

Financial Information Supplement

The following table contains the Distillery Industry averages in Canada. The industry average includes all companies associated with the [North American Industry Classification System \(NAICS\) Canada industry code 31214 – Distilleries](#). The craft distillery industry is a subset of this classification code.

Table 1 - Distillery Industry Averages for Financial Ratios

<u>Liquidity Ratios</u>	<u>Industry Average</u>
Working Capital	Not applicable ¹
Current Ratio	0.92
Acid-Test Ratio	0.39
Inventory-Turnover Ratio	3.10
<u>Profitability Ratios</u>	
Profit Margin	11.2%
Return on Assets Ratio	-0.06
Return on Equity Ratio	0.20
<u>Stability Ratios</u>	
Debt Ratio	0.90
Debt to Equity Ratio	7.10
Equity Ratio	2.12

¹ Working Capital ratio cannot be provided due to the size difference of the companies in this industry classification.