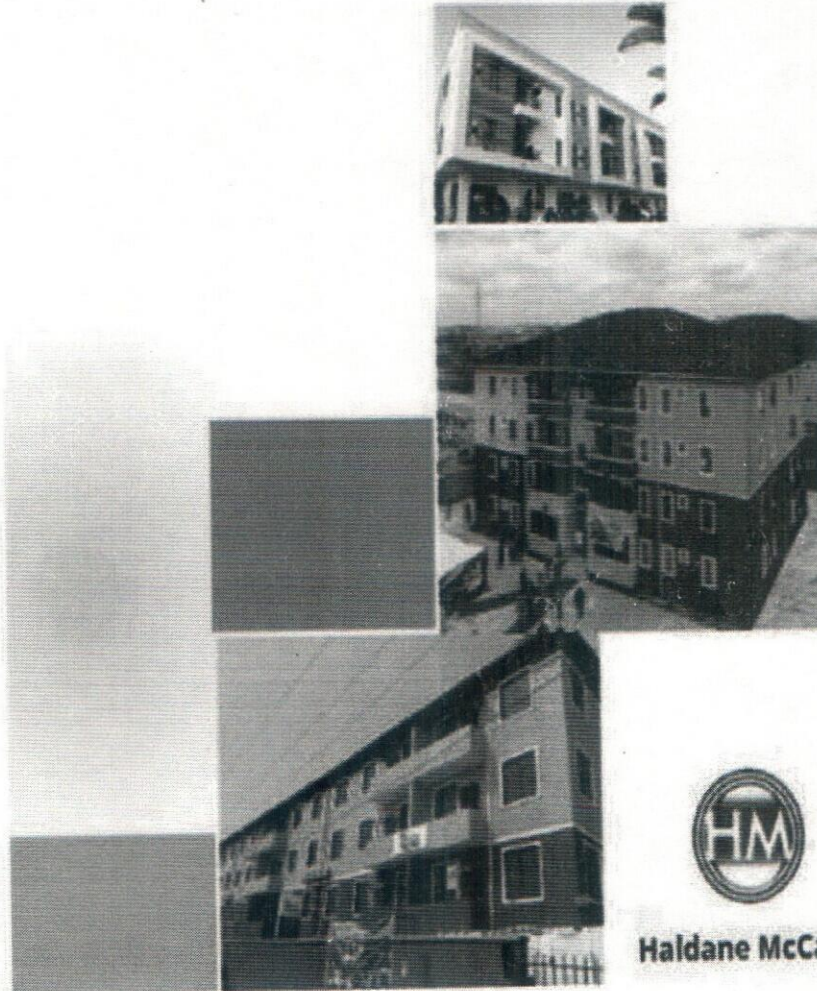


Expanding Opportunities

Haldane McCall Plc

**UNAUDITED FINANCIAL STATEMENTS FOR
THE SECOND QUARTER AS AT 30 JUNE 2026**



Haldane McCall

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CORPORATE INFORMATION:

Board of Directors:

1.	Chief George Oguntade (SAN)	Chairman
2.	Mr. Edward Akinlade	Group Managing Director
3.	Mrs. Abiola Elugbaju	Executive Director
4.	Mr. David Emuloh	Executive Director
5.	Mr. Olufemi Ojewande	Executive Director
6.	Sir. Adewole Farinu	Non-Executive Director
7.	Prince Samuel Oyebola	Non-Executive Director
8.	Princess Ifeoluwaseyi Adesola	Non-Executive Director
9.	Mr. Bidwell Onyeakosi	Independent Non-Executive Director
10.	Mr. Tobenna Nnamani	Independent Non-Executive Director
11.	HRM. Nosirudeen Babatunde Akanbi	Independent Non- Executive Director
12.	Chief Mrs. Ebele Akala	Independent Non-Executive Director
13.	Mr. Adedapo Adekoje	Independent Non-Executive Director
14.	Mrs. Olajumoke Oluwagbemiro	Independent Non-Executive Director

Company's Number:

RC: 1020941

Registered Office:

4, Etsoye Close, Off Olaperi Street,
Maryland, Ikeja, Lagos.

Company Secretary:

Mr. Olurin Oyewole Emmanuel

Company's Independent Auditor:

Funsho Owoyemi & Co.
(Chartered Accountants)
117, Apapa Road, Ebute- Metta (West),
Lagos.
Tel: 234-8033076727
E-mail: funshowoyemi@yahoo.com
Website: www.funshowo.com

Legal Advisers:

Dele Ojogbede, ESQ
Oladele Ojogbede Street Ikate
Elegushi, Lekki Lagos.

List of Subsidiaries:

Suru Home Limited
Suru Express Hotel Limited

Registrars:

Africa Prudential Plc
220, Ikorodu Road
Palm Grove, Lagos

List of Major Bankers and their Addresses:

Zenith Bank Plc
Bolade Oshodi
Shogunle, Ikeja, Lagos

Guaranty Trust Bank
31, Mobolaji Bank Anthony Way,
Maryland, Lagos.

Union Bank Plc
Wing 2, No.4,
Mobolaji Bank Anthony Way,
Maryland, Lagos.

Parallel Bank
Plot 1261,
Victoria Island,
Lagos.

Directors Holding as of December 31, 2025:

SN	NAME OF DIRECTOR	HOLDING	% HOLDING
1	Edward Akinlade	1,535,253,796.00	49.18
2	George Oguntade (SAN)	18,398,723.00	0.59
3	Prince Oyewole Olurin	857,543.00	0.03
4	Sir. Adewole Farinu	1,357,543.00	0.04
5	Prince Samuel Oyebola	857,143.00	0.03
6	Princess Ifeoluwasseyi Adesola	867,543.00	0.03
7	David Emuloh	7,975,638.00	0.26
8	Abiola Elugbaju	7,975,238.00	0.26
9	Olufemi Ojewande	47,764,000.00	1.52
10	Bidwell Onyeakosi	857,143.00	0.03
11	Mr. Tobena Nnamani	-	-
12	HRM Nosirudeen Babatunde Akanbi	300,000.00	0.01
13	Ebele Anisiobi Akala	300,000.00	0.01
14	Adedapo Adekoje	6,220	0.58
15	Olajumoke Oluwagbemiro	21,645,431	0.69

Shareholding Structure as at December 31, 2025:

SN	HOLDER TYPE	HOLDER COUNT	HOLDING	% HOLDING
1	Corporate	60	670,766,846	21.48
2	Foreign	5	517,080	0.02
3	Government	3	1,865	-
4	Individual	2020	2,449,191,983	78.45
5	Institution	7	266,698	0.01
6	Joint	8	1,248,528	0.04
7	Pension	1	7,000	-
	TOTAL	2104	3,122,000,000	100

HALDANE McCALL PLC

Unaudited Statement of Financial Position as at 30 June 2026

	Note	Jun-26 N'000	Jun-25 N'000	Audited DEC 2025
Assets				
Non-current Assets				
Property, plant and equipment	1	14,151,249	14,226,849	14,207,157
Long term investments	2	1,215	27,445	1,215
Total Non-current Assets		14,152,464	14,254,294	14,208,372
Current Assets				
Inventories	3	6,382,164	5,919,749	6,616,011
Trade and other receivables	4	1,213,161	534,768	728,886
Cash and cash equivalent	5	39,780	126,519	272,399
Total Current Assets		7,635,105	6,581,036	7,617,295
TOTAL ASSETS		21,787,569	20,835,330	21,825,668
Equity and Liabilities				
Equity				
Share Capital	6	1,561,000	1,561,000	1,561,000
Share Premium Account		1,002,732	1,002,732	1,002,732
Deposit for shares		5,000,000	5,000,000	5,000,000
Revaluation Reserves		4,472,596	4,039,398	4,488,488
Revenue Reserve	7	5,273,551	5,032,973	5,093,979
Total Equity		17,309,879	16,636,103	17,146,159
Liabilities				
Non-current Liabilities				
Deferred Tax		78,829	893	788,329
Long term liabilities		2,514,476	2,514,476	2,514,476
Total Non-current Liabilities		2,593,305	2,515,369	2,593,305
Current Liabilities				
Trade and other payables	8	574,802	334,156	839,341
Short Term Loan	9	189,334	329,334	
Director's Current Account	10	542,534	561,164	813,915
Taxation	11	577,713	459,204	432,945
Total Current Liabilities		1,884,383	1,683,858	2,086,202
Total Liabilities		4,477,688	4,199,227	4,679,507
TOTAL EQUITY AND LIABILITIES		21,787,567	20,835,330	21,825,668

Mr. Olufemi Ojewande
Business/Finance Director
FRC/2020/PRO/000000020083



Mr. David Emuloh
Operation/IT Director (ED)
FRC/2022/PRO/DIR/0031/426169



Mr. Edward Akinlade
Group Managing Director
FRC/2014/ICAN/00000007325

The company accounting policies and notes form an integral part of these statements

HALDANE McCALL PLC

Unaudited Statement of Profit or Loss and Other Comprehensive Income for the period ended 30 June 2026

	Note	Jan- Jun-26	Jan- Jun-25	APRIL - JUNE 2026	APRIL - JUNE 2025
		N'000	N'000	N'000	N'000
Revenue	12	1,232,534	1,198,831	827,282	480,824
Less: Cost of Sales	13	(465,288)	(201,274)	(396,652)	(8,595)
Gross Profit		767,246	997,557	430,630	472,229
Other operating income	14	-	1,440		
Other operating expenses	15	(447,243)	(576,001)	(219,619)	(319,256)
Operating profit/(loss)		320,003	422,996	211,011	152,973
Profit/(Loss) before Taxation		320,003	422,996	211,011	152,973
Income Tax Expense		(108,801)	(139,589)	(72,834)	(56,154)
Profit for the year		211,202	283,407	138,177	96,819
Other Comprehensive Income for the year, net of tax		-	-	138,177	96,819
Deferred Tax Income / (Expense)		-	-	-	-
Total Comprehensive Income/(loss) for the year		211,202	283,407	138,177	96,819

Notes

The value in the statement of comprehensive income represent both the the first 6 months of the years and the following 3 months of the second quarter for the year 2026 & 2025

HALDANE McCALL PLC
Unaudited Statement of Cash Flows for the period ended 30 June 2026

	Jun-26 N'000	Jun-25 N'000	Audited DEC 2025 N'000
OPERATING ACTIVITIES			
Operating Profit Before Taxation	320,003	422,996	754,899
Adjustment for non-cash items			
Changes in Fair Value Reserve	94,148	(339,051)	(35,162)
Adjustment as per Reserve	-	87,696	110
Depreciation	41,689	41,689	84,413
	455,840	213,330	804,260
CHANGES IN WORKING CAPITAL			
Stock: Work in progress	(233,847)	(319,245)	(1,015,506)
Account Receivable	(492,163)	591,877	397,759
Account payable	(19,744)	(562,576)	(57,390)
Net Cash Flow from Operations before tax	(289,914)	(76,614)	309,337
Tax paid	-	-	-
Net Cash Flow from Operating Activities (a)	(289,914)	(76,614)	309,337
INVESTING ACTIVITIES			
Purchases of Fixed Assets	(122,228)	(101,933)	(124,967)
Sales of Assets	-	-	-
Long term investment	-	11,256	37,486
Net Cash Flow from Investing Activities (b)	(122,228)	(90,677)	(87,481)
FINANCING ACTIVITIES			
Dividend Paid	-	-	(218,540)
Share Premium Account	-	(51,854)	-
Deposit for Shares	-	-	-
Directors current Account	(9,810)	(1,046,029)	(793,278)
Short term Liability	189,334	329,334	-
Net Cash Flow from Financing Activities (c)	179,524	(768,549)	(1,011,818)
Cash Generated for the year (a+b+c)	(232,618)	(935,840)	(789,962)
Cash and Cash Equivalent at the beginning	272,399	1,062,350	1,062,360
Cash and Cash Equivalent at the end	39,781	126,510	272,399
MADE UP OF:			
Bank	39,102	124,496	272,399
Overdraft	-	-	-
Cash	678	2,023	-
	39,780	126,519	272,399

Note: 'Cash and cash equivalent at the end' is tied out to the closing bank+cash figure. A rounding difference of N1 appears in the Jun-25 column of the source document's own beginning/ending reconciliation.

HALDANE MCCALL PLC

STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY AS AT 30 JUNE, 2026

	SHARE CAPITAL	SHARE PREMIUM	DEPOSIT FOR SHARES	REVALUATION RESERVES	RETAINED EARNING	TOTAL EQUITY
	= N=	= N=	= N=	= N=	= N=	= N=
Balance as at 31 March., 2026	1,561,000,000	1,002,732,158	5,000,000,000	4,472,596,414	5,302,606,057	17,338,934,629
As per Accumulated Profit				-	(240,256,643)	(240,256,643)
Net income				-	211,201,727	211,201,727
Balance at 30 June 2026	1,561,000,000	1,002,732,158	5,000,000,000	4,472,596,414	5,273,551,141	17,309,879,713
Balance at 1 January, 2025	1,561,000,000	1,002,732,158	5,000,000,000	4,039,397,664	4,713,724,192	16,316,854,014
As per Accumulated Profit					87,695,511	87,695,511
Net income	-	-			283,407,316	283,407,316
Dividend					(51,854,000)	(51,854,000)
Balance at 30 June 2025	1,561,000,000	1,002,732,158	5,000,000,000	4,039,397,664	5,032,973,019	16,636,102,841

HALDANE MCCALL PLCNOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE 20261.1 Reporting Entity:

HALDANE MCCALL PLC was registered under the relevant provision of **Companies and Allied Matters Act, 2020** (As Amended) to operate in Nigeria.

The object clause of the company empowers the organization to carry on the business of real estate consultant, home ownership, schools, house marketing, property development, in all its ramifications, estate manager, property manager, to deal in real estate, turnup properties, interior decoration and property investment.

The company is also allowed to carry out all businesses stated in its Memorandum and Articles of Association, with due care and diligence in order to have positive effect in the Nigerian Financial Market.

HALDANE MCCALL PLC registered address is 4, Etsoye Close, Off Olaperi Street, Maryland, Ikeja, Lagos State.

1.2 Significant Accounting Policies:1.2.1 Basis of Preparation:(a) **Statement of Compliance:**

These interim financial statements for the Six months **ended 30 JUNE 2026** have been prepared in accordance with **IAS 34 Interim Financial Reporting**.

They do not include all of the information required for a complete set of financial statements prepared in accordance with International Financial Reporting Standard.

(b) **Basis of Accounting:**

These interim financial statements have been prepared on an accrual basis and under historical cost convention except for the following items, which are measured on an alternative basis on each reporting date:

HALDANE McCALL PLCNOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE 2026

- (a) Investments in debt instruments measured at amortized cost.
- (b) Equity investments measured at fair value through other comprehensive income (FVOCI).
- (C) The liability for defined benefit obligations is recognised as the present value of the defined benefit obligation less the fair value of the plan assets.
- (d) Trade and other receivables and other liabilities are measured at amortized cost.

These interim financial statements are presented in naira, which is the NGX Group's functional currency. All amounts have been rounded to the nearest thousand unless otherwise indicated.

HALDANE McCALL PLC**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE, 2026****1. PROPERTY, PLANT & EQUIPMENT**

	Land	Freehold Building	Plant & Machineries	Motor Vehicles	Computer & Accessories	Furniture & Fittings	Office Equipment	Work in Progress	TOTAL
	£	£	£	£	£	£	£	£	£
<u>COST</u>									
Balance as at 31/03/2026	2,241,139,400	6,224,867,924	134,871,308	208,829,591	7,819,071	30,377,508	43,040,307	6,522,859,000	15,413,804,109
Addition During the year									
Revaluation during the year									
Disposal during the year									
Reclassification									
Balance as at 30/06/2026	<u>2,241,139,400</u>	<u>6,224,867,924</u>	<u>134,871,308</u>	<u>208,829,591</u>	<u>7,819,071</u>	<u>30,377,508</u>	<u>43,040,307</u>	<u>6,522,859,000</u>	<u>15,413,804,109</u>
Balance as at 01/01/2025	2,229,485,150	6,213,159,924	131,371,654	208,829,591	6,694,945	30,377,508	38,974,557	6,423,009,000	15,281,902,329
Addition During the year	10,485,812	3,708,000	3,499,654	-	844,126	21,200	2,774,600	80,600,000	101,933,392
Revaluation during the year									
Disposal during the year	-	-	-	-	-	-	-	-	-
Reclassification									
Balance as at 30/06/2025	<u>2,239,970,962</u>	<u>6,216,867,924</u>	<u>134,871,308</u>	<u>208,829,591</u>	<u>7,539,071</u>	<u>30,398,708</u>	<u>41,749,157</u>	<u>6,503,609,000</u>	<u>15,383,835,721</u>
<u>DEPRECIATION</u>									
Balance as at 31/03/2026	-	860,183,769.00	112,525,725	189,024,707	3,576,895	24,559,745	30,995,945	-	1,220,866,786
Charged for the year									
Disposal during the year		31,084,340	3,935,550	3,021,236	695,107	1,059,965	1,892,391		41,688,589
Reclassification									
Balance as at 30/06/2026	<u>-</u>	<u>891,268,109.00</u>	<u>116,461,275.00</u>	<u>192,045,943.00</u>	<u>4,272,002.00</u>	<u>25,619,710.00</u>	<u>32,888,336.00</u>	<u>-</u>	<u>1,262,555,375</u>
Balance as at 01/01/2025	-	782,422,599	102,686,975	180,409,707	1,809,389	21,914,745	26,055,107	-	1,115,298,522
Charged for the year	-	31,084,340	3,935,550	3,021,236	695,107	1,059,965	1,892,391	-	41,688,589
Disposal during the year	-	-	-	-	-	-	-	-	-
Reclassification									
Balance as at 30/06/2025	<u>-</u>	<u>813,506,939</u>	<u>106,622,525</u>	<u>183,430,943</u>	<u>2,504,496</u>	<u>22,974,710</u>	<u>27,947,498</u>	<u>-</u>	<u>1,156,987,111</u>
<u>NET BOOK VALUE</u>									
Balance as at 30/06/2026	<u>2,239,970,962</u>	<u>5,403,360,984</u>	<u>28,248,783</u>	<u>25,398,648</u>	<u>5,034,575</u>	<u>7,423,998</u>	<u>13,801,659</u>	<u>6,503,609,000</u>	<u>14,151,248,734</u>
Balance as at 30/06/2025	<u>2,239,970,962</u>	<u>5,403,360,984</u>	<u>28,248,783</u>	<u>25,398,648</u>	<u>5,034,575</u>	<u>7,423,998</u>	<u>13,801,659</u>	<u>6,503,609,000</u>	<u>14,226,848,609</u>

HALDANE McCALL PLCNOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE 2026

		Jun-26 = N=	Jun-25 = N=
2 LONG TERM INVESTMENT			
Investment in Transcorp		-	26,635,708
Investments in Jaiz		1,214,850	809,010
		<u>1,214,850</u>	<u>27,444,718</u>
3 INVENTORIES AND WORK IN PROGRESS			
Consumable Stocks		-	4,944,055
Properties under Construction	3a	6,382,163,550	5,914,804,702
		<u>6,382,163,550</u>	<u>5,919,748,756</u>
3a Properties under Construction			
Balance as at 1 January		5,914,804,702	5,596,826,151
Addition during the year		467,358,848	317,978,550
Transfer from Inventories to PPE		-	-
Transfer from PPE to Inventories		-	-
Disposal During the year		-	-
		<u>6,382,163,550</u>	<u>5,914,804,702</u>
4 TRADE AND OTHER RECIEVABLE			
Trade Debtors		1,194,831,801	484,939,983
Other Debtors			348,532
Prepayment		18,229,167	49,479,167
Staff Loan		100,000	
Inter Company		-	-
		<u>1,213,160,967</u>	<u>534,767,681</u>
5 BANK BALANCE			
Bank Balance		21,768,697	24,496,068
Cash Balance		678,404	2,023,301
		<u>22,447,101</u>	<u>26,519,369</u>
Deposit		17,332,983	100,000,000
		<u>39,780,084</u>	<u>126,519,369</u>
6 SHARE CAPITAL			
Authorized: 3,122,000,000			
Ordinary Shares of N0.50 each		<u>1,561,000,000</u>	<u>1,561,000,000</u>
Issues and fully paid up:			
Ordinary shares of N0.50 each		1,561,000,000	1,561,000,000
7 REVENUE RESERVE			
Bal b/fwd		5,302,606,057	4,713,724,192
Adjustment in Accumulated TB Profit		(240,256,643)	87,695,511
Profit for the year		211,201,727	243,407,316
Transfer for the year		-	(51,854,000)
Dividend Paid			
Bal c/fwd		<u>5,273,551,141</u>	<u>5,032,973,019</u>
8 ACCOUNTS PAYABLE			
Trade Creditors		246,800,000	162,018,920
Other Payables		220,277,250	112,357,577
Other creditors			59,779,274
Dividend Payable		107,725,000	-
Inter Company			
		<u>574,802,250</u>	<u>334,155,770</u>

HALDANE McCALL PLCNOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE, 2026

	Jun-26 = N=	Jun-25 = N=
9 <u>SHORT TERM LOANS</u>	<u>189,333,683</u> <u>189,333,683</u>	<u>329,333,683</u> <u>329,333,683</u>
10 <u>DIRECTOR'S CURRENT ACCOUNT</u>		
Bal b/f	552,344,160	1,607,193,202
Movement during the year	<u>(9,809,965)</u>	<u>(1,046,029,436)</u>
	<u>542,534,195</u>	<u>561,163,766</u>
11 <u>TAXATION</u>		
Balance brought forward	468,912,058	319,615,000
Provision for the year	<u>108,800,890</u>	<u>139,588,678</u>
Balance carried Forward	<u>577,712,948</u>	<u>459,203,678</u>
12 <u>TURNOVER</u>		
Sale of land and Building	739,650,000	700,808,403
Rental Income	5,561,374	11,669,058
Hotel	436,404,760	443,962,641
Service Charge	-	23,751,789
Others	<u>50,917,569</u>	<u>18,639,174</u>
	<u>1,232,533,703</u>	<u>1,198,831,065</u>
13 <u>COST OF SALES</u>		
Opening stock	6,654,552,050	5,600,504,000
Add Purchases	<u>192,899,791</u>	<u>520,518,872</u>
COGAS	<u>6,847,451,841</u>	<u>6,121,022,872</u>
Less closing stock	<u>(6,382,163,550)</u>	<u>(5,919,748,756)</u>
	<u>465,288,291</u>	<u>201,274,116</u>
14 <u>OTHER OPERATING INCOME</u>		
Interest Received	-	-
Other Income	<u>-</u>	<u>1,440,000</u>
	<u>-</u>	<u>1,440,000</u>

HALDANE McCALL PLC**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE, 2026**

	Jun-26 = N=	Jun-25 = N=
15 OPERATING EXPENSES		
Administrative Expenses (a)	282,844,188	326,980,385
Other Administrative Expenses (b)	<u>164,398,608</u>	<u>249,020,570</u>
	<u>447,242,796</u>	<u>576,000,955</u>
a ADMINISTRATIVE EXPENSES		
Staff Welfare	1,325,000	98,330
Salaries & Wages	175,901,106	199,497,951
Final entitlement	4,542,352	672,023
Subscription	14,595,909	10,093,628
Office Expenses	3,389,608	829,600
Stationery & Printing		
Diesel & Fuel	14,095,550	11,779,200
Utilities		-
Industrial Training Fund	-	-
Repairs & Maintenance	12,119,462	22,447,136
Pension: Employer's contribution	-	-
Telephone, Postages & Internet expenses	4,292,438	4,095,300
Rent	15,625,000	22,527,499
Swimming Pool	-	751,000
Gifts & Donation	4,562,100	12,838,469
Public Relation	9,162,000	-
Printing & Stationery	5,340,207	7,229,462
Agency Fee	120,000	2,409,200
Commission	13,795,936	20,070,357
Security & Safety	603,400	6,256,230
Local/State Government	699,120	1,644,000
Staff Meal	1,775,000	3,616,000
Survey Plan	-	-
Estate Annual Levy	<u>900,000</u>	<u>125,000</u>
	<u>282,844,188</u>	<u>326,980,385</u>
b OTHER EXPENSES		
Motor Running Expenses	7,218,631	13,774,776
Labor & Gardening	317,700	5,969,680
Advertisement	4,062,940	9,193,008
Public Relations Expenses		-
Security Expenses	2,571,000	2,062,250
Medical Expenses	2,140,240	1,867,975
Service Charge	-	<u>2,076,600</u>
	<u>16,310,511</u>	<u>34,944,289</u>

HALDANE McCALL PLC**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 JUNE, 2026**

Bal b/f	16,310,511	34,944,289
Insurance	4,559,426	1,456,166
PR Expenses	-	4,802,500
Legal and Professional services	18,032,422	61,393,129
Audit fee	-	537,500
GMD Office Expenses	800,000	550,000
Sewage	1,663,500	3,736,799
Search Conduct	20,000	190,000
CAC Annual Filling	-	-
Others	-	905,000
Rate and Levies	-	-
Statutory Obligation	2,406,814	-
Professional fees	7,437,500	
Survey & consultancy fee	260,000	2,309,932
Depreciation	41,688,591	41,688,591
Entertainment	3,459,515	6,982,820
Electricity	47,887,462	47,919,394
IT Expenses	1,949,780	3,470,682
Land use Charge	876,715	200,000
Cleaning &Fumigation	1,299,000	425,000
General Expenses	943,000	17,564,592
Generator Maintenance	365,650	3,072,550
Computer Expenses	2,549,850	2,739,470
Fine and Penalty	215,000	808,700
Transport and Travelling	2,180,600	5,289,108
Training and Seminars	304,800	3,145,500
License	668,400	844,200
Bank Charges	2,024,473	3,239,049
Furniture Expenses		805,599
Director Expenses	6,495,600	
	<u>164,398,608</u>	<u>249,020,570</u>

CONTINGENT LIABILITIES

The company has no contingent liabilities in respect of any pending litigation.

EVENTS AFTER REPORTING DATE

There were no events after the reporting date which could have had a material effect on the financial position of the company as at June, 2026 which have not been adequately provided for.

HALDANE MCCALL PLC FINANCIAL STATEMENT SHOWING 3 MONTHS COMPARATIVE FOR YEAR 2026 AND 2025

2026	JAN.	FEB.	MAR.	APR.	MAY	JUN.
	N"000	N"000	N"000	N"000	N"000	N"000
Turn over	96,252	200,084	405,252	482,058	598,419	1,232,534
Profit before tax	9,595	31,423	108,991	79,312	85,848	320,003
Tax	3,166	10,370	35,967	26,173	28,330	108,801
PAT	6,429	21,054	73,024	53,139	57,518	211,202
2025	JAN.	FEB.	MAR.	APR.	MAY	JUN.
	N"000	N"000	N"000	N"000	N"000	N"000
Turn over	348,910	559,990	718,007	928,699	1,031,788	1,198,831
Profit before tax	210,674	221,970	252,576	316,910	200,131	422,996
Tax	69,522	73,250	83,350	104,582	95,743	139,589
PAT	141,152	148,720	169,226	212,334	194,388	283,407

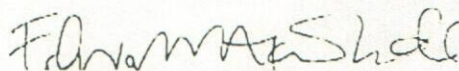
CERTIFICATION IN COMPLIANCE WITH RULE 17.15 — DISCLOSURE OF DEALINGS IN ISSUER'S SHARES

In compliance with Rule 17.15 Disclosure of Dealings in Issuer's Shares, Rulebook of the Exchange 2015 (Issuers Rule), Haldane McCall Plc maintains an effective Securities Trading Policy which guides Directors, Audit Committee members, employees, and all individuals categorised as insiders as to their dealing in the Company's shares.

The Policy is regularly reviewed and updated by the Board. The Company has made specific inquiries of all the Directors and other insiders and is not aware of any infringement.



Mr. Olufemi Ojewande
Finance Director
FRC/2020/PRO/000000020083



Mr. Edward Akinlade
Group Managing Director
FRC/2014/ICAT/00000007325

FREE FLOAT COMPUTATION		
Company Name:	HALDANE MCCALL NIGERIA PLC	
Year End:	30/06/2026	
Reporting Period:	Q2, 2026	
Share Price at end of reporting period:	N3.92	
	30/06/2026	
Description	Units	Percentage (In relation to Issued Share Capital)
Issued Share Capital	3,122,000,000	100%
Substantial Shareholdings (5% and above)		
EDWARD AKINLADE	1,523,739,510	48.81
EDELU INVESTMENT LIMITED	387,152,266	12.40
Total Substantial Shareholdings	1,910,891,776	61.21
Directors' Shareholdings (direct and indirect), excluding directors with substantial interests		
JUSTICE OGUNTADE GEORGE ADESOLA	18,398,723	0.59
PRINCE OYEWOLE OLURIN	857,543	0.03
SIR ADEWOLE FARINU	357,543	0.01
OYEBOLA PRINCE SAMUEL GBOYEGA	857,143	0.03
MR. TOBENA NNAMANI	-	-
ABIOLA ELUGBAJU	7,975,238	0.26
EMULOH DAVID	7,975,638	0.26
BIDEWELL ONYEAKOSI	857,143	0.03
DAPO ADEKOJE	4,040	0.00
HRM NOSIRUDEEN BABATUNDE AKANBI(BAB)	300,000	0.01
EBELE ANISIOBI AKALA	300,000	0.01
PRINCE IFEOLUWASEYI AKINLADE	867,543	0.03
MISS. SHOLA OJUDE	-	-
MR.OLUFEMI OJEWANDE	47,464,000	1.52
OLAJUMOKE OLUWAKEMI OLUWAGBEMIRO	18,762,620	0.60
Total Directors' Shareholdings	104,977,174	3.36
Other Influential Shareholdings		
Total Other Influential Shareholdings	-	-
Free Float in Units and Percentage	1,106,131,050	35.43%
Free Float in Value	N4,336,033,716	
Declaration:		
(A) Haldane McCall Plc with a free float percentage of 35.43% as of June 30 2026,is compliant with The Exchange's free float requirements for companies listed on the Main Board.		