Expanding Opportunities

Haldane McCall Plc

UNAUDITED FINANCIAL STATEMENTS FOR THE THIRD QUARTER AS AT 30 SEPTEMBER, 2026





Haldane McCall

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CORPORATE INFORMATION:

Board of Directors:

1.	Chief George Oguntade (SAN)	Chairman
2.	Mr. Edward Akinlade	Group Managing Director
3.	Mr. David Emuloh	Executive Director
4.	Mr. Olufemi Ojewande	Executive Director
5.	Sir. Adewole Farinu	Non-Executive Director
6.	Princess Ifeoluwaseyi Adesola	Non-Executive Director
7.	Mr. Tobenna Nnamani	Independent Non-Executive Director
8.	HRM. Nosirudeen Babatunde Akanbi	Independent Non- Executive Director
9.	Mr. Adedapo Adekoje	Independent Non-Executive Director
10.	Mrs. Olajumoke Oluwagbemiro	Independent Non-Executive Director

Company's Number:	RC: 1020941
Registered Office:	4, Etsoye Close, Off Olaperi Street, Maryland, Ikeja, Lagos.
Company Secretary:	TOLG Advisors
Company's Independent Auditor:	**Funsho Owoyemi & Co.** *(Chartered Accountants)* 117, Apapa Road, Ebute- Metta (West), Lagos. Tel: 234-8033076727 E-mail: funshowoyemi@yahoo.com Website: www.funshowo.com
Legal Advisers:	Dele Ojogbede, ESQ Oladele Ojogbede Street Ikate Elegushi, Lekki Lagos.
List of Subsidiaries:	Suru Home Limited Suru Express Hotel Limited

Registrars:

Africa Prudential Plc
220, Ikorodu Road
Palm Grove, Lagos

List of Major Bankers and their Addresses:

Zenith Bank Plc
Bolade Oshodi
Shogunle, Ikeja, Lagos

Guaranty Trust Bank
31, Mobolaji Bank Anthony Way,
Maryland, Lagos.

Union Bank Plc
Wing 2, No.4,
Mobolaji Bank Anthony Way,
Maryland, Lagos.

Parallex Bank
Plot 1261,
Victoria Island,
Lagos.

Directors Holding as of December 31, 2025:

SN	NAME OF DIRECTOR	HOLDING	% HOLDING
1	Edward Akinlade	1,535,253,796.00	49.18
2	George Oguntade (SAN)	18,398,723.00	0.59
3	Prince Oyewole Olurin	857,543.00	0.03
4	Sir. Adewole Farinu	1,357,543.00	0.04
5	Prince Samuel Oyebola	857,143.00	0.03
6	Princess Ifeoluwaseyi Adesola	867,543.00	0.03
7	David Emuloh	7,975,638.00	0.26
8	Abiola Elugbaju	7,975,238.00	0.26
9	Olufemi Ojewande	47,764,000.00	1.52
10	Bidwell Onyeakosi	857,143.00	0.03
11	Mr. Tobena Nnamani	-	-
12	HRM Nosirudeen Babatunde Akanbi	300,000.00	0.01
13	Ebele Anisiobi Akala	300,000.00	0.01
14	Adedapo Adekoje	6,220	0.58
15	Olajumoke Oluwagbemiro	21,645,431	0.69

Shareholding Structure as at December 31, 2025:

SN	HOLDER TYPE	HOLDER COUNT	HOLDING	% HOLDING
1	Corporate	60	670,766,846	21.48
2	Foreign	5	517,080	0.02
3	Government	3	1,865	-
4	Individual	2020	2,449,191,983	78.45
5	Institution	7	266,698	0.01
6	Joint	8	1,248,528	0.04
7	Pension	1	7,000	-
	TOTAL	2104	3,122,000,000	100

HALDANE McCALL PLC
UNAUDITED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER, 2026

	Notes	Sep-26	Sep-25	Dec-25
Assets		**= N=**	**= N=**	= N=
Non-current Assets				
Property, plant and equipment	1	19,360,798,947	14,227,072,759	14,207,157,000
Long term investments	2	1,214,850	742,260	1,215,000
		19,362,013,797	**14,227,815,019**	**14,208,372,000**
Current Assets				
Inventories and WIP	3	11,583,299,550	5,875,806,030	6,616,011,000
Trade and other receivables	4	1,236,540,867	926,606,650	728,886,000
Cash and cash equivalent	5	543,789,042	34,045,513	272,399,000
		13,363,629,460	6,836,458,194	7,617,296,001
Total Assets		**32,725,643,257**	**21,064,273,212**	**21,825,668,000**
Equity and Liabilities				
Equity				
Share Capital	6	1,561,000,000	1,561,000,000	1,561,000,000
Share Premium Account		1,002,732,158	1,002,732,158	1,002,732,000
Deposit for shares		6,014,476,396	5,000,000,000	5,000,000,000
Revaluation Reserves		10,911,998,514	4,039,397,664	4,488,448,000
Revenue Reserve	7	6,014,688,053	5,105,776,196	5,093,979,000
		25,504,895,121	**16,708,906,018**	**17,146,159,000**
Liabilities				
Non-current Liabilities				
Deferred Tax		893,000	893,000	78,829,000
Long term liabilities		-	2,514,476,396	2,514,476,000
		893,000	**2,515,369,396**	**2,593,305,000**
Current Liabilities				
Trade and other payables	8	5,064,338,549	349,318,877	839,341,000
Short Term Loan	9	120,000,000	329,333,683	
Director's Current Account	10	1,238,188,638	637,071,265	813,915,000
Taxation	11	797,327,948	524,273,971	432,945,000
		7,219,855,135	**1,839,997,796**	**2,086,201,000**
Total Liabilities		**7,220,748,136**	**4,355,367,194**	**4,679,506,001**
Total Equity and Liabilities		**32,725,643,257**	**21,064,273,212**	**21,825,668,000**

Mr. Olufemi Ojewande
Business Finance Director
FRC/2020/PRO/000000020083

Mr. Edward Akinlade
Group Managing Director
FRC/2014/ICAN/00000007325

Mr. David Emuloh
Operation/IT Director (ED)
FRC/2022/PRO/DIR/0031/426169

The Accompany accounting policies and notes form an integral part of these statements

HALDANE McCALL PLC

UNAUDITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME AS AT 30 SEPTEMBER, 2026

	Notes	Sept-26 = N=	Sept-25 = N=	Dec-25 = N=
Revenue	12	2,898,124,265	1,818,604,903	2,276,222,000
Less: Cost of Sales	13	(1,691,939,095)	(406,969,995)	(471,016,000)
Gross Profit		1,206,185,169	1,411,634,908	1,805,206,000
Other operating income	14	348,800,000	3,293,661	3,208,000
Other operating expenses	15	(704,821,699)	(794,749,868)	(1,053,515,000)
Operating profit/(loss)		**850,163,471**	**620,178,700**	**754,899,000**
Finance cost		(30,666,317)	-	
Profit/(Loss) before Taxation		**819,497,154**	**620,178,700**	**754,899,000**
Income Tax Expense		(278,629,032)	(204,658,971)	(112,438,000)
Profit for the year		540,868,122	415,519,730	642,461,000
Other Comprehensive Income for the year net taxes		-	-	-
Deferred Tax Income / (Expense)				(78,829,000)
Total comprehensive Income/(loss) for the year		**540,868,122**	**415,519,730**	**563,632,000**

The notes on pages 6 to 12 form an integral part of these statements

HALDANE McCALL PLC
UNAUDITED STATEMENT OF CASH FLOWS AS AT 30 SEPTEMBER, 2026

	Notes	Sep-26 = N=	Sep-25 = N=	Dec-25 = N=
OPERATING ACTIVITIES				
Operating Profit Before Taxation		819,497,154	620,178,700	754,899,000
ADJUSTMENT FOR NON-CASH ITEMS				
Changes in Fair Value Reserve		(6,439,402,100)	(339,050,595)	35,162,000
Adjustment as per Reserve		366,365,470	87,347,466	110,000,000
Depreciation		62,532,887	62,853,786	84,413,000
		(5,191,006,589)	**431,329,358**	**984,474,001**
CHANGES IN WORKING CAPITAL				
Stock: Work in progress		(5,269,136,000)	(275,301,996)	(1,015,506,000)
Account Receivable		23,379,900	200,038,353	397,759,000
Account payable		4,489,536,299	(547,412,469)	(57,390,000)
		(5,947,226,390)	**(191,346,723)**	**309,337,000**
Cash from operating Activities				
Tax paid		-	-	-
Net Cash Flow from Operating Activitie	a	**(5,947,226,390)**	**(191,346,723)**	**309,337,000**
INVESTING ACTIVITIES				
Purchases of Fixed Assets			(123,332,738)	(124,967,000)
Sales of Assets		603,116,080	-	
Revaluation of Asset		6,439,402,100		
Long term investment		1,214,850	37,958,410	37,486,000
Net Cash Flow from Investing Activities	b	**7,043,733,030**	**(85,364,328)**	**(87,481,000)**
FINANCING ACTIVITIES				
Dividend Paid		(166,096,680)		(218,540,000)
Share Premium Account		(1,002,732,158)	(110,815,000)	-
Deposit for Shares		(1,014,476,396)	-	-
Directors current Account		1,238,188,638	(970,121,936)	(793,278,000)
Short term Liability		120,000,000	329,333,683	-
Net Cash Flow from Financing Activities	c	**(825,116,596)**	**(751,603,253)**	**(1,011,818,000)**
Cash Generated for the year	a+b+c	**271,390,044**	**(1,028,314,304)**	**(789,962,000)**
Cash and Cash Equivalent at the beginning		272,399,000	1,062,359 817	1,062,360,000
Cash and Cash Equivalent at the end		**543,789,042**	**34,0**	**272,399,000**
MADE UP OF:				
Bank		**542,327,001**		
Overdraft			-	
Cash		**1,462,041**		
		543,789,042	**34,045,513**	**272,399,000**

The notes on pages 6 to 12 form an integral part of these statements

HALDANE McCALL PLC

UNAUDITED STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY AS AT 30 SEPTEMBER, 2026

	SHARE CAPITAL	SHARE PREMIUM	DEPOSIT FOR SHARES	REVALUATION RESERVES	RETAINED EARNING	TOTAL EQUITY
	= N=	= N=	= N=	= N=	= N=	= N=
Balance as at June, 2026	1,561,000,000	1,002,732,158	5,000,000,000	4,472,596,414	5,273,551,141	17,309,879,713
Additions			1,014,476,396			1,014,476,396
				-	366,365,470	366,365,470
As per Accumulated Profit						
Net income					540,868,122	540,868,122
Fair value of financial asset				6,439,402,100		6,439,402,100
Dividend					(166,096,680)	(166,096,680)
Balance at 30 September 2026	1,561,000,000	1,002,732,158	6,014,476,396	10,911,998,514	6,014,688,053	25,504,895,121
Balance at 1 January, 2025	1,561,000,000	1,002,732,158	5,000,000,000	4,039,397,664	4,713,724,192	16,316,854,014
As per Accumulated Profit					87,347,274	87,347,274
Net income	-	-			415,519,730	415,519,730
Dividend					(110,815,000)	(110,815,000)
						-
Fair value reserve of financial asset						-
Balance at 30 September 2025	1,561,000,000	1,002,732,158	5,000,000,000	4,039,397,664	5,105,776,196	16,708,906,018

HALDANE McCALL PLC
NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

1.1 Reporting Entity:

HALDANE MCCALL PLC was registered under the relevant provision of **Companies and Allied Matters Act, 2020** (As Amended) to operate in Nigeria.

The object clause of the company empowers the organization to carry on the business of real estate consultant, home ownership, schools, house marketing, property development, in all its ramifications, estate manager, property manager, to deal in real estate, turnup properties, interior decoration and property investment.

The company is also allowed to carry out all businesses stated in its Memorandum and Articles of Association, with due care and diligence in order to have positive effect in the Nigerian Financial Market.

HALDANE MCCALL PLC registered address is 4, Etsoye Close, Off Olaperi Street, Maryland, Ikeja, Lagos State.

1.2 Significant Accounting Policies:

1.2.1 Basis of Preparation:

(a) Statement of Compliance:

These interim financial statements for the Six months **ended 30 SEPTEMBER 2026** have been prepared in accordance with **IAS 34 Interim Financial Reporting**.

They do not include all of the information required for a complete set of financial statements prepared in accordance with International Financial Reporting Standard.

(b) Basis of Accounting:

These interim financial statements have been prepared on an accrual basis and under historical cost convention except for the following items, which are measured on an alternative basis on each reporting date:

HALDANE McCALL PLC

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

(a) **Investments in debt instruments measured at amortized cost.**

(b) Equity investments measured at fair value through other comprehensive income (FVOCI).

(C) The liability for defined benefit obligations is recognised as the present value of the defined benefit obligation less the fair value of the plan assets.

(d) Trade and other receivables and other liabilities are measured at amortized cost.

These interim financial statements are presented in naira, which is the NGX Group's functional currency. All amounts have been rounded to the nearest thousand unless otherwise indicated.

HALDANE McCALL PLC

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

1. PROPERTY, PLANT & EQUIPMENT

	Land	Freehold Building	Plant & Machineries	Motor Vehicles	Computer & Accessories	Furniture & Fittings	Office Equipment	Work In Progress	TOTAL
	= N=	= N=	= N=	= N=	= N=	= N=	= N=	= N=	= N=
COST									
Balance as at 01/01/2026	2,239,971,150	6,219,867,924	134,871,308	208,829,591	7,618,945	30,377,508	42,473,557	6,522,859,000	15,406,868,983
Addition During the year	1,168,250				200,126		566,750	5,000,000	6,935,126
Revaluation during the year		2,010,702,100						4,428,700,000	6,439,402,100
Disposal during the year								(1,167,319,000)	(1,167,319,000)
Balance as at 30/09/2026	**2,241,139,400**	**8,230,570,024**	**134,871,308**	**208,829,591**	**7,819,071**	**30,377,508**	**43,040,307**	**9,789,240,000**	**20,685,887,209**
Balance as at 01/01/2025	2,229,485,150	6,213,159,924	131,371,654	208,829,591	6,694,945	30,377,508	38,974,557	6,423,009,000	15,281,902,329
Addition During the year	10,485,812	3,708,000	3,500,000	-	924,126	21,200	4,833,600	99,850,000	123,322,738
Revaluation during the year							-		-
Disposal during the year	-		-	-	-	-	-	-	-
Reclassification			-	-	-	-	-		-
Balance as at 30/09/2025	**2,239,970,962**	**6,216,867,924**	**134,871,654**	**208,829,591**	**7,619,071**	**30,398,708**	**43,808,157**	**6,522,859,000**	**15,405,225,067**
DEPRECIATION									
Balance as at 1/01/2026	-	844,621,599.24	110,557,975	187,301,707	3,215,389	24,030,745	29,985,107	-	1,199,712,522
Charged for the year		92,952,121	11,806,677	9,276,089	2,111,274	3,178,913	6,050,666		125,375,740
Disposal during the year									
Reclassification									
Balance as at 30/09/2026	**-**	**937,573,720.05**	**122,364,652.00**	**196,577,796.00**	**5,326,663.00**	**27,209,658.00**	**36,035,773.00**	**-**	**1,325,088,262**
Balance as at 01/01/2025	-	782,422,599	102,686,975	180,409,707	1,809,389	21,914,745	26,055,107	-	1,115,298,522
Charged for the year	-	46,626,509	5,903,377	4,531,853	1,054,661	1,589,948	3,147,437	-	62,853,786
Disposal during the year	-							-	-
Reclassification									-
Balance as at 30/05/2025	**-**	**829,049,109**	**108,590,352**	**184,941,560**	**2,864,050**	**23,504,693**	**29,202,544**	**-**	**1,178,152,308**
NET BOOK VALUE									
Balance as at 30/09/2026	**2,239,970,962**	**5,387,818,815**	**26,281,302**	**23,888,031**	**4,755,022**	**6,894,015**	**14,605,613**	**6,522,859,000**	**19,360,798,947**
Balance as at 30/09/2025	**2,239,970,962**	**5,387,818,815**	**26,281,302**	**23,888,031**	**4,755,022**	**6,894,015**	**14,605,613**	**6,522,859,000**	**14,227,072,759**

HALDANE McCALL PLC

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

			Sep-26 = N=	Sep-25 = N=
2	**LONG TERM INVESTMENT**			
	Investments in Jaiz		1,214,850	742,260
			1,214,850	**742,260**
3	**INVENTORIES AND WORK IN PROGRESS**			
	Consumable Stocks			4,775,976
	Properties under Construction	3a	11,583,299,550	5,871,030,054
			11,583,299,550	**5,875,806,029**
3a	**Properties under Construction**			
	Balance as at 1 January		5,871,030,054	5,596,826,151
	Addition during the year		5,712,269,496	274,203,902
	Transfer from Inventories to PPE			-
	Transfer from PPE to Inventories		-	-
	Disposal During the year			-
			11,583,299,550	**5,871,030,054**
4	**TRADE AND OTHER RECIEVABLE**			
	Trade Debtors		1,194,831,801	884,939,983
	Other Debtors		632,400	-
	Prepayment		40,416,667	41,666,667
	Staff Loan		660,000	
			1,236,540,867	**926,606,649**
5	**BANK BALANCE**			
	Bank Balance		524,994,018	16,693,787
	Cash Balance		1,462,041	18,743
			526,456,059	**16,712,530**
	Deposit		17,332,983	17,332,983
			543,789,042	**34,045,513**
6	**SHARE CAPITAL**			
	Authorized:3,122,000,000			
	Ordinary Shares of N0.50 each		**1,561,000,000**	**1,561,000,000**
	Issues and fully paid up:			
	Ordinary shares of N0.50 each		1,561,000,000	1,561,000,000
7	**REVENUE RESERVE**			
	Bal b/fwd		5,273,551,141	4,713,724,192
	Adjustment in Accumulated TB Profit		366,365,470	87,347,274
	Profit for the year		540,868,122	415,519,730
	Transfer for the year			
	Dividend Paid		**(166,096,680)**	**(110,815,000)**
	Bal c/fwd		**6,014,688,053**	**5,105,776,196**
8	**ACCOUNTS PAYABLE**			
	Trade Creditors		246,439,638	162,018,920
	Other Payables		163,962,911	111,820,077
	Other creditors		4,653,936,000	75,479,881
			5,064,338,549	**349,318,877**

HALDANE McCALL PL

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

		Sep-26 = N=	Sep-25 = N=
9	**SHORT TERM LOANS**	120,000,000	329,333,683
		120,000,000	**329,333,683**
10	**DIRECTOR'S CURRENT ACCOUNT**		
	Bal b/f	542,534,195	1,607,193,202
	Movement during the year	695,654,443	(970,121,936)
		1,238,188,638	**637,071,266**
11	**TAXATION**		
	Balance brought forward	577,712,948	319,615,000
	Provision for the year	219,615,000	204,658,971
	Balance carried Foryard	**797,327,948**	**524,273,971**
12	**TURNOVER**		
	Sale of land and Building	2,222,300,000	1,115,808,403
	Rental Income	8,886.863	21,173,238
	Hotel	593,230,506	634,972,248
	Service Charge	-	23,751,789
	Others	73,706,895	22,899,226
		2,898,124,265	**1,818,604,904**
13	**COST OF SALES**		
	Opening stock	6,654,552,050	5,600,504,000
	Add Purchases	6,620,686,595	682,272,025
	COGAS	**13,275,238,645**	**6,282,776,025**
	Less closing stock	(11,583,299,550)	(5,875,806,030)
		1,691,939,095	**406,969,995**
14	**OTHER OPERATING INCOME**		
	Other Income	288,000	3,293,661
	Asset disposal	348,512,000	
		348,800,000	**3,293,661**

HALDANE McCALL PLC

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2026

		Sep-26 = N=	Sep-25 = N=
15	**OPERATING EXPENSES**		
	Administrative Expenses (a)	427,348,211	459,311,288
	Other Admininstrative Expenses (b)	277,473,488	335,438,580
		704,821,699	**794,749,868**
a	**ADMINISTRATIVE EXPENSES**		
	Staff Welfare	4,431,000	98,330
	Salaries & Wages	273,409,135	296,096,107
	Final entitlement	6,980,554	723,023
	Subscription	15,464,750	18,745,326
	Office Expenses	210,000	1,069,400
	Diesel & Fuel	19,239,450	15,902,650
	Utilities	832,825	100,000
	Repairs & Maintenance	25,297,380	27,397,050
	Pension: Employer's contribution	50,400	-
	Telephone, Postages & Internet expenses	6,734,049	4,836,850
	Rent	23,437,500	30,339,999
	Swimming Pool	-	751,000
	Gifts & Donation	8,936,600	14,651,769
	Printing & Stationery	6,015,307	8,216,862
	Agency Fee	120,000	2,409,200
	Commission	33,453,341	23,781,577
	Security & Safety	847,400	6,395,030
	Local/State Government	738,520	2,175,556
	Staff Meal	-	5,371,000
	Survey Plan	250,000	
	Estate Annual Levy	900,000	250,560
		427,348,211	**459,311,288**
b	**OTHER EXPENSES**		
	Motor Running Expenses	12,531,531	18,968,896
	Labour & Gardening	443,900	9,458,280
	Advertisement	7,351,987	11,673,106
	Public Relations Expenses		
	Security Expenses	4,071,000	2,592,250
	Medical Expenses	2,406,740	3,066,025
	Service Charge	-	2,496,600
		26,805,159	**48,255,157**

HALDANE McCALL PLC

NOTES TO THE UNAUDITED FINANCIAL STATEMENTS AS AT 30 SEPTEMBER, 2026

	Sep-26	Sep-25
	= N=	= N=
Bal b/f	26,805,159	48,255,157
Insurance	7,254,813	3,895,954
PR Expenses	9,947,000	6,430,000
Legal and Professional services	30,714,421	68,425,479
GMD Office Expenses	2,500,000	750,000
Sewage	3,310,000	4,382,799
Serarch Conduct	70,000	250,000
Others	16,895,048	1,099,800
Statutory Obligation	5,762,351	-
Survey & consultancy fee	410,000	2,309,932
Depreciation	62,532,887	62,853,736
Entertainment	4,424,815	9,358,320
Electricity	63,185,594	71,703,708
IT Expenses	5,410,550	3,883,222
Land use Charge	883,473	200,000
Cleaning &Fumigation	1,504,000	610,000
General Expenses	4,988,950	22,533,012
Generator Maintenance	1,197,550	4,742,550
Computer Expenses	3,983,050	3,610,770
Fine and Penalty	215,000	808,700
Transport and Travelling	6,932,827	6,370,408
Training and Seminars	674,800	5,038,250
License	3,975,600	3,076,900
Bank Charges	2,300,001	3,974,284
Furniture Expenses	-	875,599
Director Expenses	11,595,600	-
	277,473,488	**335,438,580**

16 CONTIGENT LIABILITIES

The company has no contingent liabilities in respect of any pending litigation.

17 EVENTS AFTER REPORTING DATE

There yere no events after the reporting date yhich could have had a material effect on the financial position of the company as at September, 2026 which have not been adequately provided for.

HALDANE MCCALL PLC FINANCIAL STATEMENT SHOWING 3MONTH COMPARATIVE FOR YEAR 2026 AND 2025

2026	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL	AUG	SEPT
	N"000	N"000	N"000	N"000	N"000	N"000	N"000	N"000	N"000
Turn over	96,252	200,084	405,252	482,058	598,419	1,232,534	1,308,089	2,832,020	2,898,124
Profit before tax	9,595	31,423	108,991	79,449	85,848	320,003	306,307	674,910	819,497
Tax expenses	3,166	10,370	35,967	26,310	28,330	108,801	101,081	222,720	278,629
PAT	6,429	21,054	73,024	53,139	57,518	211,202	205,225	452,190	540,868

2025	JAN.	FEB.	MAR.	APR.	MAY	JUN.	JUL	AUG	SEPT
	N"000	N"000	N"000	N"000	N"000	N"000	N"000	N"000	N"000
Turn over	348,910	559,990	718,007	928,699	1,031,788	1,198,831	1,259,214	1,348,920	1,818,605
Profit before tax	210,674	221,969	252,833	316,915	290,132	422,996	416,973	438,793	620,179
Tax expenses	69,522	73,250	83,435	104,582	95,743	139,589	137,600	144,801	204,659
PAT	141,152	148,719	169,398	212,333	194,389	283,407	279,373	293,992	415,520

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors of Haldane McCall Plc accept responsibility for the preparation of the financial statements which give a true and fair view in accordance with International Financial Reporting Standards.

The Directors further accept responsibility for maintaining adequate accounting records and for such internal controls as the Directors deemed necessary for the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

The Directors have made an assessment of the Company's ability to continue as a going concern and have no reason to believe that the Company will not remain as a going concern in the year ahead.

Signed on behalf of the Board of Directors of Haldane McCall Plc on 20th February 2026



Name: Olufemi Ojewande
Finance Director
FRC/2020/PRO/000000020083

Name: Edward Akinlade
Group Managing Director
FRC/2014/ICAN/00000007325

FREE FLOAT COMPUTATION		
Company Name:	HALDANE MCCALL NIGERIA PLC	
Year End:	Sep-26	
Reporting Period:	Q3, 2026	
Share Price at end of reporting period:	N3.41	
	30/09/2026	
Description	Units	relation to Issued Share Capital)
Issued Share Capital	**3,122,000,000**	100%
Substantial Shareholdings (5% and above)		
EDWARD AKINLADE	1,523,739,510	48.81
EDELU INVESTMENT LIMITED	391,394,187	12.54
Total Substantial Shareholdings	**1,915,133,697**	**61.34**
Directors' Shareholdings (direct and indirect), excluding directors with substantial interests		
JUSTICE OGUNTADE GEORGE ADESOLA	18,398,723	0.59
PRINCE OYEWOLE OLURIN	857,543	0.03
SIR ADEWOLE FARINU	357,543	0.01
OYEBOLA PRINCE SAMUEL GBOYEGA	857,143	0.03
MR. TOBENA NNAMANI	-	-
ABIOLA ELUGBAJU	7,975,238	0.26
EMULOH DAVID	7,975,638	0.26
BIDEWELL ONYEAKOSI	857,143	0.03
DAPO ADEKOJE	4,040	0.00
HRM NOSIRUDEEN BABATUNDE AKANBI(BABT	300,000	0.01
EBELE ANISIOBI AKALA	300,000	0.01
PRINCE IFEOLUWASEYI AKINLADE	867,543	0.03
MISS. SHOLA OJUDE	-	-
MR.OLUFEMI OJEWANDE	47,464,000	1.52
OLAJUMOKE OLUWAKEMI OLUWAGBEMIRO	18,762,620	0.60
Total Directors' Shareholdings	**104,977,174**	**3.36**
Other Influential Shareholdings		
Total Other Influential Shareholdings	-	-
Free Float in Units and Percentage	**1,101,889,129**	**35.29%**
Free Float in Value	**N3,757441,929.89**	
Declaration:		
(A) Haldane McCall Plc with a free float percentage of 35.29% as of SEPTEMBER 30 2026,is compliant with The Exchange's free float requirements for companies listed on the Main Board.		