



Chemical and Allied Products Plc FY 2025 19 January, 2026

MPR: 27.00%

Dec' 25 Inflation Rate: 15.15%

Q3 2025 Real GDP: 3.98%

Chemical and Allied Products Plc	FY 2025	FY 2024	% Change			
Statement of Profit or Loss	(N'Mn)	(N'Mn)				
Revenue	44,855,193	36,362,182	23.36%	Key Ratio	FY 25	FY 24
Operating cost	(25,420,296)	(21,596,084)	17.71%	COGS Margin	56.7%	59.4%
Gross Profit	19,434,897	14,766,098	31.62%	<i>Gross Margin</i>	43.3%	40.6%
Other income/(expense)	460,253	436,824	5.36%	<i>Operating Margin</i>	17.9%	15.0%
Selling and Marketing expenses	(4,528,749)	(3,534,931)	28.11%	<i>Net Profit Margin</i>	13.6%	10.5%
General and administrative expenses	(7,323,238)	(6,218,372)	17.77%	Asset Turnover	1.82x	1.85x
Profit from operating activities	8,043,163	5,449,620	47.59%			
Finance Income	1,085,312	644,762	68.33%			
Finance costs	(1,452)	(30,134)	95.18%			
Net Finance Costs	1,083,860	614,628	76.34%	Financial Statistics		
Loss/Profit before tax	9,127,023	6,064,248	50.51%	<i>Share price</i>	₦79.50	
Income tax	(3,011,917)	(2,256,990)	33.45%	52 Week H/L	N79.9/N40	
Loss/Profit after tax	6,115,106	3,807,258	60.62%	<i>Shares Outs (Mn)</i>	814.7	
Basic Earnings per Share (in naira)	7.51	4.67	60.81%	<i>Market Cap (Bil)</i>	64.8	
				<i>P/E Ratio</i>	10.59x	
Balance Sheet as at Dec 31, 2025	31-Dec-2025	31-Dec-2024		<i>Earnings Yield</i>	9.45%	
Cash and cash equivalents	11,735,646	7,014,735	67.30%	<i>P/B Ratio</i>	4.42x	
Trade and other receivables	1,200,290	1,179,836	1.73%	<i>Return on Assets</i>	99.0%	
Prepayments	1,409,841	1,172,711	20.22%	<i>Return on Equity</i>	125.1%	
Property Plant and Equipment	3,411,053	3,377,677	0.99%			
Inventories	6,669,049	6,648,523	0.31%			
Other Assets	274,944	283,697	3.09%	Corporate Actions		
Total Assets	24,700,823	19,677,179	25.53%	<i>Interim Dividend</i>	N/A	
				<i>Bonus</i>	N/A	
Trade and other payables	4,941,268	4,554,041	8.50%	<i>Qualification Date</i>	N/A	
Current tax liabilities	3,046,799	1,919,902	58.70%	<i>Closure Date</i>	N/A	
Deferred tax liabilities	844,200	844,200	0.00%	<i>Payment Date</i>	N/A	
Dividend liability	379,717	1,303,512	70.87%	<i>AGM Date</i>	N/A	
Other Liabilities	824,364	419,037	96.73%			
Total Liabilities	10,036,348	9,040,692	11.01%			
Total shareholders' equity	14,664,475	10,636,487	37.87%			