

BAMBURI CEMENT PLC

The Directors of Bamburi Cement PLC are pleased to release the unaudited Group Financial Statements for six months ending 30 June 2025

Condensed Group Statement of comprehensive income	June 2025	June 2024
	KES Million	KES Million
Turnover	11,419	10,904
Total operating costs	(10,326)	(10,130)
Other gains and Losses	95	(229)
Operating profit	1,188	544
Finance income/(costs) - net	48	151
Profit before Income tax	1,236	695
Taxation	(371)	(170)
Loss from discontinued operations	-	(1,402)
Profit/Loss for the Period	865	(877)
Other comprehensive income from continuing operations	57	(549)
Other comprehensive income from discontinued operations	-	(616)
TOTAL COMPREHENSIVE INCOME	922	(2,042)
EPS* - KES Per Share	2.38	-2.46

*EPS calculated on profit after tax attributable to shareholders of the parent and based on average number of shares

Condensed Statement of Cash Flows	June 2025	June 2024
	KES Million	KES Million
Cash generated from operations	502	(1,865)
Interest received	60	169
Net foreign exchange loss	-	(310)
Tax paid	(852)	(569)
Net cash generated from operating activities	(290)	1,155
Net cash from/ (used in) investing activities	(223)	7,783
Net increase in cash and cash equivalents	(513)	8,938
Effects of exchange rate changes on cash held in foreign currencies	-	(927)
Cash and cash equivalents at the beginning of the year	5,249	4,372
Cash and cash equivalents at the end of the year	4,736	12,383

Condensed Statement of Financial Position	June 2025	December 2024
	KES Million	KES Million
Assets		
Non-current assets		
Property, plant and equipment	22,533	23,039
Other equity investments Intangible assets	413	355
	22,946	23,394
Working Capital		
Current assets	6,918	4,363
Current liabilities	(5,236)	(4,657)
	1,682	(294)
Cash and bank balances	4,736	5,249
	29,364	28,349
Capital and Reserves		
Share capital	1,815	1,815
Reserves	24,331	23,410
Equity attributable to owners of the Company	26,146	25,225
Non-current liabilities	3,218	3,124
Total equity and non-current liabilities	29,364	28,349

Condensed statement of changes in equity	June 2025	December 2024
	KES Million	KES Million
Share capital	1,815	1,815
Revaluation reserve	12,666	12,666
Fair value and translation reserve	200	143
Retained Earnings	11,465	10,601
At end of the period	26,146	25,225

Explanatory notes: These condensed consolidated interim financial statements have been prepared in accordance with IAS 34 Interim Financial Reporting. The financial statements do not include all of the information required for full annual statements, and should be read in conjunction with the consolidated annual financial statements of the Group for the year ended 31 December 2024.

RESULTS HIGHLIGHTS

- The sale of Hima Cement Limited, Uganda based subsidiary was concluded in Q1 2024. The disposed business has been presented as discontinued operations in the financial statements.
- On 20th December 2024, Amsons Industries (K) limited successfully completed majority acquisition of Bamburi Cement PLC
- Turnover from continuing operations increased by 5% to KES 11,419 million versus H1 previous year, supported by high quality premium products strategy.

OUTLOOK

We remain committed to our strategy and confident in our ability to deliver strong performance going forward.

INTERIM DIVIDEND

The Board does not recommend the payment of an interim dividend for the Financial Year 2025.

By Order of the Board,

Dr. John P.N. Simba EGH, MBS, OGW
Board Chairperson
28 August 2025

Mohit Kapoor
Group Managing Director

