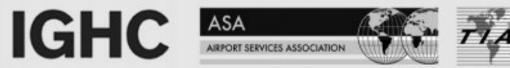
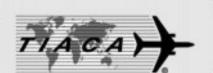


HANDLING COMPANY PLC

RC: 30954







SUMMARY OF UNAUDITED FINANCIAL STATEMENTS FOR NINE MONTHS ENDED 30TH SEPTEMBER, 2022

The Board of Directors is pleased to announce the Group's unaudited results for the third quarter ended September 30, 2022

	Sep-22 Group N'000	Sep-21 Group N'000	Sep-22 Company N'000	Sep-21 Company N'000
Revenue	11,283,220	7,448,088	10,853,570	7,026,326
Profit from Operations	2,787,423	1,117,554	2,631,486	952,680
Profit/(Loss) Before Tax	2,730,040	1,006,514	2,582,835	849,660
Income Tax Expense	(622,945)	(281,369)	(581,137)	(252,215)
Profit/(Loss) after Tax	2,107,095	725,145	2,001,697	597,445
Total comprehensive income attributable to owners of the				
Company	2,097,074	707,475	2,001,697	597,445
EPS (K)	129	44	123	37

The Group recorded improvement in Profit Before Tax with Earning Per Share (EPS) of 129k as compared with same period of last year. We are hopeful of continuous improvement in the group's performance in the remaining quarter of 2022 and beyond.

BY ORDER OF THE BOARD

Dated this 28th day of October, 2022

BELLO A. ABDULLAHI

FRC/2013/NBA/00000002301

Dikko & Mahmoud Solicitors

Company Secretary