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Company Registration No. 04361333 (England and Wales)

**BEEFEATER GIN LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**



# BEEFEATER GIN LIMITED

## COMPANY INFORMATION

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<b>Directors</b>	S Macnab E Fells S McKechnie
<b>Company number</b>	04361333
<b>Registered office</b>	20 Montford Place Kennington London SE11 5DE
<b>Auditor</b>	KPMG LLP 15 Canada Square London E14 5GL

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# BEEFEATER GIN LIMITED

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# **BEEFEATER GIN LIMITED**

## **DIRECTORS' REPORT**

**FOR THE YEAR ENDED 30 JUNE 2021**

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The Directors present their annual report and financial statements for the year ended 30 June 2021.

### **Principal Activity**

The principal activity of the Company is that of a financing company.

### **Review of the Business**

The Company's results have been prepared in accordance with FRS 102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102").

The Company made a profit before taxation in the year of €9.2m from interest income on its lending activity (2020: €11.9m). The lower year-on-year profit is due to a slight decrease in Euro interest rates and the cessation of intra group lending in the final quarter of the current financial year. As a financing company, the only item impacting current and prior year statement of total comprehensive income is movements from the interest income on its lending activity to fellow group undertakings.

On 22 April 2021, the Company undertook a capital reduction, cancelling its share premium account and transferring €642.5m to reserves. On 30 April 2021, the Company assigned its €870.7m loan receivable from an intermediate parent, to its immediate parent for negligible consideration (€1.5k). The difference in value between the consideration received and the book value of the loan assigned has been accounted for as a deemed dividend distribution of €870.7m. All parties involved in the transaction are wholly owned subsidiaries of the Pernod Ricard group

Following the transaction there are no plans for the Company to trade in the future and the directors' plan to move the Company to dormant status in the next financial year.

### **Directors**

The Directors who held office during the year and up to the date of signature of the financial statements were as follows:

S Macnab

V Turpin

E Fells

S McKechnie

(Resigned 30 September 2020)

(Appointed 1 October 2020)

### **Results and dividends**

The results for the year are set out on page 8. A review of the business and results for the year are discussed above.

The Company made a deemed distribution of €870,736k in the year (2020: nil).

### **Political donations**

Neither the Company nor any of its subsidiaries made any political donations or incurred any political expenditure during the year.

### **Employees**

The average monthly number of persons (including directors) employed by the Company during the year was nil, and therefore did not exceed 250.

### **Future developments**

The Company now has negligible assets and there are no plans for it to trade in the future.

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# **BEEFEATER GIN LIMITED**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 JUNE 2021***

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### **Financial instruments**

#### Treasury operations and Financial Instruments

Pernod Ricard S.A group ("The Group") operates a centralised treasury function. The directors make use of this facility to assist in managing liquidity, interest rate and foreign currency risks associated with the Group's activities.

#### Liquidity risk

The Group manages its cash and borrowing requirements centrally to maximise interest income and minimise interest expense, whilst ensuring that the Group has sufficient liquid resources to meet the operating needs of the business.

#### Interest rate risk

The Group is exposed to fair value interest rate risk on its fixed rate borrowings and cash flow interest rate risk on its floating rate deposits, bank overdrafts and loans. The Group uses interest rate derivatives to manage the mix of fixed and variable rate debt so as to reduce its exposure to changes in interest rates, where appropriate. The Company has no interest rate swaps in place as all loan balances are within the Pernod Ricard S.A. group.

#### Foreign currency risk

The Group's principal foreign currency exposures arise from trading operations in overseas companies. Group policy permits, but does not demand, that these exposures may be hedged. This hedging activity involves the use of foreign exchange forward contracts.

#### Credit risk

Investments of cash surpluses, borrowings and derivative instruments are made through banks which must fulfill credit rating criteria approved by the Board of Directors of Pernod Ricard S.A.

### **Auditor**

Pursuant to section 487 of the Companies Act 2006, the auditor will be reappointed and KPMG LLP will therefore continue in office.

### **Statement of disclosure to auditor**

Each of the Directors in office at the date of approval of this annual report confirms that:

- so far as the directors are aware, there is no relevant audit information of which the Company's auditor is unaware, and
- the directors have taken all the steps that they ought to have taken as directors in order to make themselves aware of any relevant audit information and to establish that the Company's auditor is aware of that information.

# **BEEFEATER GIN LIMITED**

## **DIRECTORS' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 30 JUNE 2021***

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### **Going concern**

As explained in accounting policy 1.4, the directors do not believe the going concern basis to be appropriate for the preparation of the financial statements of the Company.

The Directors' Report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

In accordance with section 414B of the Companies Act 2006, a Strategic Report has been excluded from these financial statements, due to the entity's eligibility for small company exemptions.

On behalf of the board



S Macnab

**Director**

20 Montford Place

Kennington

London

SE11 5DE

6 December 2021

# BEEFEATER GIN LIMITED

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BEEFEATER GIN LIMITED

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### Opinion

We have audited the financial statements of Beefeater Gin Limited ('the Company') for the year ended 30 June 2021 which comprise the statement of total comprehensive income, balance sheet, statement of changes in equity and related notes, including the accounting policies in note 1. These Financial Statements have not been prepared on the going concern basis for the reason set out in note 1.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 30 June 2021 and of its profit for the year then ended;
- have been properly prepared in accordance with UK accounting standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. Our responsibilities are described below. We have fulfilled our ethical responsibilities under, and are independent of the Company in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

### Emphasis of matter – non going concern basis of preparation

We draw attention to the disclosure made in note 1 to the financial statement which explains that the financial statement are now not prepared on the going concern basis for the reason set out in that note. Our opinion is not modified in respect of this matter.

### Fraud and breaches of laws and regulations – ability to detect

#### *Identifying and responding to risks of material misstatement due to fraud*

To identify risks of material misstatement due to fraud ("fraud risks") we assessed events or conditions that could indicate an incentive or pressure to commit fraud or provide an opportunity to commit fraud. Our risk assessment procedures included enquiring of directors and inspection of policy documentation as to the policies and procedures of Pernod Ricard S.A. to prevent and detect fraud that apply to this group company as well as enquiring whether the directors have knowledge of any actual, suspected or alleged fraud.

As required by auditing standards, we perform procedures to address the risk of management override of controls, in particular the risk that management may be in a position to make inappropriate accounting entries. On this audit we do not believe there is a fraud risk related to revenue recognition because there are no revenue transactions. We did not identify any additional fraud risks.

We performed procedures including agreeing all accounting entries in the period to supporting documentation.

#### *Identifying and responding to risks of material misstatement due to non-compliance with laws and regulations*

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience and through discussion with the directors (as required by auditing standards), and discussed with the directors the policies and procedures regarding compliance with laws and regulations.

The company is subject to laws and regulations that directly affect the financial statements including financial reporting legislation (including related companies legislation), distributable profits legislation and taxation legislation and we assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

# **BEEFEATER GIN LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BEEFEATER GIN LIMITED**

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This company, as a holding company, is not subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements.

### *Context of the ability of the audit to detect fraud or breaches of law or regulation*

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### **Directors' report**

The directors are responsible for the directors' report. Our opinion on the financial statements does not cover that report and we do not express an audit opinion thereon.

Our responsibility is to read the directors' report and, in doing so, consider whether, based on our financial statements audit work, the information therein is materially misstated or inconsistent with the financial statements or our audit knowledge. Based solely on that work:

- we have not identified material misstatements in the directors' report;
- in our opinion the information given in that report for the financial year is consistent with the financial statements; and
- in our opinion that report has been prepared in accordance with the Companies Act 2006.

### **Matters on which we are required to report by exception**

Under the Companies Act 2006 we are required to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies exemption from the requirement to prepare a strategic report.

We have nothing to report in these respects.

### **Directors' responsibilities**

As explained more fully in their statement set out on page 7, the directors are responsible for: the preparation of the financial statements and for being satisfied that they give a true and fair view; such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error; assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and using the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

# **BEEFEATER GIN LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF BEEFEATER GIN LIMITED**

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### **Auditor's responsibilities**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue our opinion in an auditor's report. Reasonable assurance is a high level of assurance, but does not guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

A fuller description of our responsibilities is provided on the FRC's website at

[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities).

### **The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Jeremy Williams (Senior Statutory Auditor)**  
**for and on behalf of KPMG LLP, Statutory Auditor**  
*Chartered Accountants*  
15 Canada Square  
London  
E14 5GL  
6 December 2021

## **BEEFEATER GIN LIMITED**

### **DIRECTORS' RESPONSIBILITIES STATEMENT IN RESPECT OF THE DIRECTORS' REPORT AND THE FINANCIAL STATEMENTS**

***FOR THE YEAR ENDED 30 JUNE 2021***

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The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with UK accounting standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland*.

Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the Company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## BEEFEATER GIN LIMITED

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

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	Notes	2021 €'000	2020 €'000
Interest receivable and similar income	5	9,188	11,946
<b>Profit before taxation</b>		9,188	11,946
Tax on profit	6	-	-
<b>Profit for the financial year</b>		9,188	11,946
Other comprehensive income		-	-
<b>Total comprehensive income for the year</b>		9,188	11,946

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The notes on pages 11 to 15 are an integral part of these financial statements.

# BEEFEATER GIN LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2021

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		2021		2020	
	Notes	€'000	€'000	€'000	€'000
<b>Current assets</b>					
Debtors: amounts falling due within one year	8	<u>2</u>		<u>861,550</u>	
<b>Total assets</b>			<u>2</u>		<u>861,550</u>
<b>Capital and reserves</b>					
Called up share capital	9		1		1
Share premium account	10		-		642,457
Profit and loss reserves			<u>1</u>		<u>219,092</u>
<b>Total equity</b>			<u>2</u>		<u>861,550</u>

The notes on pages 11 to 15 are an integral part of these financial statements.

The financial statements were approved by the board of directors and authorised for issue on 6 December 2021 and are signed on its behalf by:



S Macnab  
**Director**  
20 Montford Place  
Kennington  
London  
SE11 5DE

**Company Registration No. 04361333**

## BEEFEATER GIN LIMITED

### STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Share capital €'000	Share premium account €'000	Profit and loss reserves €'000	Total €'000
<b>Balance at 1 July 2019</b>		1	642,457	207,146	849,604
<b>Year ended 30 June 2020:</b>					
Total comprehensive income for the year		-	-	11,946	11,946
<b>Balance at 30 June 2020</b>		1	642,457	219,092	861,550
<b>Year ended 30 June 2021:</b>					
Total comprehensive income for the year		-	-	9,188	9,188
Share premium cancellation		-	(642,457)	642,457	-
Deemed dividends	7	-	-	(870,736)	(870,736)
<b>Balance at 30 June 2021</b>		1	-	1	2

The notes on pages 11 to 15 are an integral part of these financial statements.

# BEEFEATER GIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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### 1 Accounting policies

#### Company information

Beefeater Gin Limited is a limited company domiciled and incorporated in England and Wales. On 1 July 2020 the registered office moved to 20 Montford Place, Kennington, London, SE11 5DE (previously Chivas House, 72 Chancellors Road, London, W6 9RS).

The Company is a wholly owned subsidiary of Pernod Ricard S.A. and its results are included in the consolidated financial statements of Pernod Ricard S.A.

The consolidated financial statements of Pernod Ricard S.A can be accessed at <https://www.pernod-ricard.com/en/our-news-and-press/our-publications-and-reports/>.

#### 1.1 Accounting convention

These financial statements were prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland ("FRS 102") as issued in August 2014 and the requirements of the Companies Act 2006. The amendments to FRS 102 issued in July 2015 and December 2017 have been applied.

The presentation currency of these financial statements is Euro, which is also the functional reporting currency of the Company. All amounts in the financial statements have been rounded to the nearest €1,000.

The financial statements have not been prepared on a going concern basis as the directors do not intend to undertake any future transactions and expect the Company to become dormant. No adjustments were necessary to the amounts at which the remaining assets are included in these financial statements.

#### 1.2 Reduced disclosure exemptions

The Company has taken advantage certain following disclosure exemptions in preparing these financial statements, as permitted by Section 1 of FRS 102:

- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 3 Financial Statement Presentation;
- the requirements of Section 11 Basic Financial Instruments, financial instruments disclosures;
- the requirements of Section 33 Related Party Disclosures, key management personnel compensation.

This information is included in the consolidated financial statements of Pernod Ricard S.A. as at 30 June 2021. Copies of its annual report may be obtained from 5 Cours Paul Ricard, 75008 Paris, France.

#### 1.3 Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the balance sheet date and amounts reported in the statement of total comprehensive income during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

#### 1.4 Going concern

In previous years, the financial statements have been prepared on a going concern basis. At the time of approving the financial statements, the Directors do not intend to undertake any future transactions and expect the Company to become dormant. This, together with the Company having negligible assets has resulted in the directors not adopting the going concern basis of accounting for preparing the financial statements.

# BEEFEATER GIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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**1 Accounting policies** **(Continued)**

**1.5 Revenue**

Interest income is recognised using the effective interest method and classified as forming part of operating profit.

**1.6 Financial assets and liabilities**

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS102.

Financial instruments are recognised in the Company's Balance Sheet when the Company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial instruments**

Basic financial instruments which include trade payables and receivables; inter-company lending arrangements; and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Instruments that are payable or receivable within one year are measured at the undiscounted amount of the cash or other consideration expected unless the arrangement constitutes a financing transaction, where the Company measures the debt instrument at the present value of future payments discounted at a market rate of interest for a similar debt instrument.

**1.7 Equity instruments**

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

**1.8 Taxation**

The tax expense represents the sum of the tax currently payable.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the statement of comprehensive income because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**2 Auditor's remuneration**

The auditor's remuneration for these financial statements amounts to €7,200 (£6,400) (2020: €6,300 (£5,500)). The current and prior year audit fee has been borne by another group company. There are no additional fees receivable by the Company's auditor in respect of services other than the audit of the Company's financial statements.

**3 Employees**

There were no employees during the year (2020: nil)

**4 Directors' remuneration**

# BEEFEATER GIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

### 4 Directors' remuneration (Continued)

The number of directors remunerated by the Company for the year ended 30 June 2021 was nil (2020: nil). Directors' emoluments are borne by another group company in the current and prior year, the Directors perform no qualifying services for which remuneration is due and therefore they do not receive specific remuneration for their role as directors of the Company.

### 5 Interest receivable and similar income

	2021 €'000	2020 €'000
<b>Interest income</b>		
Interest receivable from group companies	9,188	11,946

### 6 Taxation

The actual charge for the year can be reconciled to the expected charge for the year based on the profit or loss and the standard rate of tax as follows:

	2021 €'000	2020 €'000
Profit before taxation	9,188	11,946
Expected tax charge based on the standard rate of corporation tax in the UK of 19.00% (2020: 19.00%)	1,746	2,270
Surrender of tax losses from group companies	(1,746)	(2,270)
Taxation for the year	-	-

The tax charge for the year to 30 June 2021 has been reduced by €1,746,000 (2020: €2,270,000) in respect of group relief claimed from group undertakings for nil consideration.

#### Factors that may affect future tax charges

The company's tax charge in future periods will be affected by the availability of group relief for any losses that are incurred by other group undertakings.

Finance Act 2021 was substantively enacted on 24 May 2021, which had the effect of increasing the main rate of corporation tax from 19% to 25% from 1 April 2023. As this rate change was enacted before the balance sheet date, any deferred tax assets or liabilities have been calculated at 19% or 25% in line with when the company anticipates the temporary differences will unwind.

The company has unrelieved losses carried forward as at 30 June 2021 of €35m [£30m] (2020: €33m [£30m]). No deferred tax asset has been recognised in respect of these losses as at 30 June 2021 (or 30 June 2020), as it is uncertain whether there will be suitable profits emerging in future periods against which to relieve them.

The potential deferred tax asset unrecognised as at 30 June 2021 is €9m (2020: €6m).

# BEEFEATER GIN LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2021

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<b>7 Dividends</b>	<b>2021</b>	<b>2020</b>
	<b>€'000</b>	<b>€'000</b>
Deemed dividends	870,736	-

On 30 April 2021, the Company assigned a loan receivable of €870,737,500 from an intermediate parent, to its immediate parent for negligible consideration (€1,500). The difference in value between the consideration received and the book value of the loan assigned has been accounted for as a deemed dividend distribution of €870,736,000.

<b>8 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>€'000</b>	<b>€'000</b>
<b>Amounts falling due within one year:</b>		
Amounts owed by group undertakings	2	861,550

<b>9 Share capital</b>	<b>2021</b>	<b>2020</b>
	<b>€'000</b>	<b>€'000</b>
<b>Ordinary share capital</b>		
<b>Issued and fully paid</b>		
1,000 ordinary shares of £1 each	1	1

The Company has one class of ordinary shares which carry no right to fixed income.

### 10 Share premium account

On 22 April 2021, the Company undertook a capital reduction, cancelling its share premium account and transferring €642,457,000 to reserves.

### 11 Related party transactions

The Company has taken advantage of the exemption under the terms of paragraph 33.1A of FRS 102 from disclosing transactions with entities that are wholly owned by the Pernod Ricard S.A. group. There were no other related party transactions in the year.

### 12 Controlling party

The Company's immediate parent company is Optisure Limited, a company registered in England.

The ultimate parent undertaking and controlling party is Pernod Ricard S.A., a company incorporated in France. Copies of its annual report may be obtained from 5 Cours Paul Ricard, 75008 Paris, France. This is the largest and smallest group into whose consolidated accounts the Company's financial information is consolidated.

**BEEFEATER GIN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

***FOR THE YEAR ENDED 30 JUNE 2021***

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**13 Events after the reporting date**

No material events occurred after the reporting date.