EUNISELL INTERLINKED PLC

UNAUDITED ACCOUNTS FOR THE PERIOD ENDED

31ST DECEMBER 2025

EUNISELL INTERLINKED PLC

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR 2ND QUARTER ENDED 31ST DECEMBER, 2025

(Figures in ₦'000)

	3 months Oct - Dec 2025	3 months Oct - Dec 2024	6 months July - Dec 2025	6 months July - Dec 2024	
	₦'000	₦'000	₦'000	₦'000	
REVENUE	108,737	613,792	553,759	974,322	-43%
COST OF SALES	(44,526)	(390,152)	(286,916)	(582,032)	-51%
GROSS PROFIT	64,211	223,640	266,843	392,290	-32%
OPERATING EXPENSES	(73,208)	(66,242)	(141,781)	(104,521)	36%
OTHER INCOME			-	-	
PROFIT/(LOSS)FROM OPERATIONS	(8,997)	157,398	125,062	287,769	-57%
FINANCE COST	-	(12,052)	-	(20,045)	-100%
PROFIT BEFORE TAX	(8,997)	145,346	125,062	267,724	-53%
TAXATION			-	-	
PROFIT/(LOSS) FOR THE PERIOD	(8,997)	145,346	125,062	267,724	-53%
OTHER COMPREHENSIVE INCOME					
GAINS/LOSS ON PROPERTY REVALUATION					
EXCHANGE DIFF. FROM TRANSLATION OF FOREIGN ENTITY'S F/S					
GAINS/LOSS FROM VALUATION OF EQUITY INVESTMENT INSTRUMENT MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME					
Total Comprehensive Income for the Year	(8,997)	145,346	125,062	267,724	-53%

EUNISELL INTERLINKED PLC
UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 31ST DECEMBER, 2025

(Figures in N'000)

	NOTES	Unaudited 31 Dec 2025	Audited 30 JUNE 2025
Assets:		**₦'000**	**₦'000**
Non-Current Assets:			
Property, Plant and equipment	1	28,725	12,656
Current Assets:			
Inventories		426,340	288,670
Trade Receivables/Prepayment	2	314,352	543,703
Cash and Cash Equivalents		197,418	84,194
		938,110	916,567
Total Assets		**966,835**	**929,223**
Equity and Liabilities			
Equity			
Share capital		118,350	118,350
Retained earnings		241,871	135,564
Other Components of Equity	3	232,440	232,440
Total Equity		**592,661**	**486,354**
Non-Current Liabilities			
Deferred Tax		2,971	2,971
Current Liabilities			
Trade and other Payables	4	104,380	111,210
Current income tax liabilities		0	43,865
Short-term Borrowings		66,823	84,823
Deposit for shares		200,000	200,000
		371,203	439,898
Total Equity and Liabilities		**966,835**	**929,223**

Chika Ikenga
Chairman
FRC/2023/PRO/DIR/003/815560

Chris Okoro
MD/CEO
FRC/2019/002/0000074

Victoria Adeku
Chief Financial Officer (CFO)
FRC/2023/PRO/ICAN/001/485227

Approved by the Board
January 27th, 2026

STATEMENT OF CASH FLOWS

31ST DECEMBER, 2025

	Notes	Unaudited 31 Dec 2025 ₦'000	Audited 30 JUNE 2025 ₦'000
Cash from operating activities			
Profit before income tax		(8,997)	235,849
Adjustments:			
Interest income		-	-
Interest expense		-	42,998
Profit from asset disposal		-	-
Depreciation		1,889	2,798
Changes in working capital:			
- inventories		(137,670)	21,797
- trade and other receivables		229,351	23,069
- trade and other payables		(6,830)	(118,247)
Cash generated from operations		77,743	208,265
Interest income received		-	-
Interest expense paid		-	(42,998)
Income tax paid		(43,865)	(32,054)
Net cash from/ (used in) operating activities		**33,878**	**133,213**
Cash from investing activities			
Purchase of property, plant and equipment		2,750	(4,795)
		-	-
Proceeds from disposal of property, plant and		-	-
Net cash from/ (used in) investing activities		**2,750**	**(4,795)**
Cash from financing activities			
Deposits for shares			-
Net proceeds / (repayment) on long term		-	(46,904)
Net proceeds / (repayment) on short term		-	-
Restricted cash		-	-
Net cash from/ (used in) financing activities		**-**	**(46,904)**
Net change in cash and cash equivalents		113,224	82,324
Cash and cash equivalents at beginning of the year		84,194	1,870
Cash and cash equivalents at end of the year		**197,418**	**84,194**
Represented By:			
Cash and cash equivalents		**197,418**	**84,194**

STATEMENT OF CHANGE IN EQUITY

31ST DECEMBER, 2025

	Share Capital	Share Premium	Other Reserves	Retained Earnings	Total Equity
	₦'000	₦'000	₦'000	₦'000	₦'000
Balance as at 1st October 2025	118,350	229,351	3,089	250,868	601,658
Profit for the period	-	-	-	(8,997)	(8,997)
Balance as at 31st December, 2025	**118,350**	**229,351**	**3,089**	**241,871**	**592,661**

EUNISELL INTERLINKED PLC
NOTES TO THE ACCOUNTS

1 PROPERTY, PLANT & EQUIPMENT

Cost/Valuation:	Leasehold Improvement ₦'000	Motor Vehicle ₦'000	Plant & Machinery ₦'000	Furniture & Equipment ₦'000	Computer Equipment ₦'000	Borehole ₦'000	Total ₦'000
Cost:							
At Oct 1,2025	7,065	5,477	31,664	17,575	13,345	415	**75,541**
Additions					2,750		**2,750**
At Dec 31, 2025	**7,065**	**5,477**	**31,664**	**17,575**	**16,095**	**415**	**78,291**
Depreciation:							
At Oct 1,2025	7,065	4,651	11,410	15,787	8,376	388	**47,677**
Charge for the period	-	550	607	153	578	1	**1,889**
At Dec 31, 2025	**7,065**	**5,201**	**12,017**	**15,940**	**8,954**	**389**	**49,566**
Net Book Value:							
At Dec 31, 2025	**-**	**276**	**19,647**	**1,635**	**7,141**	**26**	**28,725**
At Dec 31, 2024	**-**	**997**	**3,889**	**271**	**2,943**	**25**	**8,124**

	Unaudited Dec-25 ₦'000	Audited Jun-25 ₦'000
2. Trade Receivables and Prepayments		
Trade Receivables	86,453	151,499
Other Receivables	181,034	267,796
Prepayments	46,865	124,408
	314,352	**543,703**
3. Other Components Of Equity		
Share Premium	229,351	229,351
Revaluation Reserve	3,089	3,089
	232,440	**232,440**
4. Trade Creditors and Accruals		
Trade Payables	49,964	56,795
Sundry Payables	27,486	27,486
Other Payables & Accruals	26,930	26,930
	104,380	**111,210**

	Unaudited Dec-25 ₦'000	Unaudited Dec-24 ₦'000
5. Revenue		
Power products	15,762	180,191
Oil & Gas	62,049	398,840
Electrical panels and accessories	15,209	8,878
Construction	15,717	25,883
	108,737	**613,792**
5. Administrative Expenses		
Employees Benefits	-	1,636
Professional fees	2,341	7,430
Audit fees	-	1,300
Repairs & Maintenance	2,849	900
Other expenses	72,594	54,976
	77,784	**66,242**

SECURITIES TRADING POLICY

In compliance with Rule 17.15 Disclosure of Dealings in Issuers' Shares, Rulebook of the Exchange 2015 (Issuers Rule)Eunisell Interlinked Plc maintains a Security Trading Policy which guides Directors, Audit Committee members, employees and all individuals categorized as insiders as to their dealing in the Company's shares. The Policy undergoes periodic reviews by the Board and is updated accordingly. The Company has made specific inquiries of all its directors and other insiders and is not aware of any infringement of the policy during the period under review.

EUNISELL INTERLINKED PLC

Hypothetical Case on Free Float Computation

Shareholding Structure/Free Float Status

Description	31-Dec-25		31-Dec-24	
	Unit ('000)	Percentage	Unit ('000)	Percentage
Issued Share Capital	236,700	100%	236,700	100%
Substantial Shareholdings (5% and above)				
Boussole Integrated Linmited	150,223	63.47%	150,223	63.47%
Total Substantial Shareholdings	150,223	63.47%	150,223	63.47%
Directors' Shareholdings (direct and indirect), excluding directors with substantial interests				
Mr. Chika Ikenga	3,480	1.47%	3,480	1.47%
Kayode Awobodu	860	0.36%	1,249	0.53%
Mr. Christopher Okoro	0	0.00%	0	0.00%
Mr. Surajudeen Baarabe Yakubu	0	0.00%	0	0.00%
Mr. Ajibola Edwards	0	0.00%	0	0.00%
Total Directors' Shareholdings	4,340	1.83%	4,729	2.00%
Other Influential Shareholdings				
Mr. Fabian Nnadozie	6,230	2.63%	6,230	2.63%
Total Other Influential Shareholdings	6,230	2.63%	6,230	2.63%
Free Float in Units and Percentage	75,907	32.07%	75,518	31.90%
Free Float in Value	₦ 569,302.50		₦ 823,146.20	

Declaration:

(A) Eunisell Interlinked Plc with a free float percentage of 32.07% as at 31 December 2025, is compliant with The Exchange's free float requirements for companies listed on the Main Board.
(B) Eunisell Interlinked Plc with a free float value of N823,146.20 as at 30 December 2024, is compliant with The Exchange's free float requirements for companies listed on the Main Board.