



The Nigerian Exchange Regulation		
PRESENTATION OF FORECAST TO THE STOCK MARKET		
COMPANY: ETERNA PLC		
	Q3 2026	YEAR TO DATE 2026
	N'000	N'000
Forecast Profit and Loss Information		
Revenue	78,581,656	200,675,222
Cost of Sales	(73,613,075)	(188,133,671)
Gross Profit	4,968,580	12,541,551
Marketing, Distribution and Admin Expenses	(3,193,130)	(8,171,884)
Other Income	36,000	108,000
Interest Income	327,260	329,315
Interest payable and similar charges	(961,048)	(2,326,968)
Profit Before Tax	1,177,663	2,480,014
Forecast Taxation	(176,649)	(372,002)
Profit After Taxation	1,001,014	2,108,012
Cashflow Information		
Cash generated from/(used in) Operating Activities		7,595,791
Operating Cash Flow before Working Capital Changes		7,595,791
Net Cash generated from/(used in) Operating Activities		2,991,791
Cash used in Investing Activities		(4,487,123)
Cash Flow from Financing Activities		13,203,220
Net Increase in Cash and Cash Equivalent		11,707,888
Cash and Cash Equivalent at the beginning of the year		4,749,415
Cash and Cash Equivalent at the end of the period		16,457,303
Prepared by: Financial Reporting Analyst		
Approved by: Chief Financial Officer		
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