



BUA Foods Plc FY 2025 30 January, 2026

MPR: 27.00%

Dec' 25 Inflation Rate: 15.15%

Q3 2025 Real GDP: 3.98%

BUA Foods Plc	FY 25	FY 24	% Change
Statement of Profit or Loss	N'000	N'000	
Revenue	1,804,175,140	1,527,919,069	18.08%
Cost of Sales	(1,132,013,894)	(987,104,025)	14.68%
Gross Profit	672,161,246	540,815,044	24.29%
Administrative expenses	(40,455,735)	(28,555,840)	41.67%
Net impairment		(1,006,140)	-
Selling and Distribution expenses	(68,726,151)	(40,262,215)	70.70%
Other Income	2,375,653	1,111,942	113.65%
Profit/Loss from operating activities	565,355,013	472,102,791	19.75%
Foreign exchange gain/loss	(16,092,069)	0	-
Finance Income	7,540,059	15,421,000	51.11%
Finance costs	(21,933,799)	(203,200,794)	89.21%
Minimum tax		(10,640)	-
Net Finance Costs	(14,393,740)	(187,779,794)	92.33%
Loss/Profit before tax	534,869,204	284,322,997	88.12%
Income tax	(27,134,469)	(18,325,185)	48.07%
Loss/Profit after tax	507,734,735	265,997,812	90.88%
Basic Earnings per Share (in naira)	28.21	14.78	90.87%
Balance Sheet as at Dec 31, 2025	31-Dec-2025	31-Dec-2024	
Cash and short term deposits	34,311,913	31,310,225	9.59%
Trade and other receivables	45,496,225	18,351,319	147.92%
Due from Related Companies	844,217,178	547,387,072	54.23%
Inventories	67,268,630	118,401,086	43.19%
Property Plant and Equipment	394,860,609	379,947,094	3.93%
Other Assets	97,939	107,445	8.85%
Total Assets	1,386,252,494	1,095,504,241	26.54%
Trade and other payables	153,040,716	94,877,767	61.30%
Bank Overdraft	6,878,672	1,482	464047.91%
Contract liabilities	78,877,909	123,066,803	35.91%
Deferred tax liabilities	35,144,688	32,133,426	9.37%
Current tax liabilities	45,731,781	24,318,395	88.05%
Borrowings	362,941,496	391,160,356	7.21%
Other Liabilities	845,853	889,367	4.89%
Total Liabilities	683,461,115	666,447,596	2.55%
Total shareholders' equity	702,791,380	429,056,645	63.80%

Key Ratio

Key Ratio	FY 25
COGS Margin	62.7%
Gross Margin	37.3%
Operating Margin	31.3%
Net Profit Margin	28.1%
Debt/Equity Ratio	51.6%
Asset Turnover	1.30x

Financial Statistics

Share price	₦798.9
52 Week High/Low	N113.5/25.4
Shares Outstanding (Mil)	18,000.0
Market Cap (Bil)	14,380.2
Price-to-Earnings Ratio	28.32x
Earnings Yield	3.53%
Price-to-Book Ratio	20.46x
Return on Assets	146.5%
Return on Equity	216.7%

Corporate Actions

Interim Dividend	N/A
Bonus	N/A
Qualification Date	N/A
Closure Date	N/A
Payment Date	N/A
AGM Date	N/A