STATEMENT OF COMPREHENSIVE INCOME - GUINNESS NIGERIA PLC			
	12 Months Ended 30 June 2024	**12 Months Ended 30 June 2023**	**% Change**
	₦'000	**₦'000**	
Revenue	299,489,774	229,440,861	31%
Cost of Sales	(208,031,003)	(151,307,788)	37%
Distribution/Admin and Other Expenses	(69,228,740)	(58,305,975)	19%
Other Income	3,177,450	3,530,586	-10%
Operating Profit	**25,407,481**	**23,357,684**	9%
Financial Charges	(99,087,350)	(45,496,283)	118%
Profit Before Tax	**(73,679,869)**	**(22,138,599)**	233%
Tax expense	18,913,093	3,970,558	376%
Profit After Tax	**(54,766,776)**	**(18,168,041)**	201%
Other comprehensive income/(loss) for the year, net of tax	—	—	0%
Total Comprehensive Income	**(54,766,776)**	**(18,168,041)**	201%
Profit/(Loss) After Tax Attr. To Non controlling Int	—	—	0%
Profit After Tax Owners of the Company	**(54,766,776)**	**(18,168,041)**	201%
Total Comp. Inc.Attr. to Non-Controlling Interest	—	—	0%
Attributable to Owners of the Company	(54,766,776)	(18,168,041)	201%
Basic Earnings per Share (k)	(2,500)	(829)	202%
Fully Diluted Earnings per Share(k)	(2,500)	(829)	202%

STATEMENT OF FINANCIAL POSITION - GUINNESS NIGERIA PLC			
	30 June 2024	**30 June 2023**	**% Change**
	₦'000	**₦'000**	
Property, plant and equipment	101,321,397	99,177,647	2%
Deferred Tax Assets	20,640,824	—	100%
Investment property	—	—	0%
Right-of-use assets	131,180	217,574	-40%
Intangible Assets	481,120	549,950	-13%
Non-current debtors and other receivables	—	—	0%
Investments accounted for using the equity method	—	—	0%
Financial assets	—	—	0%
Non-current asset held for sale and disposal groups	—	—	0%
Total Non Current Assets	**122,574,521**	**99,945,171**	23%
Inventories	41,857,479	34,469,527	21%
Debtors and Other Receivables	14,786,971	13,616,302	9%
Restricted cash	1,106,760	1,592,461	-31%
Cash and cash equivalents	45,804,346	92,124,683	-50%
Total Current Assets	**103,555,556**	**141,802,973**	-27%
Trade and Other Payables	178,648,337	112,826,506	58%
Current Financial liabilities	41,532,858	65,588,280	-37%
Current Tax Liabilities	2,503,543	5,256,637	-52%
Total Current Liabilities	**222,684,738**	**183,671,423**	21%
Non-Current Financial liabilities	135,325	154,272	-12%
Provisions	1,148,548	1,018,689	13%
Deferred Tax Liabilities	—	479,144	-100%
Liabilities included in disposal groups classified as held for sale (Where applicable)	—	—	0%
Total Non-Current Liabilities	**1,283,873**	**1,652,105**	-22%
Working Capital	(119,129,182)	(41,868,450)	185%
Net Assets	2,161,466	56,424,616	-96%
Non Controlling Interest	—	—	0%
Attributable to Owners of the Company	2,161,466	56,424,616	-96%

STATEMENT OF CHANGES IN EQUITY						
	Share Capital	**Capital Reserve**	**PPE Revaluation Surplus**	**Share based payment reserve**	**Retained Earnings**	**Total equity**
Balance at 1 July 2022	**1,095,191**	**47,447,029**			**41,437,171**	**89,979,391**
Changes in Equity Current year:						—
Loss for the period					(18,168,041)	**(18,168,041)**
Other comprehensive income/(loss)					—	—
Rights issue						—
Share Premium on Issued Share Capital						—
Statute Barred unclaimed dividend written back						—
Actuarial loss						—
- Share based payment charge				(58,994)		**(58,994)**
- Share based payment recharge				58,994		**58,994**
Shared based payment reserve write-back						—
Dividend					(15,639,333)	**(15,639,333)**
Changes in Accounting Policy						—
- Share based payment transactions						—
Changes in Equity for the Prior Year:						—
Issued Share Capital						—
Dividend						—
Statute Barred unclaimed dividend written back					252,599	**252,599**
Total Comprehensive Income						—
Balance at 30 June 2023	**1,095,191**	**47,447,029**	—	—	**7,882,396**	**56,424,616**

	Share Capital	Capital Reserve	PPE Revaluation Surplus	Share based payment reserve	Retained Earnings	Total equity
Balance at 1 July 2023	**1,095,191**	**47,447,029**	**—**	**—**	**7,882,396**	**56,424,616**
Changes in Equity Current year:						—
Profit for the period						—
Other comprehensive income/(loss)					(54,766,776)	**(54,766,776)**
Issued Share Capital						—
Share Premium on Issued Share Capital						—
Statute Barred unclaimed dividend written back					—	—
Actuarial loss						—
- Share based payment charge				82,882		**82,882**
- Share based payment recharge				(82,882)		**(82,882)**
Shared based payment reserve write-back				—		—
Dividend						—
Changes in Accounting Policy						—
- Share based payment transactions						—
Changes in Equity for the Prior Year:						—
Issued Share Capital						—
Dividend						—
Statute Barred unclaimed dividend written back					503,626	**503,626**
Total Comprehensive Income						—
Balance at 30 June 2024	**1,095,191**	**47,447,029**	**—**	**—**	**(46,380,754)**	**2,161,466**

STATEMENT OF CASH FLOW			
	12 Months Ended 30 June 2024	**12 Months Ended 30 June 2023**	**% Change**
	N'000	**N'000**	
Operating Cash Flow before Working Capital Changes	12 Months Ended 30 June 2024	12 Months Ended 30 June 2023	0%
Cash Flow from Operating Activities	N'000	N'000	0%
Net Cash Generated from Operating Activities	34,122,302	35,158,963	-3%
Cash Flow from Investing Activities	100,429,329	57,369,178	75%
Cash Flow from Financing Activities	80,139,988	34,379,964	133%
Net (Decrease)/Increase Cash and Cash Equivalent	(6,222,140)	(6,317,423)	-2%
Effect of foreign exchange rate changes on cash and cash equivalents	(123,799,125)	(8,884,690)	1293%
Cash and Cash Equivalent Beginning of the Year	(49,881,277)	19,177,851	-360%
Cash and Cash Equivalent End of the period	3,560,940	3,843,116	-7%

CORPORATE ACTION	
Proposed Bonus	N/A
Proposed Dividend	N/A
Closure Date	
Date of Payment	
AGM Date	
AGM Venue	