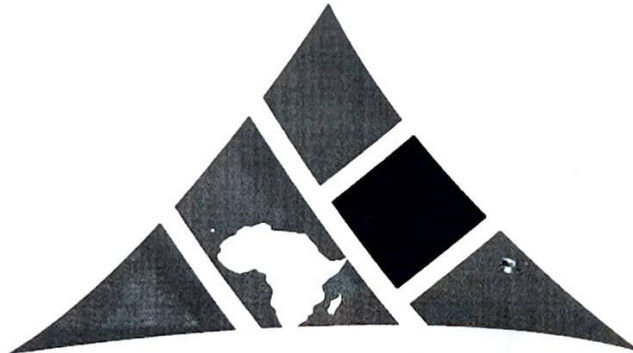


MEGA AFRICAN CAPITAL LIMITED

Unaudited Financial Statements for the period ended 30th September 2025



Mega African Capital Ltd

**STATEMENT OF FINANCIAL POSITION
AS AT 31ST SEPTEMBER 2025**

ASSETS	
NON-CURRENT ASSETS	
Plant, property and equipment	
Investment properties	
Equity investment through OCI	
Total non-current assets	
CURRENT ASSETS	
Receivables	
Financial assets	
Corporate Tax	
Deferred tax assets	
Cash and cash equivalents	
Total current assets	
TOTAL ASSETS	
CURRENT LIABILITIES	
Accounts payable and accruals	
Current taxation	
Tenured deposits	
Total current liabilities	
NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS	
Stated capital	
Retained earnings	
Revaluation Reserve	
TOTAL NET ASSETS ATTRIBUTABLE TO SHAREHOLDERS	
TOTAL LIABILITIES AND SHAREHOLDERS' FUNDS	

Notes	Q3 2025	Full Year 2024
	GH¢	GH¢
17a	314	3,088
10	29,188,739	34,547,058
9a	89,557,589	110,231,330
	118,746,642	144,781,476
6	784,572	795,176
9b	177,560,977	193,535,639
14	53,454	41,530
	-	11,924
7	66,398	60,395
	178,465,401	194,444,664
	297,212,043	339,226,140
11	795,236	1,251,472
14	-	-
13	201,333,677	225,094,694
	202,128,913	227,346,166
12	22,356,482	22,356,482
	(69,540,815)	(51,743,971)
	142,267,463	142,267,463
	95,083,130	112,879,974
	297,212,043	339,226,140

 Kwesi Amoo-Nindz
Director

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH SEPTEMBER 2025**

Revenue	
Investment and operating income	
Gain/(loss) on investments at market value	
Total revenue	
Expenses	
Administrative, legal and professional expenses	
Staff cost	
Depreciation	
Profit before finance costs and tax	
Finance costs	
Profit/Loss before tax	
Corporate taxes	
Net income attributable to shareholders	
Other comprehensive income	
Changes in market value of investments	
Net profit/(loss) for the year	
Balance as at 30th September 2025	

Notes	Q3 2025	Full Year 2024
	GHC	GHC
3	745,308	320,080
3	-	-
	745,308	320,080
8	(557,964)	(681,296)
5	(139,835)	(539,875)
17a	(2,775)	(3,700)
	44,734	(904,791)
4	(29,822,343)	(32,830,213)
	(29,777,610)	(33,735,004)
14	-	-
	(29,777,610)	(33,735,004)
3	11,978,829	49,638,948
	(17,798,780)	15,903,944
	(17,798,780)	15,903,944

STATEMENT OF CASHFLOWS
AS AT 30TH SEPTEMBER 2025

Cashflow from operating activities before
Taxes paid
Net cash flow from operating activities
Deferred Tax
Cash flow from investing activities
Purchase of plant, property and equipment
Investment property
Purchases of financial assets
Sale of financial assets
Equity Investment
Financial Assets
Net cash flow from investing activities
Cash flow from financing activities
Tenured deposits
Net cash flow from financing activities
Net increase/(decrease) in cash for the period
Balance at beginning period
Closing cash balance

Notes	Q3 2025 GH¢	Full Year 2024 GHC
16	27,401,259	15,857,745
	27,401,259	15,857,745
	-	-
	5,358,319	(6,627,395)
	-	(17,337,088)
	-	(44,906,305)
	(8,992,558)	(68,870,788)
	(3,634,239)	
	(23,761,017)	53,038,931
	(23,761,017)	53,038,931
	6,003	25,888
	60,395	34,507
	66,398	60,395

Summary of significant accounting policies
The principal accounting policies applied in the preparation of these quarterly financial statements are the same as those applied in the preparation of the 2024 annual accounts.

Sworn Statement by the CEO
I swear that the financial statements do not contain untrue statements, misleading facts or omit material facts to the best of my knowledge.
Kwesi Asamoah-Nyarko
Chief Executive Officer