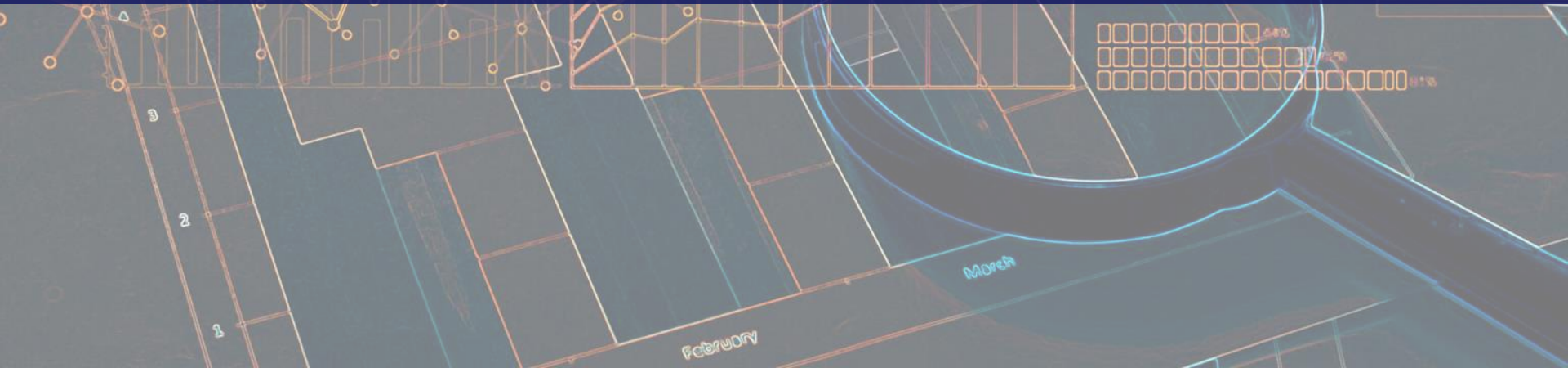
VITA FOAM PLC CHART REPORT

2018



SECTION ONE

SUMMARY OF FINANCIAL PERFORMANCE

VITA FOAM PLC FINANCIAL PERFORMANCE

Industrial Goods Sector

	2017	2018	YoY Growth Rate	3-Year Growth Rate	5-Year Growth Rate
Total Revenue	NGN17.69B	NGN19.53B	10.39%	43.95%	16.88%
Gross Profit	NGN5.08B	NGN5.85B	15.06%	25.62%	8.53%
EBIT	NGN1.33B	NGN2.09B	56.85%	135.60%	38.50%
Tax Expense/Credit	NGN145.82M	NGN191.93M	31.62%	105.87%	-29.99%
PAT	-NGN127.69M	NGN601.92M	N/A	N/A	38.18%
Assets	NGN13.41B	NGN16.03B	19.58%	20.85%	34.60%
Liabilities	NGN10.03B	NGN12.15B	-35.39%	-21.77%	-17.66%
Equity	NGN3.37B	NGN3.88B	53.75%	76.95%	80.17%

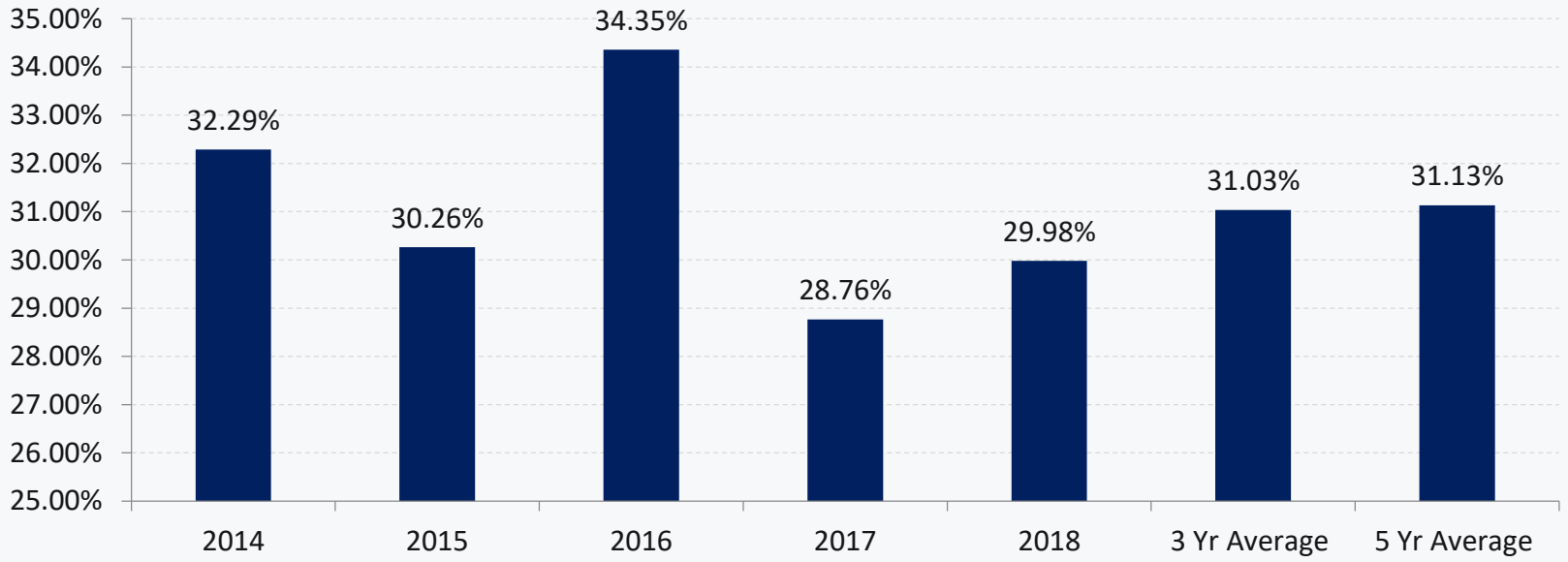
**The figure in red indicate a loss in relation to the years and a negative figure in relation to the growth rates

SECTION TWO

COMPANY PROFITABILITY RATIOS

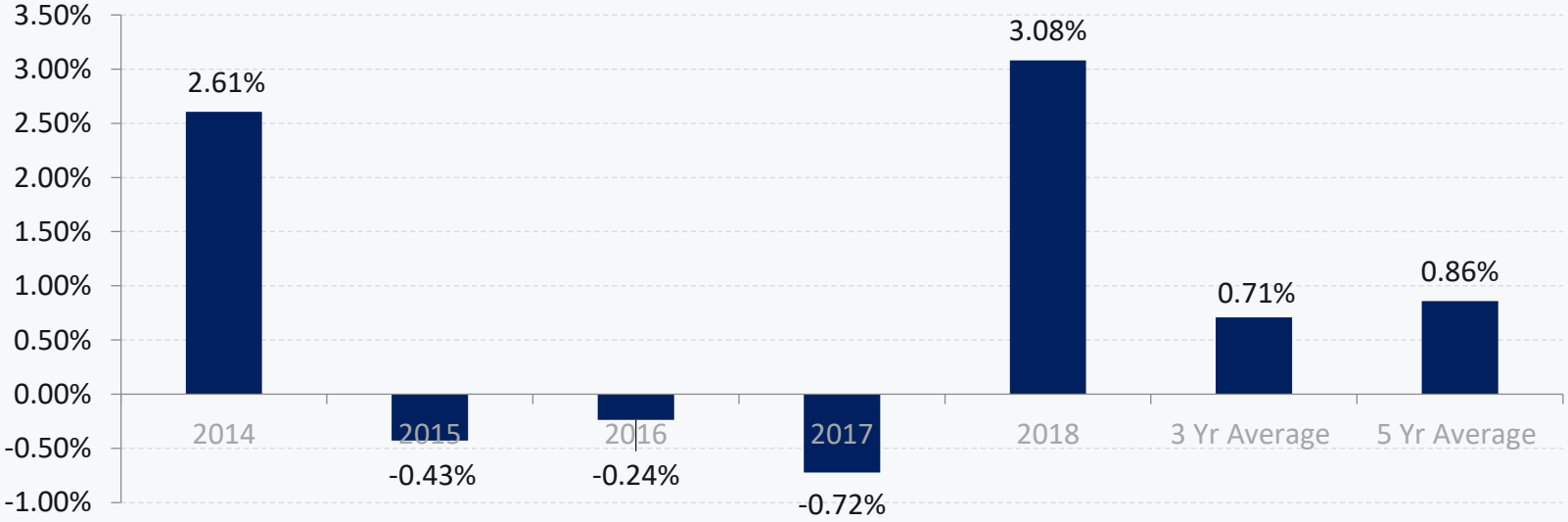
VITA FOAM PLC GROSS PROFIT MARGIN (2014-2018)

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



VITA FOAM PLC NET PROFIT MARGIN (2014-2018)

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.



VITA FOAM PLC OPERATING PROFIT MARGIN (2014-2018)

The operating margin measures how much profit a company makes on a naira of sales, after paying for variable costs of production, such as wages and raw materials, but before paying interest or tax

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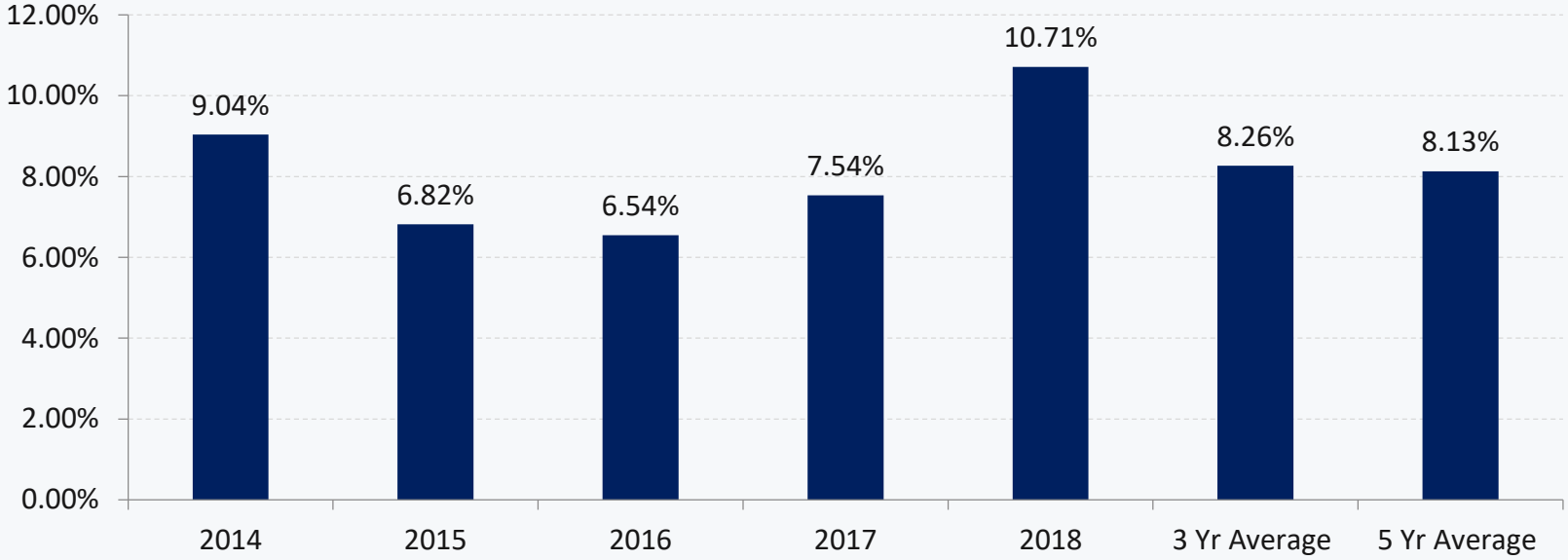
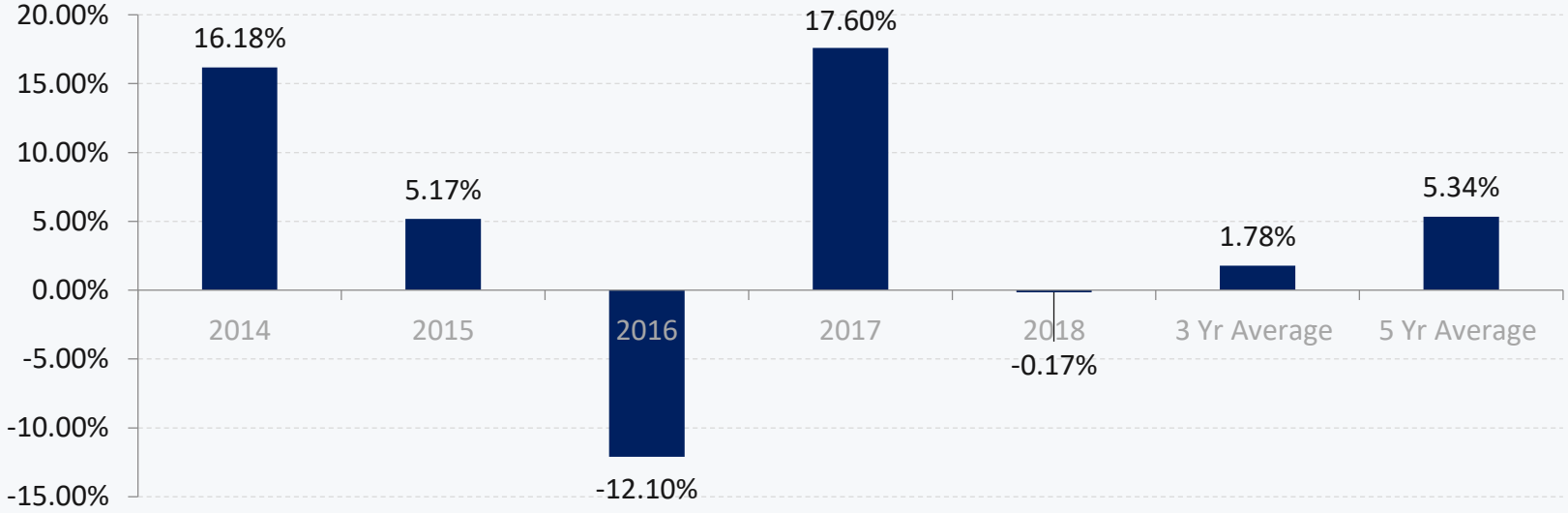


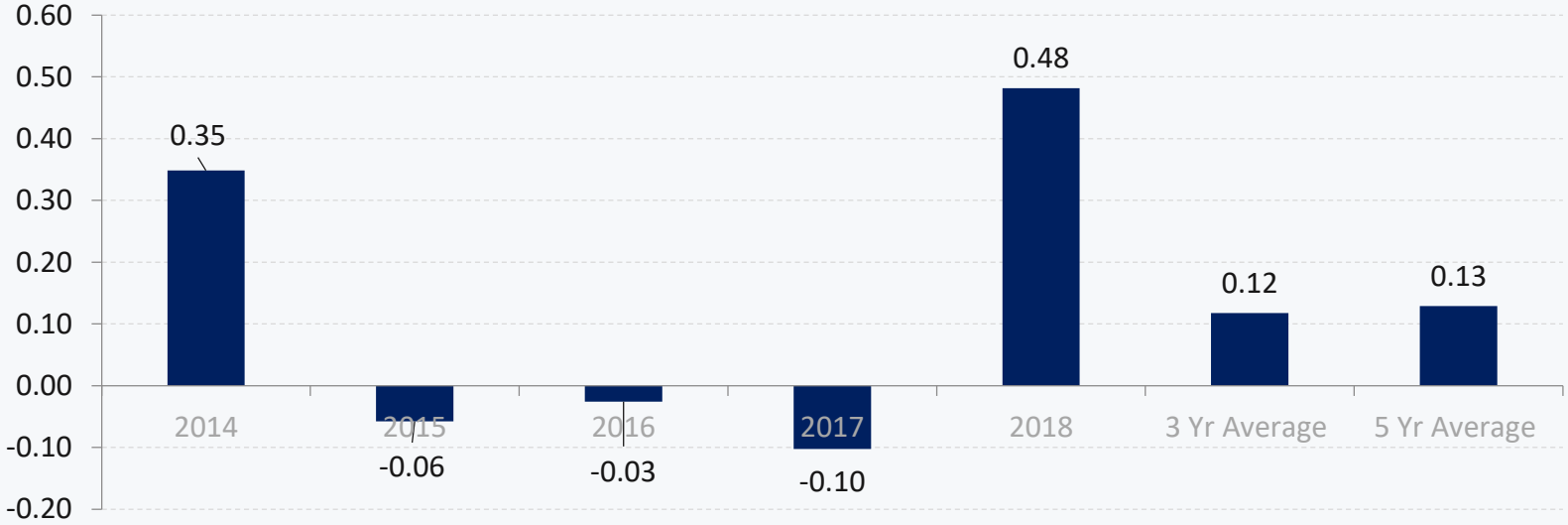
VITA FOAM PLC CASH RETURN ON ASSET (2014-2018)

The cash return on assets ratio is used to compare a business's performance with that of other industry members. It is an efficiency ratio that rates actual cash flows to company assets without being affected by income recognition or income measurements.



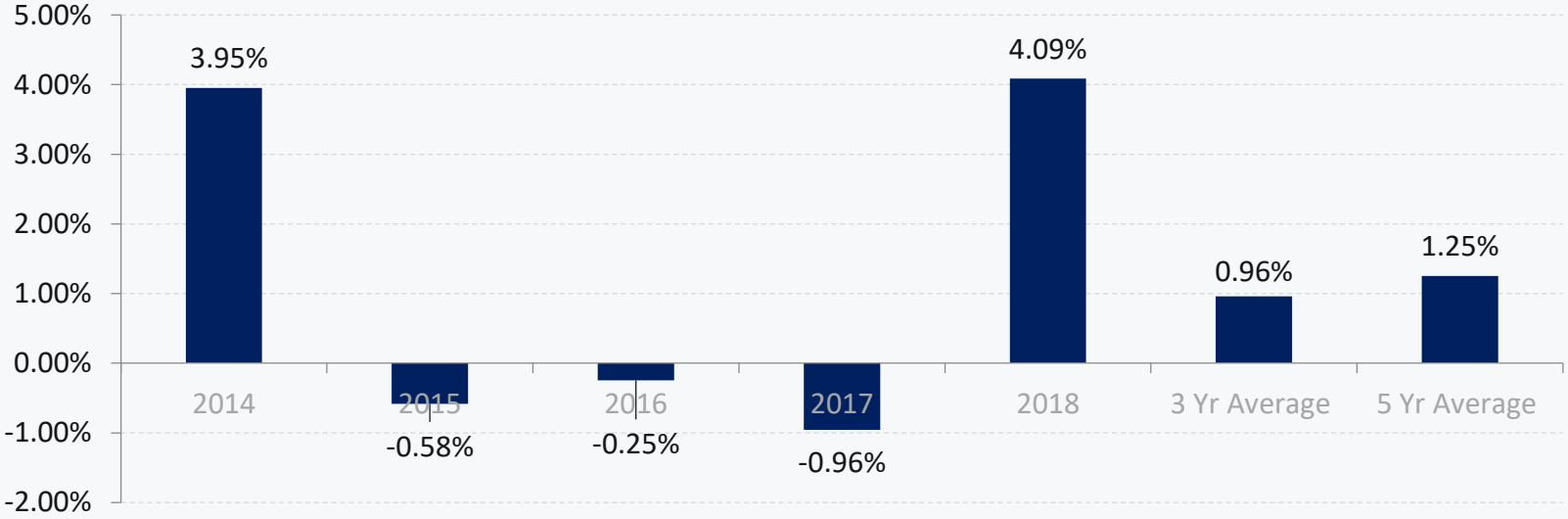
VITA FOAM PLC EARNINGS PER SHARE (2014-2018)

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.



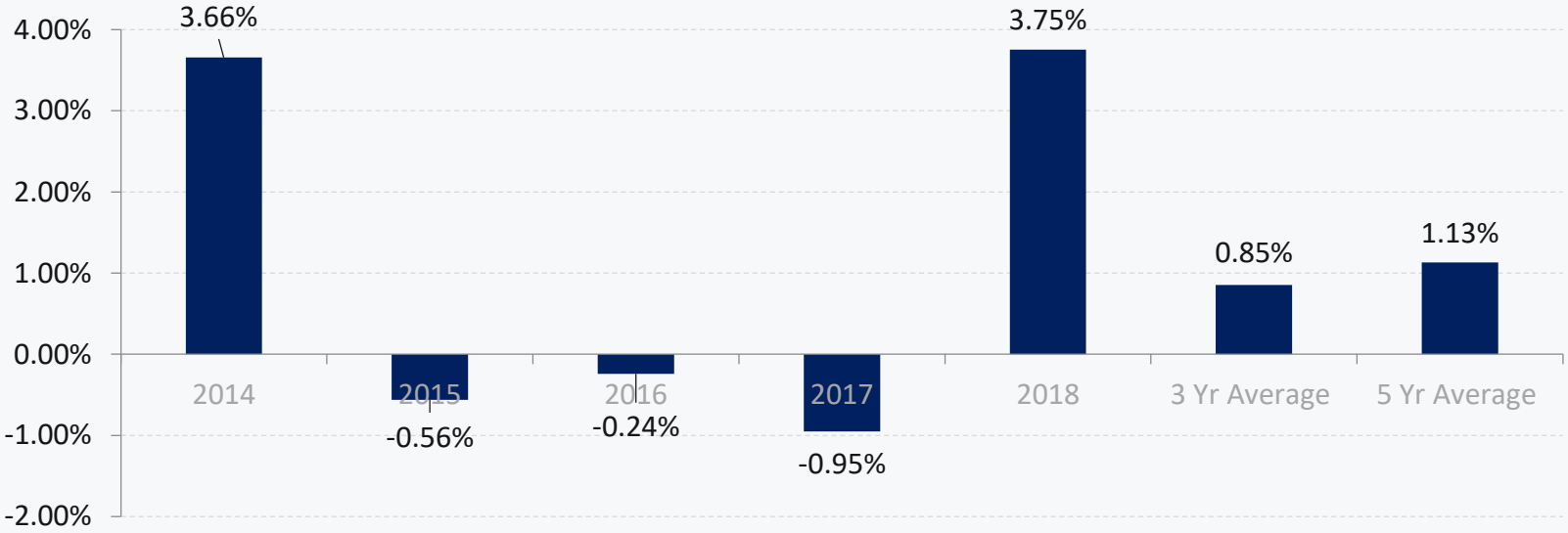
VITA FOAM PLC RETURN ON AVERAGE ASSET (2014-2018)

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.



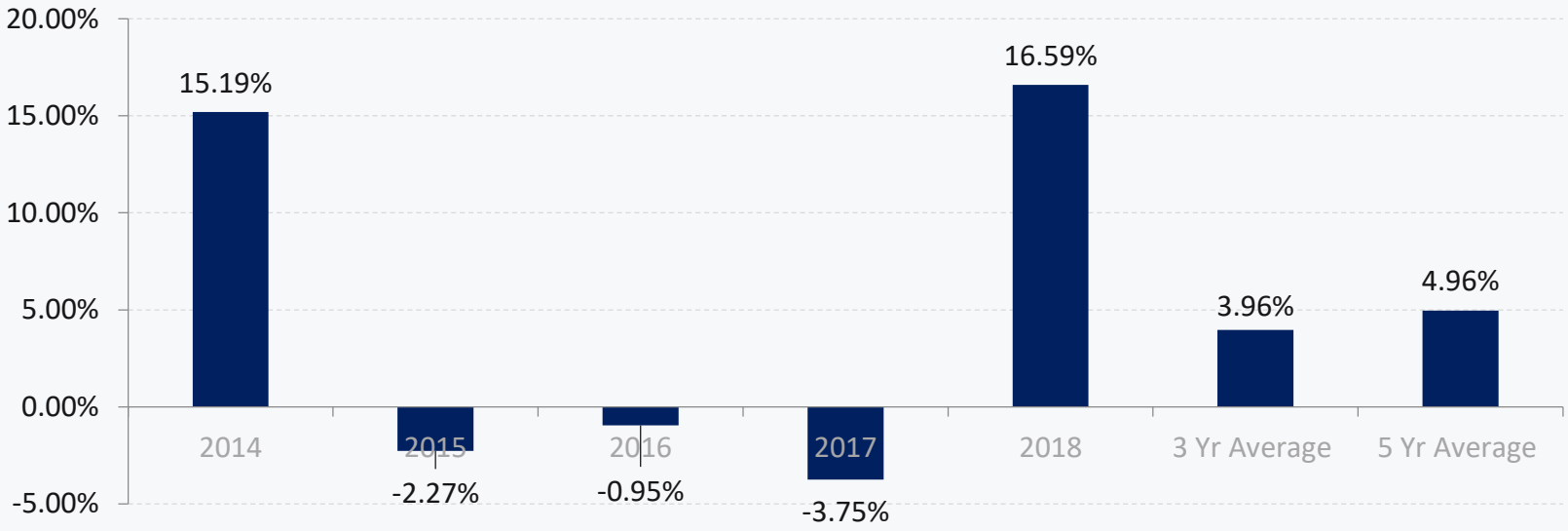
VITA FOAM PLC RETURN ON ASSET (2014-2018)

Return on assets is a profitability ratio that provides how much profit a company is able to generate from its assets. In other words, return on assets (ROA) measures how efficient a company's management is in generating earnings from their economic resources



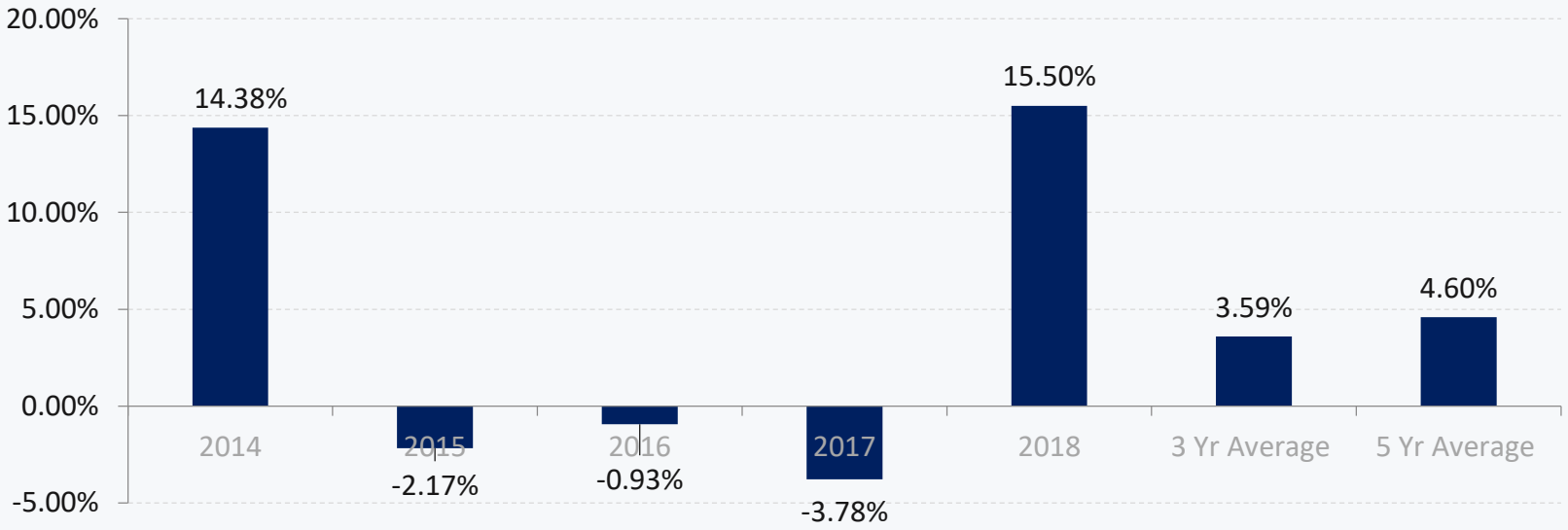
VITA FOAM PLC RETURN ON AVERAGE EQUITY (2014-2018)

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



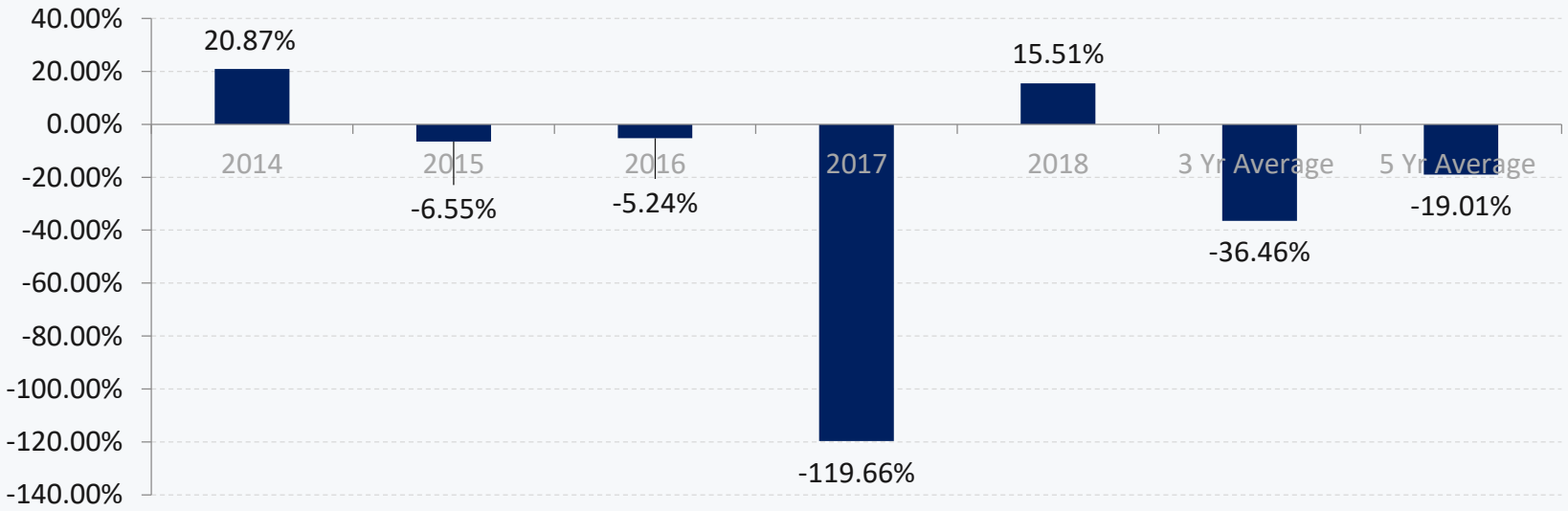
VITA FOAM PLC RETURN ON EQUITY (2014-2018)

Return on equity (ROE) is a measure of financial performance calculated by dividing net income by shareholders' equity. Because shareholders' equity is equal to a company's assets minus its debt, ROE is considered the return on net assets.



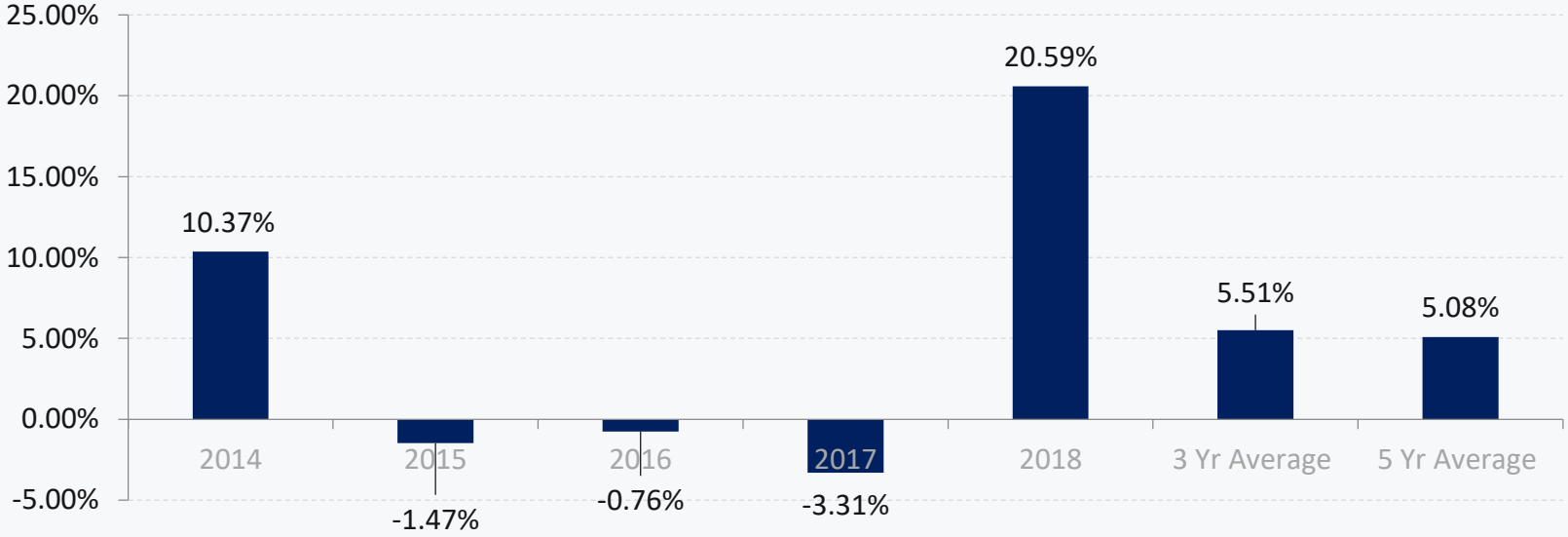
VITA FOAM PLC RETURN ON CAPITAL INVESTED (2014-2018)

The return on invested capital ratio gives a sense of how well a company is using its money to generate returns.



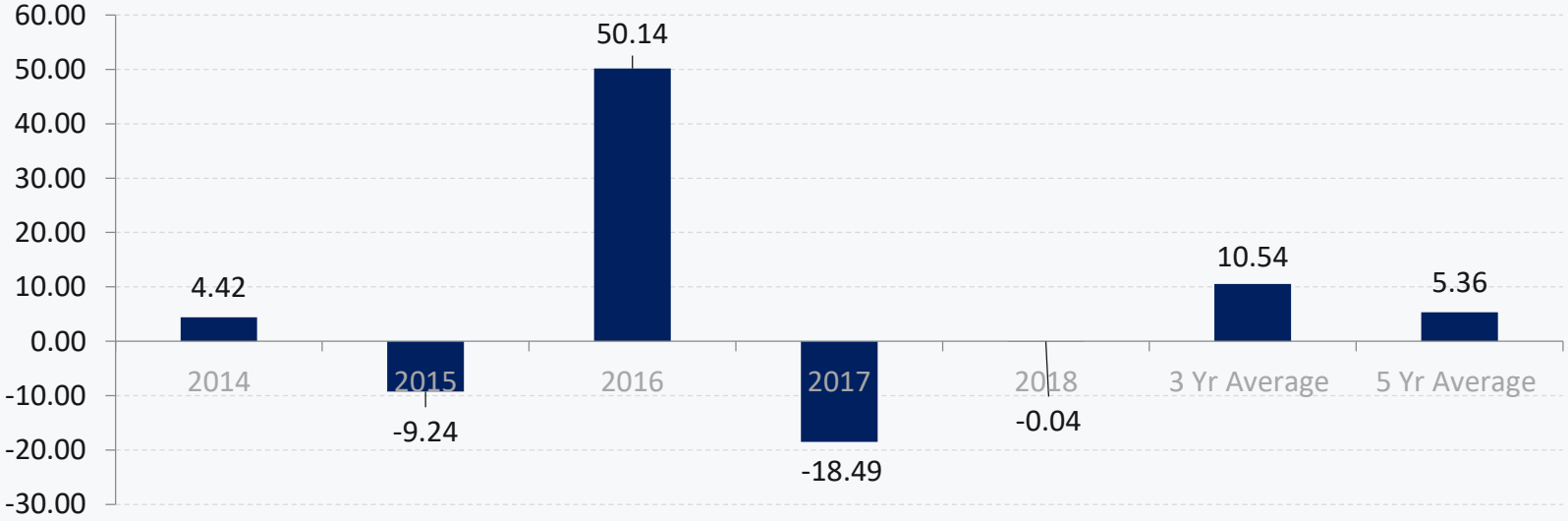
VITA FOAM PLC RETURN ON TANGIBLE ASSET (2014-2018)

Return-on-Tangible-Asset measures the rate of return on the average total tangible assets (total assets minus intangible assets). Tangible means physical in nature. Return-on-Tangible-Asset measures a firm's efficiency at generating profits from its tangible assets.



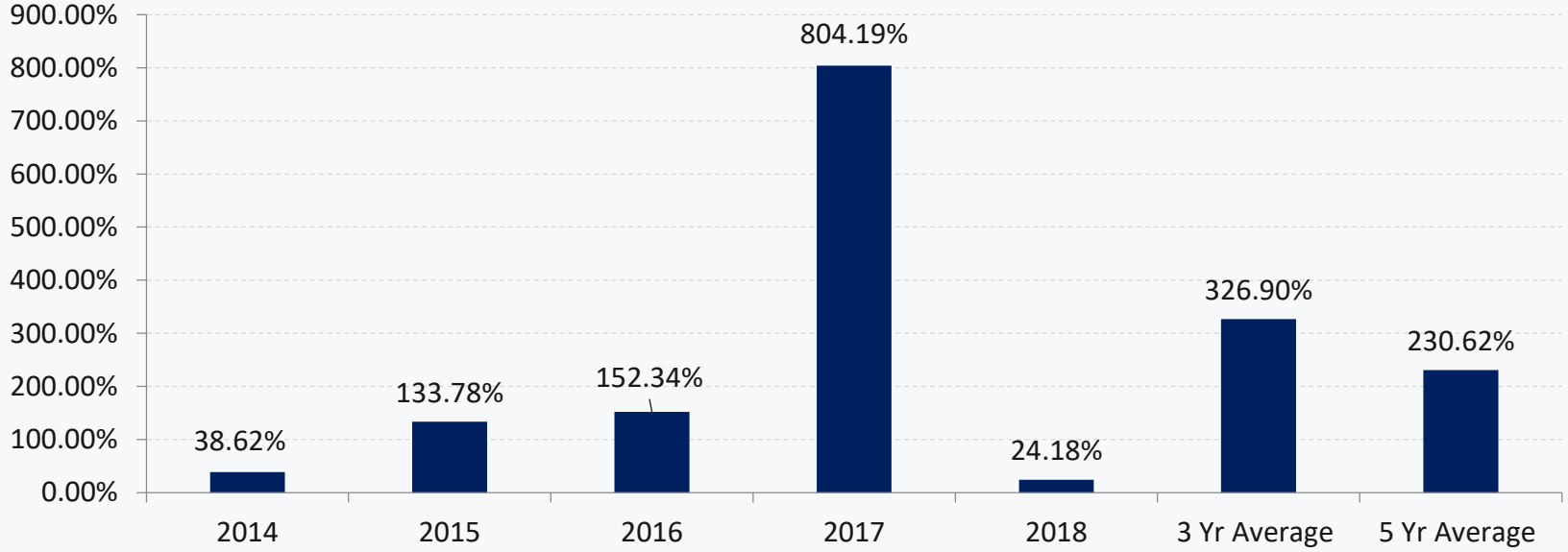
VITA FOAM PLC CFO TO NET PROFIT (2014-2018)

Cash flow from operating activities to net profit is a ratio that measures a company's total cash raised from its business activities relative to its profit after deduction of interest expense and tax.



VITA FOAM PLC EFFECTIVE TAX RATE (2014-2018)

The effective tax rate is the average tax rate paid by a corporation. The effective tax rate measures the percentage of profit before tax is paid as taxes to the government. The lower the percentage the more effective a company is with its taxes.

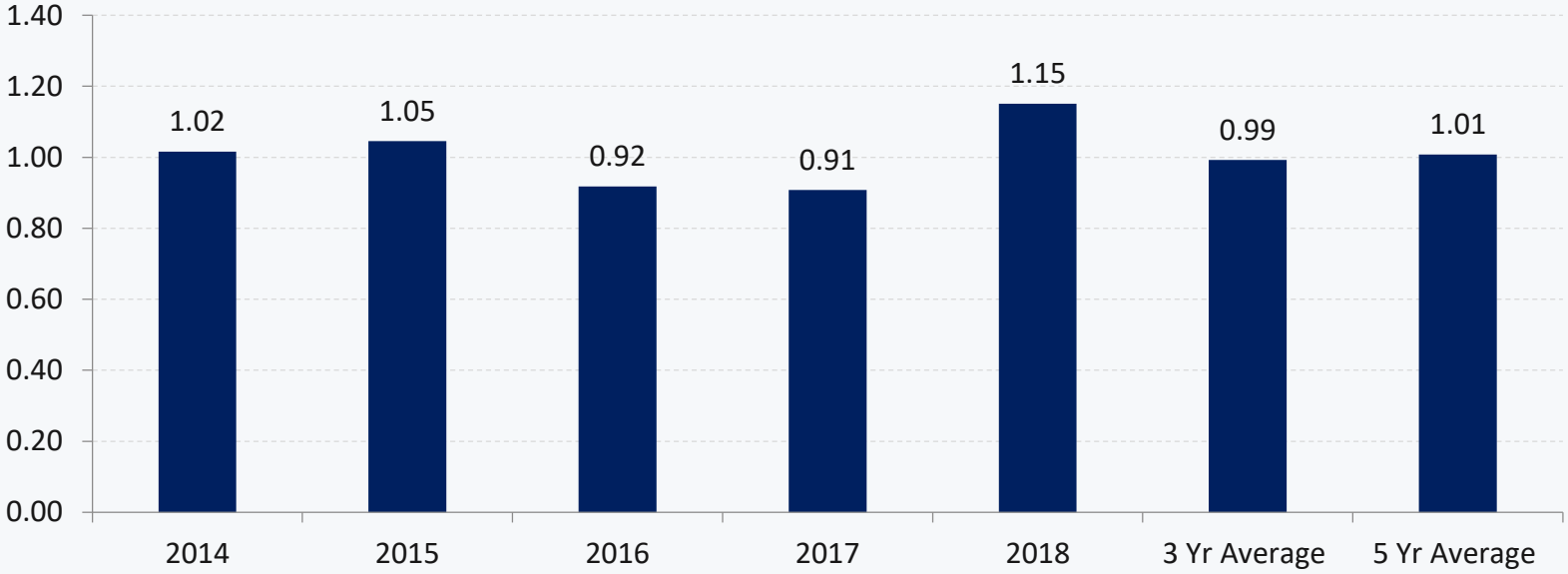


SECTION THREE

COMPANY LIQUIDITY RATIOS

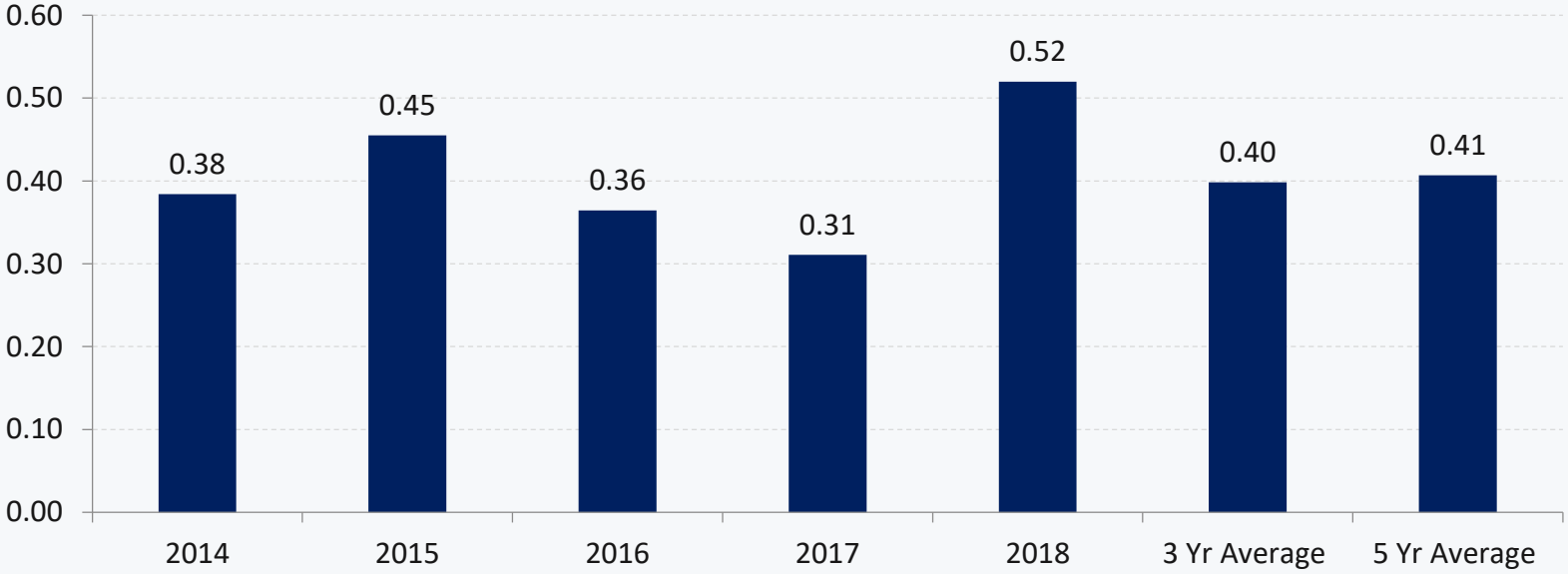
VITA FOAM PLC CURRENT RATIO (2014-2018)

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.



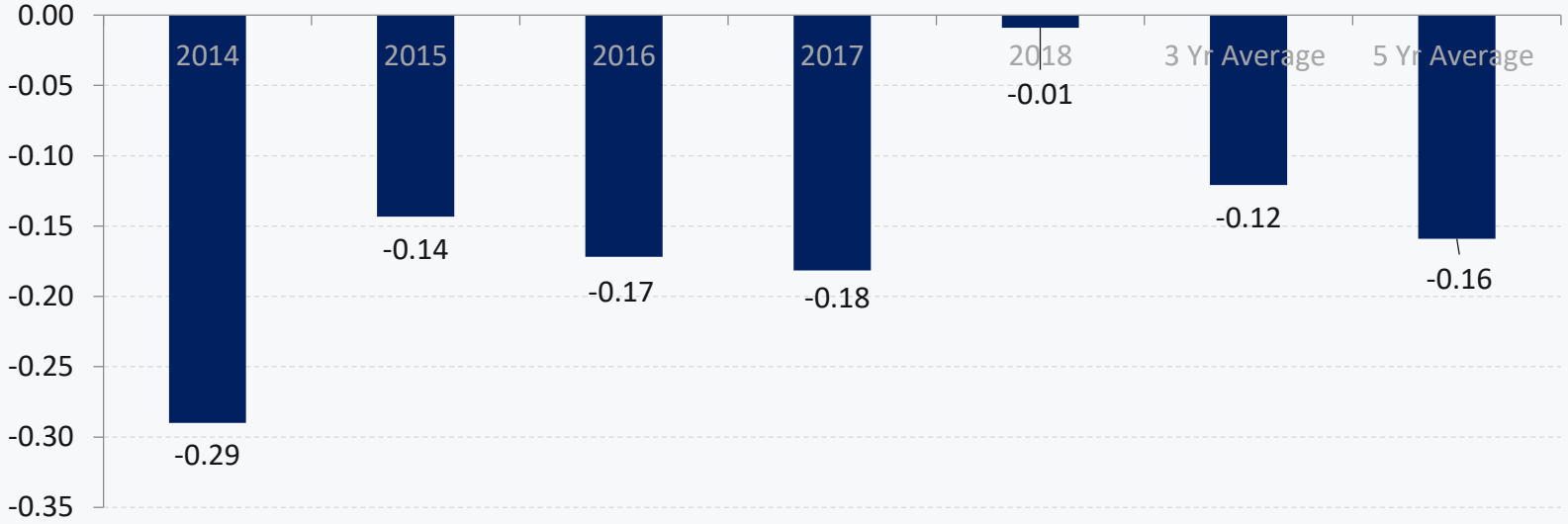
VITA FOAM PLC QUICK RATIO (2014-2018)

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).



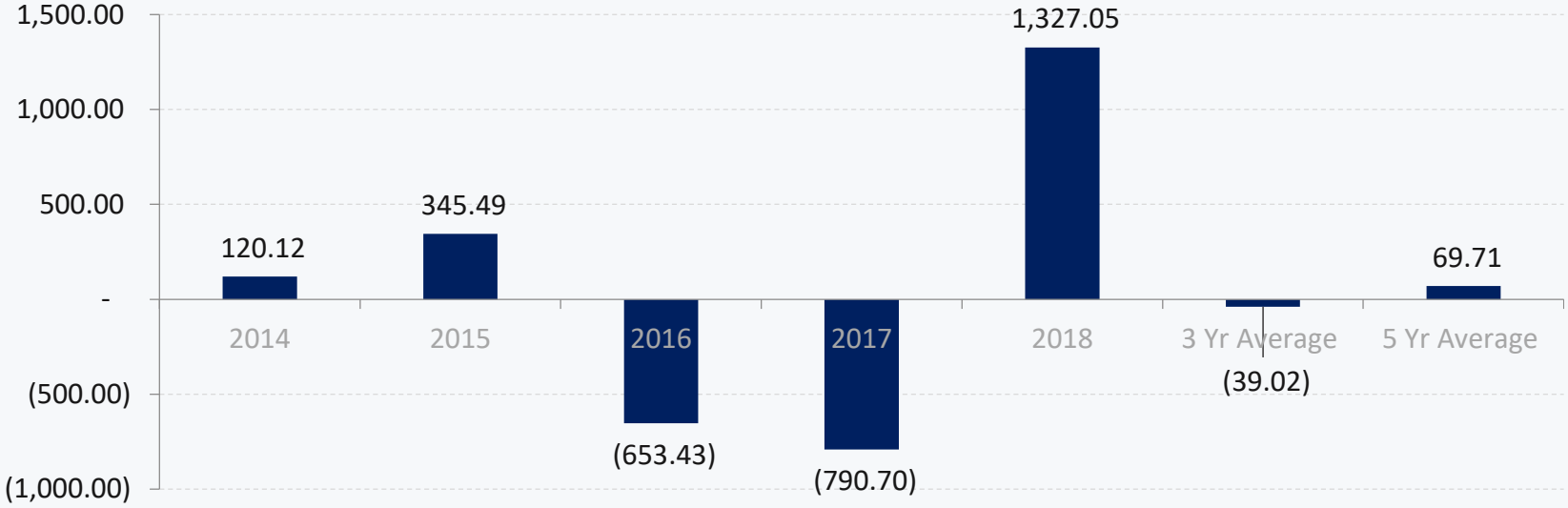
VITA FOAM PLC CASH RATIO (2014-2018)

This ratio of a company's total cash and cash equivalents to its current liabilities. The metric calculates a company's ability to repay its short-term debt with cash or near-cash resources, such as easily marketable securities.



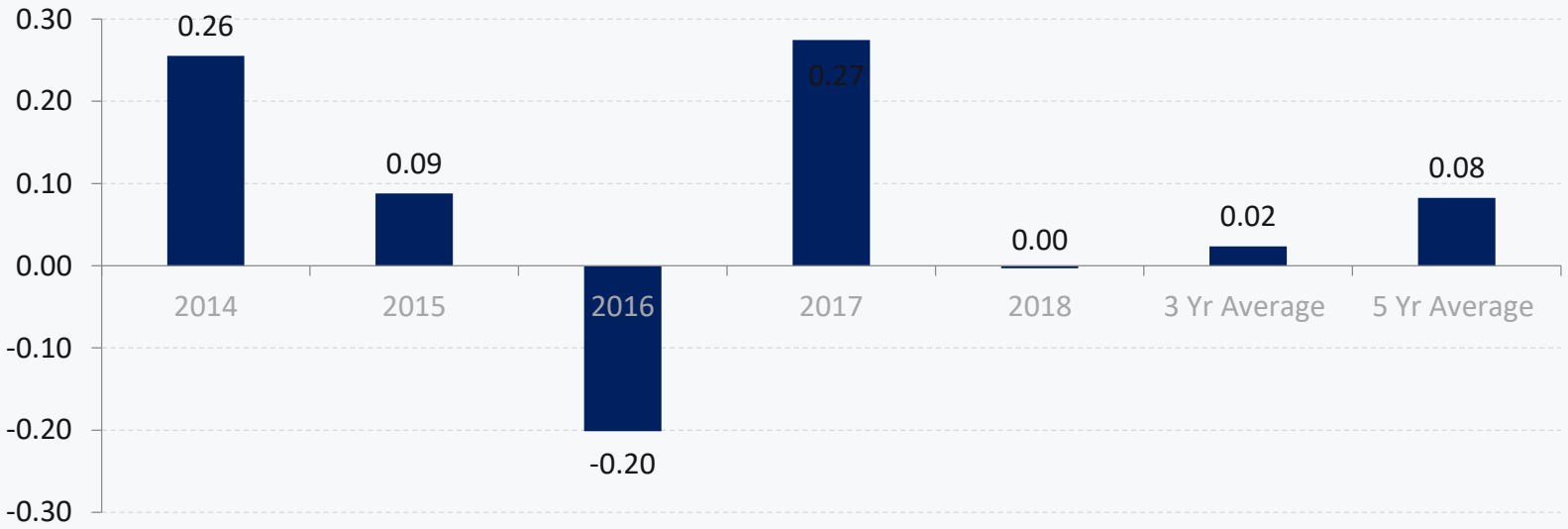
VITA FOAM PLC WORKING CAPITAL (2014-2018)

Working capital is the capital of a business which is used in its day-to-day trading operations, calculated as the current assets minus the current liabilities.



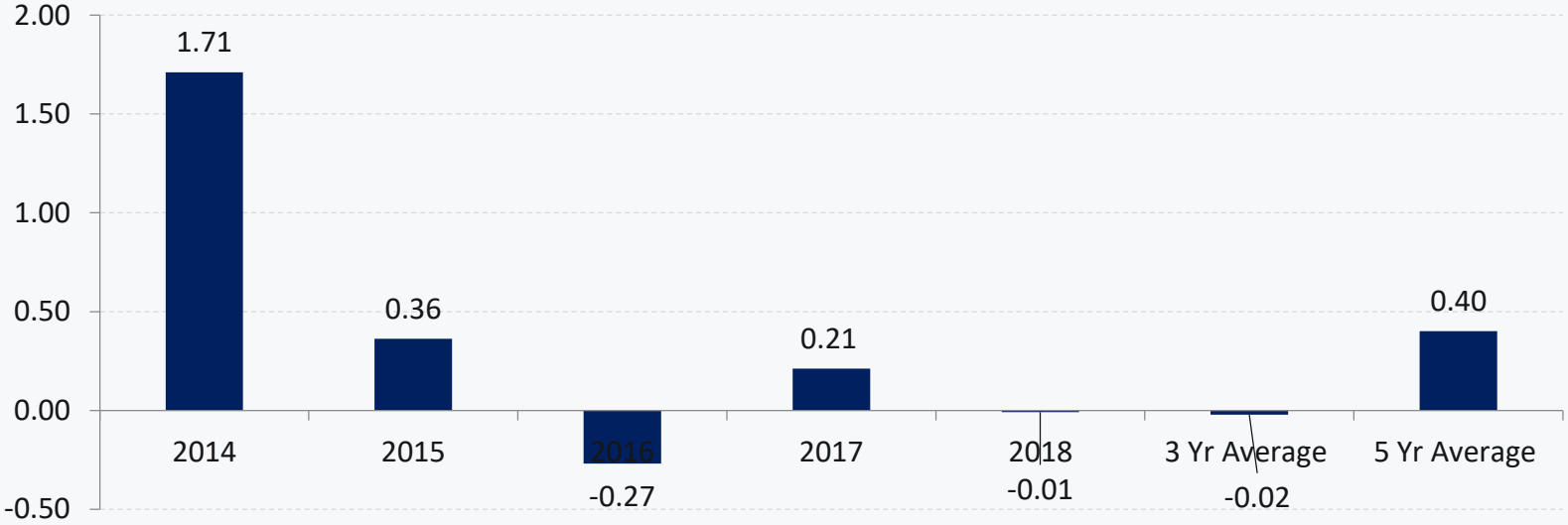
VITA FOAM PLC CFO RATIO (2014-2018)

The operating cash flow ratio is a measure of how well current liabilities are covered by the cash flows generated from a company's operations. The ratio can help gauge a company's liquidity in the short term



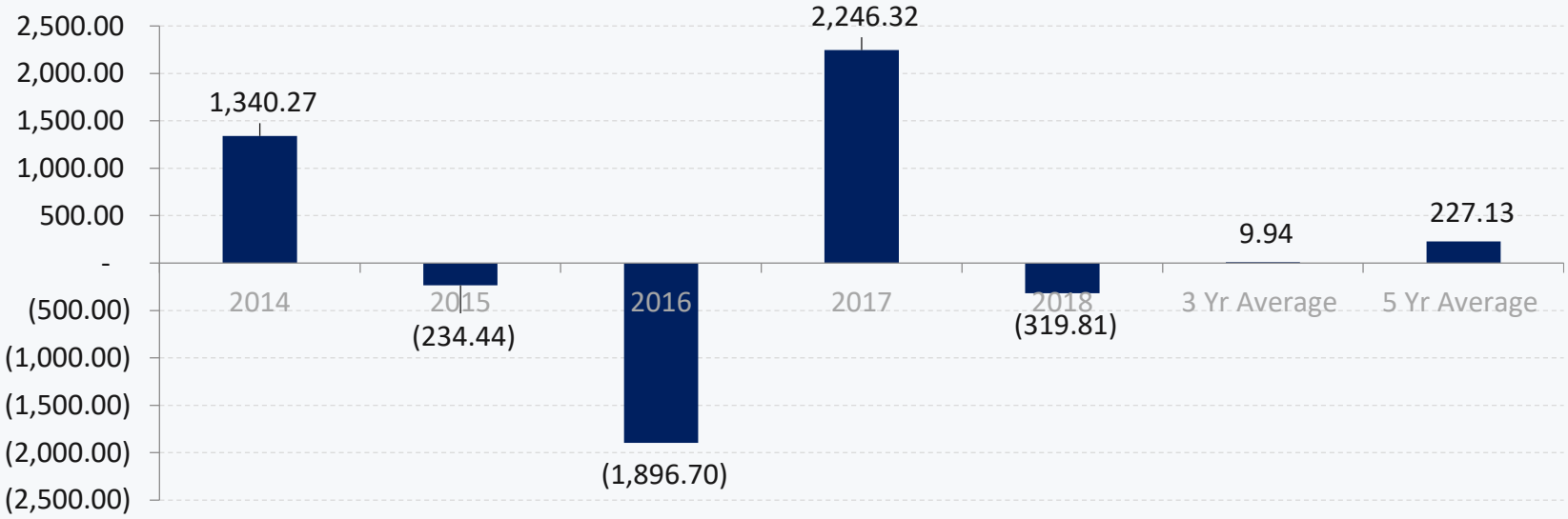
VITA FOAM PLC CASH FLOW ADEQUACY (2014-2018)

The cash flow adequacy ratio measures whether the cash generated by a company's operations are enough to pay for its other expenses that are likely to be ongoing for example, any fixed asset acquisitions or dividends to shareholders.



VITA FOAM PLC FREE CASH FLOW (2014-2018)

Free cash flow (FCF) represents the cash a company generates after accounting for cash outflows to support operations and maintain its capital assets. It excludes the non-cash expenses and includes spending on equipment and assets as well as changes in working capital.

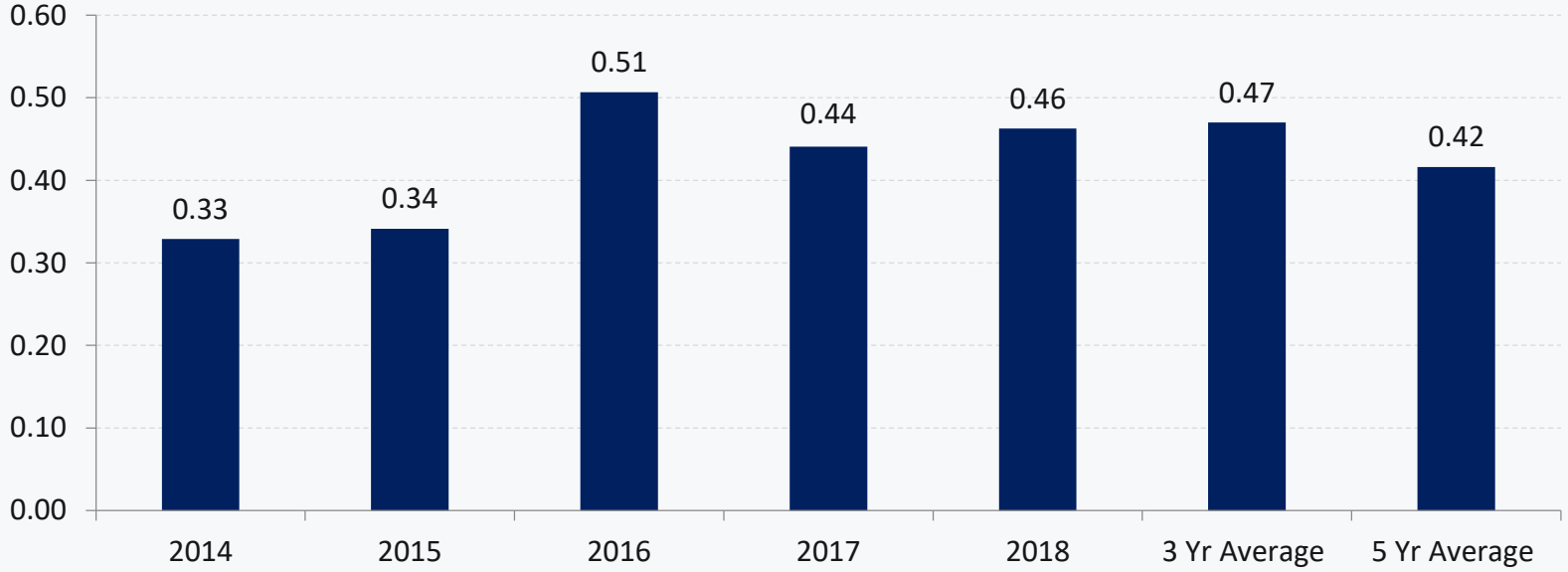


SECTION FOUR

COMPANY SOLVENCY RATIOS

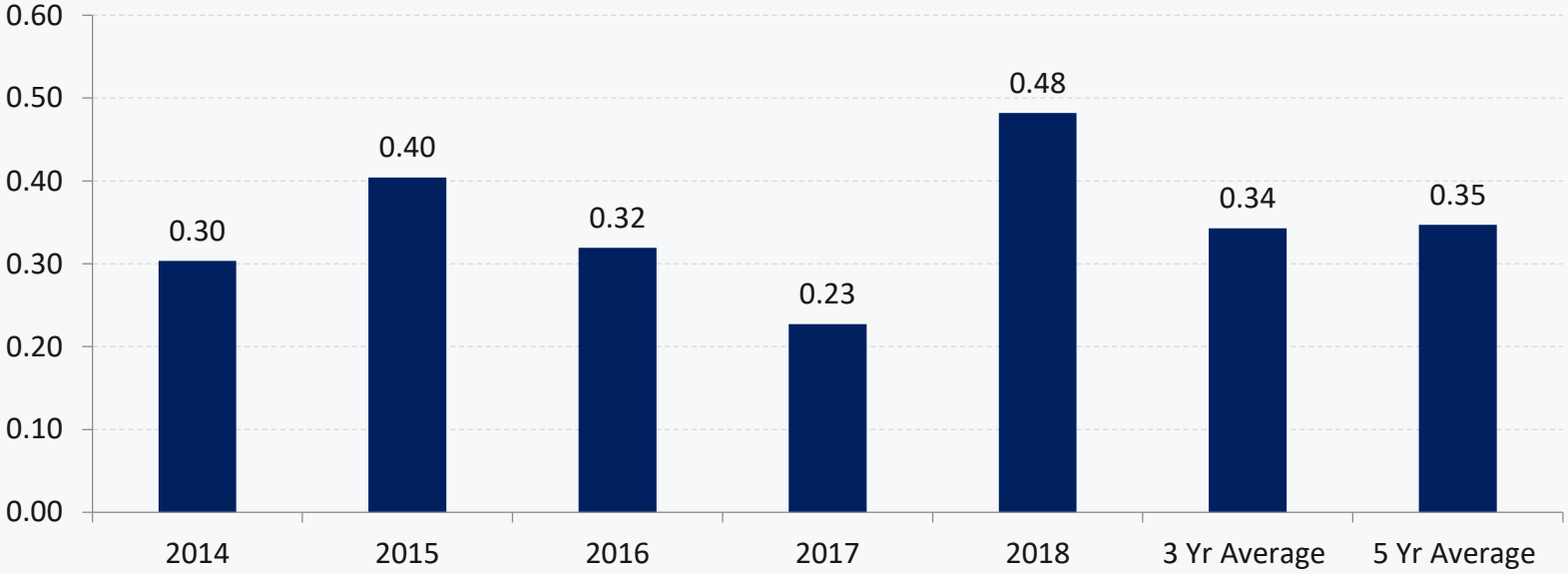
VITA FOAM PLC DEBT TO TOTAL ASSET (2014-2018)

Total-debt-to-total-assets is a leverage ratio that defines the total amount of debt relative to assets owned by a company. This information can reflect how financially stable a company is, and consequently, the higher the risk of investing in that company.



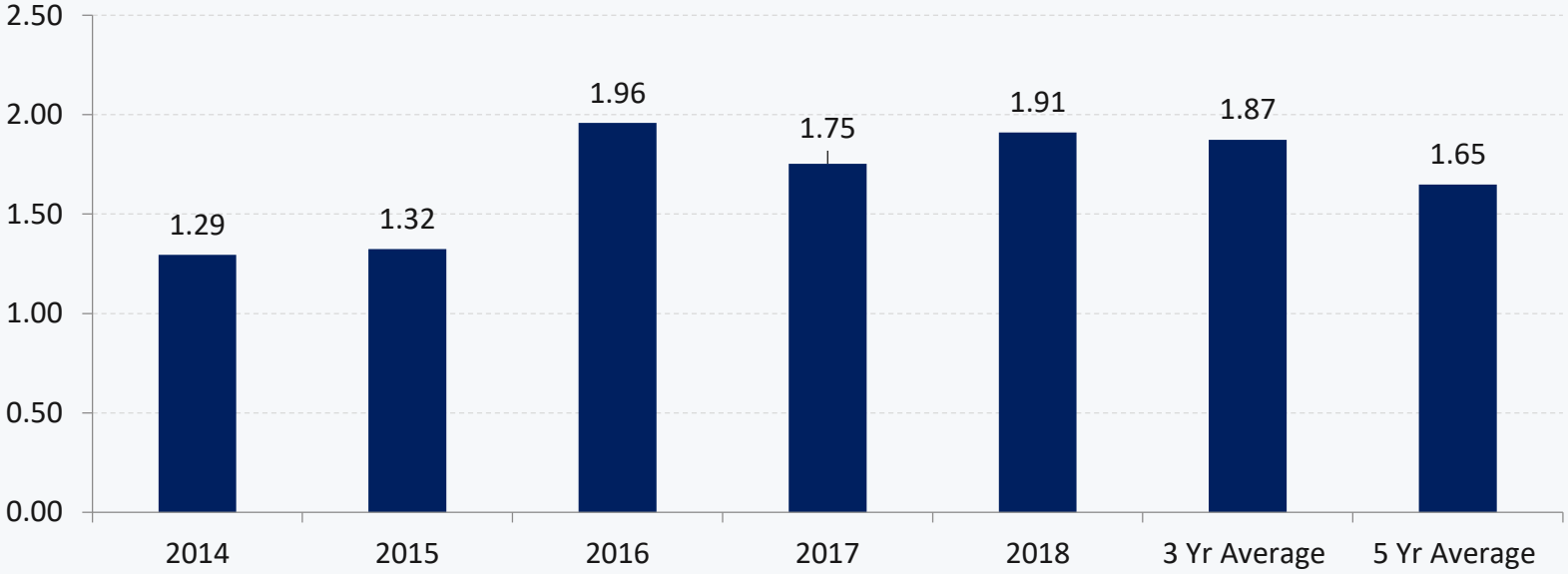
VITA FOAM PLC LONG-TERM DEBT TO EQUITY (2014-2018)

Long-term debt is debt that matures in more than one year. The long-term debt to equity ratio measures how much debt a company as taken on relative to total capital raised from its operations. A higher ratio indicates the company is at greater risk of bankruptcy



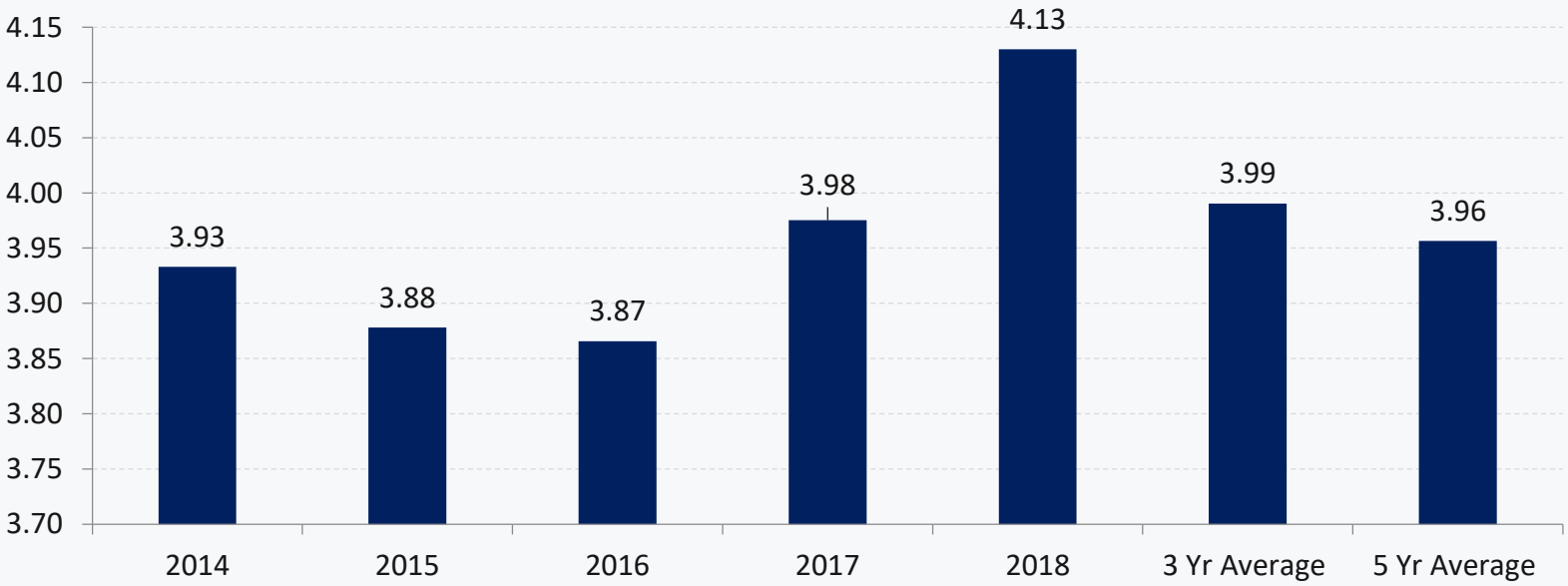
VITA FOAM PLC DEBT TO EQUITY (2014-2018)

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.



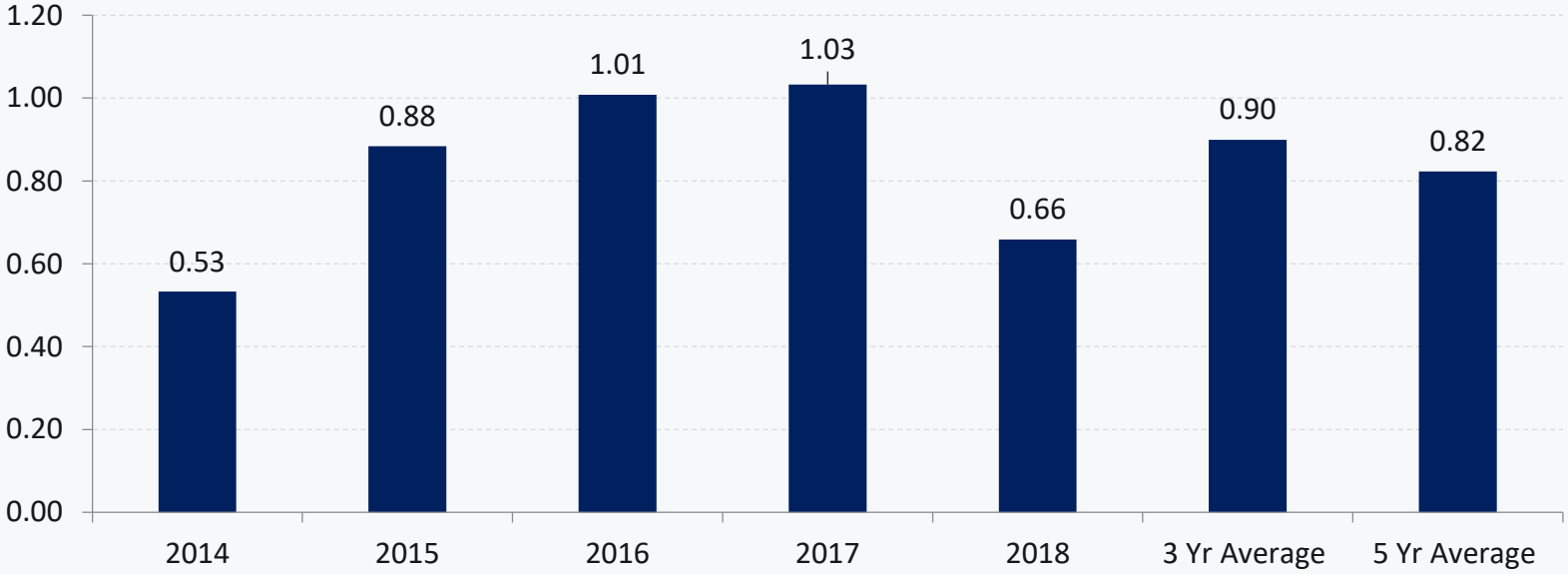
VITA FOAM PLC FINANCIAL LEVERAGE (2014-2018)

The equity multiplier is a financial leverage ratio that measures the portion of company's assets that are financed by stockholder's equity. It is calculated by dividing a company's total asset value by total net equity.



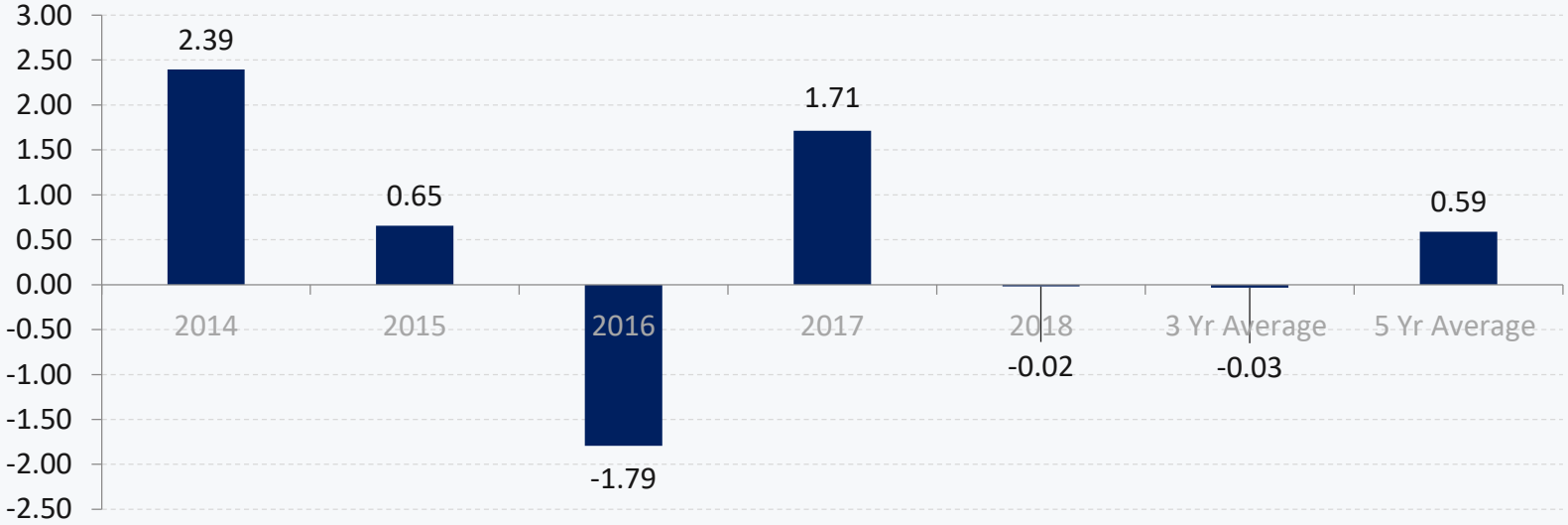
VITA FOAM PLC TIMES INTEREST EARNED (2014-2018)

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.



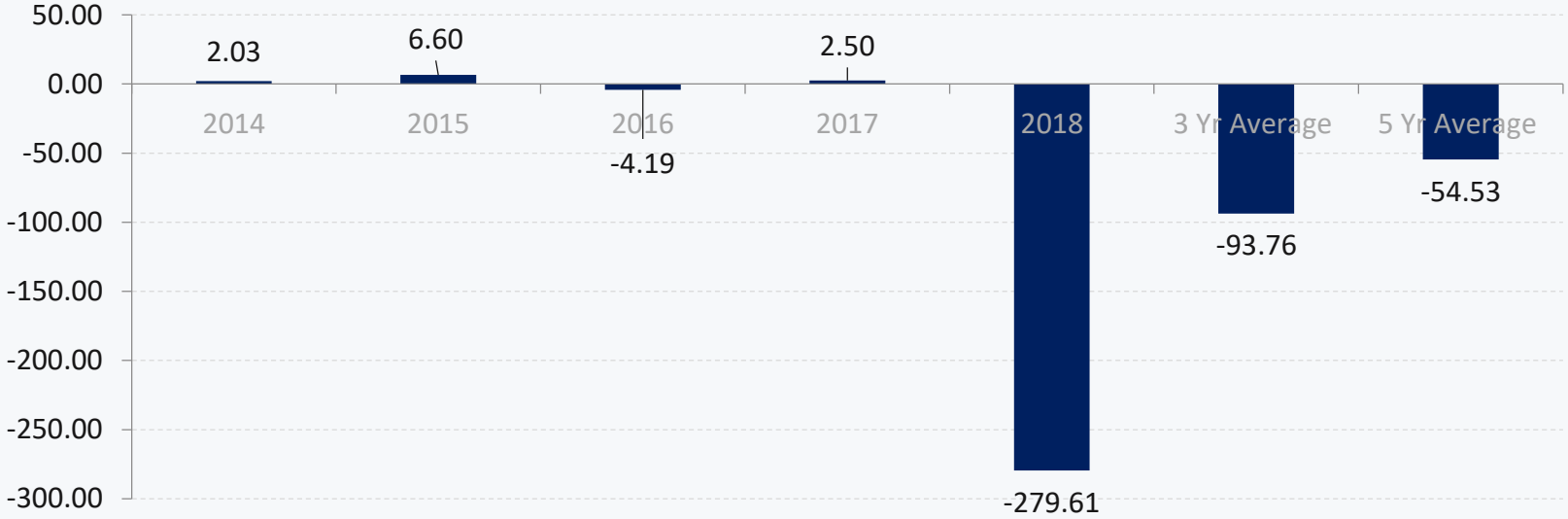
VITA FOAM PLC CFO TO INTEREST (2014-2018)

The cash flow from operating activities to interest expense ratio is a measure of a company's cash from business activities relative to the company's interest expense. The higher interest expense are relative to CFO the lower the level of the company's solvency



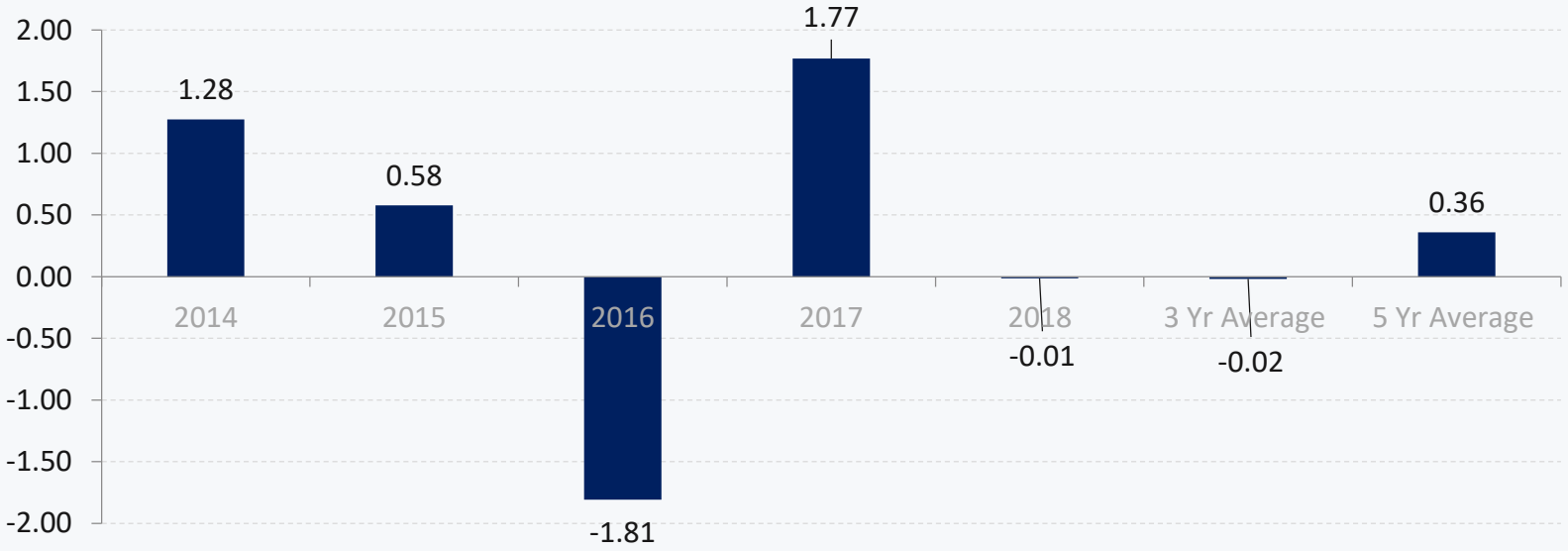
VITA FOAM PLC CFO TO DEBT (2014-2018)

The cash flow-to-debt ratio is the ratio of a company's cash flow from operations to its total debt. This ratio is a type of coverage ratio and can be used to determine how long it would take a company to repay its debt if it devoted all of its cash flow to debt repayment



VITA FOAM PLC CFO TO OPERATING EARNING (2014-2018)

The cash flow-to-operating earnings ratio. This ratio is a type of solvency ratio and can be used to determine if a company would be able to cover all of its operating expenses if it devoted all of its cash flow to covering operating cost

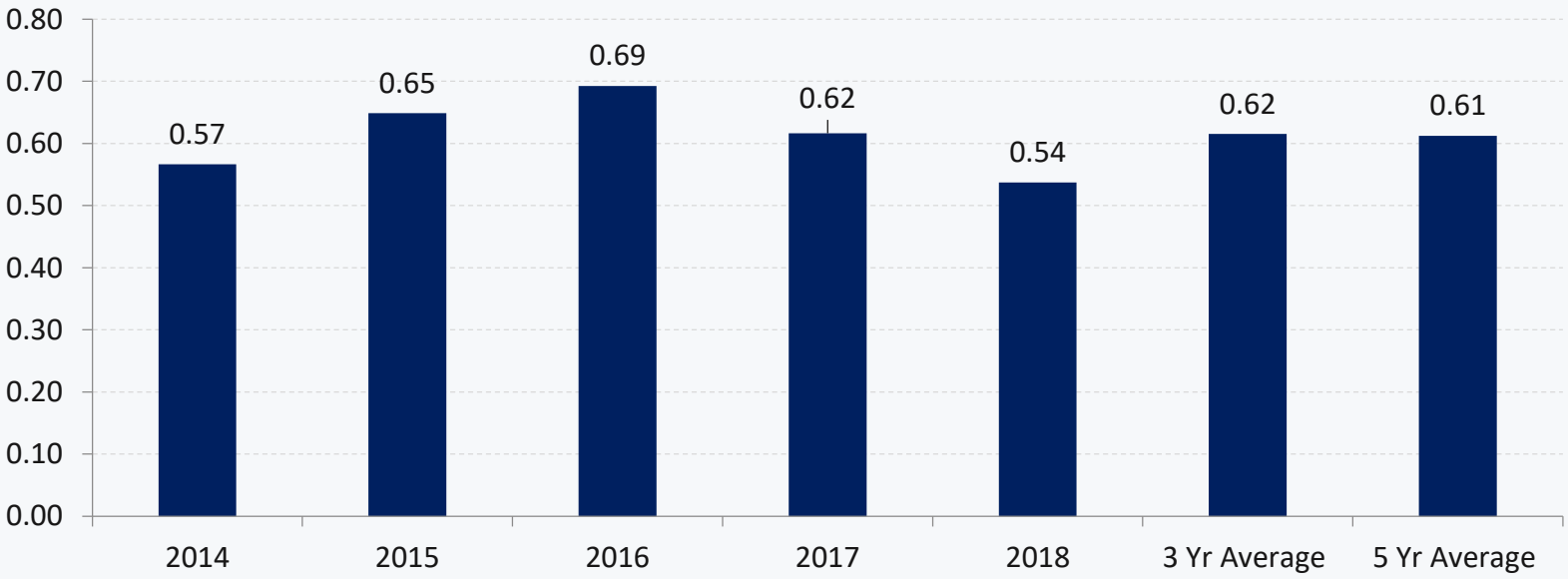


SECTION FIVE

COMPANY EFFICIENCY RATIOS

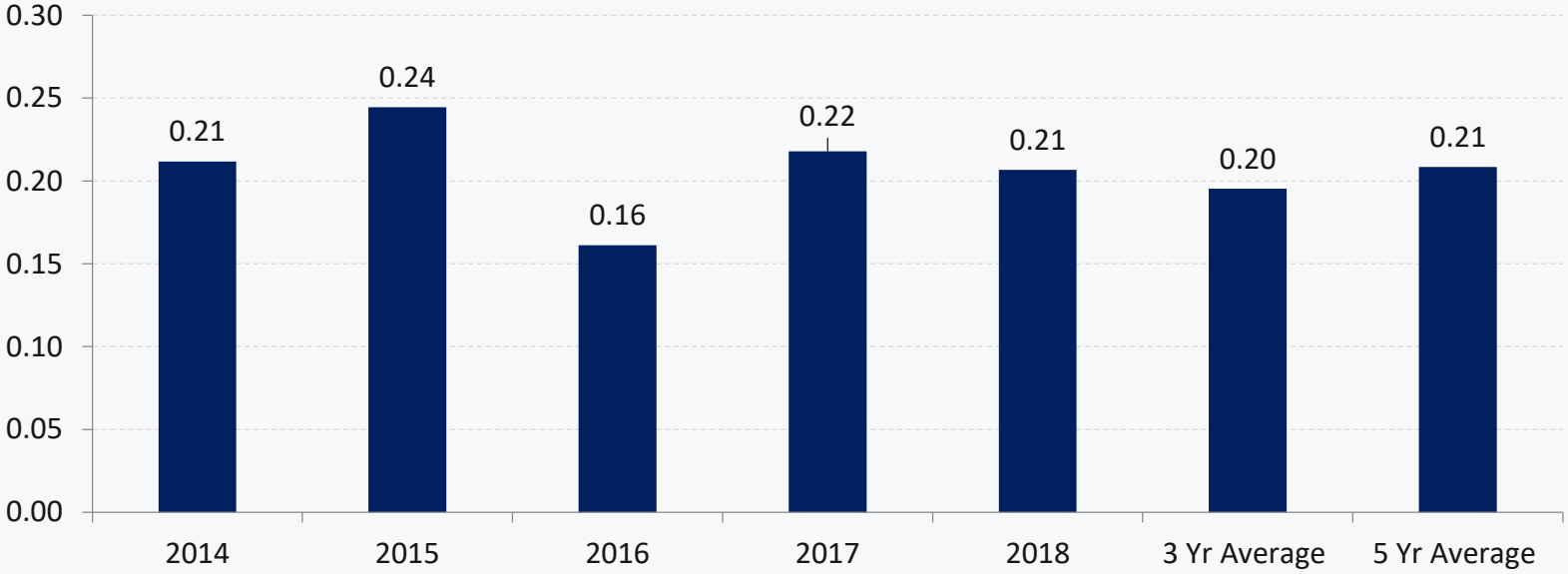
VITA FOAM PLC COST TO INCOME RATIO (2014-2018)

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.



VITA FOAM PLC COST OF AVERAGE BORROWINGS (2014-2018)

The cost to average borrowings ratio measures the cost of running a company relative to it borrowings cost . Borrowing costs refer to the expense of taking out a loan like interest payments incurred from any other kind of borrowing. The higher ratio the greater the risk

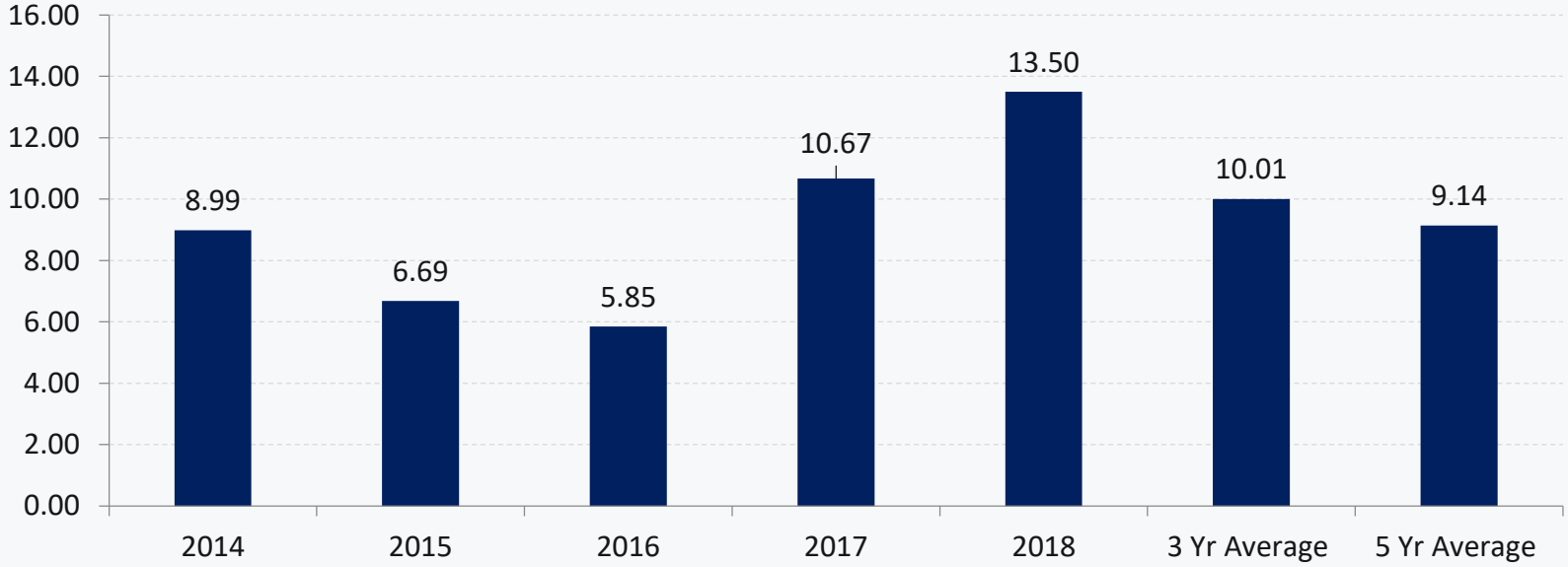


SECTION SIX

COMPANY ACTIVITY RATIOS

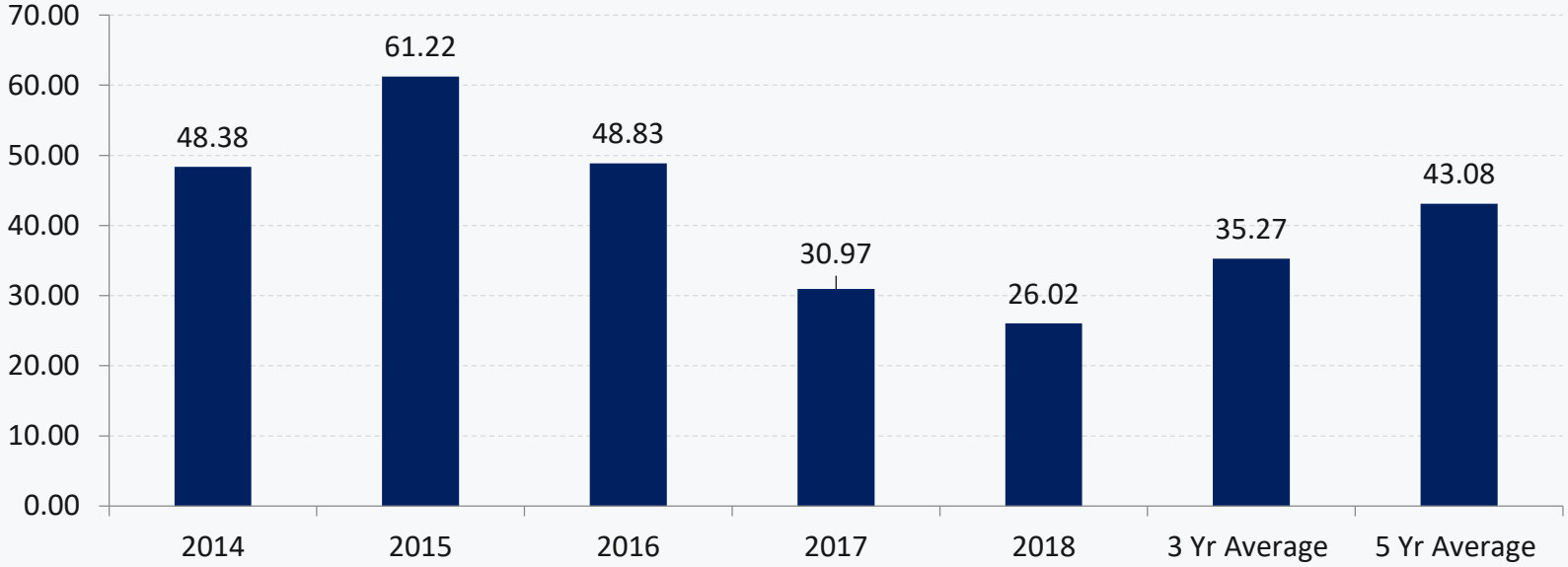
VITA FOAM PLC RECEIVABLES TURNOVER (2014-2018)

The ratio shows how well a company uses and manages the credit it extends to customers and how quickly that short-term debt is collected or is paid. The receivables turnover ratio is also called the accounts receivable turnover ratio.



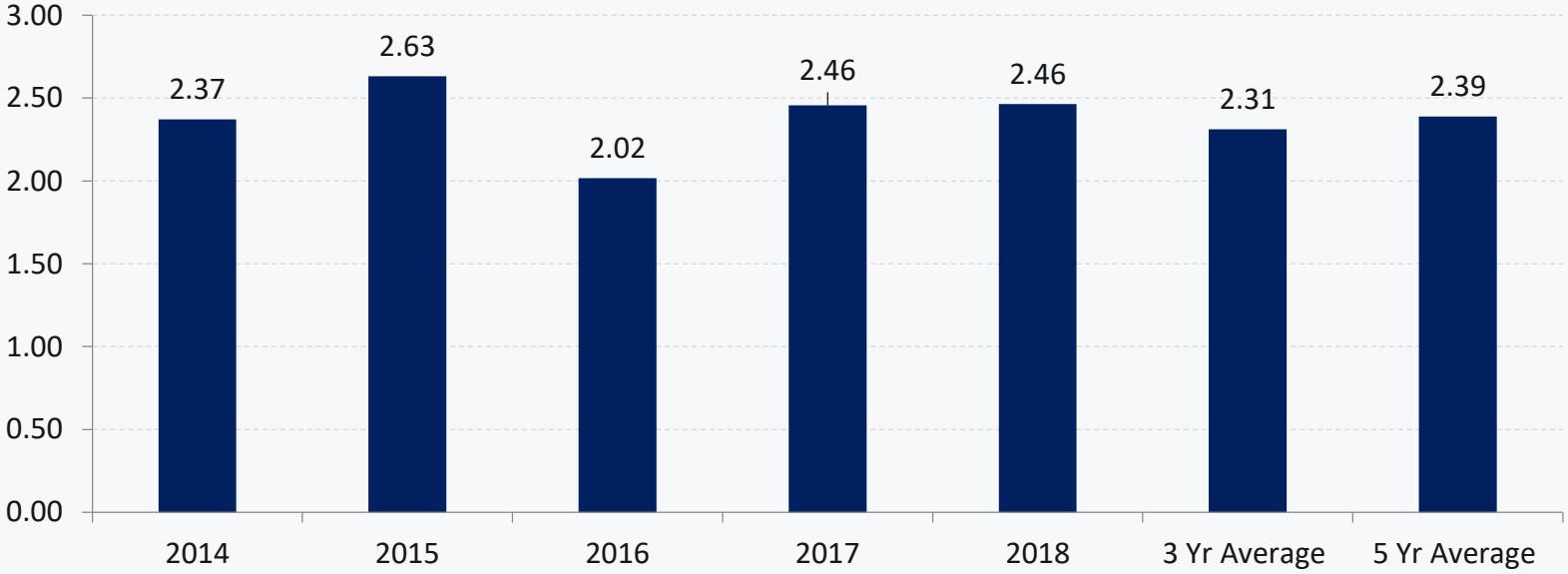
VITA FOAM PLC AVERAGE RECEIVABLES COLLECTION DAY (2014-2018)

The average collection is the amount of time it takes for a business to receive payments owed by its clients in terms of accounts receivable . Companies calculate the average collection period to make sure they have enough cash on hand to meet their financial obligations.



VITA FOAM PLC INVENTORY TURNOVER (2014-2018)

Inventory turnover is a ratio showing how many times a company has sold and replaced inventory during a given period. Calculating inventory turnover can help businesses make better decisions on pricing, manufacturing, marketing and purchasing new inventory.

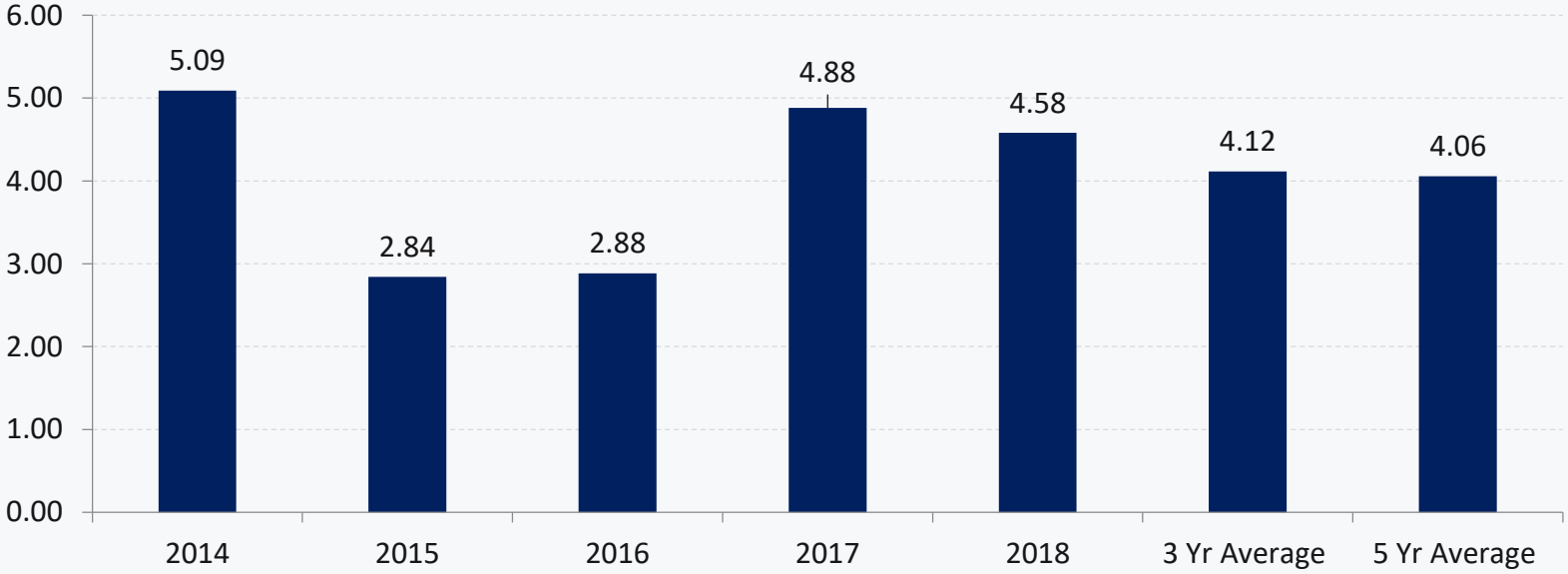


VITA FOAM PLC AVERAGE DAYS INVENTORY IN STOCK (2014-2018)

The average inventory is the average of inventory levels at the beginning and end of an accounting period, and COGS/day is calculated by dividing the total cost of goods sold per year by the number of days in the accounting period, generally 365 days.

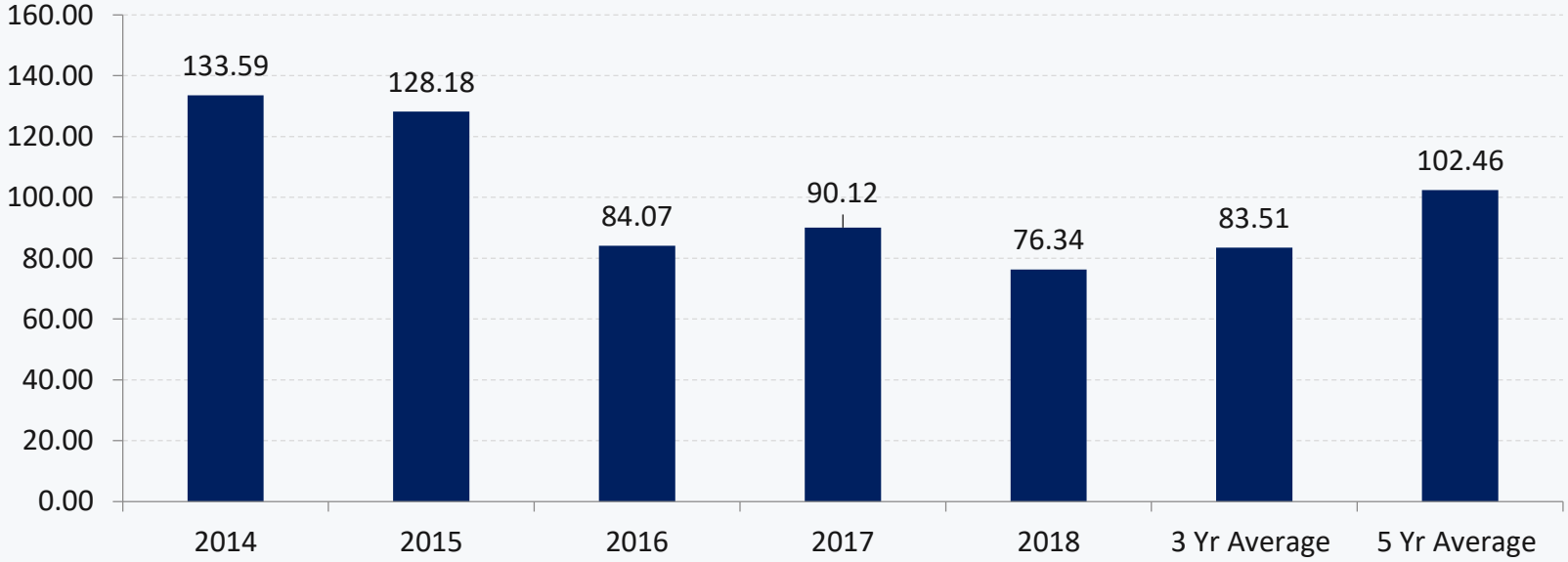
VITA FOAM PLC PAYABLES TURNOVER (2014-2018)

The accounts payable turnover ratio is a short-term liquidity measure used to quantify the rate at which a company pays off its suppliers. Accounts payable turnover shows how many times a company pays off its accounts payable during a period.



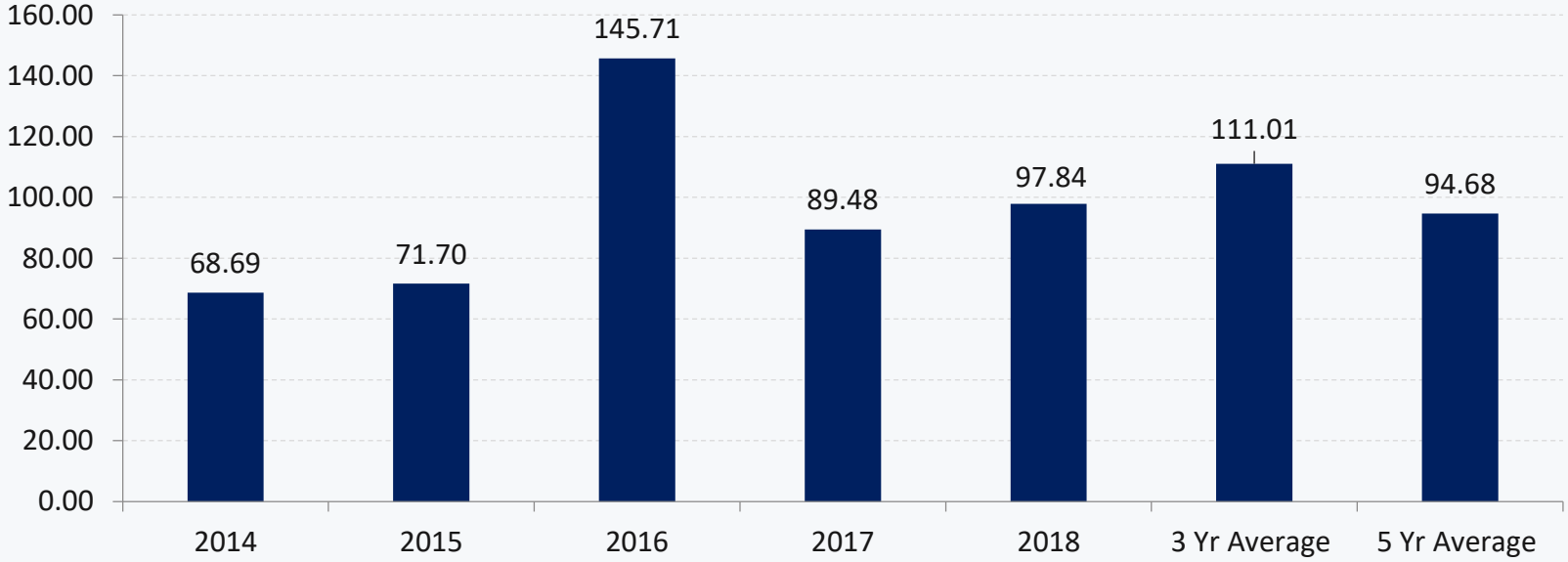
VITA FOAM PLC AVERAGE DAYS PAYABLES OUTSTANDING (2014-2018)

This financial ratio that indicates the average time (in days) that a company takes to pay its bills and invoices to its trade creditors. The ratio is calculated on a quarterly or on an annual basis, and it indicates how well the company's cash outflows are being managed.



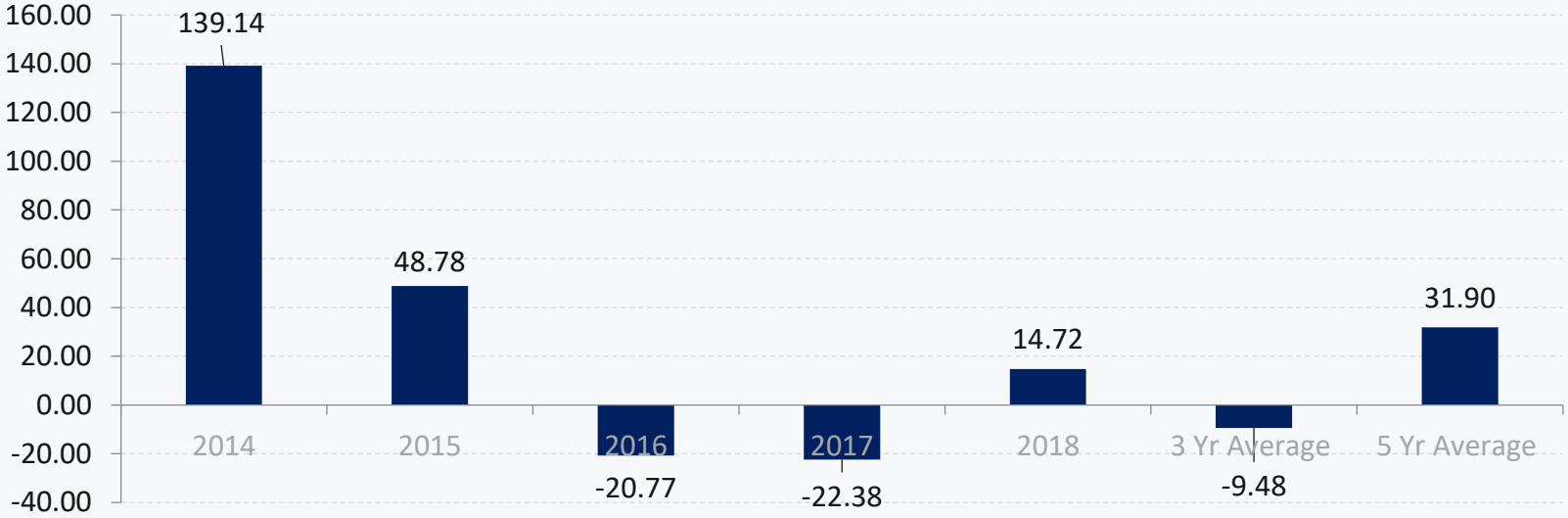
VITA FOAM PLC CASH CYCLE/NET TRADE CYCLE (2014-2018)

The Net Trade Cycle shows how long the cash is tied up in the trade cycle before coming back out as cash again. To calculate the Net Trade Cycle, we start with the number of days, on average, money is held in each of accounts receivable inventory, and accounts payable



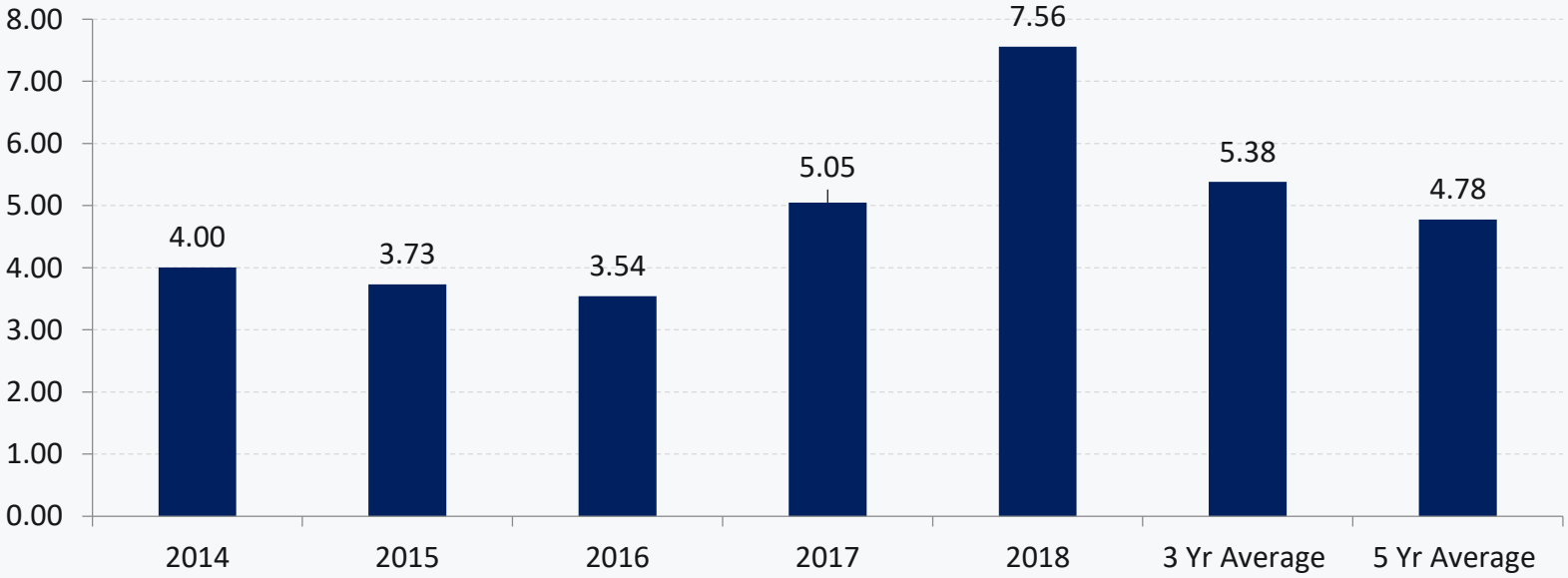
VITA FOAM PLC WORKING CAPITAL TURNOVER (2014-2018)

Working capital turnover is a ratio that measures how efficiently a company is using its working capital to support a given level of sales. Work capital turnover shows the relationship between the funds used to finance a company's operations and the revenues a company generates as a result.



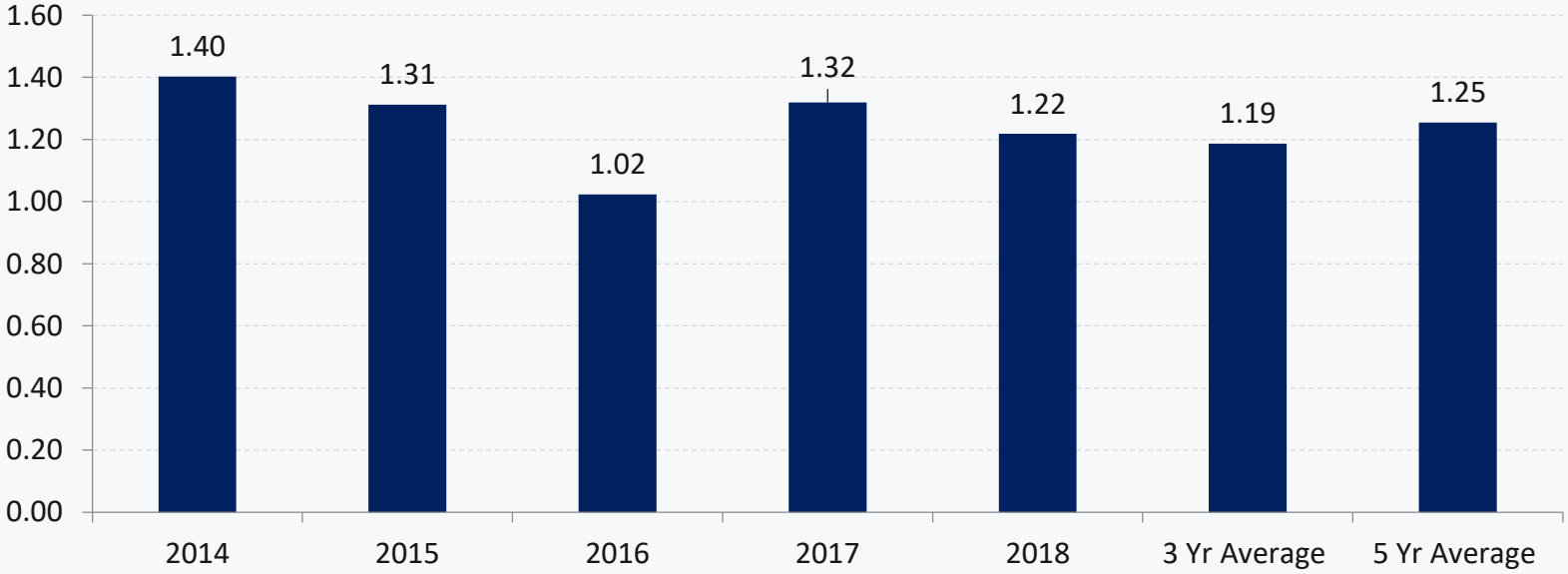
VITA FOAM PLC FIXED ASSET TURNOVER (2014-2018)

This efficiency ratio compares net sales (income statement) to fixed assets (balance sheet) and measures a company's ability to generate net sales from its fixed-asset investments, namely property, plant, and equipment (PP&E).



VITA FOAM PLC ASSET TURNOVER (2014-2018)

The asset turnover ratio measures the value of a company's sales or revenues relative to the value of its assets. The asset turnover ratio can be used as an indicator of the efficiency with which a company is using its assets to generate revenue.



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CONTACT US

Office Address

14 Hughes Ave,
Alagomeji – Yaba
Lagos, Nigeria

234-8137532722

info@euaintel.com