

3005

Governance: A

UACC

Umm Al-Qura Cement Co.

12.33 SAR / Share

As of: Mar 26, 2026

<p>11.4x</p> <p>P/E RATIO</p> <p>Trailing 12 Months</p>	<p>0.8x</p> <p>P/B RATIO</p> <p>Price to Book Value</p>	<p>—</p> <p>DIVIDEND YIELD</p> <p>Annual Dividend / Share</p>	<p>678.15M</p> <p>SAR</p> <p>MARKET CAP</p> <p>Total Valuation</p>	<p>1.24</p> <p>BETA</p> <p>Systematic Risk Index</p>	<p>19.4%</p> <p>NET MARGIN</p> <p>Net Profit / Revenue</p>
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Company Profile

Umm Al-Qura Cement Company (UACC) is a Saudi Joint Stock Company engaged in the manufacture of ordinary (Portland) cement, sulfate-resistant cement, white cement, and clinker. The company operates a plant in Taif and sells its products within the Kingdom of Saudi Arabia through distributors and individuals. It holds an industrial license valid until March 2030 and pays exploitation fees to the Ministry of Industry and Mineral Resources for limestone and clay extraction.

The Story

"UACC is a regional cement specialist demonstrating a strong revenue recovery and healthy operating margins, yet it currently faces significant liquidity pressures and a return profile that trails its cost of capital."

Financial Metric	Value
Return on Capital (ROIC)	4.7%
Debt-to-Equity Ratio	23.8%
Sustainable Growth Rate	+0.9%

Growth Story

UACC is currently navigating a high-momentum growth phase, with revenue climbing from 168.9 million SAR in fiscal 2023 to a TTM figure of 306.9 million SAR. This upward trajectory is further evidenced by the three months ended March 31, 2026, where sales reached 88.3 million SAR, a 46% increase over the same period in... [\[Read full story\]](#)

Corporate Governance Profile

Rating: A

We track 12 key governance disclosures in our database.

Profitability Dynamics

The company maintains robust operational efficiency, reflected in a TTM operating margin of 23.8% and a net profit margin of 19.4%. Cash flow generation is heavily tied to its inventory cycle, particularly its clinker 'work in progress' which is valued at 396.3 million SAR and can be stored for up to five years.

Risk & Capital Structure Factors

The risk profile is dominated by a critical liquidity event involving the Saudi Industrial Development Fund (SIDF) loan. Following a missed installment in late 2025, the fund issued a demand letter for full settlement, forcing the reclassification of the entire 160.7 million SAR loan balance into current liabilities.... [\[Read full story\]](#)