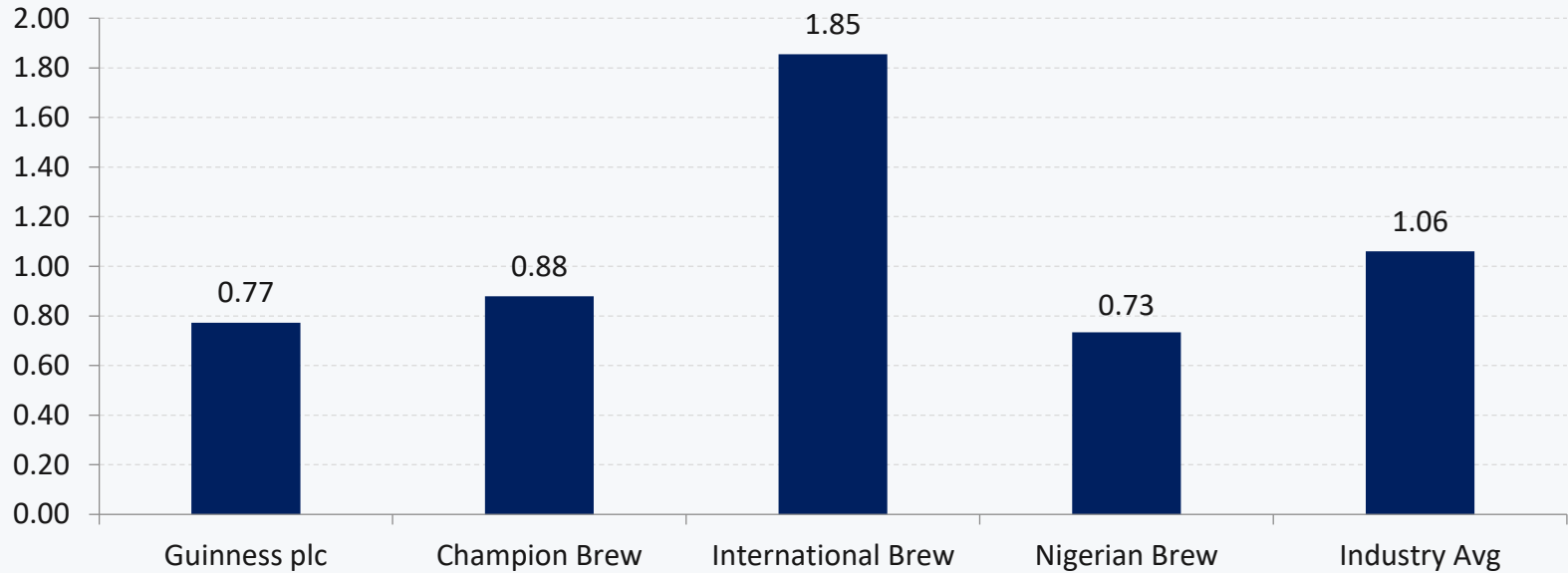
INDUSTRY TIMES INTEREST EARNED (2019)

The times interest earned ratio is a measure of a company's ability to meet its debt obligations based on its current income. The formula for a company's TIE number is earnings before interest and taxes (EBIT) divided by the total interest payable on bonds and other debt.



INDUSTRY COST TO INCOME RATIO (2019)

Cost-to-income ratio is the measure of the costs of running a company in relation to its operating income. The higher the ratio, the greater the risk of zero profitability.



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