

Schedule 1
FORM ECSRC – K
ANNUAL REPORT
PURSUANT TO SECTION 98(1) OF THE SECURITIES ACT, 2001

For the financial year ended
31st Dec 2023

Issuer Registration number

Carib Brewery (Grenada) Limited

(Exact name of reporting issuer as specified in its charter)

Grenada

(Territory of incorporation)

Maurice Bishop Highway, St. George's, Grenada

(Address of principal office)

REPORTING ISSUER'S:

Telephone number (including area code): 1-473-444-4248

Fax number (including area code): 1-473-444-4378

Email address: aldyn.henry-bishop@caribbrewery.com

(Provide information stipulated in paragraphs 1 to 14 hereunder)

Indicate whether the reporting issuer has filed all reports required to be filed by section 98 of the Securities Act, 2001 during the preceding 12 months

Yes

X - No

Indicate the number of outstanding shares of each of the reporting issuers classes of common stock, as of the date of completion of this report.

CLASS	NUMBER
Ordinary Shares	4154652

SIGNATURES

A Director, the Chief Executive Officer and Chief Financial Officer of the company shall sign this Annual Report on behalf of the company. By so doing each certifies that he has made diligent efforts to verify the material accuracy and completeness of the information herein contained.

The Chief Financial Officer by signing this form is hereby certifying that the financial statements submitted fairly state the companys financial position and results of operations, or receipts and disbursements, as of the dates and period(s) indicated. The Chief Financial Officer further certifies that all financial statements submitted herewith are prepared in accordance with International Accounting Standards consistently applied (except as stated in the notes thereto) and (with respect to year-end figures) including all adjustments necessary for fair presentation under the circumstances.

Name of Chief Executive Officer

Ron Antoine



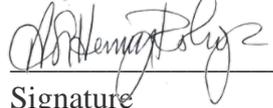
Signature

05/06/24

Date

Name of Director

Aldyn Henry-Bishop



Signature

29/05/2024

Date

Name of Chief Financial Officer

Aldyn Henry-Bishop

Signature

Date

INFORMATION TO BE INCLUDED IN FORM ECSRC-K

1. Business.

Provide a description of the developments in the main line of business including accomplishments and future plans. The discussion of the development of the reporting issuers business need only include developments since the beginning of the financial year for which this report is filed.

The company plans to continue the introduction of new productions to complement the family of quality beverages both locally produced and imported. Production of Mackeson Stout commenced in 2010 while Star Malt commenced in 2015. The company commenced the production and sale of ciders in 2018 and ales in 2020. Further production expansion occurred with the addition of pink ting, mackeson chocolate combined with other beers and flavours of ciders.

New equipment will be installed to accommodate production of new beverages together with appropriate employee training. In keeping with the aforementioned new dual purpose vessels were installed as support to the brewhouse. During 2022 new distribution trucks were purchased and a more sustainable beer filtration system was installed. During 2023 a new bottle washer was commissioned while significant investments were made in bottles, crates, distribution trucks and information technology security.

2. Properties.

Provide a list of properties owned by the reporting entity, detailing the productive capacity and future prospects of the facilities. Identify properties acquired or disposed of since the beginning of the financial year for which this report is filed.

Title	Productivity Capacity	Future Prospects
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3. Legal Proceedings.

Furnish information on any proceedings that were commenced or were terminated during the current financial year. Information should include date of commencement or termination of proceedings. Also include a description of the disposition thereof with respect to the reporting issuer and its subsidiaries.

Not applicable

4. Submission of Matters to a Vote of Security Holders.

If any matter was submitted to a vote of security holders through the solicitation of proxies or otherwise during the financial year covered by this report, furnish the following information:

(a) The date of the meeting and whether it was an annual or special meeting.

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(b) If the meeting involved the election of directors, the name of each director elected at the meeting and the name of each other director whose term of office as a director continued after the meeting.

Name	Position	Description
Mark Wilkin and Peter Hall	Executive Directors	<p style="text-align: center;">Annual Meeting of Shareholders</p> <p style="text-align: center;">Receive the audited financial statements for the year ended December 31st 2022 and the report of the directors and auditors thereon</p> <p style="text-align: center;">Elect directors</p> <p style="text-align: center;">Appoint auditors and authorized the directors to fix their remuneration</p>

(c) A brief description of each other matter voted upon at the meeting and a statement of the number of votes cast for or against as well as the number of abstentions as to each such matter, including a separate tabulation with respect to each nominee for office.

Votes For	Votes Against	Abstentions	Nominees	Description
51	0	0	Peter Hall and Mark Wilkin	Reelection of Directors

(d) A description of the terms of any settlement between the registrant and any other participant.

Registrant	Other Participant	Description

(e) Relevant details of any matter where a decision was taken otherwise than at a meeting of such security holders.

Matter brought Forward	Decision Taken	Description
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5. Market for Reporting issuers Common Equity and Related Stockholder Matters.

Furnish information regarding all equity securities of the reporting issuer sold by the reporting issuer during the period covered by the report

Equity Security	Details
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6. Financial Statements and Selected Financial Data.

Attach Audited Financial Statements, which comprise the following:

For the most recent financial year

- (i) Auditors report; and
- (ii) Statement of Financial Position;

For the most recent financial year and for each of the two financial years preceding the date of the most recent audited Statement of Financial Position being filed

- (iii) Statement of Profit or Loss and other Comprehensive Income;
- (iv) Statement of Cash Flows;
- (v) Statement of Changes in Equity; and
- (vi) Notes to the Financial Statements.

7. Disclosure about Risk Factors

Provide a discussion of the risk factors that may have an impact on the results from operations or on the financial conditions. Avoid generalised statements. Typical risk factors include untested products, cash flow and liquidity problems, dependence on a key supplier or customer, management inexperience, nature of business, absence of a trading market (specific to the securities of the reporting issuer), etc. Indicate if any risk factors have increased or decreased in the time interval between the previous and current filing.

<p style="text-align: center;">Discussion</p>	<p>Trade liberalization and gobalization continue to be the most important risks to the business. This will impact our ability to compete with the cheaper imports from extra regional sources. Influx of productions on which minimal or no taxes are paid. Downtow in the global economy and rising price of inputs as occurred during and after the covid 19 pandemic. Future pandemics can desimate to company as it has yet to recovered to its 2019 levels of sales. Natural disaters include huricanes can be detrimental as witnessed by Hurrican Ivan in 2004.</p> <p>The effects of climate change provides upstream risk as it can lead to water shortages and affect production of the major inputs of grain, barley and sugar. High unemployment can lead to lower sales.</p>
<p style="text-align: center;">Cash Flow</p>	<p style="text-align: center;">NA</p>
<p style="text-align: center;">Key Customer Dependence</p>	<p>Mainly dependent on local customers and visitors. Any activitiy which affects this eg high unemployment, pandemics will affect the company</p>
<p style="text-align: center;">Management Inexperience</p>	<p style="text-align: center;">NA</p>
<p style="text-align: center;">Trading Market Absence</p>	<p style="text-align: center;">NA</p>
<p style="text-align: center;">Decreased</p>	<p style="text-align: center;">na</p>
<p style="text-align: center;">Untested Products</p>	<p style="text-align: center;">NA</p>
<p style="text-align: center;">Liquidity Problems</p>	<p style="text-align: center;">NA</p>

Key Supplier Dependence	All raw material are important mainly from a specific few customers. Any factors impacting them will impact the company. Eg suppliers of sugar, malt, blends.
Business Nature	NA
Increased	NA

8. Changes in Securities and Use of Proceeds.

(a) Where the rights of the holders of any class of registered securities have been materially modified, give the title of the class of securities involved. State briefly the general effect of such modification upon the rights of holders of such securities.

Security Involved	General Effect upon Holder's Rights
na	na

(b) Where the use of proceeds of a security issue is different from that which is stated in the registration statement, provide the following:

Offer opening date (provide explanation if different from date disclosed in the registration statement)

Offer closing date (provide explanation if different from date disclosed in the registration statement)

Name and address of underwriter(s)

Name	Address
na	na

Amount of expenses incurred in connection with the offer

0

Net proceeds of the issue and a schedule of its use

Amount	Scheduled Use
0	na
0	na

Payments to associated persons and the purpose for such payments

Name	Amount	Purpose
Ansa Mc Al Limited	2307608	Dividends

(c) Report any working capital restrictions and other limitations upon the payment of dividends.

Restriction
NA

9. Defaults upon Senior Securities.

(a) If there has been any material default in the payment of principal, interest, a sinking or purchase fund instalment, or any other material default not satisfied within 30 days, with respect to any indebtedness of the reporting issuer or any of its significant subsidiaries exceeding 5 per cent of the total assets of the reporting issuer and its consolidated subsidiaries, identify the indebtedness. Indicate the nature of the default. In the case of default in the payment of principal, interest, or a sinking or purchase fund instalment, state the amount of the default and the total arrearages on the date of filing this report.

NA

(b) If any material arrearages in the payment of dividends have occurred or if there has been any other material delinquency not satisfied within 30 days, give the title of the class and state the amount and nature of the arrearages or delinquency.

Title of Class	Amount	Nature of Arrearages
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10. Managements Discussion and Analysis of Financial Condition and Results of Operation.

Discuss the reporting issuers financial condition covering aspects such as liquidity, capital resources, changes in financial condition and results of operations during the financial year of the filing. Discussions of liquidity and capital resources may be combined whenever the two topics are interrelated.

The Management's Discussion and Analysis should disclose sufficient information to enable investors to judge:

1. The quality of earnings;
2. The likelihood that past performance is indicative of future performance; and
3. The issuer's general financial condition and outlook.

It should disclose information over and above that which is provided in the management accounts and should not be merely a description of the movements in the financial statements in narrative form or an otherwise uninformative series of technical responses. It should provide management's perspective of the company that enables investors to view the business from the vantage point of management.

The discussion should focus on aspects such as liquidity; capital resources; changes in financial condition; results of operations; material trends and uncertainties and measures taken or to be taken to address unfavourable trends; key performance indicators; and non-financial indicators.

General Discussion and Analysis of Financial Condition

While 2023 presented both rewards and challenges, CBG witness marginal grevenue growth but experience a decline in profitability. This was primarily due to challenging market conditions whi led to volume decline combined with the rising operational costs. While these cost increases are concerning, they relect our strategic investments in various areas of our business.

Operation costs increased driven by a combination of factors including rising raw material and labour costs, lower efficiencies and repair to equipment costs. General and administrative expenses also increased due to activigies targeted at boosting our marketing efforts and enhancing our customer satisfaction with numerous sponsorships, installation of billboards and signs, investments to support our cybersecurity, digital transformation initiatives and enhancing operational agility. Signifant investments were also made in repairing the distribution fleet to provide top-class service to all our value customers.

As a result of the above, revenues generated grew from 70.46M to 71.15M. PBT came in lower to prior year 11.19M vs 11.86M while cash remained positive at 11.46M

Liquidity and Capital Resources

Provide a narrative explanation of the following (but not limited to):

- i) The reporting issuers financial condition covering aspects such as liquidity, capital resources, changes in financial condition and results of operations.
- ii) Any known trends, demands, commitments, events or uncertainties that will result in, or that are reasonably likely to result in, the issuers liquidity increasing or decreasing in any material way. If a deficiency is identified, indicate the course of action that the reporting issuer has taken or proposes to take to remedy the deficiency
- iii) The issuer's internal and external sources of liquidity and any material unused sources of liquid assets.
- iv) Provisions contained in financial guarantees or commitments, debt or lease agreements or other arrangements that could trigger a requirement for an early payment, additional collateral support, changes in terms, acceleration of maturity, or the creation of an additional financial obligation such as adverse changes in the issuer's financial ratios, earnings, cash flows or stock price or changes in the value of underlying, linked or indexed assets.
- v) Circumstances that could impair the issuer's ability to continue to engage in transactions that have been integral to historical operations or are financially or operationally essential or that could render that activity commercially impracticable such as the inability to maintain a specified level of earnings, earnings per share, financial ratios or collateral.
- vi) Factors specific to the issuer and its markets that the issuer expects will affect its ability to raise short-term and long-term financing, guarantees of debt or other commitment to third parties, and written options on non-financial assets.
- vii) The relevant maturity grouping of assets and liabilities based on the remaining period at the balance sheet date to the contractual maturity date. Commentary should provide information about effective periods and the way the risks associated with different maturity and interest profiles are managed and controlled.
- viii) The issuer's material commitments for capital expenditures as of the end of the latest fiscal period, and indicate the general purposes of such commitments and the anticipated source of funds needed to fulfil such commitments.
- ix) Any known material trends, favorable or unfavorable, in the issuer's capital resources, including any expected material changes in the mix and relative cost of capital resources, considering changes between debt, equity and any off-balance sheet financing arrangements.

Discussion of Liquidity and Capital Resources

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Off Balance Sheet Arrangements

Provide a narrative explanation of the following (but not limited to):

i) Disclosures concerning transactions, arrangements and other relationships with unconsolidated entities or other persons that are reasonably likely to materially affect liquidity or the availability of, or requirements for capital resources.

ii) The extent of the issuer's reliance on off-balance sheet arrangements should be described fully and clearly where those entities provide financing, liquidity, market or credit risk support, or expose the issuer to liability that is not reflected on the face of the financial statements

iii) Off-balance sheet arrangements such as their business purposes and activities, their economic substance, the key terms and conditions of any commitments, the initial on-going relationship with the issuer and its affiliates and the potential risk exposures resulting from its contractual or other commitments involving the offbalance sheet arrangements.

iv) The effects on the issuer's business and financial condition of the entity's termination if it has a finite life or it is reasonably likely that the issuer's arrangements with the entity may be discontinued in the foreseeable future.

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Results of Operations

In discussing results of operations, issuers should highlight the company's products and services, facilities and future direction. There should be a discussion of operating considerations and unusual events, which have influenced results for the reporting period. Additionally, any trends or uncertainties that might materially affect operating results in the future should be discussed.

Provide a narrative explanation of the following (but not limited to):

- i) Any unusual or infrequent events or transactions or any significant economic changes that materially affected the amount of reported income from continuing operations and, in each case, the extent to which income was so affected.
- ii) Significant components of revenues or expenses that should, in the company's judgment, be described in order to understand the issuer's results of operations.
- iii) Known trends or uncertainties that have had or that the issuer reasonably expects will have a material favorable or unfavorable impact on net sales or revenues or income from continuing operations.
- iv) Known events that will cause a material change in the relationship between costs and revenues (such as price increases, costs of labour or materials), and changes in relationships should be disclosed.
- v) The extent to which material increases in net sales or revenues are attributable to increases in prices or to increases in the volume or amount of goods or services being sold or to the introduction of new products or services.
- vi) Matters that will have an impact on future operations and have not had an impact in the past.
- vii) Matters that have had an impact on reported operations and are not expected to have an impact upon future operations
- viii) Off-balance sheet transactions, arrangements, obligations (including contingent obligations), and other relationships that have or are reasonably likely to have a current or future effect on the registrant's financial condition, changes in financial condition, revenues or expenses, results of operations, liquidity, capital expenditures or capital resources.
- ix) Performance goals, systems and, controls,

Overview of Results of Operations

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11. Changes in and Disagreements with Auditors on Accounting and Financial Disclosure.

Describe any changes in auditors or disagreements with auditors, if any, on financial disclosure.

12. Directors and Executive Officers of the Reporting Issuer.

(Complete Biographical Data Form attached in Appendix 1 and Appendix 1(a) for each director and executive officer)

Furnish biographical information on directors and executive officers indicating the nature of their expertise.

13. Other Information.

The reporting issuer may, at its option, report under this item any information, not previously reported in a Form ECSRC – MC report provided that the material change occurred within seven days of the due date of the Form ECSRC – K report. If disclosure of such information is made under this item, it need not be repeated in a Form ECSRC – MC report which would otherwise be required to be filed with respect to such information.

14. List of Exhibits

List all exhibits, financial statements, and all other documents filed with this report.

**APPENDIX 1 - BIOGRAPHICAL DATA FORMS
DIRECTORS OF THE COMPANY**

Name: Anthony N. Sabga 111 Position: Chairman

Mailing Address: #5 Wainwright Street, St. Clair, Port of Spain,
Trinidad

Telephone No.: 18682909999

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
Ansa McAL Limited	Currently is the Group CEO of Ansa McAL Limited. Overseas the operation of the Ansa McAL Group of Companies
Ansa McAL Limited	Currently is the Group CEO of Ansa McAL Limited. Overseas the operation of the Ansa McAL Group of Companies

Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
2003- Masters Internation business administration at Regents Business School'			
2001-Bachelor of Science Degree, Economics at City University United Kingdom			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Mark Wilkin Position: Executive Director

Mailing Address: PO Box 1113, Buckley's Site, Basseterre, St. Kitts

Telephone No.: 18694667197

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
1988- BA (Administrative and Commercial Studies) University of Western /Ontario Canada			
1990- MBA University of Keele, England			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Dr. Averne Pantin Position: Non Executive Director

Mailing Address: 1008W Bayside Towers, Cocorite, Trinidad

Telephone No.: 18682904188

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

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Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
Sept 1996- Sep 2000 University of Manitoba-Bsc (Premedical Science)			
2005 Project Management Institute -Project Management Professional			
2005 CQUniversity- MBA Marketing Management			
2007 University of Applied Sciences Wei henstephan-Triesdorf Adadvanced Diploma Engineering, Specialisation Manufacturing Engineering and Operations			
2013 University of the West Indies, St. Auustine Campus MSC Maritime Management			
2022 Balance Scorecard Institute Globally Certified Master Professional, Professional Stratific Balance Score Card Methodology			
Sep 2019-Oct2022 University of the West			

Indies, St. Augustine Campus, DBA Enginerring Management			
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Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Adrian Sabga Position: Executive Director

Mailing Address: Wain Wright Street, St. Clair Port of Spain,
Trinidad

Telephone No.: 18682900005

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
MBA- London School of Economics- Management, Information Systems and Innovation			
BSC- University of West of England Bristol- Business Management and Economics			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Ron Antoine Position: Managing Director

Mailing Address: PO Box 1665 Grand Anse, St. George's Grenada

Telephone No.: 14734190400

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
1999-2001 Cornell University, Johnson Graducate School of Management MBA			
1996 University of West Indies, Bsc(Hons) Mechanical Engineering			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Andrew Bierynski Position: Non Executive Director

Mailing Address: Renwick Thompson and Company. P.O Box 118, Carenage, St. George's, Grenada

Telephone No.: 14734402198

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
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Qualification	Start Date	End Date	School
Grenada Boys Secondary School			
Mapps College Barbados			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Aldyn Erlyn Henry-Bishop Position: Corporate Secretary/Director/Financial Comptroller

Mailing Address: P.O. Box 202, St. George's, Grenada

Telephone No.: 14734444848

List jobs held during past five years (including names of employers and dates of employment).

Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities

Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Peter Hall Position: Executive Director

Mailing Address: Carib Brewery Limited, Eastern Main Road, Champ Fleurs

Telephone No.:

18686622231

List jobs held during past five years (including names of employers and dates of employment).

Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
1992 -1993 Master of Philosophy, Land Economy			
1987-1990 BAA (Hons) Planning and Design, First Class			

Use additional sheets if necessary.

APPENDIX 1 - BIOGRAPHICAL DATA FORMS

DIRECTORS OF THE COMPANY

Name: Akash Ragbir Position: Executive Director

Mailing Address: Bungalow#4 Carib Brewery, Eastern Main Road,
Champ Fleurs, Trinidad

Telephone No.: 18686622231

List jobs held during past five years (including names of employers and dates of employment).

Give brief description of **current** responsibilities.

Employers Name	Brief Description of Responsibilities
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Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
1991-1994 BSC Bioch emistry-University of the west indies			
2000 Diploma in			

Breweing Sciences - Siebel Instutie of Technology 2000			
Associate Member- Institute of Brewing and Distilling 2001			

Use additional sheets if necessary.

**APPENDIX 1(a) – BIOGRAPHICAL DATA FORMS
EXECUTIVE OFFICERS AND OTHER KEY PERSONNEL OF THE COMPANY**

Name: Delano Pasea Position: Operations Manager
Mailing Address: P.O Box 202, St. George's, Grenada
Telephone No.: 4734444348

List jobs held during past five years (including names of employers and dates of employment).
Give brief description of **current** responsibilities.

Employers Name	Date	Brief Description of Responsibilities

Education (degrees or other academic qualifications, schools attended, and dates):

Qualification	Start Date	End Date	School
Diploma in Brewing- World Brewing Academy 2002			
Diploma in Brewery- Institute of Brewing and Distilling 2005			
University of the West Indies- Bachelors of Science Degree- Chemistry 1994 -1998			
Diploma in Brewing- World Brewing Academy 2002			
Diploma in Brewery- Institute of Brewing and Distilling 2005			
University of the West Indies- Bachelors of Science Degree- Chemistry 1994 -1998			
Diploma in Brewing- World Brewing Academy 2002			

Diploma in Brewery- Institute of Brewing and Distilling 2005			
University of the West Indies- Bachelors of Science Degree- Chemistry 1994 -1998			

Also a Director of the company Yes

No - X

If retained on a part time basis, indicate amount of time to be spent dealing with company matters:

Full time

Use additional sheets if necessary.

Signature: 

Email: ron.antoine@caribbrewery.com

ECSRC-K Form Carib Brewery (Grenada) Limited 03rd Jun 2024

Final Audit Report

2024-06-05

Created:	2024-06-03
By:	Aldyn Henry-Bishop (aldyn.henry-bishop@caribbrewery.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAAVFN0Ghq5zVDptFskLUmhvzb7teHPSvhV

"ECSRC-K Form Carib Brewery (Grenada) Limited 03rd Jun 2024" History

-  Document created by Aldyn Henry-Bishop (aldyn.henry-bishop@caribbrewery.com)
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-  Document e-signed by Ron Antoine (ron.antoine@caribbrewery.com)
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