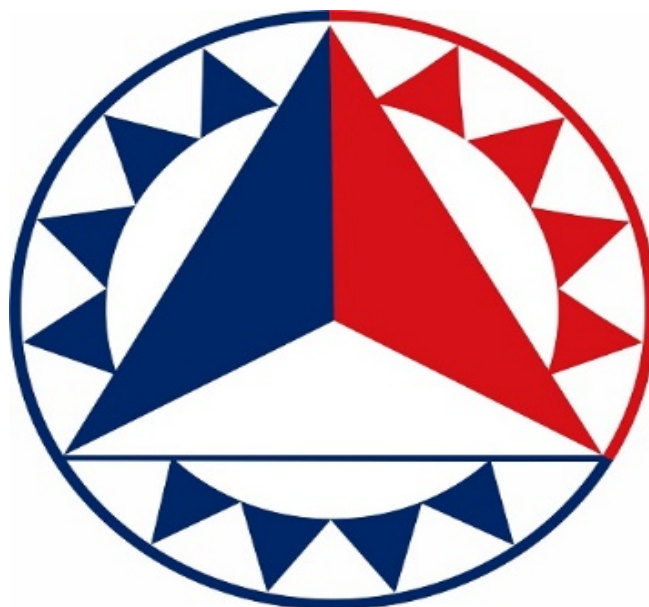




SCOA NIGERIA PLC

[RC: 6293]

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 30TH SEPTEMBER, 2026

STATEMENT OF CHANGES IN EQUITY AS AT 30TH SEPTEMBER 2026 (UN-AUDITED)

	Issued & paid up Share Capital	Share Premium	Retained Earnings	Revaluation Reserve	Total	Non controlling interest	Total Equity	
	₦000	₦000	₦000	₦000	₦000	₦000	₦000	% Change
Balance as of 1st January 2026	324,913.00	194,405.00	(3,615,179.00)	4,830,560.00	1,734,699.00	1,396,728.00	3,131,427.00	0.22
Prior year dividend approved transfer to payables								
Dividend								
Profit/(loss) for the period / year			333,497.21		333,497.21	315,624.09	649,121.30	0.19
Other comprehensive income/(loss)								
Balance as of 30th Sept, 2026	324,913.00	194,405.00	(3,281,681.79)	4,830,560.00	2,068,196.21	1,712,352.09	3,780,548.30	0.17
Audited								
Balance as of 1st January 2025	324,913.00	194,405.00	(4,210,219.00)	4,830,560.00	1,139,659.00	1,305,554.00	2,445,213.00	
Dividend								
Profit for the year			437,524.00		437,524.00	91,174.00	528,698.00	
Adjustment to revaluated properties					-		-	
Other comprehensive income	-	-			-		-	
Prior Year Adjustment			157,516.00		157,516.00		157,516.00	
Balance as of 31st Dec, 2025	324,913.00	194,405.00	(3,615,179.00)	4,830,560.00	1,734,699.00	1,396,728.00	3,131,427.00	

SCOA NIGERIA PLC			
CASH FLOW STATEMENT FOR the period ended 30TH SEPTEMBER, 2026 (Un-audited)			
	Unaudited	Audited	% Change
	Current Period Ended	Period Ended	
	30th Sept '26	31st Dec '25	
	N'000	N'000	
Cash Flow from Operating Profit-Activities	752,653.52	804,700.00	0.06
Operating Cash Flow before Working Capital Changes	1,663,128.24	(525,357.00)	4.17
Operating Cash Flow from Changes in Working Capital	1,530,304.23	(1,707,170.00)	1.90
Net Cash Generated from Operating Activities	3,946,086.00	(9,349,626.00)	1.42
Cash Flow from Investing Activities	257,226.64	(109,518.00)	3.35
Cash Flow from Financing Activities	(3,905,875.64)	6,474,369.00	1.60
Net Increase/Decrease Cash and Cash Equivalent	297,437.00	(2,984,775.00)	1.10
Cash and Cash Equivalent Beginning of the Year	988,571.00	3,973,346.00	
Cash and Cash Equivalent End of the Year	1,286,008.00	988,571.00	(0.30)
CORPORATE ACTION			
Proposed Bonus			
Proposed Dividend			
Closure Date			
Date of Payment			
AGM Date			
AGM Vanue			

SCOA NIGERIA PLC

UN-AUDITED STATEMENT OF FINANCIAL POSITION AS AT 30TH SEPTEMBER, 2026

	Un-Audited	Audited	
	Current Period	Period Ended	% changes
	Ended	Period Ended	
	30th Sept '26	31st Dec '25	
	N'000	N'000	
Property, plant and equipment	3,599,532.27	3,525,867.63	(0.02)
Deferred Tax Assets	430,232.29	430,232.29	-
Investment in subsidiary / associates Cos.			
Total Non Current Assets	4,029,764.55	3,956,099.92	(0.02)
Inventories	8,461,887.13	4,963,781.00	(0.70)
Debtors and Other Receivables	5,909,409.02	12,861,383.00	0.54
Other current assets	1,818,211.54	166,416.00	(9.93)
Cash and cash equivalents	1,286,008.00	1,050,144.00	(0.22)
Total Current Assets	17,475,515.68	19,041,724.00	0.08
Advance from customer	843,259.00	843,259.00	-
Trade and Other Payables	10,086,314.91	6,455,939.00	(0.56)
Current Financial liabilities	6,043,883.51	11,043,147.00	0.45
Current Tax Liabilities	20,619.42	320,571.00	0.94
Total Current Liabilities	16,994,076.84	18,662,916.00	0.09
Non-Current Financial liabilities	721,201.40	974,326.40	0.26
Defined benefit Plan	-	229,054.00	1.00
Deferred Tax Liabilities	-	-	
Liabilities included in disposal groups classified as held for sale (Where applicable)			
Total Non-Current Liabilities	721,201.40	1,203,380.40	0.40
Working Capital	481,438.84	378,808.00	(0.27)
Net Assets	3,790,002.00	3,131,527.52	(0.21)
Non Controlling Interest	1,712,352.09	1,396,728.00	(0.23)
Attributable to Owners of the Company	2,077,649.91	1,734,799.52	(0.20)

These consolidated financial statements were approved by the Board of Directors on 30th September, 2026 and signed on its behalf by:



Mr. Henry Agbami
FRC/2013/PRO/DIR/003/00000003968



Engr. Amresh Shrivastava
FRC/2026/PRO/DIR/003/050915



Mrs. A. Okereke
FRC/2013/PRO/ICAN/001/00000002373

SCOA NIGERIA PLC

UN-AUDITED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 30TH SEPT., 2026

	Unaudited	Unaudited	
	Current Period Ended	Period Ended	% changes
	30th Sept,2026	30th Sept,2025	
	N'000	N'000	
Revenue	7,468,219.25	4,864,177.13	0.54
Cost of Sales	(5,913,618.27)	(3,772,842.06)	0.57
Gross profit	1,554,600.97	1,091,335.08	0.42
Distribution/Admin Expenses	(1,283,052.97)	(781,637.70)	0.64
Other Income	7,506.83	110,991.06	(0.93)
Financial Charges	(58,316.30)	(62,081.26)	(0.06)
Financial <i>Income</i>	531,915.00	(46,676.96)	
Profit/Loss Before Tax	752,653.52	311,930.22	1.41
Taxation	(103,532.23)	(16,418.96)	5.31
Profit/Loss After Tax	649,121.30	295,511.26	1.20
Other Comprehensive Income			
Total Comprehensive Income	649,121.30	295,511.26	1.20
Profit/Loss After Tax Attr. To Noncontrolling Int	315,624.09	133,407.50	1.37
Profit/Loss After Tax Owners of the Company	333,497.21	162,103.75	1.06
Total Comp. Inc.Attr. to Non-Controlling Interest			
Attributable to Owners of the Company			
Basis/Diluted (loss) /Earnings per Share	0.51	0.25	1.06

SCOA NIGERIA PLC		
NOTES TO THE Un-Audited STATEMENT of FINANCIAL POSITION AS AT		
PERIOD ENDED 30TH SEPTEMBER, 2026		
	Un-Audited	Audited
	30th Sept,2026	31st Dec, 2025
	=N='000	=N='000
1) REVENUE :		
Analysis By class of Business:		
Autos	1,189,599.55	2,723,493.00
Equipment	6,278,619.69	9,614,513.00
Trading		
Construction	-	-
	7,468,219.25	12,338,006.00
2. Current Asset : Inventories /Stock:		
Raw Material and Consumables	1,734,027.12	1,708,208.00
Finished Goods	1,105,495.00	1,022,332.00
	2,839,522.12	2,730,540.00
3) Current Assets: Trade & Other Receivables		
Trade Debtors	3,060,122.78	3,346,750.00
Prepayment & others receivables	1,818,211.54	12,861,383.00
Cash & Bank Balance	1,286,008.00	3,973,346.00
	6,164,342.31	20,181,479.00
4) Current Liabilities : Trade & Other Payables		
Dividend Payable		
Trade and other payables	10,086,314.91	6,455,939.00
Taxation	20,619.42	145,587.00
Bank Overdraft	61,472.85	77,228.71
Interst Bearing Loan	6,043,883.51	2,304,762.92
	16,212,290.68	8,983,517.63
5) Non Current Liabilities		
Interst Bearing Loan	721,201.40	1,221,201.00
Employee Benefit Liability - Gratuity	-	229,054.00
	721,201.40	1,450,255.00
6. Call Up Share Capital		
Authorised:		
2 Billion Ordinary Shares of 50k Each	1,000,000.00	1,000,000.00
Alloted, Called Up and Fully Paid		
649.5 million Ordinary Shares of 50k each	324,913.00	324,913.00

SCOA NIGERIA PLC

UN-AUDITED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD 1ST JULY TO 30TH SEPTEMBER, 2026

	Unaudited	Unaudited	
	Current Period Ended	Period Ended	% changes
	July to Sept,2026	July to Sept,2025	
	N'000	N'000	
Revenue	2,538,878.90	1,519,722.18	0.67
Cost of Sales	(1,736,254.98)	(1,240,322.37)	0.40
Gross profit	802,623.92	279,399.81	1.87
Distribution/Admin and Other Expenses	(342,657.31)	(245,604.88)	0.40
Other Income	(164,053.21)	3,637.58	(46.10)
Financial Charges	(24,671.73)	(9,978.11)	1.47
Financial Income	261,981.37	(58,279.99)	
Profit/Loss Before Tax	533,223.06	(30,825.60)	(18.30)
Taxation	(32,032.23)	-	
Profit/Loss After Tax	501,190.83	(30,825.60)	(17.26)
Other Comprehensive Income	-	-	
Total Comprehensive Income	501,190.83	(30,825.60)	(17.26)
	-	-	
Profit/Loss After Tax Attr. To Noncontrolling Int	284,832.97	5,931.52	47.02
Profit/Loss After Tax Owners of the Company	216,357.86	(36,757.11)	(6.89)
Total Comp. Inc.Attr. to Non-Controlling Interest	-	-	
Attributable to Owners of the Company	-	-	
Basis/Diluted (loss) /Earnings per Share	0.33	(0.06)	(6.89)

FREE FLOAT COMPUTATION		
Company Name:		
Year End:	Sep-26	
Reporting Period:	Q3, 2026	
Share Price at end of reporting period:	N33.05	
Description	30/09/2026	
	Units	Percentage (In relation to Issued Share Capital)
Issued Share Capital	649,825,665	100%
Details of Substantial Shareholdings (5% and above)		
SCOA International S.A.	443,489,031	68.25
Total Substantial Shareholdings	443,489,031	68.25
Directors' Shareholdings (direct and indirect), excluding directors with substantial interests		
Mr. Henry agbamu	137,843	0.02
Dr, Massad Fares Boulos	1,150	0.00
Mrs. Sarah Boulos	1,090	0.00
Mr. Michel Zouhoah Fadoul	-	-
Alhaji Gambo Lawan	-	-
Prince Boniface Nwabuko	2,500	0.00
Hon. Magnus Onyibe	-	-
Mr. Amresh Shrivastava	-	-
Total Directors' Shareholdings	142,583	0.02
Influential Shareholdings		
Investra Limited	6,465,757	0.99
Hi-Top Limited	11,562,500	1.78
Bi-Tradex Limited	9,534,232	1.47
Krystall Limited	11,250,000	1.73
Laikeside Limited	10,812,500	1.66
Larbrisse Limited	10,000,000	1.54
Vinette Limited	13,125,000	2.02
Total Influential Shareholdings	72,749,989	11.20
Free Float in Units and Percentage	133,444,062	20.54
Free Float in Value	N4,410,326,249.10	
Declaration:		
SCOA Plc with a free float value of 20.54% as at 30 September 2026, is compliant with The Exchange's free float requirements for companies listed on the Main Board.with The Exchange's free float requirements for companies listed on the Main Board.		

SECURITIES TRADING POLICY

In compliance with Rule 17.15 Disclosure of Dealings in Issuers' Shares, Rulebook of the Exchange 2015 (Issuers Rule) Scoa Nigeria 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.