**STATEMENT TO THE NIGERIAN EXCHANGE GROUP (NGX) AND SHAREHOLDERS**
**ON THE**
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 June 2026**

The Directors of Guinness Nigeria Plc hereby announce the Company's unaudited results for the quarter ended 30 June 2026.

| Particulars | Quarter ended 30 June 2026 ₦ '000 | Quarter ended 30 June 2025 ₦ '000 |
|---|---|---|
| Revenue | 142,270,095 | 118,662,553 |
| Cost of Sales | (88,279,039) | (73,804,910) |
| **Gross Profit** | **53,991,056** | **44,857,644** |
| Other Income | 166,669 | 32,476 |
| Administrative Expenses | (8,110,453) | (7,800,426) |
| Marketing & Distribution Expenses | (21,707,249) | (18,928,224) |
| **Profit from Operating Activities** | **24,340,023** | **18,161,469** |
| Net Finance Income / (Expense) | (1,749,764) | (4,613,411) |
| **Profit Before Tax** | **22,590,259** | **13,548,059** |
| Income Tax Expense | (7,680,897) | (4,068,513) |
| **Profit for the Period** | **14,909,362** | **9,479,546** |
| | | |
| ***Earnings Per Share (Naira)*** | ***6.81*** | ***4.33*** |

## *Commentaries*

Guinness Nigeria Plc recorded a Profit After Tax of ₦14.909 billion for the quarter ended 30 June 2026, compared to ₦9.479 billion in the same quarter of the prior year. The performance reflects the Company's continued resilience and disciplined execution in a challenging operating environment.

### Key Financial Highlights

**Revenue:** Revenue for Q2 FY2026 was ₦142.27 billion, compared to ₦118.66 billion in Q2 FY2025, reflecting growth of approximately 20% year-on-year.

**Gross Profit:** Gross profit was ₦53.99 billion compared to ₦44.85 billion in Q2 FY2025 reflecting stable margins despite cost pressures driven by global headwinds.

**Operating Profit:** Profit from operating activities was ₦24.34 billion for the quarter, compared to ₦18.16 billion in Q2 FY2025.

**Finance Costs:** Net finance costs reduced to ₦1.74 billion in Q2 FY2026 compared to ₦4.61 billion in Q2 FY2025, reflecting improved Balance Sheet efficiency and reduced financing costs.

**Profit After Tax:** Profit after tax was ₦ 14.909 billion for the quarter (Q2 FY2025: ₦9.479 billion), representing earnings per share of ₦ 6.81 (Q2 FY2025: ₦ 4.33).

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### Interim Dividend

Following the sustained profitability reflected in the Q2 2026 results, the Board of Directors have approved an interim dividend of ₦7.00 per ordinary share, with a qualification date of 29 July 2026. The interim dividend represents a total payout of approximately ₦15.33 billion, based on 2,190,382,819 ordinary shares in issue. The dividend will be paid from distributable profits in accordance with Sections 426–428 of the Companies and Allied Matters Act (CAMA) 2020.

**Dated this 22nd day of July 2026**

By Order of the Board.

**ABIMBOLA AJIBOLA-JIMOH**
**COMPANY SECRETARY**
FRC/2026/PRO/NBA/002/381739