Lagos, 17 February 2026

STATEMENT TO NIGERIAN EXCHANGE LIMITED AND SHAREHOLDERS ON THE AUDITED FINANCIAL RESULTS FOR EIGHTEEN MONTHS ENDED 31 December 2025

The Directors of Guinness Nigeria Plc (the Company) hereby announce the Company's audited results for the 18-month period ended 31 December 2025.

Particulars	18 months ended	12 months ended
	31-Dec-25 N '000s	30-Jun-24 N '000s
Revenue	730,803,355	299,489,774
Cost of sales	-500,326,406	208,031,003
Gross profit	**230,481,949**	**91,458,771**
Other Income	283,639	3,177,450
Marketing Expenses	-41,911,269	-27,690,417
Distribution Expenses	-56,394,430	-21,999,788
Administrative Expenses	-43,190,962	-19,538,535
Profit from Operating Activities	**89,268,927**	**25,407,481**
Net Finance cost	-20,876,830	-99,087,350
Profit / (Loss) before tax	**68,392,097**	**-73,679,869**
Tax (Expense) / Credit	-27,229,397	18,913,093
Profit / (Loss) for the year	**41,162,700**	**-54,766,776**

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Commentaries

We are pleased to report Guinness Nigeria PLC's eighteen-month results which demonstrate resilience and unwavering focus, resulting in stellar financial performance despite the intense competitive landscape.

In 2025, the Company changed its financial year-end to 31 December. As a result, the current reporting period has been extended to cover from 1 July 2024 to 31 December 2025 (18 months).

As a result of the extended reporting period, the financials presented may not be directly comparable with those of the comparative periods.

Key Financial Highlights:

- **Revenue:** There is continued momentum in Revenue with year-to-date Sales increasing by 144%, rising from ₦299.5 billion in 2024 (12-month period) to ₦730.80 billion in 2025 (18-month period).
- **Gross Profit:** Gross Profit rose by 152%, from ₦91.5 billion in 2024 (12-month period) to ₦230.48 billion in 2025 (18-month period).
- **Operating Profit:** Operating Profit also increased by 251% from ₦25.4 billion in 2024 (12-month period) to ₦89.26 billion in 2025 (18-month period).
- **Net Profit After Tax:** Net Profit After Tax shows a remarkable improvement from a loss of ₦54.7 billion in 2024 (12-month period) to a profit of ₦41.16 billion in 2025 (18-month period).

The Board remains confident of the Company's continued strong performance and remains committed to delivering value to all stakeholders.

By order of the Board.

Abimbola Ajibola-Jimoh
COMPANY SECRETARY
FRC/2026/PRO/NBA/002/381739

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