

Financial Data Report

THE UNITED BASALT PRODUCTS LIMITED
(THE GROUP)
for the period ending 31.Dec.2023



THE UNITED BASALT PRODUCTS LIMITED



INDUSTRY

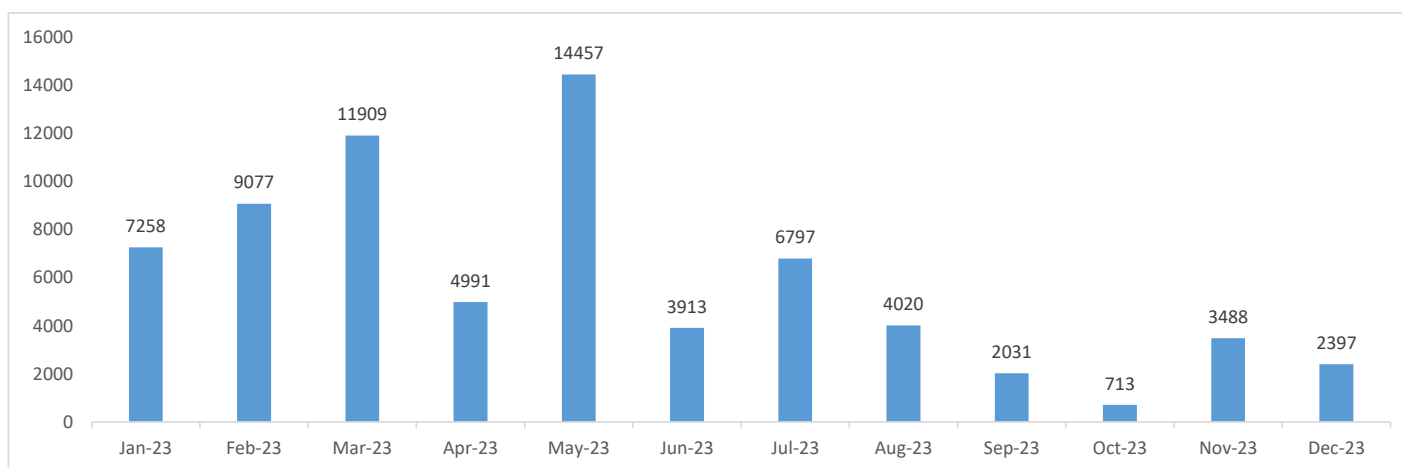
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Equity Statistics

Particulars	Units	29-Dec-23
Current Market Price	MUR	100.00
52 week H/L*	MUR	111.25 / 95.00
Market Capitalisation	MUR Mn	2,651.00
P/B	Times	0.67
P/E	Times	19.84
Dividend Yield	%	-

*The 52W/H – 52W/L prices are not adjusted to cater for Share Splits/Bonus Issues/Rights Issues and other corporate actions taking place within the 52 week period.

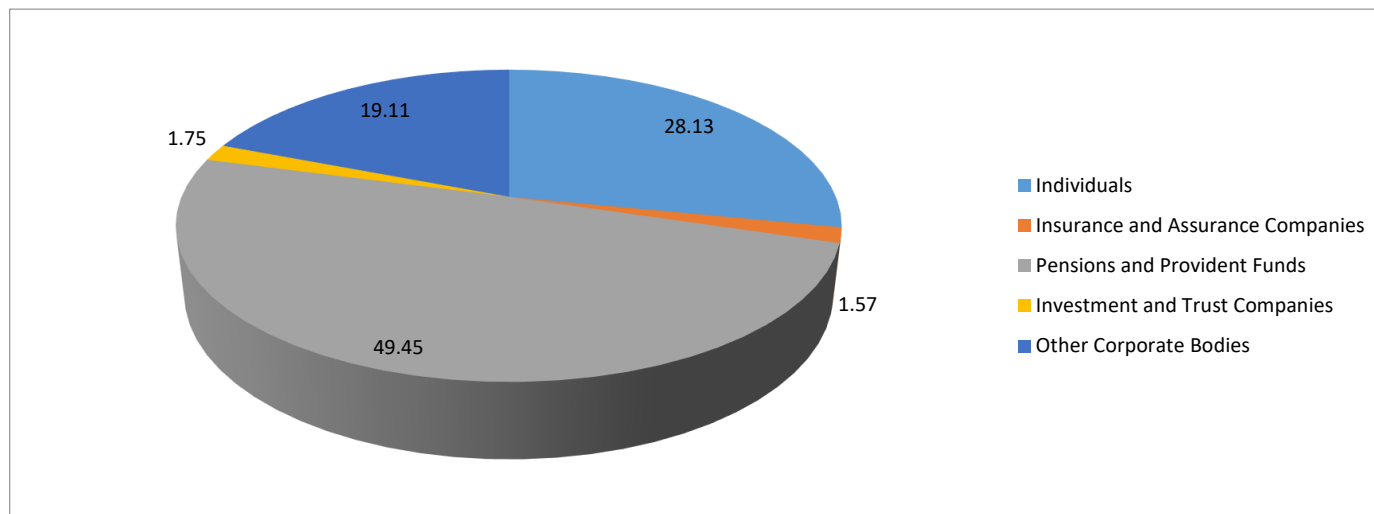
Value Traded (MUR 000)



Stock Returns (%)

Period	Stock Returns (Annualized %)	Index Returns (Annualized %)	Relative Return (Annualized %)
3 Months	(1.00)	(19.49)	18.49
6 Months	(5.35)	7.38	(12.73)
1 Year	(8.88)	(0.85)	(8.04)
3 Years	(5.67)	8.04	(13.71)

Shareholding Pattern (%) (30.06.2023)



Annual Financial Snapshot

Income Statement	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
Total Income (MUR Mn)		3,337.44	4,372.90	4,835.71
Growth in Total Income (%)		16.83	31.03	10.58
Operating Revenue (MUR Mn)		3,327.91	4,073.54	4,682.90
Growth in Operating Revenue (%)		16.98	22.41	14.96
Per Share Data (MUR)	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
BVPS		NM/NA	124.21	149.59
Diluted EPS		7.40	-2.55	5.04
Key Financial Ratios	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
EBITDA Margin (%)		8.37	5.03	5.29
PAT Margin (%)		6.48	-1.39	3.03
PAT Margin on Total Income (%)		6.46	-1.30	2.94
RoCE (%)		5.75	-1.78	-1.72
RoE (%)		6.25	-1.65	3.91
Debt to Equity (times)		-	0.55	0.59
Interest Coverage (times)		8.14	NM/NA	NM/NA

Quarterly Financials	Dec-23	Dec-22	Sep-23	Growth	Growth
Income Statement (MUR Mn)				Y-o-Y (%)	Q-o-Q (%)
Total Income	1,393.68	1,379.73	1,282.87	1.01	8.64
EBITDA	92.48	130.23	88.59	-28.99	4.39
Depreciation	-	-	-	NM/NA	NM/NA
EBIT	92.48	130.23	88.59	-28.99	4.39
Interest	35.07	23.20	34.38	51.20	2.00
PBT	62.81	107.18	500.90	-41.39	-87.46
PAT	53.17	102.53	47.00	-48.14	13.13
Per Share Data (MUR)	Dec-23	Dec-22	Sep-23		
Diluted EPS				1.89	3.68
					#N/A
Profitability Ratio (%)	Dec-23	Dec-22	Sep-23		
EBITDA Margin				6.64	9.44
PAT Margin				3.81	7.43

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Annual Financial Statistics				
Income Statement (MUR Mn)	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
Operating Revenue (Includes Other Operating Revenue)		3,327.91	4,073.54	4,682.90
Other Income (Includes changes in fair value, extraordinary & exceptional items or any other income from non-operating source)		9.52	299.36	152.82
Total Income (Operating + Other income)		3,337.44	4,372.90	4,835.71
Cost of Sales / Operating Expenses		-	6,772.22	7,382.05
EBITDA		278.52	204.74	247.66
Depreciation, Amortization & Impairments		-	298.22	353.57
EBIT		278.52	-93.48	-105.91
Interest Expenses		34.23	59.49	107.57
PBT		242.22	-55.09	135.46
PAT		215.56	-56.71	142.01
Balance Sheet (MUR Mn)				
	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
No. of Shares (Number)		-	2,65,10,042	2,65,10,042
Total Equity		3,597.64	3,471.41	4,261.63
Long Term Debt		-	1,140.14	738.36
Non Current Liabilities		1,327.02	419.56	288.65
Short Term Debt		-	685.60	1,598.96
Current Liabilities		693.27	636.89	672.94
DTL		-	55.83	153.03
Total Equity & Liabilities		5,617.93	6,409.43	7,713.57
Tangible Assets		-	4,042.18	5,226.87
Intangible Assets		-	178.57	296.10
Investment		-	129.45	121.90
Non Current Assets		4,037.36	20.79	3.42
Long Term Receivables		-	-	-
Cash & Bank Balance		-	43.70	100.54
Trade Receivable		-	564.12	561.53
DTA		-	23.81	23.15
Inventories		-	1,218.59	1,260.88
Other Current Assets		1,580.58	188.23	119.18
Total Assets		5,617.93	6,409.43	7,713.57
Total Current Assets		1,580.58	2,014.64	2,042.13
Total Current Liabilities		693.27	1,322.49	2,271.90
Trade Receivable (Non Current+Current)		-	564.12	561.53
Capital Employed		4,924.66	5,593.97	6,744.53
Tangible Networkth		3,597.64	3,292.84	3,965.53

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Annual Financial Statistics (cont..)				
Per Share Data (MUR)	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
BVPS		NM/NA	124.21	149.59
Diluted EPS		7.40	-2.55	5.04
DPS		3.00	3.00	-
Growth Y-o-Y (%)	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
Growth in Total Income		16.83	31.03	10.58
Growth in EBITDA		201.14	-26.49	20.96
Growth in PAT		886.10	NM/NA	NM/NA
Growth in EPS		988.24	NM/NA	NM/NA
Key ratios	Year Ended	30-Jun-21	30-Jun-22	30-Jun-23
EBITDA Margin (%)		8.37	5.03	5.29
PAT Margin (%)		6.48	-1.39	3.03
PAT Margin on Total Income (%)		6.46	-1.30	2.94
RoCE (%)		5.75	-1.78	-1.72
RoE (%)		6.25	-1.65	3.91
Debt - Equity (times)		-	0.55	0.59
Interest Coverage (times)		8.14	NM/NA	NM/NA
Current Ratio (times)		2.28	1.52	0.90
Inventory Days		NM/NA	32.84	61.30
Receivable Days		-	25.27	43.87

Result Analysis

Total Income for the quarter ended December, 31st 2023 Increased by 1.01 % compared to the same period previous year. Company recorded a Profit of MUR 53.17 Mn for the quarter ended December, 31st 2023. The company reported a Profit of MUR 142.01 Mn for the year ended June, 30 2023.

For further information, please read the explanatory note giving the definition and interpretation of the ratios and data along with the report.

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