

MAYBERRY JAMAICAN EQUITIES

Q4 2024 | \$USD

Unaudited Financial Results



Actively
Managed



Broadly
Diversified



Facilitating Economic
Growth



Sustaining our growth, investing in Jamaica, land we love

Performance Highlights

For The 12 Months Ended December 31, 2024

(Expressed in \$US unless otherwise indicated)



EARNINGS PER SHARE

92%

YTD DEC. 2024: (US\$0.001)

YTD DEC. 2023: (US\$0.013)



TOTAL COMPREHENSIVE INCOME

115%

YTD DEC. 2024: US\$2.8M

YTD DEC. 2023: (US\$18.3M)



TOTAL ASSETS

(4.3%)

DECREASE OVER 2023

DEC. 2024: US\$152M

DEC. 2023: US\$158.8M



TOTAL EQUITY TO SHAREHOLDERS

2.5%

INCREASE OVER 2023

DEC. 2024: US\$114.9M

DEC. 2023: US\$112.1M



NET BOOK VALUE PER SHARE

2.9%

INCREASE OVER 2023

DEC. 2024: US\$0.0960

DEC. 2023: US\$0.0933



CLOSING SHARE PRICE

19%

INCREASE OVER 2023

DEC. 2024: J\$11.86

DEC. 2023: J\$9.95



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MAYBERRY INVESTMENTS LTD

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

MANAGING DIRECTOR'S COMMENTARY ON FINANCIAL RESULTS

UNAUDITED RESULTS FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2024

Economic And Business Environment

In the third quarter of 2024, Jamaica's economy experienced a 3.5% decline in total value added. This was primarily due to decreases in both the Services and Goods Producing Industries by 2.2% and 7.2%, respectively. The passage of Hurricane Beryl in July 2024 significantly impacted the economy, particularly affecting Agriculture, Forestry & Fishing, and Mining & Quarrying due to crop damage and destruction of an alumina plant. Damage to Jamaica Public Service Company Limited infrastructure led to reduced electricity and water consumption, adversely affecting the Electricity & Water Supply and Other Services industries. While Finance & Insurance Services grew by 0.8% and Transport, Storage & Communication increased by 2.5%, notable declines were recorded in several other sectors, including Electricity & Water Supply (5.8%), Hotels & Restaurants (6.2%), and Other Services (6.5%). Additionally, the economy contracted by 1.8% in the third quarter of 2024 compared to the second quarter, driven by declines in both the Goods Producing Industries (4.5%) and the Services Industries (0.8%).

The Statistical Institute of Jamaica (STATIN) reported that Jamaica's inflation rate in November 2024 was 1.0%. The main driver of the monthly increase was a 2.1% rise in the index for the 'Food and Non-Alcoholic Beverages' division, driven by higher prices for agricultural produce due to lower supply following heavy rains from Tropical Storm Rafael. As such, the index of the class 'Vegetables, tubers, plantains, cooking bananas and pulses' increased by 5.7%. The inflation rate was also impacted by the index for the 'Housing, Water, Electricity, Gas, and Other Fuels' division, which increased by 0.4%, primarily due to an increase in electricity rates. Additionally, there was a 1.1% rise in the index for the 'Education' division, due to increased fees for Caribbean Secondary Education Certificate (CSEC) examinations. The All Jamaica point-to-point inflation rate as at November 2024 was 4.3%.

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

In 2024, the JSE Main Market Index experienced significant fluctuations. It started the year at 327,825.27 points on January 2 and ended at 335,794.94 points on December 31, reflecting an overall increase of approximately 2.43%. Throughout the year, the index saw both notable gains and losses, with the highest value recorded on March 6, 2024 at 337,438.62 points and the lowest on August 19, 2024 at 304,316.87 points. The market showed resilience with several periods of recovery following declines, indicating a dynamic and responsive trading environment. Similarly, the JSE Junior Market Index exhibited a mix of gains and losses, starting the year at 3,841.75 points on January 2 and closing at 3,735.05 points on December 31, reflecting an overall decline of approximately 2.78%. The index experienced several fluctuations throughout the year, with notable peaks and troughs. The highest value was recorded on March 28, 2024 at 3,876.03 points, while the lowest was on August 21, 2024 at 3,555.52 points. Despite periods of recovery, the index ended the year lower than it began, indicating a challenging year for the junior market.

Business Objective

Mayberry Jamaican Equities Limited (MJE) is an investment Company whose objective is to achieve long term capital appreciation, while preserving capital, by investing in public equity securities in Jamaica ("Jamaican equities"). The Company employs a value - based approach to identifying and investing in high quality public businesses. This approach is designed to compound book value per share over the long term. While the Company will seek attractive risk-adjusted returns, it will at all times seek downside protection and attempt to minimize loss of capital.

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

FINANCIAL HIGHLIGHTS

Performance Overview

Mayberry Jamaican Equities Limited reported a net profit of US\$758K, an increase of US\$2.7 million or 138% for the three months ending December 2024 compared to a net loss of US\$1.9 million for the corresponding quarter in 2023. This performance was primarily attributed to improvements in net unrealized gains on investments in associates at fair value through profit and loss (FVTPL) of US\$1.5 million or 250% and financial instruments at FVTPL of US\$430K or 178% when compared to the similar quarter in 2023. Total operating expenses for the quarter increased by US\$113K or 31% to US\$473K when compared to the corresponding period in the prior year. This resulted in an earnings per share (EPS) of US\$0.001 (2023: (LPS) US\$0.002).

The Company reported growth in operating income of US\$14.9 million for the twelve months ended December 31, 2024. A net loss of US\$886K was reported compared to a net loss of US\$15.8 million for the corresponding period in 2023. This performance was due to an increase in trading gains of US\$10 million and growth in unrealized gains by 199% or US\$1.2 million on fair value through profit, and loss (FVTPL) investments in the investment portfolio. In addition, MJE reported net unrealized losses on investments in associates of US\$9.1 million compared to losses of US\$15 million for the corresponding period in 2023. Total operating expenses for the twelve months ended December 31, 2024 decreased by US\$18K to US\$1.4 million or 1.3% when compared to the 2023 comparative period. This resulted in a loss per share (LPS) of US\$0.001 for the twelve months ending December 31, 2024, versus a loss per share (LPS) of US\$0.013 for the 2023 comparative period.

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

Total Comprehensive Income

The Company reported total comprehensive income of US\$4.1 million for the three months ending December 2024. This compares to the total comprehensive loss of US\$2.4 million for the similar quarter in 2023. Other comprehensive income increased by US\$3.7 million or 922% to US\$3.3 million for Q4 2024 due to improvements in the fair value of equity investments carried at fair value through other comprehensive income (FVTOCI).

The Company reported total comprehensive income of US\$2.8 million for the twelve months ended December 31, 2024. This compares to total comprehensive loss of US\$18.3 million for the similar period in 2023. Other comprehensive income increased by US\$6 million or 254% to US\$3.7 million for financial year 2024 when compared to the corresponding period in 2023, attributable to increases in the carrying value of equity investments carried at FVTOCI.

SUMMARY OF CHANGES ON THE STATEMENT OF COMPREHENSIVE INCOME

Description	Unaudited 3 Months ended Dec. 31, 2024 (US\$'000)	Unaudited 3 Months ended Dec. 31, 2023 (US\$'000)	Change (US\$'000)	% Change	Unaudited 12 Months ended Dec. 31, 2024 (US\$'000)	Audited 12 Months ended Dec. 31, 2023 (US\$'000)	Change (US\$'000)	% Change
Net Operating Income/(Loss)	1,231	(1,626)	2,857	175.7%	491	(14,504)	14,995	103.4%
Operating Expenses	473	360	113	31.4%	1,377	1,395	(18)	(1.3%)
Profit/(Loss) before Taxation	758	(1,986)	2,744	138.2%	(886)	(15,899)	15,013	(94.4%)
Net Profit/(Loss)	758	(1,986)	2,744	138.2%	(886)	(15,899)	15,013	(94.4%)
Other Comprehensive Income/(Loss)	3,339	(406)	3,745	922.4%	3,680	(2,392)	6,072	(253.8%)
Total Comprehensive Income/(Loss)	4,097	(2,392)	6,489	271.3%	2,794	(18,291)	21,085	(115.3%)
Earnings/(Loss) Per Share	\$0.001	(\$0.002)	\$0.003	150.0%	(\$0.001)	(\$0.013)	\$0.012	92.3%

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

Total Revenues

For the quarter ending December 31, 2024, the Company's net revenues grew by US\$2.8 million to US\$1.2 million. Key highlights include:

- Net interest expense totaled US\$914K compared to net interest expense of US\$1.8 million for the corresponding quarter in 2023. This is attributable to the repayment and refinancing of higher cost debt during the third quarter.
- Unrealised gains on investments in associates at FVTPL totaled US\$910K for the three months October to December 31, 2024. This compares to unrealised losses of US\$607K for the corresponding quarter in 2023. The results reflect the improvement of some stock prices in the fourth quarter. With four successive interest rate reductions announced by the Monetary Policy Committee (MPC) in recent months, the outlook for portfolio improvement remains positive in the medium term.
- Dividend income declined by US\$34K or 5.6% with lower dividends declared on some major holdings. The main contributors to the portfolio's dividend revenues for the quarter were Carreras Limited, Sagicor Group Jamaica Limited, GraceKennedy Limited and General Accident Insurance Company Jamaica Limited.
- Net unrealized gains on financial instruments at (FVTPL) of US\$672K increased by US\$430K or 178%.

Operating Expenses

Total operating expenses amounted to US\$473K for the quarter representing an increase of US\$113K or 31% when compared to Q4 2023 primarily driven by higher marketing and professional fees. For the twelve months ending December 31, 2024, total operating expenses were contained at 2023 levels with a 1.3% decrease when compared to the prior year.

Financial Results

**MAYBERRY JAMAICAN
EQUITIES**

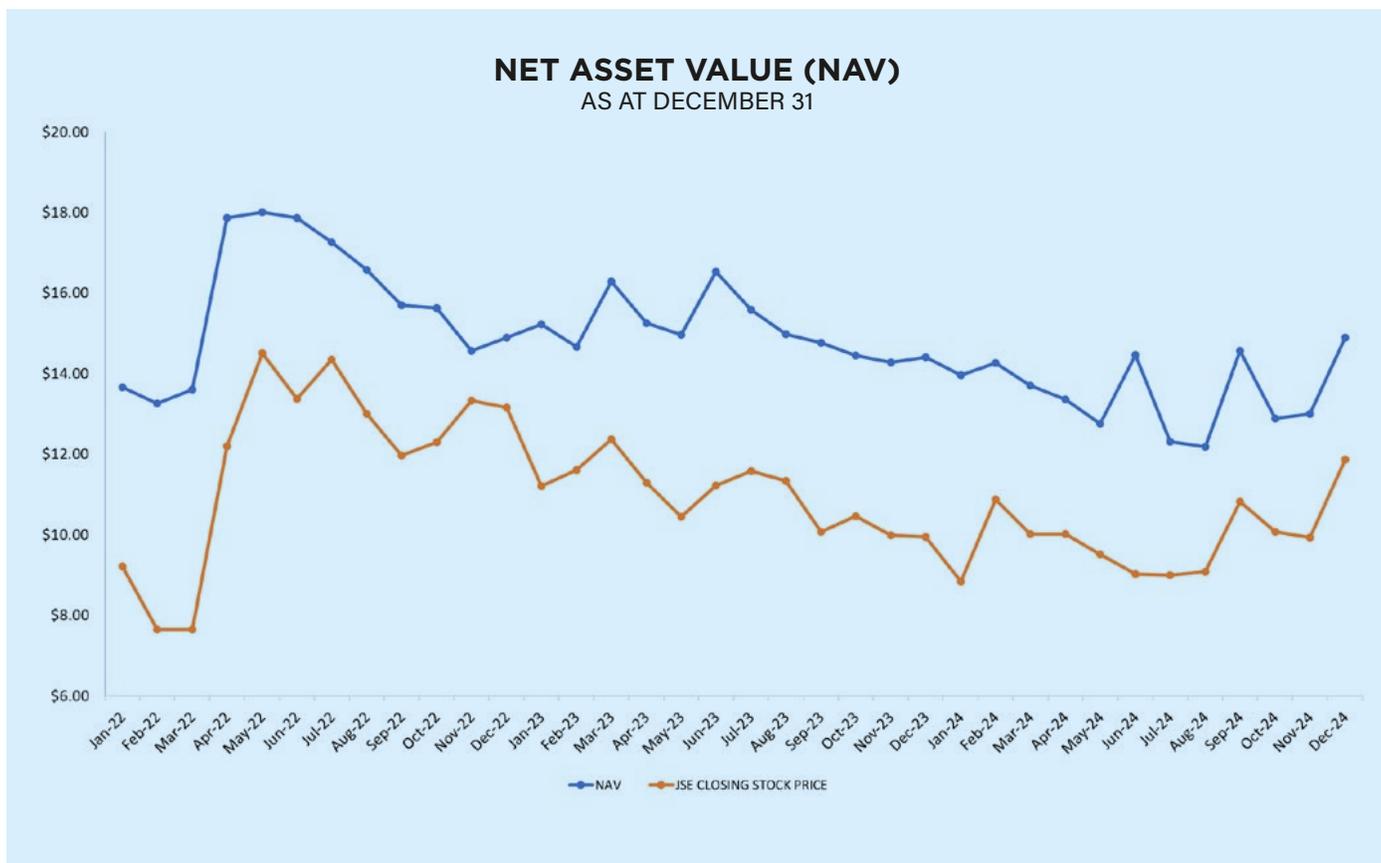
For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

NET ASSET VALUE (NAV)

The net book value per share increased by 2.9% to US\$0.096 (J\$14.89) as at December 31, 2024 compared to US\$0.093 (J\$14.40) as at December 31, 2023.

MJE's stock price closed at J\$11.86 on December 31, 2024 increasing 19% over its price of J\$9.95 at December 31, 2023.



Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

PORTFOLIO HIGHLIGHTS

Mayberry Jamaican Equities Limited (MJE) currently holds stocks in 40 companies listed on the Main and Junior Markets of the Jamaica Stock Exchange (JSE).

The Company made net additions of stocks to the portfolio during the quarter reflecting the favorable pricing of some stocks relative to the Investment Manager's growth projections for earnings and dividend yields.

TOP 5 ADDITIONS

2024 US\$'000		2023 US\$'000	
TOP 5 ADDITIONS – Q4		TOP 5 ADDITIONS – Q4	
SVL	\$453	ECL	\$122
JBG	\$385	DOLLA	\$92
JMMBGL	\$145	NCBFG	\$46
ROC	\$134	MEEG	\$39
GHL	\$79	JBG	\$21

TOP 5 DISPOSALS

2024 US\$'000		2023 US\$'000	
TOP 5 DISPOSALS – Q4		TOP 5 DISPOSALS – Q4	
CCC	\$338	CCC	\$23
JAMT	\$186	CPJ	\$11
LASM	\$171	GK	\$16
FTNA	\$168	JAMT	\$16
DOLLA	\$78	JBG	\$44

THE TOP TEN LARGEST HOLDINGS (VALUE OF SHARES) AS AT DECEMBER 31, 2024

TOP 10	% OF TOTAL VALUE OF INVESTMENTS
SVL	56.3%
JBG	9.5%
WIG	6.0%
DOLLA	3.7%
GK	2.8%
BPOW	2.7%
JMMBGL	2.5%
NCBFG	2.4%
DTL	2.0%
MEEG	1.8%

THE TOP TEN LARGEST HOLDINGS (VALUE OF SHARES) AS AT DECEMBER 31, 2023

TOP 10	% OF TOTAL VALUE OF INVESTMENTS
SVL	54.8%
CPJ	8.2%
JBG	7.8%
WIG	3.7%
NCBFG	2.9%
GK	2.8%
DOLLA	2.7%
JMMBGL	2.6%
DTL	2.2%
LASF	2.1%

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

FINANCIAL POSITION

Total assets as at December 31, 2024 were valued at US\$152 million. This represents a 4.3% decrease from the US\$158.7 million reported as at December 31, 2023. The US\$6.7 million decrease was mainly attributable to the US\$13 million or 12% reduction in the carrying value of investments in associates, primarily due to the disposal of the Company's 20% stake in associated company CPJ for J\$2.3 billion. This was offset by cash resources higher by 42% and investment securities increased by 13.4% due to net additions and unrealized gains on the portfolio.

Total liabilities amounted to US\$37.1 million as at December 31, 2024, a decrease of US\$9.6 million or 20.5% compared to December 31, 2023 driven primarily by the repayment of debt.

SUMMARY OF CHANGES ON THE STATEMENT OF FINANCIAL POSITION

Description	Unaudited December 31, 2024 (US\$'000)	Audited December 31, 2023 (US\$'000)	Change (US\$'000)	% Change
Total Assets	152,001	158,763	(6,762)	(4.3%)
Total Liabilities	37,080	46,636	(9,556)	(20.5%)
Stockholders' Equity	114,921	112,127	2,794	2.5%
Net Book Value Per Share	\$0.0960	\$0.0933	\$0.0027	2.9%

Financial Results

MAYBERRY JAMAICAN
EQUITIES

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

SHAREHOLDERS' EQUITY

Mayberry Jamaican Equities Limited's capital base continues to be strong, closing the quarter with US\$114.9 million in shareholders' equity compared to US\$112.1 million for Q4 2023. This was attributable primarily to a year over year increase in fair value reserves of US\$4.2 million due primarily to the price appreciation of some equities classified as FVTOCI, which was offset by a decrease in retained earnings for the 12-month period by US\$459K.

Mayberry Jamaican Equities Limited takes this opportunity to thank all our shareholders, the Board of Directors and support teams for your continued support.

Natalie G. Augustin
Managing Director

Statement of Financial Position

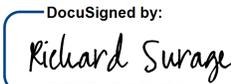
As at December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

	Unaudited December 31 2024 US\$'000	Audited December 31 2023 US\$'000
ASSETS		
Cash and bank balances	2,050	1,446
Repurchase agreement	-	1,009
Investment securities	56,093	49,448
Investments in associates	93,579	106,727
Other receivables	273	133
Taxation recoverable	2	-
Interest receivable	4	-
TOTAL ASSETS	152,001	158,763
LIABILITIES		
Due to related company	1,621	39,053
Accounts payable	205	1,076
Debt security in issue	35,254	25
Promissory note payable	-	6,482
TOTAL LIABILITIES	37,080	46,636
STOCKHOLDERS EQUITY		
Share capital	20,556	20,556
Fair value reserve	9,892	5,691
Translation reserve	(35,600)	(34,652)
Retained earnings	120,073	120,532
TOTAL STOCKHOLDERS' EQUITY	114,921	112,127
TOTAL LIABILITIES AND EQUITY	152,001	158,763
	December 2024	December 2023
Net book Value per Stock Unit	\$0.0960	\$0.0933

Approved by the Board of Directors for issue on January 28, 2025 and signed on its behalf by:

DocuSigned by:

9AAA2384C383463...Christopher Berry
ChairmanDocuSigned by:

53698B1CA2694B9...Richard Surage
Director

Statement of Profit and Loss and Other Comprehensive Income

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

	Unaudited 3 Months ended December 31, 2024 US\$'000	Unaudited 3 Months ended December 31, 2023 US\$'000	Unaudited 12 Months ended December 31, 2024 US\$'000	Audited 12 Months ended December 31, 2023 US\$'000
Net Operating Income/(Loss)				
Interest income	6	63.0	157	75
Interest expense	(920)	(1,940)	(5,640)	(4,188)
Net Interest (expense)/income	(914)	(1,877)	(5,483)	(4,113)
Dividend income	578	612	3,242	3,935
Net trading gains/(losses)	19	10	10,054	92
Net unrealized gains/(losses) on financial instruments at FVTPL	672	242	1,730	577
Net unrealized gains/(losses) on investments in associates at FVTPL	910	(607)	(9,146)	(15,019)
Net foreign exchange gains/(losses)	(34)	(6)	94	24
	1,231	(1,626)	491	(14,504)
Operating Expenses:				
Other operating expenses	473	360	1,377	1,395
	473	360	1,377	1,395
Profit/(Loss) before taxation	758	(1,986)	(886)	(15,899)
Taxation (charge) / credit	-	-	-	-
NET PROFIT/(LOSS)	758	(1,986)	(886)	(15,899)
OTHER COMPREHENSIVE INCOME/(LOSS), NET OF TAXES				
<i>Item that will not be reclassified to profit or loss:</i>				
Changes in the fair value of equity investments at FVTOCI	1,753	(761)	4,628	329
<i>Item that may be subsequently reclassified to profit or loss:</i>				
Foreign currency translation adjustments	1,586	355	(948)	(2,721)
Other comprehensive income/(loss), Net of Tax	3,339	(406)	3,680	(2,392)
TOTAL COMPREHENSIVE INCOME/(LOSS)	4,097	(2,392)	2,794	(18,291)
Number of Shares in issue - '000	1,201,149	1,201,149	1,201,149	1,201,149
Earnings/(Loss) per stock unit (Basic and fully diluted)	\$0.001	(\$0.002)	(\$0.001)	(\$0.013)

Statement of Changes in Equity

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

	Share Capital	Fair Value Reserve	Currency Reserve	Retained Earnings	Total
	US\$'000	US\$'000	US\$'000	US\$'000	US\$'000
Balance at January 1, 2023	20,556	5,558	(31,931)	136,779	130,962
Total comprehensive income/(loss) for the year	-	329	(2,721)	(15,899)	(18,291)
Ordinary dividends provided for	-	-	-	(544)	(544)
Realized gains/(losses) on fair value instruments transferred to retained earnings	-	(196)	-	196	-
Balance at December 31, 2023	20,556	5,691	(34,652)	120,532	112,127
Balance at January 1, 2024	20,556	5,691	(34,652)	120,532	112,127
Total comprehensive income/(loss) for the year	-	4,628	(948)	(886)	2,794
Realized gains/(losses) on fair value instruments transferred to retained earnings	-	(427)	-	427	-
Balance at December 31, 2024	20,556	9,892	(35,600)	120,073	114,921

Statement of Cashflow

For The Twelve Months Ended December 31, 2024 (Unaudited)

(Expressed in \$US unless otherwise indicated)

	Unaudited Year ended December 31, 2024 US\$'000	Audited Year ended December 31, 2023 US\$'000
Cash Flows from Operating Activities		
(Loss)/Profit before taxation	(886)	(15,899)
Adjustments for items not affecting cash	620	2,541
Changes in operating assets and liabilities:		
(Increase)/decrease in investment securities	(663)	(10,312)
(Increase)/decrease in investments in associates	13,120	(4,404)
Decrease/(increase) in other receivables	(1,105)	200
(Decrease)/increase in accounts payables	(659)	817
Increase/(decrease) in due to related companies	(37,347)	30,460
Interest received	151	71
Interest paid	(4,211)	(4,155)
Cash (used in)/provided by Operating Activities	(30,714)	12,678
Net Cash (used in)/provided by Operating Activities	(30,094)	15,219
Cash Flows from Financing Activities		
Ordinary dividend payment	-	(544)
Loans received/(repaid)	28,731	(14,304)
Net Cash provided by/(used in) Financing Activities	28,731	(14,848)
Increase in Cash and Cash Equivalents	(1,363)	370
Exchange gain/(loss) on foreign cash & cash equivalents	(4)	(1)
Cash & Cash Equivalents - Beginning of the year	2,455	2,086
Cash & Cash Equivalents - End of the year	1,088	2,455
Cash & Deposits per Balance Sheet	2,050	1,446
Reverse Repurchase Agreements (maturity less than 90 days)	-	1,009
Pledged Deposit	(962)	-
Cash & Cash Equivalents - End of the year	1,088	2,455

Notes to the Interim Financial Statements

As at December 31, 2024

1. Identification and Principal Activities

Mayberry Jamaican Equities Limited (the Company) is a public limited liability Company which is listed on the Jamaica Stock Exchange. It is incorporated in St. Lucia under the International Business Companies Act and its registered office is located at Bourbon House, Bourbon Street, Castries, St. Lucia. On January 5, 2018, the Company changed its name from Mayberry West Indies Limited to Mayberry Jamaican Equities Limited under the International Business Companies Act, Cap 12.14.

The Company is an investment Company whose objective is to achieve long term capital appreciation, while preserving capital, by investing in and trading public equity securities in Jamaica ("Jamaican equities").

2. Basis of preparation

These interim condensed financial statements (interim financial statements) have been prepared in accordance with IAS 34 Interim Financial Reporting. These interim financial statements should be read in conjunction with the Company's last annual financial statements as at and for the year ended December 31, 2023 ("last financial statements") which have been prepared in accordance with International Financial Reporting Standards (IFRS) and the Jamaican Companies Act. These financial statements are presented in Jamaican dollars unless otherwise indicated. This report is supplemental to the United States dollar Interim Report and is intended to provide additional information in the local currency of the listed stock to enhance analysis by users.

3. Significant accounting policies

The accounting policies applied in these interim financial statements are the same as those applied in the Company's financial statements as at and for the year ended December 31, 2023 which was prepared in accordance with International Financial Reporting Standards (IFRS).

4. Segment reporting

The Board of Directors considers the Company to have a single operating segment. The Board of Directors' asset allocation decisions are based on a single, integrated investment strategy and the Company's performance is evaluated on an overall basis which is as per the primary financial statements of the Company.

Top Ten Shareholders and Connected Persons

**MAYBERRY JAMAICAN
EQUITIES**

December 31, 2024

Names	Shareholdings
MAYBERRY GROUP LIMITED	441,839,752
MAYBERRY MANAGED CLIENTS	240,075,513
PWL BAMBOO HOLDINGS LIMITED	123,166,451
KONRAD BERRY	81,744,294
VDWSD LIMITED	67,252,400
MAYBERRY ASSET MANAGERS LIMITED	41,122,865
MANWEI INTERNATIONAL LIMITED	33,798,527
KMB HOLDINGS INC	20,257,740
THE MAYBERRY FOUNDATION LIMITED	10,554,868
HO CHOI LIMITED	9,004,657

Shareholdings of Directors and Senior Management

**MAYBERRY JAMAICAN
EQUITIES****December 31, 2024**

Directors	Shareholdings	Connected Persons
Christopher Berry	5,890,241	143,649,476
Konrad Berry	81,744,294	12,361,829
Natalie Augustin	253,300	-
Richard Surage	-	-
FinDir Limited	-	-
Janene Shaw	100,000	-
Alok Jain	-	326,458



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MAYBERRY INVESTMENTS LTD