



EUNISELL INTERLINKED PLC

UNAUDITED ACCOUNTS FOR THE PERIOD ENDED

31ST MARCH, 2025

EUNISELL INTERLINKED PLC

UNAUDITED STATEMENT OF COMPREHENSIVE INCOME FOR 3RD QUARTER ENDED 31ST MARCH, 2025

(Figures in ₦'000)

	3 months Jan - March 2025	3 months Jan - March 2024	9 months July 2024 - March 2025	9 months July 2023 - March 2024	
	₦'000	₦'000	₦'000	₦'000	
REVENUE	332,253	247,500	1,306,575	339,311	285%
COST OF SALES	<u>(195,135)</u>	<u>(148,507)</u>	<u>(777,167)</u>	<u>(195,001)</u>	299%
GROSS PROFIT	137,118	98,993	529,408	144,310	267%
OPERATING EXPENSES	(72,814)	(23,493)	(177,335)	(65,164)	172%
OTHER INCOME			<u>-</u>	<u>-</u>	
PROFIT/(LOSS)FROM OPERATIONS	64,304	75,500	352,073	79,146	345%
FINANCE COST	<u>(12,373)</u>	<u>(5,008)</u>	<u>(32,418)</u>	<u>(15,865)</u>	104%
PROFIT BEFORE TAX	51,931	70,492	319,655	63,281	405%
TAXATION			<u>-</u>	<u>-</u>	
PROFIT/(LOSS) FOR THE PERIOD	<u>51,931</u>	<u>70,492</u>	<u>319,655</u>	<u>63,281</u>	405%
OTHER COMPREHENSIVE INCOME					
GAINS/LOSS ON PROPERTY REVALUATION					
EXCHANGE DIFF. FROM TRANSLATION OF FOREIGN ENTITY'S F/S					
GAINS/LOSS FROM VALUATION OF EQUITY INVESTMENT INSTRUMENT					
MEASURED AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME					
Total Comprehensive Income for the Year	<u>51,931</u>	<u>70,492</u>	<u>319,655</u>	<u>63,281</u>	405%

EUNISELL INTERLINKED PLC
UNAUDITED STATEMENT OF FINANCIAL POSITION
AS AT 31ST MARCH, 2025

(Figures in N'000)

	NOTES	Unaudited 31 MARCH 2025	Audited 30 JUNE 2024
Assets:		₦'000	₦'000
Non-Current Assets:			
Property, Plant and equipment	1	9,789	10,660
Current Assets:			
Inventories		308,317	310,467
Trade Receivables/Prepayment	2	586,647	566,772
Cash and Cash Equivalents		33,385	1,870
		<u>928,349</u>	<u>879,109</u>
Total Assets		<u>938,138</u>	<u>889,770</u>
Equity and Liabilities			
Equity			
Share capital		118,350	118,350
Retained earnings		120,989	(54,918)
Other Components of Equity	3	232,440	232,440
Total Equity		<u>471,779</u>	<u>295,872</u>
Non-Current Liabilities			
Deferred Tax		1,780	1,469
Current Liabilities			
Trade and other Payables	4	87,243	229,458
Current income tax liabilities		5,012	32,054
Short-term Borrowings		172,323	130,917
Deposit for shares		200,000	200,000
		<u>464,578</u>	<u>592,429</u>
Total Equity and Liabilities		<u>938,138</u>	<u>889,770</u>



Chika Ikenga
Chairman

FRC/2023/PRO/DIR/003/815560



Chris Okoro
MD/CEO

FRC/2019/002/0000074



Victoria Adeku
Chief Financial Officer

FRC/2023/001/485227

Approved by the Board
April 17th, 2025

STATEMENT OF CASH FLOWS

31ST MARCH, 2025

	Unaudited 31 MARCH 2025 ₹'000	Audited 30 JUNE 2024 ₹'000
Cash from operating activities		
Profit before income tax	51,931	131,557
Adjustments:		
Interest income	-	-
Interest expense	12,373	21,071
Profit from asset disposal	-	-
Depreciation	310	3,447
Changes in working capital:		
- inventories	2,150	56,569
- trade and other receivables	(19,875)	(312,940)
- trade and other payables	(46,382)	100,890
Cash generated from operations	507	593
Interest expense paid	(12,373)	(21,071)
Income tax paid		(2,031)
Net cash from/ (used in) operating activities	(11,866)	(22,509)
Cash from investing activities		
Purchase of property, plant and equipment	1,975	(500)
Proceeds from disposal of property, plant and	-	-
Net cash from/ (used in) investing activities	1,975	(500)
Cash from financing activities		
Deposits for shares		-
Net proceeds / (repayment) on long term borrowings	-	-
Net proceeds / (repayment) on short term	41,406	23,501
Restricted cash		-
Net cash from/ (used in) financing activities	41,406	23,501
Net change in cash and cash equivalents	31,515	492
Cash and cash equivalents at beginning of the year	1,870	1,378
Cash and cash equivalents at end of the year	33,385	1,870
Represented By:		
Cash and cash equivalents	33,385	1,870

STATEMENT OF CHANGE IN EQUITY

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31ST MARCH, 2025

	Share Capital N'000	Share Premium N'000	Other Reserves N'000	Retained Earnings N'000	Total Equity N'000
Balance as at 31st December, 2024	118,350	229,351	3,089	69,058	419,848
Profit for the period	-	-	-	51,931	51,931
Balance as at 31st March, 2025	118,350	229,351	3,089	120,989	471,779

1 PROPERTY, PLANT & EQUIPMENT

	Leasehold Improvement	Motor Vehicle	Plant & Machinery	Furniture & Equipment	Computer Equipment	Borehole	Total
Cost/Valuation:	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
Cost:							
At Dec 31, 2024	7,065	5,477	15,247	15,795	10,580	415	54,579
Additions					1,975		1,975
At March 31, 2025	7,065	5,477	15,247	15,795	12,555	415	56,554
Depreciation:							
At Dec 31, 2024	7,065	4,480	11,358	15,525	7,638	390	46,455
Charge for the period	-	103	94	74	37	3	310
At March 31, 2025	7,065	4,583	11,452	15,598	7,674	393	46,765
Net Book Value:							
At March 31, 2025	-	894	3,795	197	4,881	22	9,789
At March 31, 2024	1,360	2,957	5,672	1,661	2,876	9	14,535

	Unaudited Mar-25 ₦'000	Audited Jun-24 ₦'000
2. Trade Receivables and Prepayments		
Trade Receivables	457,510	334,830
Other Receivables	111,684	131,737
Prepayments	17,453	120,408
	586,647	566,772
3. Other Components Of Equity		
Share Premium	229,351	229,351
Revaluation Reserve	3,089	3,089
	232,440	232,440
4. Trade Creditors and Accruals		
Trade Payables	13,831	147,288
Sundry Payables	29,942	25,034
Other Payables & Accruals	43,470	57,136
	87,243	229,458
5. Revenue		
Power products	10,618	482,052
Oil & Gas	252,957	176,222
Electrical panels and accessories	12,959	38,075
Construction	55,719	26,184
	332,253	722,534
5. Administrative Expenses		
Employees Benefits	6,786	29,632
Professional fees	1,600	5,225
Audit fees	-	1,398
Repairs & Maintenance	4,194	6,422
Other expenses	60,234	78,039
	72,814	120,716

