

EUNISELL INTERLINKED PLC

UNAUDITED ACCOUNTS FOR THE PERIOD ENDED

30TH SEPTEMBER, 2026

EUNISELL INTERLINKED PLC

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR YEAR ENDED 30TH SEPT 2026

(Figures in ₦'000)

	Unaudited Sep-26	Unaudited Sep-25	% Change
	₦'000	₦'000	
REVENUE	797,247	445,022	79%
COST OF SALES	(498,282)	(265,721)	88%
GROSS PROFIT	298,965	179,301	67%
OPERATING EXPENSES	(99,916)	(63,997)	56%
OTHER INCOME			
PROFIT/(LOSS)FROM OPERATIONS	199,049	115,304	73%
FINANCE COST	(4,485)	-	
PROFIT BEFORE TAX	194,564	115,304	69%
TAXATION			
PROFIT/(LOSS) FOR THE PERIOD	194,564	115,304	69%
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	194,564	115,304	69%

EUNISELL INTERLINKED PLC
UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 30TH SEPTEMBER 2026

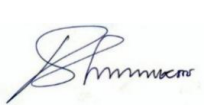
(Figures in N'000)

	NOTES	Unaudited Sep-26	Audited Jun-26
Assets:		N'000	N'000
Non-Current Assets:			
Property, Plant and equipment	1	134,482	134,209
Current Assets:			
Inventories		542,956	440,239
Trade Receivables/Prepayment	2	596,442	921,542
Cash and Cash Equivalents		257,732	15,684
		<u>1,397,130</u>	<u>1,377,465</u>
Total Assets		<u>1,531,612</u>	<u>1,511,674</u>
Equity and Liabilities			
Equity			
Share capital		318,350	118,350
Retained earnings		579,580	385,016
Other Components of Equity	3	232,440	232,440
Total Equity		<u>1,130,370</u>	<u>735,806</u>
Non-Current Liabilities			
Deferred Tax		3,309	3,309
Current Liabilities			
Trade and other Payables	4	206,740	373,663
Current income tax liabilities		53,672	53,672
Deposit for shares		0	200,000
Short-term Borrowings		137,521	145,224
		<u>397,933</u>	<u>772,559</u>
Total Equity and Liabilities		<u>1,531,612</u>	<u>1,511,674</u>



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
26th October, 2026

STATEMENT OF CHANGE IN EQUITY

30TH SEPTEMBER 2026

	Share	Share	Other	Retained	Total
	Capital	Premium	Reserves	Earnings	Equity
	N'000	N'000	N'000	N'000	N'000
Balance as at 1st July 2026	118,350	229,351	3,089	385,016	735,806
Additions/Profit for the period	200,000	-	-	194,564	394,564
Balance as at 30th Sept 2026	318,350	229,351	3,089	579,580	1,130,370

STATEMENT OF CASH FLOWS

30TH SEPTEMBER, 2026

	Notes	Unaudited Sep-26 ₦'000	Audited Jun-26 ₦'000
Cash from operating activities			
Profit before income tax		194,564	301,466
Adjustments:			
Interest income		-	-
Interest expense		4,485	10,616
Profit from asset disposal		-	-
Depreciation		9,267	21,053
Changes in working capital:			
- inventories		(102,717)	(151,569)
- trade and other receivables		325,100	(377,839)
- trade and other payables		(166,923)	262,454
Cash generated from operations		263,776	66,180
Interest income received		-	-
Interest expense paid		(4,485)	(10,616)
Income tax paid			(41,869)
Net cash from/ (used in) operating activities		259,291	13,695
Cash from investing activities			
Purchase of property, plant and equipment		(2,540)	(142,607)
		-	-
Proceeds from disposal of property, plant and		-	-
Net cash from/ (used in) investing activities		(2,540)	(142,607)
Cash from financing activities			
Net proceeds / (repayment) on long term		-	-
Net proceeds / (repayment) on short term		(7,703)	60,401
Restricted cash		-	-
Net cash from/ (used in) financing activities		(7,703)	60,401
Net change in cash and cash equivalents		242,048	(68,510)
Cash and cash equivalents at beginning of the year		15,684	84,194
Cash and cash equivalents at end of the year		257,732	15,684
Represented By:			
Cash and cash equivalents		257,732	15,684

EUNISELL INTERLINKED PLC
NOTES TO THE ACCOUNTS

1 PROPERTY, PLANT & EQUIPMENT

	Leasehold Improvement N'000	Motor Vehicle N'000	Plant & Machinery N'000	Furniture & Equipment N'000	Computer Equipment N'000	Borehole N'000	Total N'000
Cost/Valuation:							
Cost:							
At Jul 1,2026	7,065	125,477	31,664	19,915	17,195	415	201,731
Additions				340	2,200		2,540
At Sept 30, 2026	7,065	125,477	31,664	20,255	19,395	415	204,271
Depreciation:							
At Jul 1,2026	7,065	11,810	13,989	16,346	10,922	390	60,522
Charge for the period	-	7,500	681	276	807	3	9,267
At Sept 30, 2026	7,065	19,310	14,670	16,622	11,729	393	69,789
Net Book Value:							
At Sept 30, 2026	-	106,167	16,994	3,633	7,666	22	134,482
At Sept. 30 2025	-	826	20,254	1,788	4,969	27	27,864

	Unaudited Sep-26 N'000	Audited Jun-26 N'000
2. Trade Receivables and Prepayments		
Trade Receivables	175,426	424,491
Other Receivables	361,625	435,227
Prepayments	59,391	61,824
	596,442	921,542
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	153,005	310,360
Other Payables	41,503	41,503
Accruals	12,232	21,800
	206,740	373,663
5. Revenue		
Power	37,615	115,461
Oil & Gas	734,190	1,589,064
Household	-	73,091
Construction	25,442	59,301
	797,247	1,836,917
5. Administrative Expenses		
Employees Benefits	36,708	111,094
Repairs & Maintenance	1,162	19,862
Depreciation	9,267	21,053
Rent & rates	3,750	15,000
Advert & travel	2,667	37,185
Others	46,362	81,181
	99,916	285,375

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	30-Sep-26		30-Sep-25	
	Unit	Percentage	Unit	Percentage
Issued Share Capital	305,428	100%	236,700	100%
Substantial Shareholdings (5% and above)				
Boussole Intergrated Limited	218,952	71.69%	150,223	63.47%
Layode Olusegun Yusuf	0	0.00%	15,015	6.34%
Total Substantial Shareholdings	218,952	71.69%	165,238	69.81%
Directors' Shareholdings (direct and indirect), excluding directors with substantial interests				
Mr. Chika Ikenga	3,480	1.14%	3,480	1.47%
Kayode Awobodu	835	0.27%	1,249	0.53%
Fudia Limited (Mr. Chika Ikenga)	9,169	3.00%	0	0.00%
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	13,484	4.41%	4,729	2.00%
Other Influential Shareholdings				
Total Other Influential Shareholdings	0	0.00%	0	0.00%
Free Float in Units and Percentage	72,992	23.90%	66,733	28.19%
Free Float in Value	₦ 547,440.00		₦ 727,389.70	

Declaration:

Eunisell Interlinked Plc with a free float percentage of 23.90% as at 30 September 2026, is compliant with The Exchange's free float requirements for companies listed on the Main Board.