



PRESS RELEASE

PR. No.460/2025

MEGA AFRICAN CAPITAL LIMITED (MAC) –

**UNAUDITED FINANCIAL STATEMENTS FOR THE
PERIOD ENDED 30 SEPTEMBER 2025**

MAC has released its Unaudited Financial Statements for the period ended 30 September 2025, as per the attached.

Issued in Accra, this 10th
day of December 2025

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att'd.

Distribution:

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

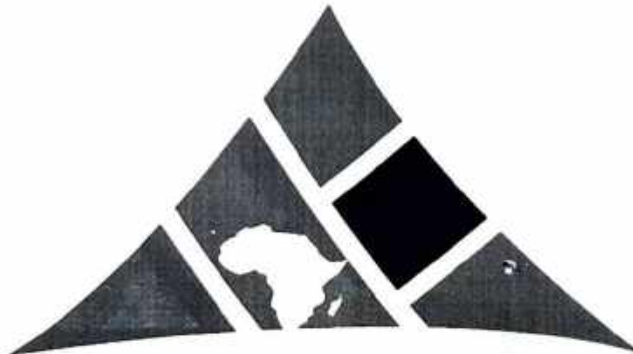
For enquiries, contact:

Head Listing, GSE on 0302 669908, 669914, 669935

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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 |

 
Director 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 - Kwesi
Chief Executive Officer