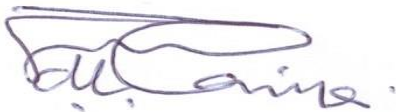


**CERTIFICATION OF THE EARNINGS FORECAST OF LINKAGE ASSURANCE PLC
FOR THE FOURTH QUARTER ENDING 31 DECEMBER 2026**

Pursuant to the provisions of the Investments and Securities Act, 2025, we hereby certify that we have reviewed the Earnings Forecast of Linkage Assurance PLC for the Fourth Quarter Ending 31 December 2026 and the underlying assumptions.

We confirm our satisfaction with the Earnings Forecast for the Fourth Quarter Ending 31 December 2026 and the underlying assumptions.

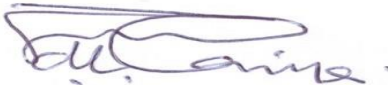


Dr. Emmanuel Otitolaiye
Chief Financial Officer
FRC/2014/ICAN/00000008524



Mr. Daniel Braie
Managing Director/ CEO
FRC/2018/CIIN/00000018082

Board of Directors: Chief Joshua B. Fumudoh, MFR (Chairman), Mr. Maxwell Ebibai, Mr. Olakunle Bomo Agbebi (*Representing Interest of Minority Shareholders*), Mrs. Funkazi Koroye-Crooks, Mr. Bernard Nicholas Giesel (South African), Mr. Pius Otia, Mrs. Valentina Marinho (Independent Director), Mr. Okanlawon Adelagun (ED Technical), Mr. Daniel Braie (Managing Director/CEO).

	LINKAGE ASSURANCE PLC			
	FOURTH QUARTER ENDING 31 DECEMBER, 2026			
	EARNINGS FORECAST			
	PROFIT AND LOSS ACCOUNT INFORMATION & CASHFLOW			
		N'000		
	Insurance revenue	7,584,945		
	Insurance service expenses	(4,976,125)		
	Allocation of reinsurance premium	(1,944,355)		
	Amount recoverable from reinsurers for incurred claims	554,069		
	Investment Income	1,406,975		
	Net Operating Income	2,625,509		
	Operating Expenses	(1,405,694)		
	Profit/Loss Before Tax	1,219,815		
	Forecast Taxation	60,991		
	Profit/Loss After Tax	1,158,824		
	Cash From Operating Activities	1,289,441		
	Operating Cashflow Before Working Capital Changes	1,061,892		
	Net Cash Generated From Operating Activities	379,247		
	CashFlow From Investing Activities	(1,516,989)		
	CashFlow From Financing Activities	(151,699)		
	Net Increase (Decrease) In Cash & Cash Equivalents	(1,289,441)		
	Cash/Bank Balance at the Beginning of the Period	5,148,663		
	Cash/Bank Balance at the End of the Period	3,859,223		
				
	Dr. Emmanuel Otitolaiye	Mr. Daniel Braie		
	Chief Financial Officer	Managing Director/CEO		
	FRC/2014/ICAN/00000008524	FRC/2018/CIIN/00000018082		