

INTERNATIONAL BREWERIES PLC FINANCIAL PERFORMANCE REPORT

2020 H1



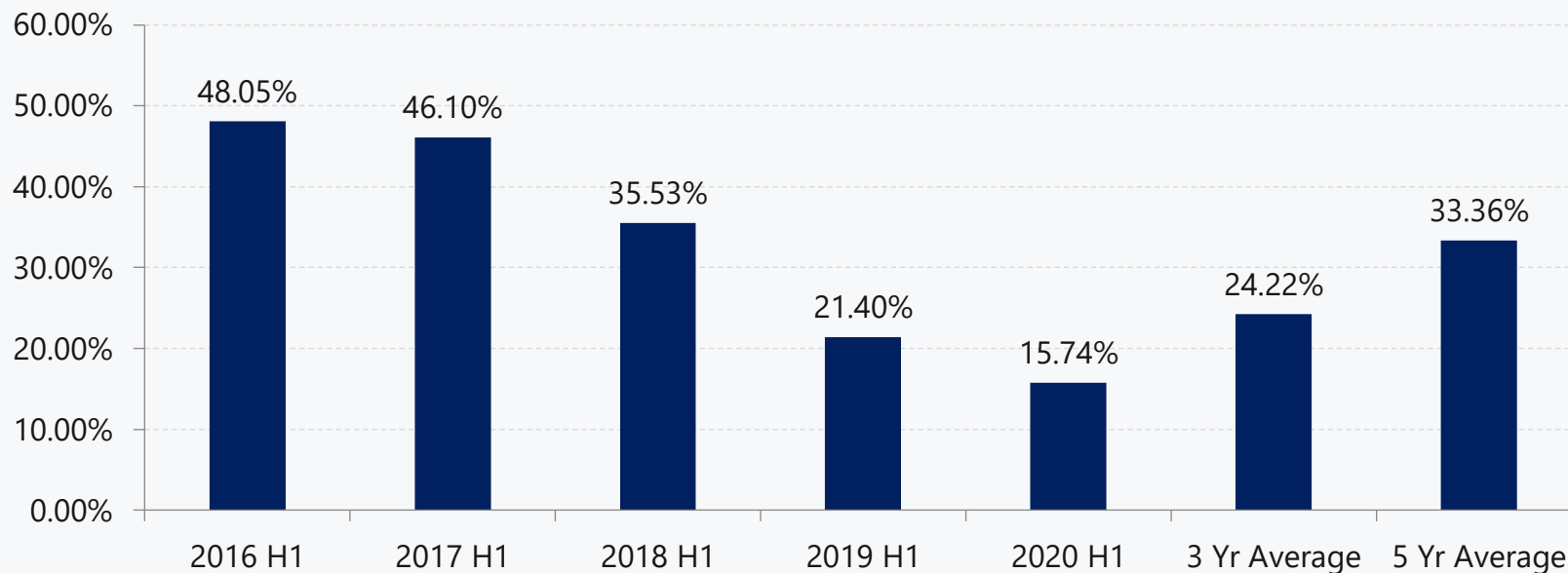
SECTION ONE

10 Ratios You Need to Know

EUA-MoneyCentral Financial Intelligence Reports

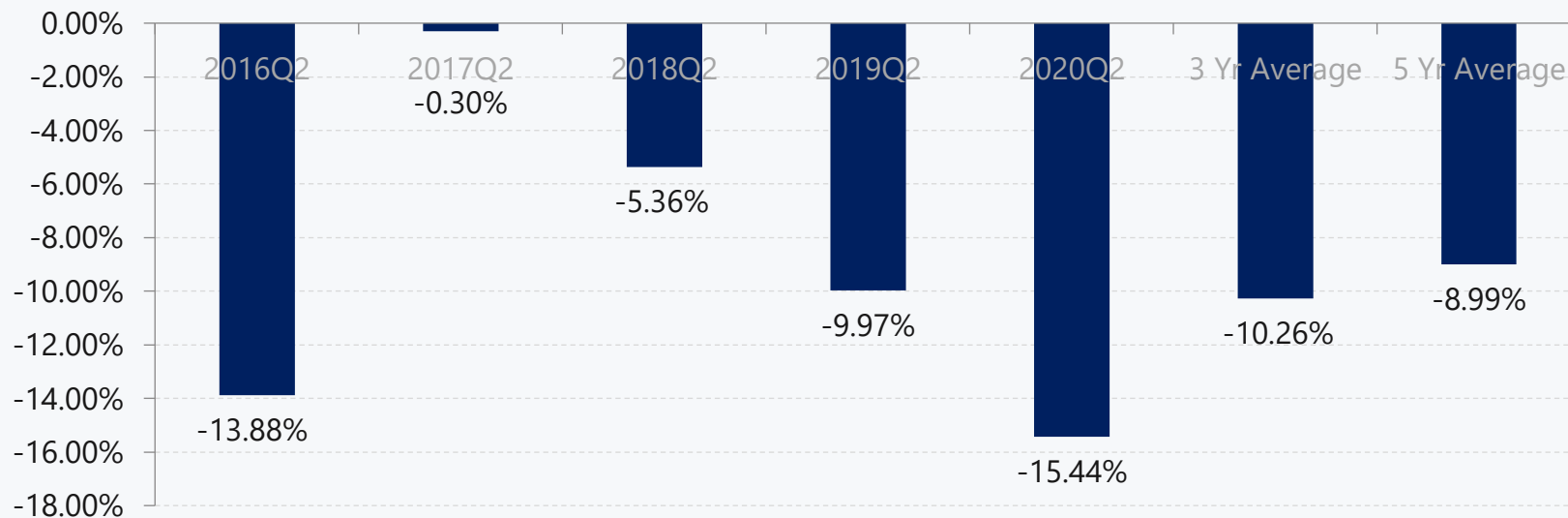
INTERNATIONAL BREWERIES PLC GROSS PROFIT MARGIN (2016 H1 - 2020 H1)

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



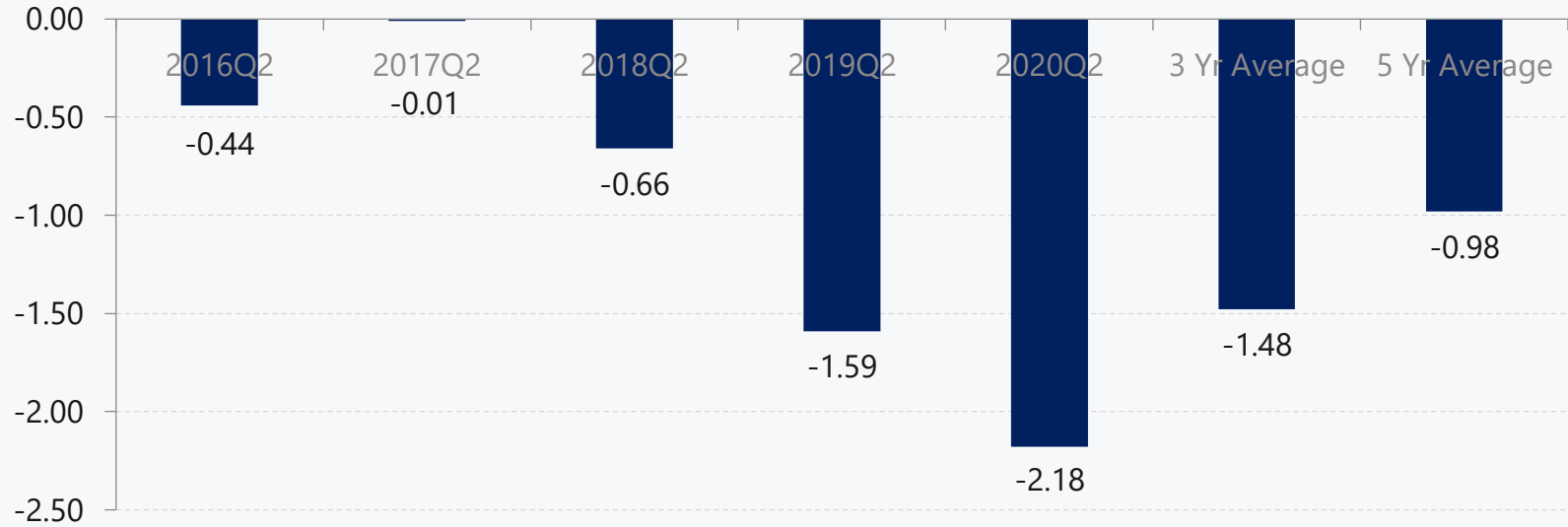
INTERNATIONAL BREWERIES PLC NET PROFIT MARGIN (2016 H1 - 2020 H1)

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.



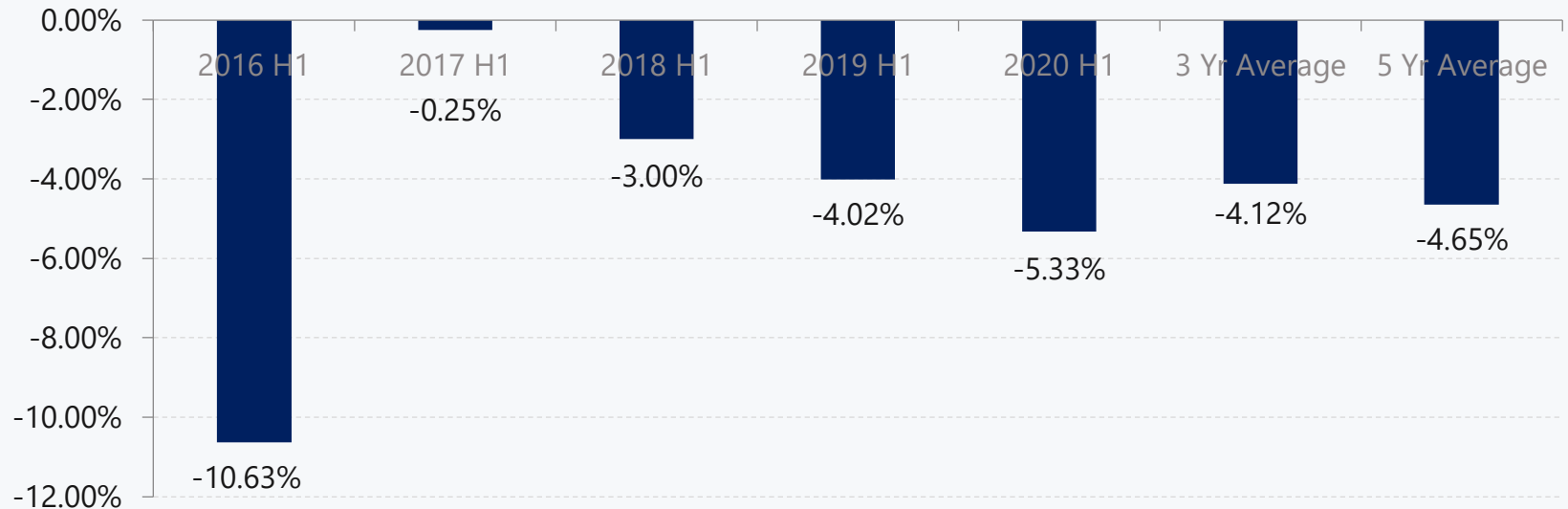
INTERNATIONAL BREWERIES PLC EARNINGS PER SHARE (2016 H1 - 2020 H1)

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.



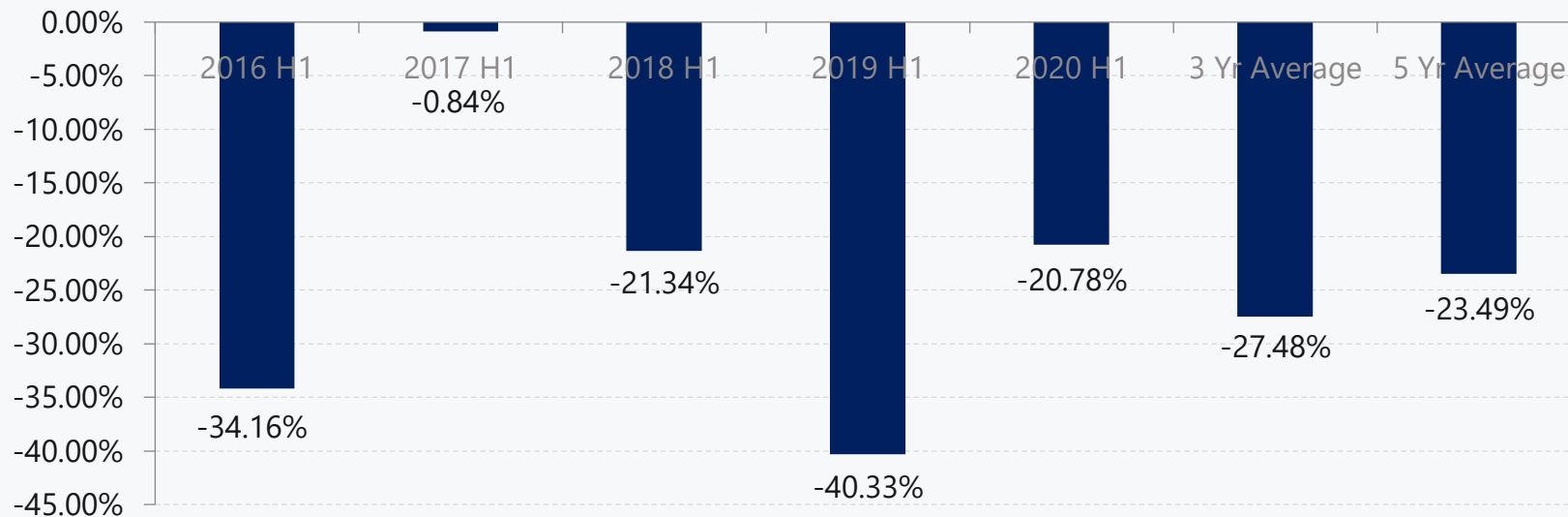
INTERNATIONAL BREWERIES PLC RETURN ON AVERAGE ASSET (2016 H1-2020 H1)

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.



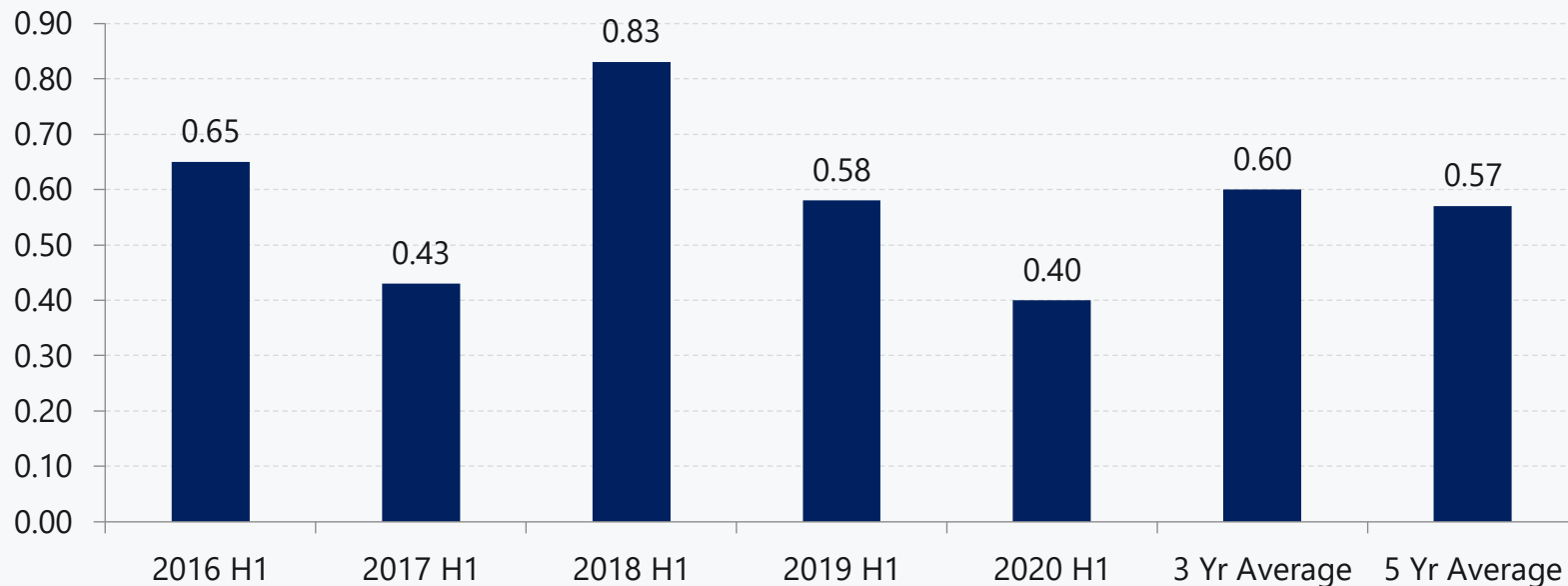
INTERNATIONAL BREWERIES PLC RETURN ON AVERAGE EQUITY (2016 H1 - 2020 H1)

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



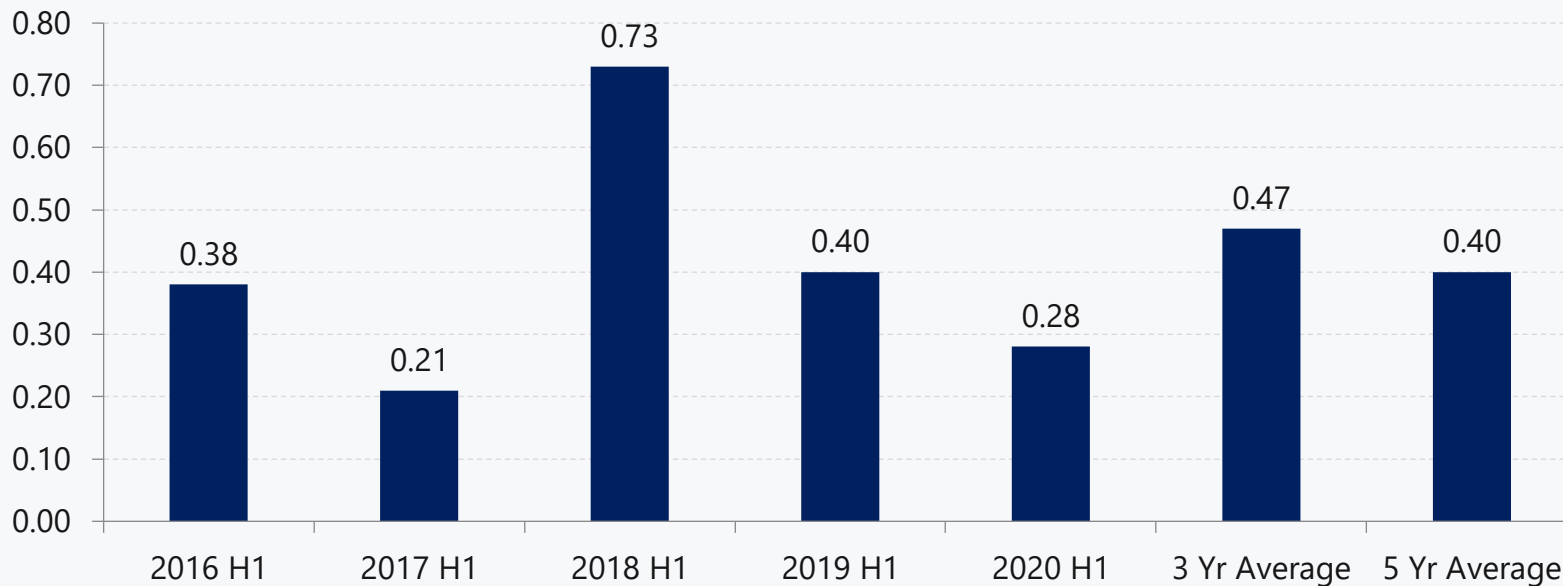
INTERNATIONAL BREWERIES PLC CURRENT RATIO (2016 H1 - 2020 H1)

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.



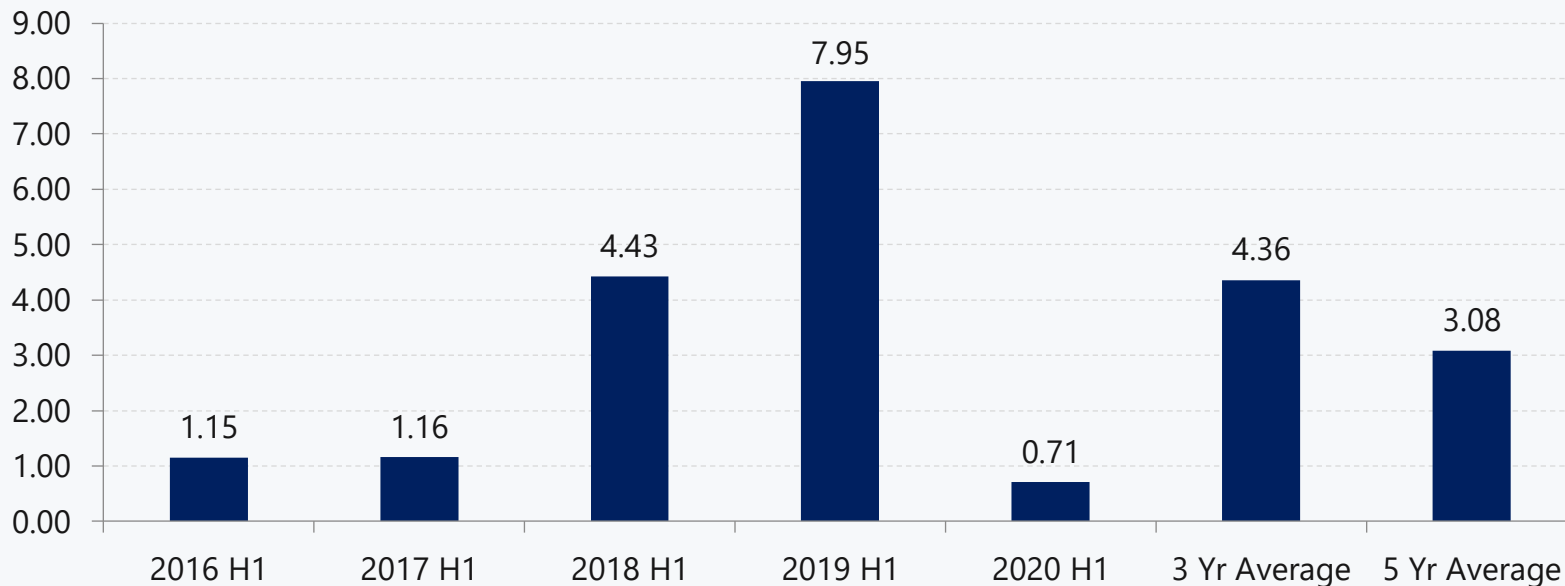
INTERNATIONAL BREWERIES PLC QUICK RATIO (2016 H1 - 2020 H1)

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).



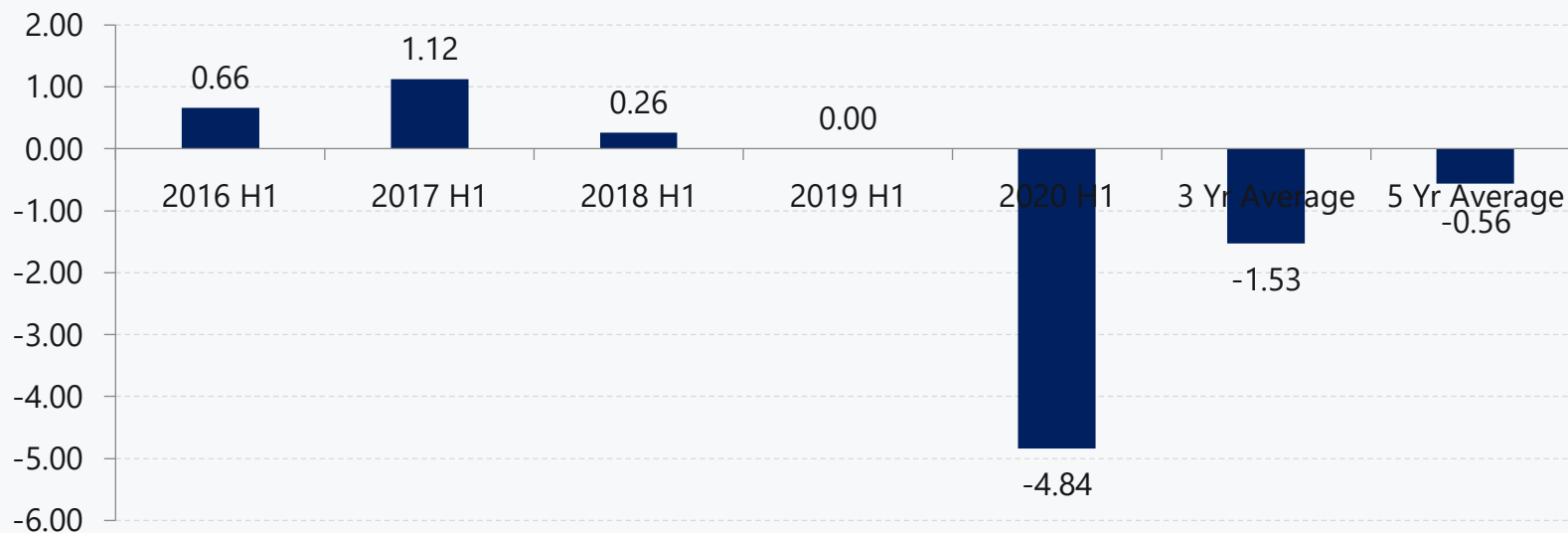
INTERNATIONAL BREWERIES PLC DEBT TO EQUITY (2016 H1 - 2020 H1)

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.



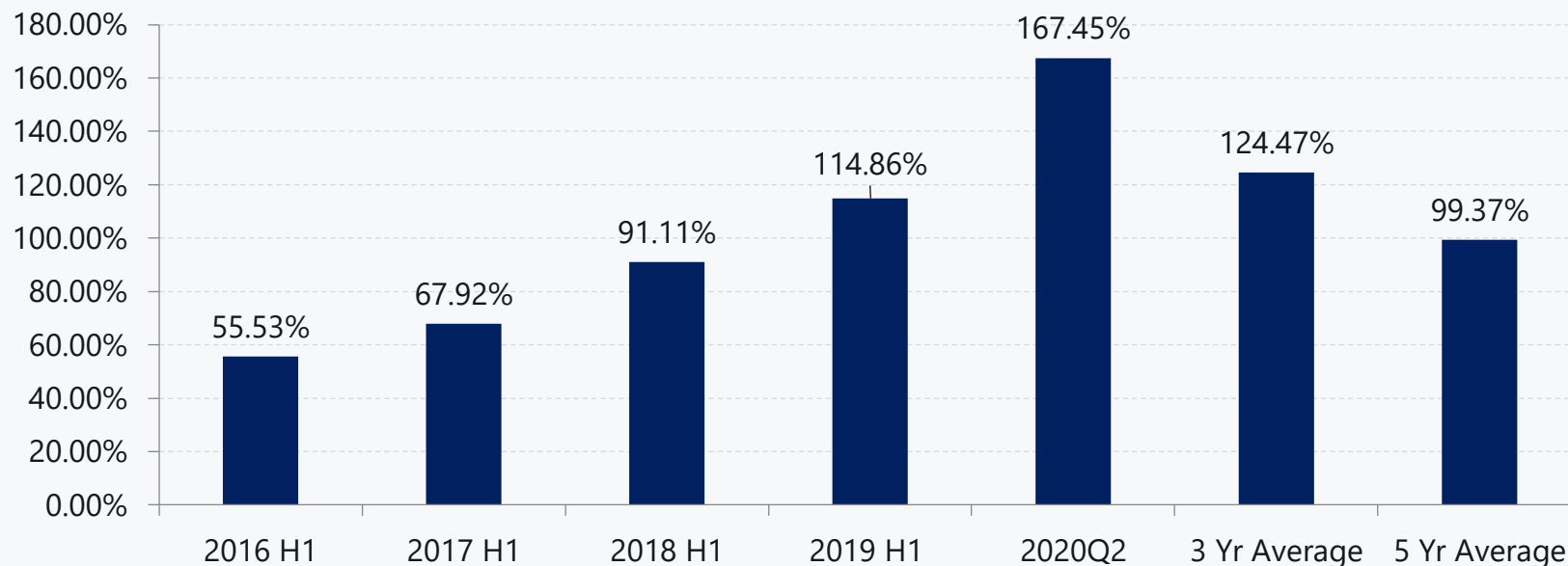
INTERNATIONAL BREWERIES PLC TIME INTEREST EARNED (2016 H1 - 2020 H1)

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.



INTERNATIONAL BREWERIES PLC COST TO INCOME RATIO (2016 H1 - 2020 H1)

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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