The Nigerian Exchange Regulation	
PRESENTATION OF FORECAST TO THE STOCK MARKET	
COMPANY: ETERNA PLC	
	Q1 2026
	N'000
Forecast Profit and Loss Information	
Revenue	60,849,285
Cost of Sales	(57,138,136)
Gross Profit	3,711,149
Marketing, Distribution and Admin Expenses	(2,427,293)
Other Income	36,000
Interest Income	-
Interest payable and similar charges	(595,821)
Profit Before Tax	724,035
Forecast Taxation	(238,931)
Profit After Taxation	485,104
Cashflow Information	
Cash generated from/(used in) Operating Activities	2,557,979
Operating Cash Flow before Working Capital Changes	2,557,979
Net Cash generated from/(used in) Operating Activities	10,814,062
Cash used in Investing Activities	(1,345,593)
Cash Flow from Financing Activities	(8,292,084)
Net Increase in Cash and Cash Equivalent	1,176,384
Cash and Cash Equivalent at the beginning of the period	1,635,936
Cash and Cash Equivalent at the end of the period	2,812,320
Prepared by: **Financial Reporting Analyst**	
Approved by: **Chief Financial Officer**	
FRC/2021/PRO/ICAN/001/23751	