

PRESS RELEASE

PR. No. 375/2021

GUINNESS GHANA BREWERIES LIMTED (GGBL) -

UNAUDITED FINANCIAL STATEMENTS FOR THE THREE MONTHS ENDING 30 SEPTEMBER 2021

GGBL has released its three months unaudited financial statements for the period ended September 30, 2021, as per the attached.

Issued in Accra, this 20th day of September 2021

- END-

att'd.

Distribution:

- 1. All LDMs
- 2. General Public
- 3. Company Secretary, GGBL
- 4. MBG Registrars, (Registrars for GGBL shares)
- 5. Custodians
- 6. Securities and Exchange Commission
- 7. Central Securities Depository
- 8. GSE Council Members
- 9. GSE Notice Board

For enquiries, contact:

Head Listing, GSE on 0302 669908, 669914, 669935 *XA

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR THE THREE MONTHS ENDED 30 SEPTEMBER 2021

| | 2021 | 2020 |
|--|-----------|-----------|
| | GH¢'000 | GH¢'000 |
| Revenue | 285,470 | 240,689 |
| Cost of sales | (218,237) | (182,216) |
| Gross profit | 67,233 | 58,473 |
| Selling, general and administrative expenses | (45,665) | (33,530) |
| Operating profit | 21,568 | 24,943 |
| Finance charges | (5,545) | (6,477) |
| Profit before income tax | 16,023 | 18,466 |
| Income tax suffered | (4,946) | (7,019) |
| Profit for the Period | 11,077 | 11,447 |
| Total comprehensive profit for the period | 11,077 | 11,447 |

UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2021

| | 1 | |
|--|---------|-----------------|
| | 2021 | 2020 |
| | GH¢'000 | <i>G</i> H¢′000 |
| ASSETS | | |
| Non Current Assets | | |
| Property, plant and equipment | 556,249 | 540,698 |
| Intangible assets | 3,210 | 915 |
| Right of Use Assets | 39,080 | 42,987 |
| | 598,539 | 584,600 |
| Current Assets | | |
| Inventories | 203,962 | 187,973 |
| Trade and other receivables | 49,682 | 51,305 |
| Other Financial assets at amortised cost | 386 | 505 |
| Amounts due from related companies | 3,124 | 2,932 |
| Other assets | 8,830 | 3,525 |
| Current tax asset | 12,403 | 5,971 |
| Cash and bank balances | 42,018 | 46,424 |
| Total current assets | 320,405 | 298,635 |
| Total assets | 918,944 | 883,235 |
| EQUITY AND LIABILITIES | | |
| Stated capital | 272,879 | 272,879 |
| Retained Earnings | 110,032 | 98,955 |
| Total equity | 382,911 | 371,834 |
| Total equity | 362,911 | 3/1,034 |
| Non-Current Liabilities | | |
| Lease liabilities | 24,194 | 29,571 |
| Borrowings | 108,764 | 108,825 |
| Employee benefit obligations | 3,690 | 3,931 |
| Deferred tax liabilities | 30,390 | 30,203 |
| Total non-current liabilities | 167,038 | 172,530 |
| Current Liabilities | | |
| Bank overdraft | 53,487 | 28,942 |
| Trade and other payables | 270,032 | 275,952 |
| Lease liabilities | 14,244 | , 9,870 |
| Amounts due to related companies | 31,232 | 24,107 |
| Current tax liability | , , | , |
| Provisions | | |
| Total current liabilities | 368,995 | 338,871 |
| | | |
| Total liabilities | 536,033 | 511,401 |
| Total equity and liabilities | 918,944 | 883,235 |

— DocuSigned by:

Ngozi Agliomi Ngozi Agriothi E445...

Supply Chain Director

DocuSigned by:

Teye Mkushi Teye Mkushi

Finance Director

| Cash flows from operating activities | UNAUDITED STATEMENT OF CASH FLOW FOR THE THREE M | ONTHS ENDED | 30 |
|--|--|-------------|----------|
| Cash flows from operating activities Profit before taxation Adjustment for: - Depreciation and amortisastion charges - Depreciation Right of Use Asserts - (Profit) Joss on disposal of property, plant and equipment - Impact of IFRS16 adoption - Loss/(profit) on disposal of right-of-use asserts - Unrealised exchange difference - Impairment Cost - Actuarial (loss)/gain on Long Service Awards - Net interest expense - Trade and other receivables - Trade and other receivables - Trade and other payables - Provisions - Related company balances - Provisions - Employee benefits - Other asserts - Other asserts - Cash generated from operating activities - Cash flow from investing activities - Cash flow from investing activities - Cash flow from investing activities - Cash flows from financing activ | SEPTEMBER 2021 | | |
| Cash flows from operating activities Profit before taxation Adjustment for: | | | 2020 |
| Profit before taxation Adjustment for: Depreciation and amortisastion charges Depreciation Right of Use Assets Sepreciation Right Rig | | GH¢'000 | GH¢'000 |
| Adjustment for: - Depreciation and amortisastion charges 12,944 15,083 2,544 - Depreciation Right of Use Assets 3,838 2,544 - Depreciation Right of Use Assets (4) 41 - Impact of IFRS16 adoption 0 (6) 41 - Impact of IFRS16 adoption 0 0 (6) 69 (7) (6) 78 - Impact of IFRS16 adoption 0 0 (6) 78 - Impact of IFRS16 adoption 0 0 (6) 60 78 - Impact of IFRS16 adoption 0 0 (6) 78 - Impact of IFRS16 adoption 0 0 (6) 78 - Impact of IFRS16 adoption 0 0 (6) 78 - Impact of IFRS16 adoption 0 0 (6) 78 - Impact of IFRS16 adoption 0 | · | 1, 2, 2 | |
| - Depreciation and amortisastion charges - Depreciation Right of Use Assets - Oprofit) loss on disposal of property, plant and equipment - Impact of IFRS16 adoption - Loss/(profit) on disposal of right-of-use assets - Unrealised exchange difference - Impairment Cost - Unrealised exchange difference - Impairment Cost - Actuarial (loss)/gain on Long Service Awards - Net interest expense Changes in: - Invade and other receivables - Trade and other payables - Provisions - Employee benefits - Other assets - Cash generated from operating activities Interest paid Income tax paid Net cash generated from operating activities Cash flow from investing activities Net cash used in investing activities Net cash used in investing activities Movement in finance Lease Dividends paid Net cash used in investing activities Movement in finance Lease Dividends paid Net cash used in /(generated from) financing activities Net cash used in /(generated from) financing activities Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents Effect of movements in exchange rates on cash held 11,08 12,944 15,088 2,544 44 41 41 41 41 41 41 41 41 41 41 41 4 | | 16,210 | 11,447 |
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| - Impact of IFRS16 adoption - Loss/(profit) on disposal of right-of-use assets - Unrealised exchange difference - Impairment Cost - Impairment Cost - Actuarial (loss)/gain on Long Service Awards - Actuarial (loss)/gain on Long Service Awards - Net interest expense - Trade and ther receivables - Trade and other receivables - Trade and other payables - Trade and other payables - Trade and other payables - Provisions - Employee benefits - Other assets - Other one payables - Trade and other operating activities - Other investing activities - Other assets - Ot | , | · · | • |
| - Loss/(profit) on disposal of right-of-use assets | | 1 1 | 411 |
| - Unrealised exchange difference - Impairment Cost - Actuarial (loss)/gain on Long Service Awards - Net interest expense - Net interest expense - Inventories - Inventories - Trade and other receivables - Trade and other payables - Provisions - Employee benefits - Other assets - Other | • | | 0 |
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| - Net interest expense | • | ` ' | 1,866 |
| Changes in: - Inventories - Trade and other receivables - Trade and other payables - Trade and other payables - Trade and other payables - Provisions - Employee benefits - Other assets | | | 0 |
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| - Inventories | | 40,113 | 38,610 |
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| Proceeds from sale from propertey, plant and equipment 1 | Cash flow from investing activities | | |
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| Purchase of intangible assets Net cash used in investing activities (2,469) (30,784) (11,529) Cash flows from financing activities Movement in finance Lease (1,003) (2,008) Dividends paid O (Net cash used in/(generated from) financing activities (1,003) (2,008) Net Increase/ (decrease) in cash and cash equivalents (28,805) 39,225 Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | Proceeds from sale from propertey, plant and equipment | 0 | 4,645 |
| Net cash used in investing activities (30,784) (11,529) Cash flows from financing activities Movement in finance Lease Dividends paid Net cash used in/(generated from) financing activities (1,003) (2,008) Net Increase/ (decrease) in cash and cash equivalents (28,805) 39,225 Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | Interest Received | 2 | 2 |
| Cash flows from financing activities Movement in finance Lease Dividends paid O Net cash used in/(generated from) financing activities (1,003) (2,008 Net Increase/ (decrease) in cash and cash equivalents (28,805) 39,225 Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | Purchase of intangible assets | (2,469) | 0 |
| Movement in finance Lease Dividends paid Net cash used in/(generated from) financing activities (1,003) (2,008) Net Increase/ (decrease) in cash and cash equivalents (28,805) 39,225 Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | Net cash used in investing activities | (30,784) | (11,529) |
| Movement in finance Lease Dividends paid Net cash used in/(generated from) financing activities (1,003) (2,008) Net Increase/ (decrease) in cash and cash equivalents (28,805) 39,225 Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | | | |
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| Net Increase/ (decrease) in cash and cash equivalents Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents Effect of movements in exchange rates on cash held (28,805) 39,225 (28,805) 37,482 (28,805) 37,906 (146) 4,085 | Dividends paid | 0 | 0 |
| Analysis of changes in cash & cash equivalents end of period Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents Effect of movements in exchange rates on cash held (146) Analysis of changes in cash & cash equivalents end of period (8,209) (28,805) 37,906 4,085 | Net cash used in/(generated from) financing activities | (1,003) | (2,008) |
| Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents Effect of movements in exchange rates on cash held (146) (8,209 (28,805) 37,906 4,085 | Net Increase/ (decrease) in cash and cash equivalents | (28,805) | 39,225 |
| Cash and cash equivalents at 1 July Increase/(Decrease) in cash and cash equivalents Effect of movements in exchange rates on cash held (146) (8,209 (28,805) 37,906 4,085 | Analysis of changes in each & each equivalents and of newind | | |
| Increase/(Decrease) in cash and cash equivalents (28,805) 37,906 Effect of movements in exchange rates on cash held (146) 4,085 | | 17 492 | (8 200) |
| Effect of movements in exchange rates on cash held (146) 4,085 | | | |
| | | | |
| | Cash and cash equivalents at 30 September 2021 | (146) | 33,782 |

UNAUDITED STATEMENT OF CHANGES IN EQUITY AS AT 30 SEPTEMBER

| EV-1 | 1 | I | |
|---|--------------------------|---------------------------------|------------------|
| | Share Capital GH¢'000 | Retained Earnings GH¢'000 | Total GH¢'000 |
| Balance at 1 July 2021 | 272,879 | 98,955 | 371,834 |
| Comprehensive profit for the period Dividends paid | | 11,077 0 | 11,077 0 |
| Balance at 30 September 2021 | 272,879 | 110,032 | 382,911 |

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