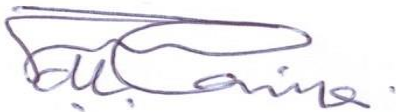


**CERTIFICATION OF THE EARNINGS FORECAST OF LINKAGE ASSURANCE PLC
FOR THE SECOND QUARTER ENDING 30 JUNE 2026**

Pursuant to Section 64 of the Investments and Securities Act, 2007, we hereby certify that we have reviewed the Earnings Forecast of Linkage Assurance PLC for the Second Quarter Ending 30 June 2026 and the underlying assumptions.

We confirm our satisfaction with the Earnings Forecast for the Second Quarter Ending 30 June 2026 and the underlying assumptions.

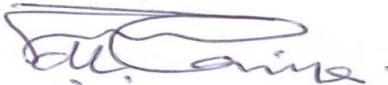


Dr. Emmanuel Otitolaiye
Chief Financial Officer
FRC/2014/ICAN/00000008524



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			
	SECOND QUARTER ENDING 30 JUNE, 2026			
	EARNINGS FORECAST			
	PROFIT AND LOSS ACCOUNT INFORMATION & CASHFLOW			
		N'000		
	Insurance revenue	7,293,242		
	Insurance service expenses	(4,673,636)		
	Allocation of reinsurance premium	(2,285,973)		
	Amount recoverable from reinsurers for incurred claims	625,104		
	Investment Income	3,005,992		
	Net Operating Income	3,964,728		
	Operating Expenses	(1,300,140)		
	Profit/Loss Before Tax	2,664,588		
	Forecast Taxation	133,229		
	Profit/Loss After Tax	2,531,358		
	Cash From Operating Activities	1,239,851		
	Operating Cashflow Before Working Capital Changes	1,021,054		
	Net Cash Generated From Operating Activities	364,662		
	CashFlow From Investing Activities	583,459		
	CashFlow From Financing Activities	(145,865)		
	Net Increase (Decrease) In Cash & Cash Equivalents	802,257		
	Cash/Bank Balance at the Beginning of the Period	5,545,782		
	Cash/Bank Balance at the End of the Period	6,348,039		
				
	Dr. Emmanuel Otitolaiye	Mr. Daniel Braie		
	Chief Financial Officer	Managing Director/CEO		
	FRC/2014/ICAN/00000008524	FRC/2018/CIIN/00000018082		