KASAPREKO PLC

UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026



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STATEMENT OF COMPREHENSIVE INCOME
(All amounts are in Ghana Cedis)

	Note	**September 2026**	September 2025
		GHS'000	GHS'000
Revenue		**2,785,829**	2,560,320
Cost of sales		**(1,959,754)**	(1,769,922)
Gross profit		**826,075**	790,398
General, selling and administrative expenses	2	**(403,623)**	(336,538)
Net impairment losses on financial assets		**(10,043)**	(9,604)
Other operating income/(expenses)		**67,618**	(11,856)
Operating profit		**480,027**	432,400
Finance income		**3,297**	909
Finance costs		**(101,094)**	(115,524)
Unrealised exchange gain on foreign loans		**379**	9,212
Profit before income tax		**382,609**	**326,997**
Income tax expense	5	**(86,770)**	(68,153)
Profit for the period		**295,839**	258,844
Other comprehensive income		**-**	-
Total comprehensive income for the period		**295,839**	258,844

STATEMENT OF FINANCIAL POSITION
(All amounts are in Ghana Cedis)

	Note	September 2026	September 2025
ASSETS		**GHS'000**	GHS'000
Non-current assets			
Property, plant and equipment		**1,333,620**	705,378
Right-of-use assets		**38,689**	59,865
		1,372,309	765,243
Current assets			
Inventories		**796,285**	504,701
Trade and other receivables		**253,921**	322,557
Sinking fund - corporate bond	6	**60,473**	-
Cash and bank balances		470,867	185,939
		1,581,546	1,013,197
Total assets		**2,953,855**	1,778,440
EQUITY AND LIABILITIES			
EQUITY			
Stated capital		**720,552**	50,000
Retained earnings		**946,274**	555,075
Total equity		**1,666,826**	605,075
LIABILITIES			
Non-current liabilities			
Borrowings		**64,097**	115,933
Corporate Bonds	6	**200,000**	351,181
Deferred tax liabilities		**29,844**	23,924
		293,941	491,038
Current liabilities			
Trade and other payables		**732,303**	510,332
Current Tax liabilities	5	**26,867**	29,360
Borrowings		**57,857**	110,374
Corporate Bonds	6	**151,181**	-
Loan due to related parties		**24,880**	32,261
		993,088	682,327
Total liabilities		**1,287,029**	1,173,365
Total equity and liabilities		**2,953,855**	1,778,440

STATEMENT OF CHANGES IN EQUITY
(All amounts are in Ghana Cedis)

	Stated capital GHS'000	Retained earnings GHS'000	Total equity GHS'000
Period ended 30 September 2026			
Balance at 1 January 2026	**50,000**	**650,435**	**700,435**
Profit for the period	-	**295,839**	**295,839**
Other comprehensive income	-	-	-
Total comprehensive income	-	**295,839**	**295,839**
Transaction with owners:			
Issue of shares (net proceeds)	**670,552**	-	**670,552**
Balance at 30 September 2026	**720,552**	**946,274**	**1,666,826**
Period ended 30 September 2025			
Balance at 1 January 2025	50,000	296,231	346,232
Profit for the year	-	258,844	258,844
Other comprehensive income	-	-	-
Total comprehensive income	-	258,844	258,844
Balance at 30 September 2025	50,000	555,075	605,075

STATEMENT OF CASH FLOWS
(All amounts are in Ghana Cedis)

Cash flows from operating activities	Note	**September 2026 GHS'000**	September 2025 GHS'000
Cash generated from operations		**560,196**	452,198
Interest received		**3,800**	916
Interest paid	5	**(99,778)**	(114,710)
Corporate income tax and growth and sustainability Levy paid		**(79,566)**	(30,623)
Net cash generated from operating activities		**384,651**	307,781
Cash flows from investing activities			
Purchases of property, plant and equipment		**(625,452)**	(101.405)
Net cash outflow from investing activities		**(625,452)**	(101,405)
Cash flows from financing activities			
Net proceeds from issued shares		**670,552**	-
Proceeds from borrowings by the Company		**170,109**	112,474
Repayment of loans contracted by the Company		**(363,641)**	(287,420)
Repayment of loans contracted from related parties		**(8,351)**	(8,435)
Net cash inflow/(outflow) from financing activities		**468,669**	(183,381)
Net Increase/(decrease) in cash and cash equivalents		**227,868**	22,995
Cash and cash equivalents at the start of the year		**242,999**	162,944
Cash and cash equivalents at the end of the period		**470,867**	185,939

NOTES FORMING PART OF THE UNAUDITED FINANCIAL STATEMENTS

1. REPORTING ENTITY

Kasapreko PLC is a company registered under the Companies Act, Act 992 of 2019 and is domiciled in Ghana. The address of its registered office is DTD 64, Off Spintex Road, Baatsonaa-Accra, Ghana. The Company is authorized to carry on the business of manufacturing Alcoholic and Non-Alcoholic Beverages, Blending of Spirits, Exports and Importation of Drinks.

2. SELLING AND ADMINISTRATIVE EXPENSES

Selling, General and Administrative Expenses include:

Selling, General & Admin Expenses	2026 GHS'000	2025 GHS'000
Depreciation	28,018	22,911
General & Admin	116,047	91,698

3. ACCOUNTING BASIS

The Accounting Policies adopted in the preparation of the most recent Audited Financial Statements have been followed in the preparation of these Unaudited Financial Statements.

4. These Financial Statements have been prepared in accordance with IFRS.

5. TAXATION

Kasapreko PLC's income tax expense is calculated based on the following tax rates:
Sales from Tanoso-Kumasi Factory: 12.50%; Sales from Spintex-Accra Factory: 25% and Export sales: 8%
These rates are applied in providing for the company's tax liability.

6. CORPORATE BONDS

The Company started funding a sinking fund account from August 2026 to December 2026, as part of its repayment strategy for Series 1 (Tranche 01 and 02) of its Bond Programme listed on the Ghana Fixed Income Market (GFIM) of the Ghana Stock Exchange. This fund will support the timely settlement of the principal obligations due at Maturity on 29th January 2027. As a result, the Series 1 (Tranche 01 and 02) corporate bond has been reclassified under current liability.

Managing Director

Board Chairman

KASAPREKO PLC