NAME: CARL AMAZING EBUBECHI

MATRIC NUMBER: 17/SMS02/012

TITLE: ACCOUNTING RATIOS

OUESTION

PICK TWO COMPANIES FROM EACH GROUP'S SECTOR, MAKING 16 COMPANIES. COMPUTE ALL RATIOS ON THOSE COMPANIES AND INTERPRETE THE RATIOS AND COMPARE BETWEEN THE TWO COMPANIES FROM EACH SECTOR.

NAME OF COMPANIES

- TELECOMMUNICATION SECTOR
 - MTN LTD
 - OMATEK VENTURES
- OIL AND GAS SECTOR
 - CONOIL PLC
 - FORTE OIL PLC
- INDUSTRIAL SECTOR
 - JULIUS BERGER
 - BETA GLASS
- HEALTH SECTOR
 - GLAXOSMITHKLINE
 - MAYBAKER
- FINANACE SECTOR
 - ECOBANK PLC

- ACCESS BANK

• CONSUMER SERVICES - HONEYWELL FLOUR MILLS PLC

- NESTLE NIGERIA PLC

SOLUTION

TELECOMMUNICATION SERVICES

RATIOS/FORMULA	OMATEK VENTURES	MTN
Short term/Liquidity	766000000:6903000=1:11	58038000/72570000 = 0.8 =
Ratio:		1:1
Current Ratio=Current		
assets/Current Liability		
Acid test ratio= Current	76600000-	58038-2995000/72570000 =
assets-Inventory/Current	62000000=6903000=1:21	0.75:1
Liabilities		
Receivable Collection	108000000 X	26669000 x 365 /
Period= Average	12months=18000000=72	134560000 = 72days
receivables/Credit Sales X	months	
365 days		
Payables Payment Period=	5918000 X	48354000 x 365 days
Average payables/Cost of	12months=5000000=12	25370000 = 696days
sales X 365 days	months	

Inventory Turnover Period=	310000000 X 12months=	25370000/2995000 = 8
Average inventory/cost of	5000000 = 744 months	months
sales X 365 days		
Receivable turnover= Credit	18000000/108000000 =	134560000/26669000 =
sales/Average receivables	0.16times	5times
sales/Average receivables	0.100000	Junes
Payables turnover= cost of	5000000/5918000 = 0.84 =	25370000
sales/average payables	1 time	48354000 = 8times
Inventory turnover= cost of	5000000/310000000= 0.01	25370000
sales/average inventory	times	2995000
sales, a volage miventory		=8times
EFFICIENCY		
PROFITABILITY		
RATIOS:		
KATIOS.		
DOCE DDIT/Conital	1154000/5064000 0 10	15008000 x 100
ROCE= PBIT/Capital	1154000/5964000= 0.19	
employed		88226000
Capital employed= total		17%
assets-current liabilities		
Gross profit margin= Gross	13000000 X 100/15000000	
profit/Sales X 100%	= 72%	
Net profit margin=Net	(1045000)/80000000 X	
profit/sales X 100%	100% = (1.3%)	
Expense percentage=		
Individual expense/Total		
expense x 100%		

Selling and distribution		
expense		
Administration expense	43000000/966000000 X	
	100% = 4%	
	10070 - 170	
D 'managan	01000000/06600000 V	40400000/625000000
Finance cost	91900000/96600000 X	40400000/62500000 x
_	100% = 95%	100% = 65%
Income tax expense	4000000/966000000 = 0.4%	1500000/625000000 x
		100% = 2%
Expense to sales=Individual		
expense sales X 100%		
Selling and distribution		
expenses		
Admin expenses		
	43000000/966000000 x	
	100% = 4%	
Finance cost		
	919000000/966000000 x	
Income tax expense	100% = 95%	
	4000000/966000000 = 0.4%	
Investors/Shareholders		
Ratios		

EPS=PAT-Preference		
dividend/No of ordinary		
shares X 100%		
Price earnings		
ratio=MPS/EPS		
Earning Yield=EPS/MPS X		
100%		
Net Assets Per Share=Net	5288000/2941789 = \$2	
assets-Preference share/ No		
of ordinary shares		
Dividend per share=Gross	1470895/2941789 = \$0.5	
dividend/No of ordinary		
shares		
Dividend payout		
ratio=DPS/EPS X 100%		
Dividend Yield=DPS/MPS	0.5/0.5 = 100%	
X 100%		
Dividend Covered=		
EPS/DPS		
Long Term Solvency Ratio		
Gearing Ratio=Debt equity		
	8335000/3046000 = 3	
Total Debt To Shareholder		
Fund=Non Current	3909000+4425000/3046000	
Liabilities-Current	= 3	
Liabilities Equity		

OIL AND GAS SECTOR

RATIOS/FORMULA	CONOIL PLC	FORTE OIL PLC
Short term/Liquidity	54908451/41641699 =	49591082/39438641 =
Ratio:	1.32:1	1.26:1
Current Ratio=Current		
assets/Current Liability		
Acid test ratio= Current	54908451-9141599 /	49591082-9528416 /
assets-Inventory/Current	41641699 = 1.1:1	39438641 = 1.0:1
Liabilities		
Receivable Collection	30295096 X 365days /	28611871 x 365days /
Period= Average	122213014 = 91 days	134706306 = 78days
receivables/Credit Sales X		
365 days		

Average payables/Cost of sales X 365 days $109442111 = 117$ days $123376240 = 77$ daysInventory Turnover Period= Average inventory/cost of sales X 365 days 7401377×365 days / $109442111 = 25$ days 7072266×365 days / $123376240 = 21$ daysReceivable turnover= Credit sales/Average receivables $122213014/30295096 =$ $4 times134706306/28611871 =4.7 timesPayables turnover= cost ofsales/average payables109442111/35065872 =3.1 times123376240/26097620 =4.7 timesInventory turnover= cost ofsales/average inventory109442111/7401377 =15 times123376240/7072266 =18 times$
Inventory Turnover Period= Average inventory/cost of sales X 365 days7401377 x 365days / 109442111 = 25days7072266 x 365days / 123376240 = 21daysReceivable turnover= Credit sales/Average receivables122213014/30295096 = 4times134706306/28611871 = 4.7timesPayables turnover= cost of sales/average payables109442111/35065872 = 3.1times123376240/26097620 = 4.7timesInventory turnover= cost of sales/average inventory109442111/7401377 = 15times123376240/7072266 = 18times
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Receivable turnover= Credit sales/Average receivables122213014/30295096 = 4times134706306/28611871 = 4.7timesPayables turnover= cost of sales/average payables109442111/35065872 = 3.1times123376240/26097620 = 4.7timesInventory turnover= cost of sales/average inventory109442111/7401377 = 15times123376240/7072266 = 18times
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sales/average payables3.1times4.7timesInventory turnover= cost of sales/average inventory109442111/7401377 = 15times123376240/7072266 = 18times
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Inventory turnover= cost of sales/average inventory109442111/7401377 = 15times123376240/7072266 = 18times
sales/average inventory 15times 18times
EFFICIENCY
PROFITABILITY
RATIOS:
ROCE= PBIT/Capital
employed $1796042/18301074 = 0.10$ $631471/13748970 = 0.05$
Capital employed= total
assets-current liabilities
Gross profit margin= Gross 12770902 x 100/122213014 11330066 x 100/134706306
profit/Sales X 100% = 10.5% = 8.4%
Net profit margin=Net 1796042 x 100/122213014 = 631471 x 100/134706306 =
profit/sales X 100% 1.5% 0.5%
Expense percentage=
Individual expense/Total
expense x 100%

Selling and distribution	
expense	
Administration expense	
Impairment loss	
Finance cost	
Income tax expense	
Expense to sales=Individual	
expense sales X 100%	
Selling and distribution	
expenses	
Impairment loss	
Finance cost	
Income tax expense	
Investors/Shareholders	
Ratios	

EPS=PAT-Preference		
dividend/No of ordinary		
shares X 100%		
Price earnings		
ratio=MPS/EPS		
Earning Yield=EPS/MPS X	0.259/18.5 = 0.014	0.48/18.1 = 0.027
100%		
Net Assets Per Share=Net	60897246-0 / 693952 = 87.8	60729733-0 / 1310628 =
assets-Preference share/ No		46.3
of ordinary shares		
Dividend per share=Gross	2151252/693952 = 3.1	
dividend/No of ordinary		
shares		
Dividend payout	3.1 x 100/0.259 = 12%	
ratio=DPS/EPS X 100%		
Dividend Yield=DPS/MPS	3.1 x 100 / 18.5 = 16.7%	
X 100%		
Dividend Covered=	1796042-0 / 2151252 = 0.83	
EPS/DPS		
Long Term Solvency Ratio		
Gearing Ratio=Debt equity		
	954473/60897246 = 0.02	7542122/60729733 = 0.12
Total Debt To Shareholder	42596172/60897246 = 0.7	46980763/60729733 = 0.8
Fund=Non Current		
Liabilities-Current		
Liabilities Equity		

INDUSTRIAL SECTOR

RATIOS/FORMULA	JULIUS BERGER	BETA GLASS
Short term/Liquidity		
Ratio:		
Current Ratio=Current	125039446/73196234 =1.70	28550830/13723312=2.1
assets/Current Liability		
Acid test ratio= Current	125039446-	28550830-
assets-Inventory/Current	11304296/73196234 =	6239740/13723312 =
Liabilities		
Receivable Collection	91108552 x 365	13438292 x 365
Period= Average	170326746	26321014
receivables/Credit Sales X	=195.2	= 186.4
365 days		
Payables Payment Period=	45841795 x 365	11598037 x 365
Average payables/Cost of	132254711	19940375
sales X 365 days	=1265.2	=212.3
Inventory Turnover Period=	11304296 x 365	6239740 x 365
Average inventory/cost of	132254711	19940375
sales X 365 days	=31.2	=114.2
Receivable turnover= Credit	170326746/91108522 =1.9	26321014/13438292 = 1.9
sales/Average receivables		
	120054711/45941795 2.0	10040275/11500027 1 7
Payables turnover= cost of	132254711/45841795 =2.8	19940375/11598037 =1.7
sales/average payables		
Inventory turnover= cost of	132254711/11304296 = 11.7	19940375/6239740 =3.2
sales/average inventory		
EFFICIENCY PROFILEADU ITY		
PROFITABILITY		
RATIOS:		

ROCE= PBIT/Capital	4614627/16710922 = 0.28	5052805/29627573 = 0.17
employed		
Capital employed= total		
assets-current liabilities		
Gross profit margin= Gross	38072035x 100	6380639 x 100
profit/Sales X 100%	170326746	26321014
	=22.35	=24.24
Net profit margin=Net	4614627 x 100	5052805 x 100
profit/sales X 100%	170326746	26321014
	=2.70	=19.20
Expense percentage=		
Individual expense/Total		
expense x 100%		
Selling and distribution		
expense		
Administration expense		
	20756369 x 100	1245189 x 100
	20834381	1326350
	=99.63	=93.88
Impairment loss		
Finance cost		
Income tax expense		
Expense to sales=Individual		
expense sales X 100%		

Selling and distribution		
expenses		
Impairment loss		
Impan ment 1055		
Finance cost		
T mance cost		
Income tex expense		
Income tax expense		
Investors/Shareholders		
Ratios		
EPS=PAT-Preference	4641627-0	5052805-0
dividend/No of ordinary	1320000	499972
shares X 100%	=3.52	=10.11
Price earnings	20.10/3.52 = 5.71	68.53/10.11 = 6.76
ratio=MPS/EPS		
Earning Yield=EPS/MPS X	3.52 x 100	10.11 x 100
100%	20.10	68.53
	=17.51	=14.75
Net Assets Per Share=Net	16710922/1320000 = 12.66	29627573-0
assets-Preference share/ No		499972
of ordinary shares		=1.07
Dividend per share=Gross		
dividend/No of ordinary		
shares		
	l	<u> </u>

Dividend payout	2 x 100	1.07 x 100
ratio=DPS/EPS X 100%	3.52	100
	=56.8	=10.58
Dividend Yield=DPS/MPS		
X 100%		
Dividend Covered=	=3.52	10.11 x 100
EPS/DPS		1.07
		=944.86
Long Term Solvency Ratio		
Gearing Ratio=Debt equity		
Total Debt To Shareholder		
Fund=Non Current		
Liabilities-Current		
Liabilities Equity		

HEALTH SECTOR

RATIOS/FORMULA	GLAXOSMITHKLINE	MAYBAKER
Short term/Liquidity		
Ratio:		
Current Ratio=Current	13338313/6941940= 1.9	3306328/3107810=1.1
assets/Current Liability		
Acid test ratio= Current		
assets-Inventory/Current		
Liabilities		
Receivable Collection	5740325/18411475 X	1482954/8249947 X
Period= Average	365=113.7	365=65.6

receivables/Credit Sales X		
365 days		
Payables Payment Period=	6434732/11654697 X	1400616/5241910 X
Average payables/Cost of	365=201.5	365=97.5
sales X 365 days		
Inventory Turnover Period=	3938707/11654697 X	1463949/5241910 X
Average inventory/cost of	365=123.4	365101.9
sales X 365 days		
Receivable turnover= Credit	18411475/5740325=3.2	8249947/1482954=5.5
sales/Average receivables		
Develop turnever east of	11654697/6434732=1.8	5241910/1400616=3.8
Payables turnover= cost of	1103409//0434/32=1.8	5241910/1400010=5.8
sales/average payables	11654607/2020707 2.0	5241010/14/2040 2.5
Inventory turnover= cost of	11654697/3938707=2.9	5241910/1463949=3.5
sales/average inventory		
EFFICIENCY		
PROFITABILITY		
RATIOS:		
KA1105.		
ROCE= PBIT/Capital	618389/8651191 = 0.07	617073/3708011 = 0.17
employed	010505/0051151 = 0.07	017075/5700011 = 0.17
Capital employed= total		
assets-current liabilities		
Gross profit margin= Gross	6756778X100	3088037X100
profit/Sales X 100%	18411475	36.76
	=36.70	
Net profit margin=Net	618389 X 100	617073 X 100
profit/sales X 100%	18411475	8249947

	=3.35	=7.48
xpense percentage=		
ndividual expense/Total		
xpense x 100%		
elling and distribution		
xpense	3096566 X 100	1075569X100
	5342847=57.96	2075105=51.83
dministration expense		
	2246281X100	999536X100
	5342847=42.04	2075105=48.17
npairment loss		
inance cost		
ncome tax expense		
xpense to sales=Individual		
xpense sales X 100%		
elling and distribution		
xpenses		
npairment loss		
inance cost		

Income tax expense		
Investors/Shareholders		
Ratios		
EPS=PAT-Preference	618389-0	617073-0
dividend/No of ordinary	1195876	1725235
shares X 100%		
Price earnings	6.45/0.52=12.40	3/0.36=5
ratio=MPS/EPS		
Earning Yield=EPS/MPS X	0.52/6.45 X 100 = 8.06	0.36/3 X 100=12
100%		
Net Assets Per Share=Net	8651191-0	3708011-0
assets-Preference share/ No	1195876 = 7.23	1725235=2.15
of ordinary shares		
Dividend per share=Gross	598000/1195876=0.5	345047/1725235=0.2
dividend/No of ordinary		
shares		
Dividend payout		
ratio=DPS/EPS X 100%		
Dividend Yield=DPS/MPS		
X 100%		
Dividend Covered=	0.52/0.50 X 100=104	0.36/0.2 X 100=180
EPS/DPS		
Long Term Solvency Ratio		
Gearing Ratio=Debt equity		

Total Debt To Shareholder	107085+941940	1319745+3107810
Fund=Non Current	8651191	3708011
Liabilities-Current		=1.19
Liabilities Equity		

FINANCIAL SECTOR

RATIOS/FORMULA	ECOBANK PLC	ACCESS BANK
Short term/Liquidity	8191180711/7520990240	3955872785/3527314852
Ratio:	=1.18:1	=1.12:1
Current Ratio=Current		
assets/Current Liability		
Acid test ratio= Current	8191180711-	3955872785-
assets-Inventory/Current	2797417/7520990240	1681761862/3527314852
Liabilities	=1.08:1	=0.64:1
Receivable Collection		
Period= Average		
receivables/Credit Sales X		
365 days		
Payables Payment Period=		
Average payables/Cost of		
sales X 365 days		
Inventory Turnover Period=		
Average inventory/cost of		
sales X 365 days		
Receivable turnover=		
Credit sales/Average		
receivables		

Payables turnover= cost of		
sales/average payables		
Inventory turnover= cost of		
sales/average inventory		
EFFICIENCY		
PROFITABILITY		
RATIOS:		
ROCE= PBIT/Capital	22492121-20651849	3968114609-3527314852
employed	=1840272	440799.757
Capital employed= total		
assets-current liabilities		
Gross profit margin= Gross		
profit/Sales X 100%		
Net profit margin=Net		
profit/sales X 100%		
Expense percentage=		
Individual expense/Total		
expense x 100%		
Selling and distribution		
expense		
Administration expense		
Impairment loss		
Finance cost		

.		
Income tax expense		
Expense to sales=Individual		
expense sales X 100%		
Selling and distribution		
expenses		
Impairment loss		
Finance cost		
Income tax expense		
Ĩ		
Investors/Shareholders		
Ratios		
Nutio 5		
EPS=PAT-Preference	1.06	3.31
dividend/No of ordinary	1.00	5.51
shares X 100%		
SHALES A 100%		
Duine annuine a	7.05/1.06.71	
Price earnings	7.05/1.06=7days	10.05/331=0.03days
ratio=MPS/EPS		
Earning Yield=EPS/MPS X	1.06/7.05 x 100 = 0.15%	331/10.05 x 100 = 32%
100%		

Net Assets Per Share=Net	22582196/2113957=10	3968114609/212438802=18
assets-Preference share/ No		
of ordinary shares		
Dividend per share=Gross	61.5	25.0
dividend/No of ordinary		
shares		
Dividend payout	61.5/1.06 x 100=58%	25.0/331 x 100= 0.07%
ratio=DPS/EPS X 100%		
Dividend Yield=DPS/MPS	61.5/7.05 x 100=8%	25.0/10.05 x 100=2%
X 100%		
Dividend Covered=	1.06/61.5=0.02times	331/25.0=13times
EPS/DPS		
Long Term Solvency		
Ratio		
Gearing Ratio=Debt equity	702404/1812491=0.38	251251383/440799757=0.56
Total Debt To Shareholder	275539+20651849/1812491	7870360+3527314852
Fund=Non Current	=11.5	/440799757=8.02
Liabilities-Current		
Liabilities Equity		

CONSUMER SERVICES SECTOR

RATIOS/FORMULA	HONEYWELL FLOUR	NESTLE NIGERIA PLC
	MILLS PLC	
Short term/Liquidity	= 21611089 / 28207258	= 82734317 / 92117501
Ratio:	= 0.77 : 1	= 0.90 : 1

Current Ratio=Current		
assets/Current Liability		
Acid test ratio= Current	= 21611089 - 7844965 /	= 82734317 - 23124020 /
assets-Inventory/Current	28207258	92117501
Liabilities	= 0.49 : 1	= 0.65 : 1
Receivable Collection	= 3695311 / 71476319 x 12	= 15802756 / 266274621 x
Period= Average	MONTHS	12 MONTHS
receivables/Credit Sales X		0.71 MONTHE
365 days	= 0.62 MONTHS	= 0.71 MONTHS
Payables Payment Period=	= 9905040 / 55423670 x 12	= 53008409 / 152354445 x
Average payables/Cost of	MONTHS	12MONTHS
sales X 365 days	2 15MONTHS	= 4.18 MONTHS
	= 2.15MONTHS	= 4.18 MONTHS
Inventory Turnover Period=	= 6180245 / 55423670 x 12	= 23517162 / 152354445 x
Average inventory/cost of	MONTHS	12 MONTHS
sales X 365 days	= 1.34 MONTHS	= 1.85 MONTHS
Receivable turnover= Credit	= 71476319 / 3695311	= 266274621 / 15802756
sales/Average receivables	= 19.34 times	= 16.85 times
Pavables turnover- cost of	= 55423670 / 9905040	= 152354445 / 53008409
Payables turnover= cost of	_ <i></i>	- 152554445 / 55008409
sales/average payables	= 5.60 times	= 2.87 times
Inventory turnover= cost of	= 55423670 / 6180245	= 152354445 / 13517162
sales/average inventory		
	= 0.97 times	= 6.48 times
EFFICIENCY	= 0.06% x 0.74%	= 0.16% x 3.79%
PROFITABILITY		0.10/0 / 0.17/0
RATIOS:	= 0.04%	= 0.61%

ROCE= PBIT/Capital employed Capital employed= total assets-current liabilities		
Gross profit margin= Gross	= 16052649 / 71476319 x	113920176 / 266274621 x
profit/Sales X 100%	100%	100%
	= 0.22%	= 0.43%
Net profit margin=Net	= 4872291 / 71476319 x	= 59750846 / 266274621 x
profit/sales X 100%	100%	100%
	= 0.07%	= 0.22%
Expense percentage=	Selling and Distribution	Marketing & Distribution
Individual expense/Total	Expenses	Expenses
expense x 100%	= 4718121 / 71476319 x	= 43489890 / 5586219 x
Selling and distribution	100%	100%
expense	= 0.44%	= 0.78%
Administration expense		
	Admin Expenses	Admin Expenses
Impairment loss	= 2059563 / 10842575 x	= 9789555 / 55886219 x
	100%	100%
	= 0.19%	= 0.18%
	Finance Cost	Finance Cost
Finance cost	= 4064891 / 10842575 x	= 2606774 / 55886219 x
	100%	100%
	= 0.37%	= 0.05%
Income tax expense		
Expense to sales=Individual	Selling and Distribution	Marketing & Distribution
expense sales X 100%	Expenses	Expenses

Selling and distribution	= 4718121 / 71476319 x	= 43489890 / 266274621 x
expenses	100%	100%
	= 0.07%	= 0.16%
Impairment loss	Admin Expenses = 2059563 / 71476319 x 100%	Admin Expenses = 9789555 / 266274621 x
Finance cost	= 0.03%	100%
	Finance Cost	= 0.04%
Income tax expense	= 4064891 / 71476319 x	
	100% = 0.06%	Finance Cost = 2606774 / 266274621 x 100% = 0.01%
Investors/Shareholders		
Ratios		
EPS=PAT-Preference		
dividend/No of ordinary		
shares X 100%		
Price earnings ratio=MPS/EPS		
Earning Yield=EPS/MPS X 100%	$=$ \aleph 55.82(given)	$=$ \aleph 54.26 (given)
Net Assets Per Share=Net	= 0.01 / 55.82	= 53.76 / 54.26
assets-Preference share/ No of ordinary shares	= N 0.00	= № 0.99
Dividend per share=Gross	= 55.82 / 0.01	= 54.26 / 53.76
dividend/No of ordinary shares	= 5.58	= 1.01

Dividend payout	= 124835013 - 0 /	= 162334422 - 0 /
ratio=DPS/EPS X 100%	7930197658	792656252
	= N 0.02	= № 0.21
Dividend Yield=DPS/MPS	= 475812 / 7930197658	= 0 / 792656252
X 100%	= N 0	= N 0
Dividend Covered=	= 0 / 55.82 x 100%	= 0 / 54.26 x 100%
EPS/DPS	= 0%	= 0%
Long Term Solvency Ratio	= 0.00 / 0.01 x 100%	= 0 / 53.76 x 100%
Gearing Ratio=Debt equity	= 0%	= 0%
Total Debt To Shareholder	= 55.82 / 0	= 54.26 / 0
Fund=Non Current Liabilities-Current Liabilities Equity	= 0 times	= 0 times
Liaonities Equity		