

## 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 Statement of Profit or Loss	9M 2024 (N'000)	9M 2023 (N'000)	% Change	_		
Revenue	13,124,157	7,509,556	74.77%	Key Ratio	9M 24	9M 23
Cost of Sales	(9,635,755)	(5,674,478)	69.81%	COGS Margin	73.4%	75.6%
Gross Profit	3,488,402	1,835,078	90.10%	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%
Profit from operating activities	1,652,090	324,252	409.51%	Asset Turnover	0.58x	0.40x
Finance Income	33,647	106,003	68.26%			
Finance costs	(178,579)	(175,159)	1.95%			
Net Finance Costs	(144,932)	(69,156)	109.57%			
Expected Credit Reversal/(Losses)	0	0		<b>Financial Statistics</b>		
Loss/Profit before tax	1,507,158	255,096	490.82%	Share price	₩2.1	
Income tax	(430,906)	0		52 Week H/L	3.65/1.35	
Loss/Profit after tax	1,076,252	255,096	321.90%	Shares Outs (Mn)	4,696.1	
Basic Earnings per Share (in Kobo)	19.10	4.53	321.63%	Market Cap (Bil)	9.8	
				P/E Ratio	0.11x	
Balance Sheet as at Sept 30, 2024	30-Sep-2024	31-Dec-2023		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%			
Total Assets	22,664,750	18,999,495	19.29%	<b>Corporate Actions</b>		
				Interim Dividend	N/A	
Trade and other payables	9,375,364	7,858,885	19.30%	Bonus	N/A	
Current tax liabilities	156,303	353,905	55.83%	Qualification Date	N/A	
Deferred tax liabilities	156,454	156,454	0.00%	Closure Date	N/A	
Other Liabilities	1,589,465	962,902	65.07%	Payment Date	N/A	
Total Liabilities	11,277,586	9,332,146	20.85%	AGM Date	N/A	
Total shareholders' equity	11,387,164	9,667,347	17.79%			

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