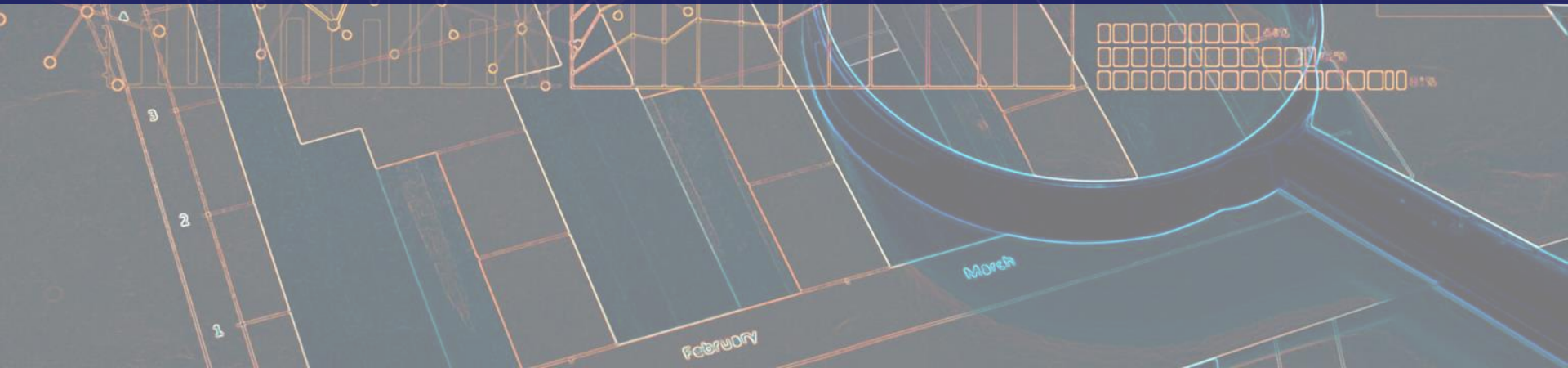


# OIL INDUSTRY FINANCIAL PERFORMANCE

2018



## SECTION ONE

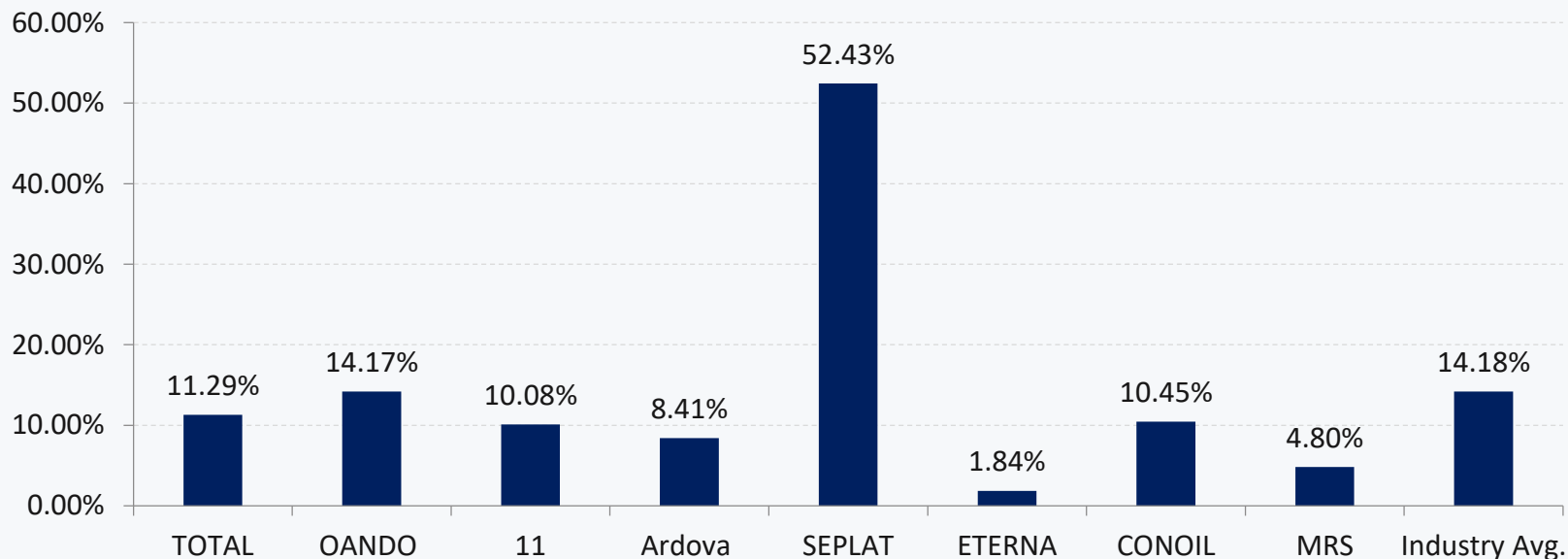
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# 10 Ratios You Need to Know

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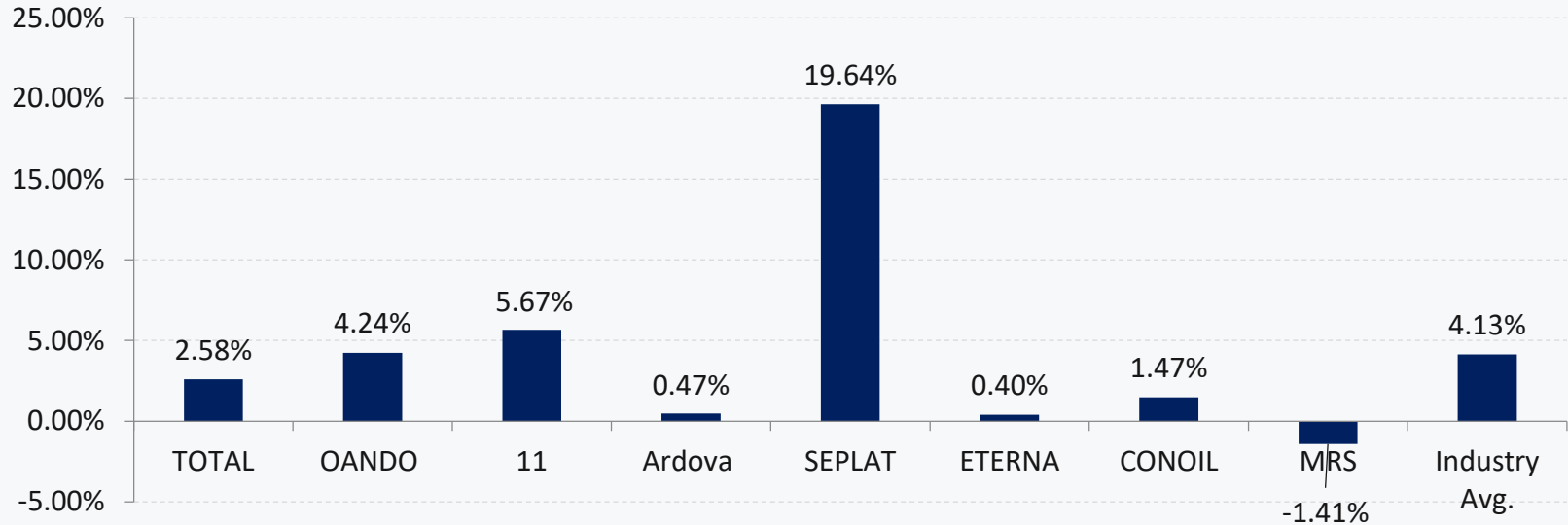
## INDUSTRY GROSS PROFIT MARGIN (2018)

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



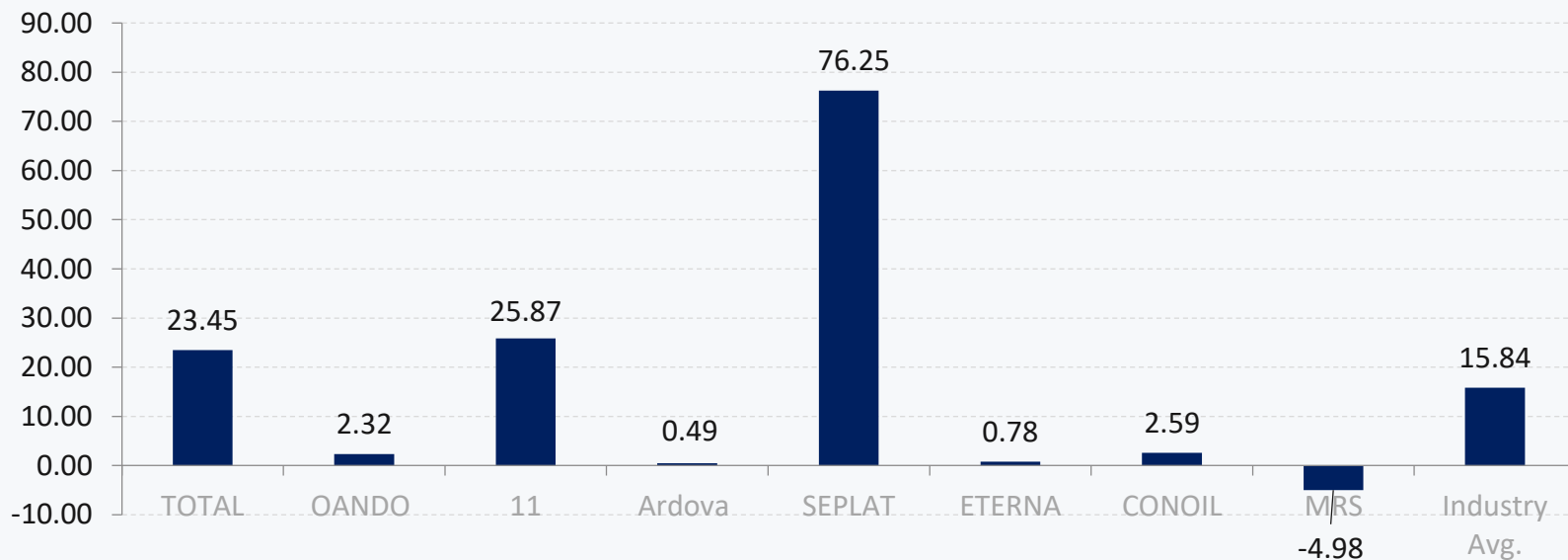
## INDUSTRY NET PROFIT MARGIN (2018)

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.



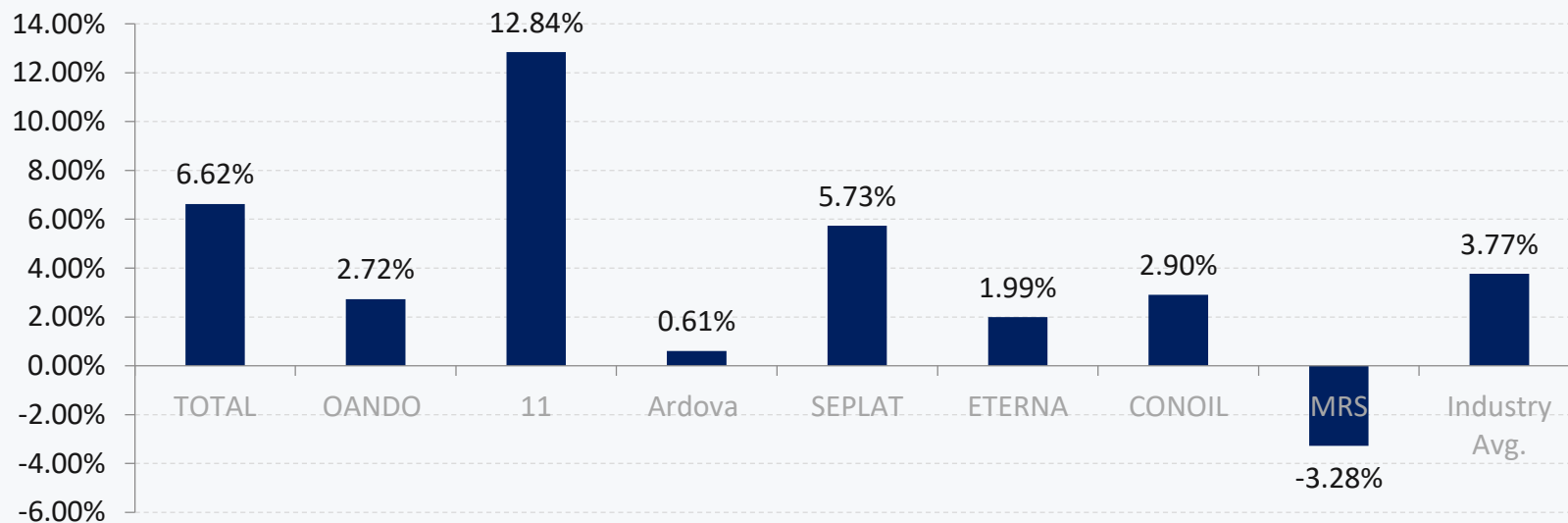
## INDUSTRY EARNINGS PER SHARE (2018)

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.



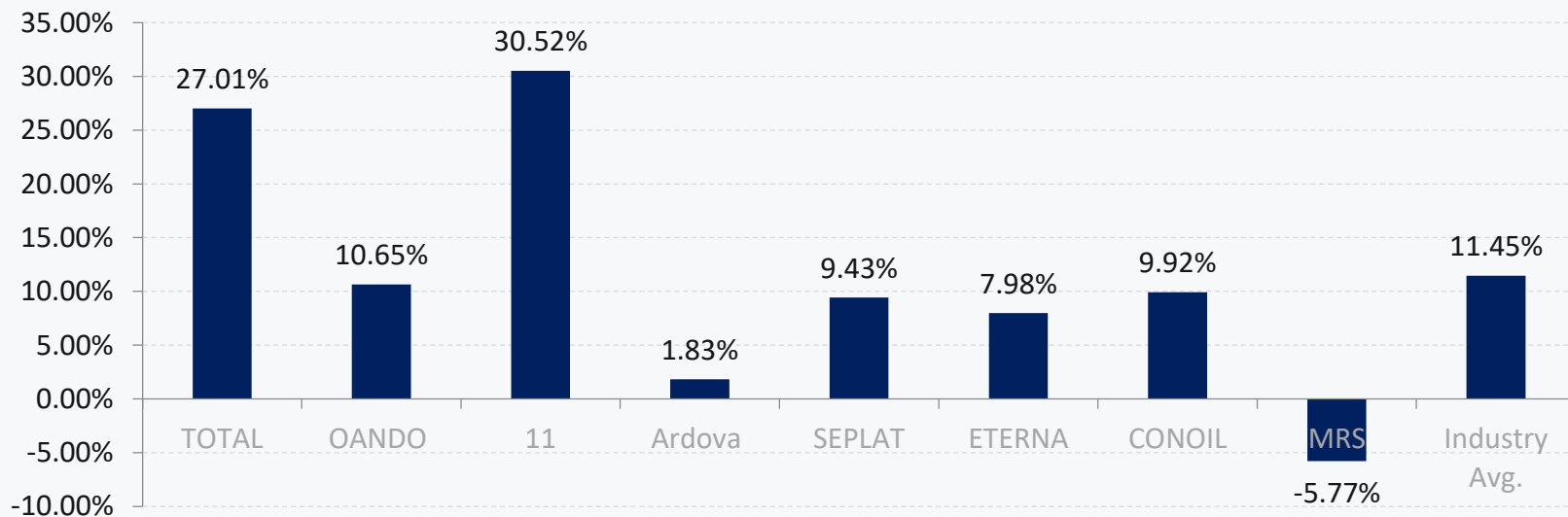
## INDUSTRY RETURN ON AVERAGE ASSET (2018)

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.



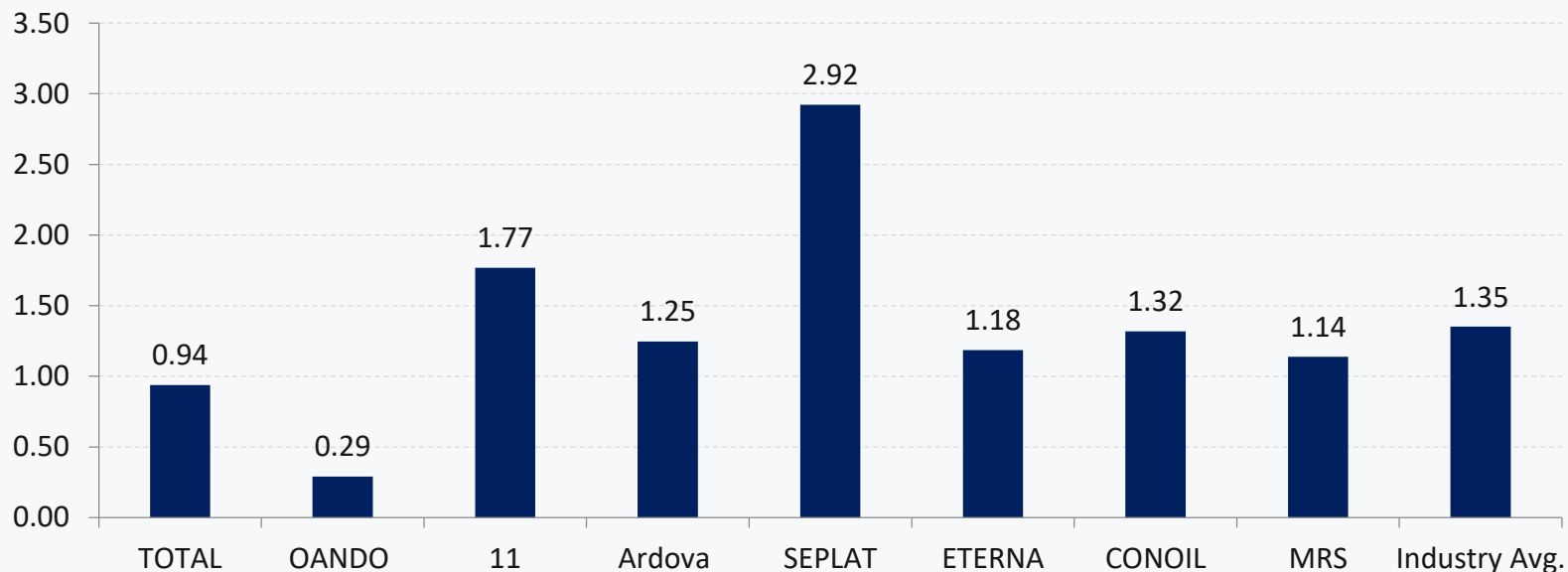
## INDUSTRY RETURN ON AVERAGE EQUITY (2018)

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



## INDUSTRY CURRENT RATIO (2018)

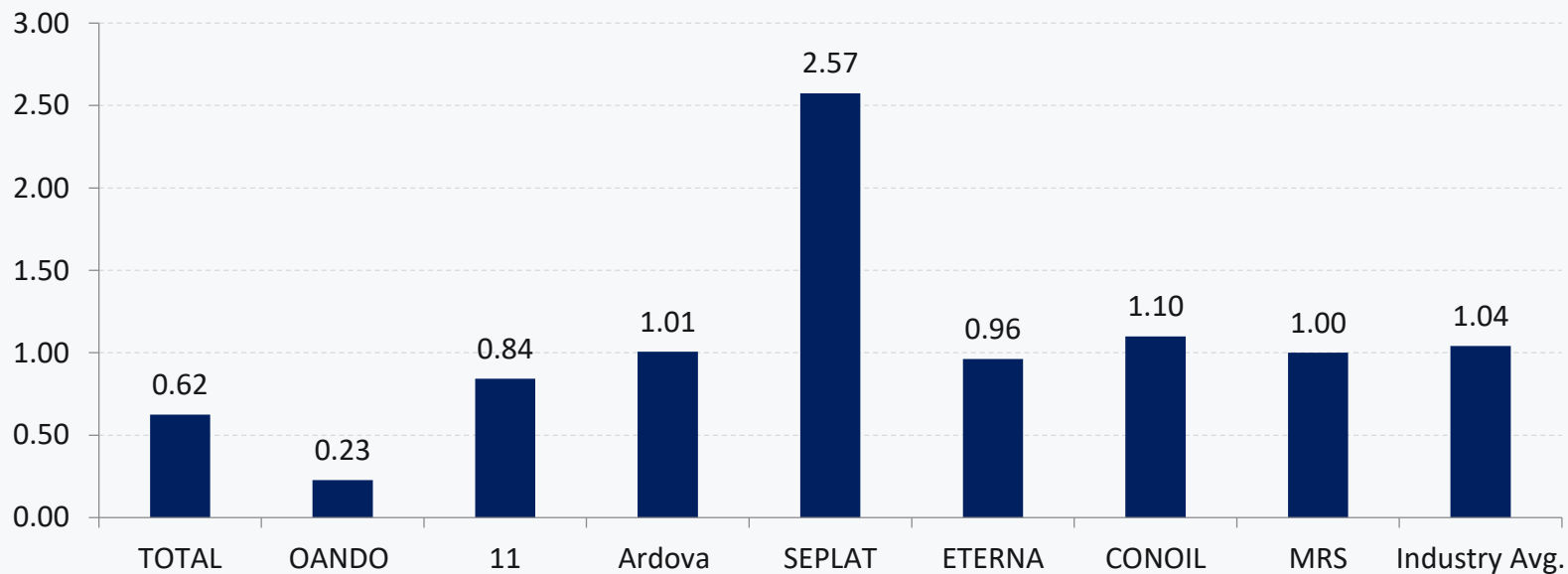
The current ratio is a liquidity ratio that measures a company's ability to pay short-term obligations or those due within one year. It tells investors how a company can maximize its current assets to satisfy its current debt and other payables.





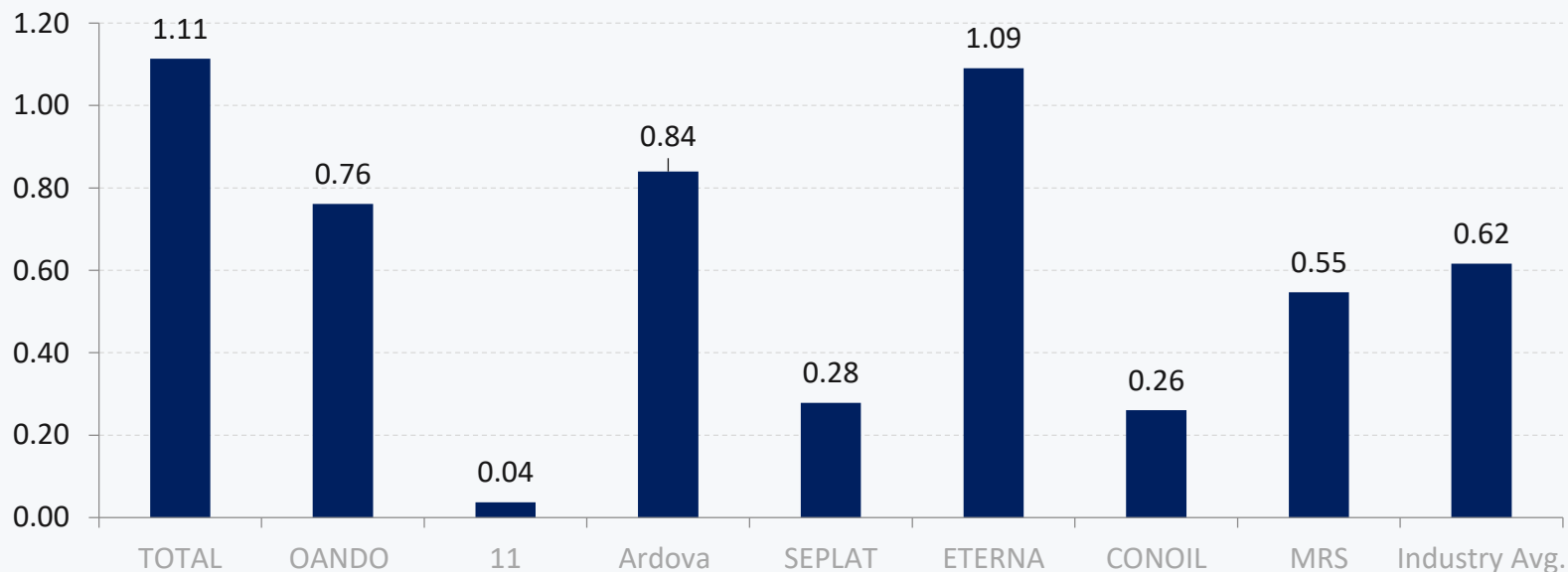
## INDUSTRY QUICK RATIO (2018)

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).



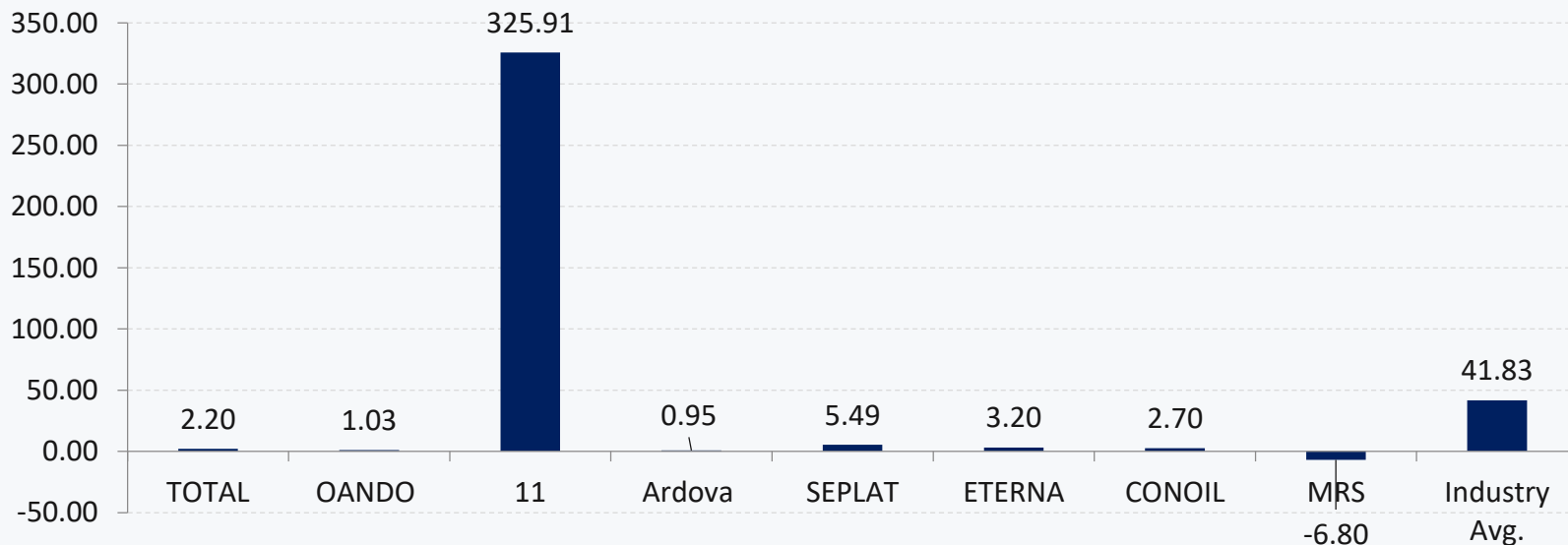
## INDUSTRY DEBT TO EQUITY (2018)

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.



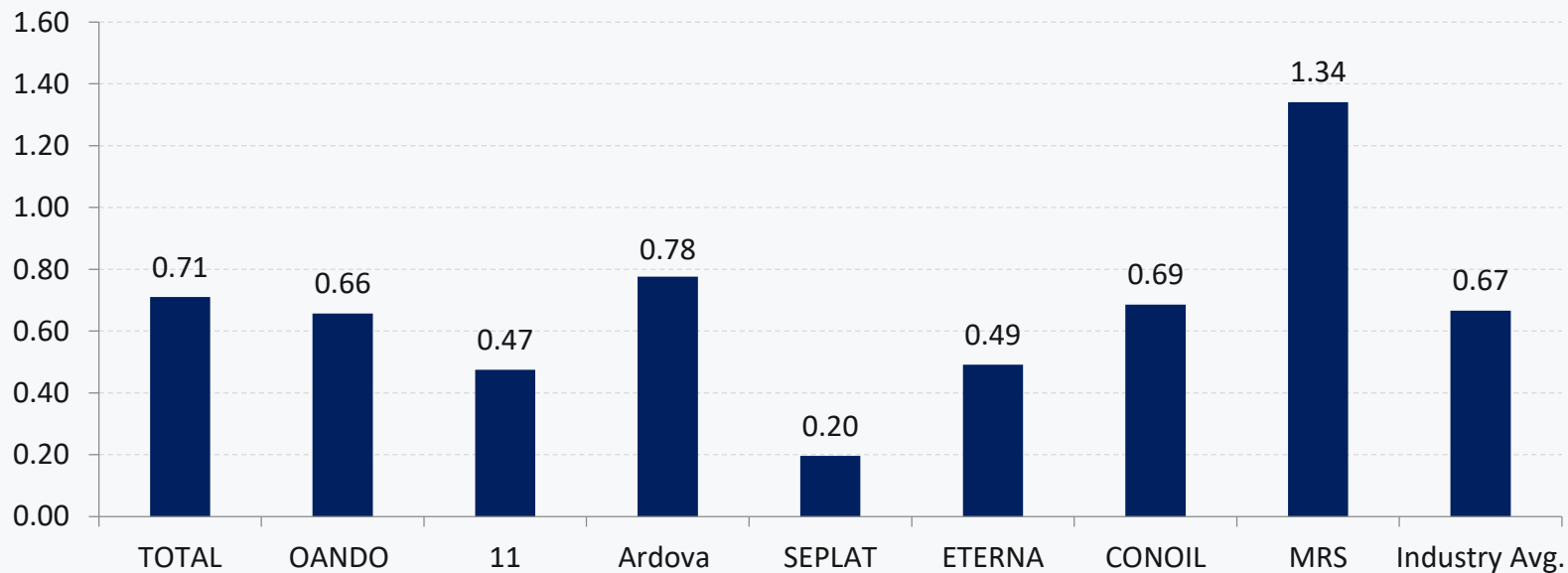
## INDUSTRY TIMES INTEREST EARNED (2018)

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 (2018)

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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