



# CHAMS Holdings Plc 9M 2024 31 October 2024

MPR: 27.25 %

Sep'24 Inflation Rate: 34.7%

Q2 2024 Real GDP: 3.19%

CHAMS Holdings Plc	9M 2024	9M 2023	% Change			
<b>Statement of Profit or Loss</b>	<b>(N'000)</b>	<b>(N'000)</b>				
Revenue	13,124,157	7,509,556	74.77%	<b>Key Ratio</b>	<b>9M 24</b>	<b>9M 23</b>
Cost of Sales	(9,635,755)	(5,674,478)	69.81%	COGS Margin	73.4%	75.6%
<b>Gross Profit</b>	<b>3,488,402</b>	<b>1,835,078</b>	<b>90.10%</b>	Gross Margin	26.6%	24.4%
Other income/(expense)	22,821	13,037	75.05%	Operating Margin	12.6%	4.3%
General and administrative expenses	(1,859,134)	(1,523,863)	22.00%	Net Profit Margin	8.2%	3.4%
<b>Profit from operating activities</b>	<b>1,652,090</b>	<b>324,252</b>	<b>409.51%</b>	Asset Turnover	0.58x	0.40x
Finance Income	33,647	106,003	68.26%			
Finance costs	(178,579)	(175,159)	1.95%			
<b>Net Finance Costs</b>	<b>(144,932)</b>	<b>(69,156)</b>	<b>109.57%</b>			
Expected Credit Reversal/(Losses)	0	0		<b>Financial Statistics</b>		
<b>Loss/Profit before tax</b>	<b>1,507,158</b>	<b>255,096</b>	<b>490.82%</b>	Share price	₦2.1	
Income tax	(430,906)	0		52 Week H/L	3.65/1.35	
<b>Loss/Profit after tax</b>	<b>1,076,252</b>	<b>255,096</b>	<b>321.90%</b>	Shares Outs (Mn)	4,696.1	
<b>Basic Earnings per Share (in Kobo)</b>	<b>19.10</b>	<b>4.53</b>	<b>321.63%</b>	Market Cap (Bil)	9.8	
				P/E Ratio	0.11x	
<b>Balance Sheet as at Sept 30, 2024</b>	<b>30-Sep-2024</b>	<b>31-Dec-2023</b>		Earnings Yield	918.27%	
Cash and cash equivalents	1,896,001	1,912,636	0.87%	P/B Ratio	0.86x	
Trade and other receivables	9,391,838	4,434,907	111.77%	Return on Assets	19.0%	
Property Plant and Equipment	2,285,177	2,323,956	1.67%	Return on Equity	28.4%	
Inventories	1,519,024	2,778,049	45.32%			
Other Assets	7,572,710	7,549,947	0.30%	<b>Corporate Actions</b>		
<b>Total Assets</b>	<b>22,664,750</b>	<b>18,999,495</b>	<b>19.29%</b>	Interim Dividend	N/A	
				Bonus	N/A	
Trade and other payables	9,375,364	7,858,885	19.30%	Qualification Date	N/A	
Current tax liabilities	156,303	353,905	55.83%	Closure Date	N/A	
Deferred tax liabilities	156,454	156,454	0.00%	Payment Date	N/A	
Other Liabilities	1,589,465	962,902	65.07%	AGM Date	N/A	
<b>Total Liabilities</b>	<b>11,277,586</b>	<b>9,332,146</b>	<b>20.85%</b>			
<b>Total shareholders' equity</b>	<b>11,387,164</b>	<b>9,667,347</b>	<b>17.79%</b>			