

The Nigerian Exchange Regulation		
PRESENTATION OF FORECAST TO THE STOCK MARKET		
COMPANY: ETERNA PLC		
	Q2 2026	YEAR TO DATE 2026
	N'000	N'000
Forecast Profit and Loss Information		
Revenue	61,244,281	122,093,566
Cost of Sales	(57,382,459)	(114,520,596)
Gross Profit	3,861,822	7,572,970
Marketing, Distribution and Admin Expenses	(2,551,461)	(4,978,754)
Other Income	36,000	72,000
Interest Income	2,055	2,055
Interest payable and similar charges	(770,099)	(1,365,920)
Profit Before Tax	578,316	1,302,351
Forecast Taxation	(86,747)	(195,353)
Profit After Taxation	491,569	1,106,999
Cashflow Information		
Cash generated from/(used in) Operating Activities		3,623,110
Operating Cash Flow before Working Capital Changes		3,623,110
Net Cash generated from/(used in) Operating Activities		7,066,306
Cash used in Investing Activities		(1,742,193)
Cash Flow from Financing Activities		5,047,016
Net Increase in Cash and Cash Equivalent		10,371,129
Cash and Cash Equivalent at the beginning of the period		4,744,597
Cash and Cash Equivalent at the end of the period		15,115,726
Prepared by: Financial Reporting Analyst		
Approved by: Chief Financial Officer		
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