



BUA Cement Plc FY 2021 30 March 2022

MPR: 11.5%
 Feb' 22 Inflation rate: 15.70%
 Q4' 21 GDP growth rate: 3.98%

BUA Cement Plc	FY 2021	FY 2020	% Change
Statement of Profit or Loss	(N'Mn)	(N'Mn)	
Revenue	257,327.09	209,443.49	22.86%
Cost of Sales	-136,402.95	-113,964.70	19.69%
Gross Profit	120,924.14	95,478.79	26.65%
Other income	2,627.68	375.52	599.75%
Selling and Distribution expenses	-6,013.95	-4,867.45	23.55%
Administrative expenses	-13,313.23	-8,964.85	48.50%
Profit from operating activities	104,224.64	82,022.02	27.07%
Net Finance Costs	-1,085.23	-2,977.25	-63.55%
Profit before tax	103,139.41	79,044.76	30.48%
Income tax (expense)/credit	-13,060.40	-6,700.43	94.92%
Profit after tax	90,079.01	72,344.34	24.51%
Basic Earnings per Share (in Kobo)	266.00	214.00	24.30%
Balance Sheet as at June 30, 2021.			
Cash and cash equivalents	62,338.40	123,821.09	-49.65%
Trade and other receivables	38,016.84	83,307.99	-54.37%
Inventories	39,068.04	31,505.20	24.01%
Property Plant and Equipment	578,887.89	523,312.83	10.62%
Other Assets	10,196.31	4,355.48	134.10%
Total Assets	728,507.47	766,302.58	-4.93%
Trade and other payables	22,278.41	23,868.77	-6.66%
Current tax liabilities	1,697.20	922.43	83.99%
Deferred tax liabilities	12,606.26	1,120.22	1025.34%
Borrowings	197,046.96	269,292.94	-26.83%
Other Liabilities	96,761.89	95,143.49	1.70%
Total Liabilities	330,390.73	390,347.85	-15.36%
Total shareholders' equity	398,116.75	375,954.73	5.89%

Source: Company Financials, Cowry Research

Final Dividend	Bonus	Qualification Date	Closure Date	Payment Date	AGM Date
2.6k	N/A	N/A	N/A	N/A	N/A

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