

## Financial Performance Measurement For General Business (Manufacturing)

### APPENDIX A2

Place the cursor over cells with red triangles to read comments.

Company Name

Industry

YEAR ENDED

00/00/200-

Amounts in: N'000

Balance Sheet Information	1ST HALF	2ND HALF	TOTAL	ANNUAL REPORT	VARIANCE	CS%1ST HF	CS%2ND HF
<b>ASSETS</b>							
Fixed Assets	0	0	0	0	0	-	-
Long-term Investments	0	0	0	0	0	-	-
Long-term debts	0	0	0	0	0	-	-
Intangible Assets	0	0	0	0	0	-	-
<b>Current Assets</b>							
Stocks/Work-in-progress/Inventory	0	0	0	0	0	-	-
Receivables/Trade debtors	0	0	0	0	0	-	-
Prepayments	0	0	0	0	0	-	-
Goods-in transit	0	0	0	0	0	-	-
Current account debit balances	0	0	0	0	0	-	-
Short-term investments	0	0	0	0	0	-	-
Foreign currencies purchased for imports	0	0	0	0	0	-	-
Amount awaiting remittance to overseas creditors	0	0	0	0	0	-	-
Other current assets	0	0	0	0	0	-	-
Cash and Bank balances	0	0	0	0	0	-	-
<b>Total Current Assets</b>	0	0	0	0	0	<b>0.00%</b>	<b>0.00%</b>
<b>Total Assets</b>	0	0	0	0	0		
<b>Current Liabilities</b>							
Amount due holding, subs and associated compa	0	0	0	0	0	-	-
Payables/Trade Creditors	0	0	0	0	0	-	-
Other creditors/accruals	0	0	0	0	0	-	-
Taxation	0	0	0	0	0	-	-
Dividend	0	0	0	0	0	-	-
Short term loans and Bank overdraft	0	0	0	0	0	-	-
Amount approved or committed for future capital B	0	0	0	0	0	-	-
Other current liabilities	0	0	0	0	0	-	-
<b>Total Current Liabilities</b>	0	0	0	0	0	-	-
Working capital	0	0	0	0	0	-	-
<b>Total assets less current liabilities</b>	0	0	0	0	0	-	-
<b>LONG-TERM LIABILITIES</b>							
<b>Creditors falling due after more than one year</b>							
Longterm Debts	0	0	0	0	0	-	-
<b>Provisions for liabilities and charges</b>							
Pension and similar obligations	0	0	0	0	0	-	-
Deferred taxation	0	0	0	0	0	-	-
Other provisions	0	0	0	0	0	-	-
<b>TOTAL LIABILITIES</b>	0	0	0	0	0	-	-
<b>NET ASSETS</b>	0	0	0	0	0	-	-
<b>FINANCED BY</b>							
<b>Authorised share capital</b>							
Share Capital	0	0	0	0	0	-	-
Preference share capital	0	0	0	0	0	-	-
Share premium	0	0	0	0	0	-	-
Revaluation Reserves	0	0	0	0	0	-	-
Reserve for bonus issues	0	0	0	0	0	-	-
Other reserves	0	0	0	0	0	-	-
Retained Earnings	0	0	0	0	0	-	-
<b>Total Equity/Shareholder's funds</b>	0	0	0	0	0	<b>0.00%</b>	<b>0.00%</b>
<b>Total Liabilities &amp; Equity</b>	0	0	0	0	0		
<b>Net Working Capital</b>	0	0	0	0	0		

**Income Statement Information**

	1ST HALF	2ND HALF	TOTAL	ANNUAL REPORT			
Turnover	0	0	0	0	0	<b>100.00%</b>	<b>100.00%</b>
Change in Stocks of finished goods & WIP	0	0	0	0	0	-	-
Own work capitalised	0	0	0	0	0	-	-
Other operating income	0	0	0	0	0	-	-
<b>Total Income</b>	0	0	0	0	0	-	-
Raw materials and consumables	0	0	0	0	0	-	-
Other external charges	0	0	0	0	0	-	-
Staff costs	0	0	0	0	0	-	-
Wages and Salaries	0	0	0	0	0	-	-
Pension Costs	0	0	0	0	0	-	-
Dep. Of F/A, Dept & Amort of wasting & intangible	0	0	0	0	0	-	-
Exceptional amounts written off	0	0	0	0	0	-	-
Other operating charges	0	0	0	0	0	-	-
<b>Operating Profit</b>	0	0	0	0	0	-	-
Share of profit from associate companies	0	0	0	0	0	-	-
Interest income	0	0	0	0	0	-	-
Other incomes	0	0	0	0	0	-	-
<b>Profit/(Loss) on ord activities before int &amp; taxes</b>	0	0	0	0	0	-	-
Interest payable and other similar charges	0	0	0	0	0	-	-
Amortization of intangible assets	0	0	0	0	0	-	-
<b>Profit/(Loss) on ord activities b/4 tax &amp; Exc items</b>	0	0	0	0	0	-	-
Exceptional items gains / losses	0	0	0	0	0	-	-
Taxation	0	0	0	0	0	-	-
<b>Profit on ord act after tax and exceptional items</b>	0	0	0	0	0	-	-
Extra-ordinary activities	0	0	0	0	0	-	-
<b>Profit after tax</b>	0	0	0	0	0	-	-
General reserve b/f	0	0	0	0	0		
Prior year adjustment	0	0	0	0	0		
<b>APPROPRIATION</b>							
Reserve for bonus issues	0	0	0	0	0		
Dividend	0	0	0	0	0		
General reserve carried forward	0	0	0	0	0		
EPS in kobo (actual)	0.00	0.00	0	0	0		
DPS in kobo (actual)	0.00	0.00	0	0	0		
EPS in kobo (adjusted)	0.00	0.00	0	0	0		
DPS in kobo (adjusted)	0.00	0.00	0	0	0		
MPPS in kobo ( as at year end)	0.00	0.00	0	0.00	0.00		
DPS in kobo (actual)	0.00	0.00	0	0.00	0.00		
<b>Cash Flow Statement Information</b>							
Net Cash Flow from Operating Activities	0	0	0	0	0		
Net Cash flow from Investing Activities	0	0	0	0	0		
Net Cash flow from financing Activities	0	0	0	0	0		
Cash and Cash equivalents for the year	0	0	0	0	0		
Cash and Cash equivalents at the beginning	0	0	0	0	0		
Cash and Cash equivalent at the end	0	0	0	0	0		
<b>Notes to the accounts information</b>							
Operating Expenses	0	0	0	0	0		
Total Number of Staff	0	0	0	0	0		
Total Staff Cost	0	0	0	0	0		
Number of Selling and Marketing Staff	0	0	0	0	0		
Average Stock(Times)	0	0	0	0	0		
Average Stock(Period)	0	0	0	0	0		
Average Trade Debtors (Times)	0	0	0	0	0		
Average Trade Debtors(Period)	0	0	0	0	0		
Average Trade Creditors (Times)	0	0	0	0	0		
Average Trade Creditors (Period)	0	0	0	0	0		
Credit Purchases	0	0	0	0	0		
Number of ordinary shares ranking for dividend	0	0	0	0	0		



**Financial Performance Measurement**

Place the cursor over cells with red triangles to read comments.

**Company Name**

\_\_\_\_\_

**Industry**

\_\_\_\_\_

**Half Year**

\_\_\_\_\_

**Financial Ratios**

	1ST HALF	2ND HALF	Change (%)
<b>Liquidity Ratios</b>			
Current Ratio	0.00	0.00	0.0%
Quick Ratio (Acid-test)	0.00	0.00	0.0%
<b>Efficiency Ratios</b>			
Asset Turnover (times)	0.00	0.00	0.0%
Stock Turnover (times)	0.00	0.00	0.0%
Stock Turnover period	0.00	0.00	0.0%
Receivables Turnover (times)	0.00	0.00	0.0%
Receivables Turnover (days)	0.00	0.00	0.0%
Payable Turnover (times)	0.00	0.00	0.0%
Payables Turnover (days)	0.00	0.00	0.0%
Sales to fixed assets (times)	0.00	0.00	0.0%
Turnover per staff ( Naira)	0.00	0.00	0.0%
Turnover per selling and marketing staff ( Naira)	0.00	0.00	0.0%
Average Emolument Per Staff (N)	0.00	0.00	0.0%
Total Staff Cost to Turnover Ratio	0.00	0.00	0.0%
Operating Cost Per Staff (N)	0.00	0.00	0.0%
Turnover Per Staff Cost (N)	0.00	0.00	0.0%
Distribution Expences/Turnover (%)	0%	0%	0.0%
Administrative Expences/Turnover (%)	0%	0%	0.0%
Distribution Expences/Operating Expences %	0%	0%	0.0%
Administrative Expences/Operating Expences (%)	0%	0%	0.0%
Interest and other similar charges/Operating Expe	0%	0%	0.0%
<b>Profitability Ratios</b>			
Return on Assets (ROA)	0%	0%	0.0%
Return on Equity (ROE)	0%	0%	0.0%
Return on Capital Employed (ROCE)	0%	0%	0.0%
Gross Profit Margin	0%	0%	0.0%
Operating Profit Margin	0%	0%	0.0%
Expenses to Sales	#DIV/0!	#DIV/0!	#DIV/0!
Net Profit Margin	0%	0%	0.0%
Cost of Sales Margin	0%	0%	0.0%
<b>Leverage/Stability Ratios</b>			
Longterm Debt-to-Equity Ratio	#DIV/0!	#DIV/0!	#DIV/0!
Longterm Debt-to-Asset Ratio	#DIV/0!	#DIV/0!	#DIV/0!
Long term Liabilities to Shareholders Fund	#DIV/0!	#DIV/0!	#DIV/0!
Total Debts(liabilities) to Shareholders Funds(equi	#DIV/0!	#DIV/0!	#DIV/0!
Fixed Interest Coverage Ratio (times)	0.00	0.00	0.0%
<b>Market Indices</b>			
Price/Earnings Ratio (times)	0.00	0.00	0.0%
Earnings Yeild (%)	0%	0%	0.0%
Net Asset Per Share (N)	0.00	0.00	0.0%
Dividend Cover (times)	0.00	0.00	0.0%
Dividend Yeild (%)	0%	0%	0.0%
Dividend Payout ratio (times)	0	0	0.0%