

FCMB Pensions Limited RSA Fund I
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions limited RSA Fund I for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025 and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	1 142 296	335 422
Other receivables	-	3690
Financial Assets at Fairvalue through profit or loss	1 381 602	628 506
Financial Assets at amortized cost	3 643 598	2 193 542
Total assets	6 167 486	3 161 160
LIABILITIES		
Other Liabilities	13 148	6 410
Total liabilities	13 148	6 410
Net assets available for benefit	6 154 338	3 154 750
Net assets available for benefits and liabilities	6 167 486	3 161 160
Net Assets Available per Unit	2.7940	2.1415
Return on Investment	30.47%	20.01%
Three years rolling average	23.72%	19.22%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

Ladi Balogun
Chairman
FRC/2013/ODN/0000001460

Christopher Babatunde Bajowa
MD/CEO
FRC/2014/ODN/0000009878


Lawrence Keshiro
Chief Financial Officer
FRC/2021/001/00000022661

Independent Auditors' Report on the Summary Financial Information
To the Unitholders of FCMB Pensions Limited RSA Fund I
Report on the Summary Financial Information
Opinion

The summary financial statements of **FCMB Pensions Limited RSA Fund I** which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of **FCMB Pensions Limited RSA Fund I** for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of **FCMB Pensions Limited RSA Fund I** as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements
The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the International Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund I. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund I and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon
We expressed an unmodified audit opinion on those financial statements in our report dated 12 May, 2026.

Fund Administrator's Responsibility for the Summary Financial Statements
The Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the international Accounting Standard board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the international Accounting Standard board.

Auditor's Responsibility
Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements
i. We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
ii. No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.


Faturoti Ayonike, FCA
FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
Chartered Accountants
Lagos, Nigeria
12 May 2026



FCMB Pensions Limited RSA Fund II
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions limited RSA Fund II for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025 and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.


STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	53 764 335	28 882 967
Other receivables	-	1 179 820
Financial Assets at Fairvalue through profit or loss	171 053 447	105 051 786
Financial Assets at amortized cost	354 353 331	316 005 303
Total assets	579 171 113	451 119 876
LIABILITIES		
Other Liabilities	7 578 431	8 231 845
Total liabilities	7 578 431	8 231 845
Net assets available for benefit	571 592 682	442 888 031
Net assets available for benefits and liabilities	579 171 113	451 119 876
Net Assets Available per Unit	9.8412	7.8195
Return on Investment	25.85%	16.93%
Three year rolling average	20.34%	17.42%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

Ladi Balogun
Chairman
FRC/2013/ODN/0000001460

Christopher Babatunde Bajowa
MD/CEO
FRC/2014/ODN/0000009878


Lawrence Keshiro
Chief Financial Officer
FRC/2021/001/00000022661

Independent Auditors' Report on the Summary Financial Information
To the Unitholders of FCMB Pensions Limited RSA Fund II
Report on the Summary Financial Information
Opinion

The summary financial statements of **FCMB Pensions Limited RSA Fund II** which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of **FCMB Pensions Limited RSA Fund II** for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of **FCMB Pensions Limited RSA Fund II** as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements
The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the international Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund II. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund II and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon
We expressed an unmodified audit opinion on those financial statements in our report dated 12 May, 2026.

Fund Administrator's Responsibility for the Summary Financial Statements
The Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with the Companies and Allied Matters Act 2020, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the International Accounting Standard Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standard

Auditor's Responsibility
Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements
i. We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
ii. No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.


Faturoti Ayonike, FCA
FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
Chartered Accountants
Lagos, Nigeria
12 May 2026

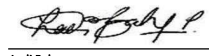



**FCMB Pensions Limited RSA Fund III
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025**


The Directors present the summary financial information of FCMB Pensions Limited RSA Fund III for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	19 907 274	11 239 978
Financial Assets at Fairvalue through profit or loss	42 064 567	27 383 399
Financial Assets at amortized cost	228 942 459	201 346 325
Other Receivables	-	238 723.00
Total assets	290 914 299	240 208 425
LIABILITIES		
Other Liabilities	431 897	337 326
Total liabilities	431 897	337 326
Net assets available for benefit	290 482 402	239 871 099
Net assets available for benefits and liabilities	290 914 299	240 208 425
Net Assets Available per Unit	2.5060	2.0839
Return on Investment	20.26%	15.06%
Three year rolling average	16.36%	14.91%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:


Ladi Balogun
Chairman
FRC/2013/ODN/00000001460


Christopher Babatunde Bajowa
MD/CEO
FRC/2014/ODN/00000009878


Lawrence Keshiro
Chief Financial Officer
FRC/2021/001/00000022661

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund III
Report on the Summary Financial Information

Opinion
The summary financial statements of FCMB Pensions Limited RSA Fund III which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund III for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund III as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the International Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund III. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund III and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on those financial statements in our report dated 12 May, 2026.

Fund Administrator's Responsibility for the Summary Financial Statements

Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with the Companies and Allied Matters Act 2020, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the International Accounting Standard Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standard Board.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements

- We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
- No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.



Faturoti Ayonike, FCA
FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
Chartered Accountants
Lagos, Nigeria
12 May 2026





**FCMB Pensions Limited RSA Fund IV
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025**


The Directors present the summary financial information of FCMB Pensions Limited RSA Fund IV for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	19 234 410	7 181 106
Financial Assets at Fairvalue through profit or loss	6 957 731	3 854 873
Financial Assets at amortized cost	76 704 780	65 737 397
Other Receivables	-	21 269
Total assets	102 896 921	76 794 645
LIABILITIES		
Other Liabilities	112 315	93 231
Total liabilities	112 315	93 231
Net assets available for benefit	102 784 606	76 701 414
Net assets available for benefits and liabilities	102 896 921	76 794 645
Net Assets Available per Unit	6.9061	5.8867
Return on Investment	17.32%	13.88%
Three year rolling average	14.31%	13.55%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:


Ladi Balogun
Chairman
FRC/2013/ODN/00000001460


Christopher Babatunde Bajowa
MD/CEO
FRC/2014/ODN/00000009878


Lawrence Keshiro
Chief Financial Officer
FRC/2021/001/00000022661

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund IV

Report on the Summary Financial Information

Opinion

The summary financial statements of FCMB Pensions Limited RSA Fund IV which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund IV for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund IV as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the International Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund IV. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund IV and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on those financial statements in our report dated 12 May 2026

Fund Administrator's Responsibility for the Summary Financial Statements

The Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with the Companies and Allied Matters Act 2020, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the International Accounting Standard Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standard Board.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements

- We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
- No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.



Faturoti Ayonike, FCA
FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
Chartered Accountants
Lagos, Nigeria
12 May 2026



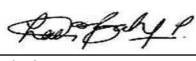


FCMB Pensions Limited RSA Fund V
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions Limited RSA Fund V for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
EXTRACTS OF FINANCIAL STATEMENTS

	31 December 2025 N'000	31 December 2024 N'000
ASSETS		
Cash and cash equivalents	9 458	7 514
Financial Assets at Fairvalue through profit or loss	413	259
Financial Assets at amortized cost	28 543	23 287
Total assets	38 414	31 060
LIABILITIES		
Other Liabilities	203	393
Total liabilities	203	393
Net assets available for benefit	38 210	30 667
Net assets available for benefits and liabilities	38 414	31 060
Net Assets Available per Unit	1.9781	1.6527
Return on Investment	19.69%	14.01%
Three-years rolling average	15.68%	12.84%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

	
Ladi Balogun Chairman FRC/2013/IODN/00000001460	Christopher Babatunde Bajowa MD/CEO FRC/2014/IODN/00000009878
	
Lawrence Keshiro Chief Financial Officer FRC/2021/001/00000022661	

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund V
 Report on the Summary Financial Information
 Opinion

The summary financial statements of FCMB Pensions Limited RSA Fund V which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund V for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund V as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the International Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund V. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund V and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on those financial statements in our report dated 12 May, 2026

Fund Administrator's Responsibility for the Summary Financial Statements

The Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the International Accounting Standard Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standard Board.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements

- We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
- No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.



Faturoti Ayonike, FCA
 FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
 Chartered Accountants
 Lagos, Nigeria
 12 May 2026



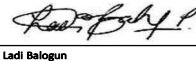


FCMB Pensions Limited RSA Fund VI Active
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions Limited RSA Fund VI Active for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS
EXTRACTS OF FINANCIAL STATEMENTS

	31 December 2025 N'000	31 December 2024 N'000
ASSETS		
Cash and cash equivalents	1 845 326	768 939
Financial Assets at Fairvalue through profit or loss	929 484	175 919
Financial Assets at amortized cost	4 711 012	3 409 240
Total assets	7 485 822	4 354 098
LIABILITIES		
Other Liabilities	14 360	8 808
Total liabilities	14 360	8 808
Net assets available for benefit	7 471 462	4 345 290
Net assets available for benefits and liabilities	7 485 822	4 354 098
Net Assets Available per Unit	1.7865	1.4881
Return on Investment	20.06%	17.22%
Three-years rolling average	16.76%	12.90%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

	
Ladi Balogun Chairman FRC/2013/IODN/00000001460	Christopher Babatunde Bajowa MD/CEO FRC/2014/IODN/00000009878
	
Lawrence Keshiro Chief Financial Officer FRC/2021/001/00000022661	

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund VI Active
 Report on the Summary Financial Information
 Opinion

The summary financial statements of FCMB Pensions Limited RSA Fund VI Active which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund VI Active for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund VI Active as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the International Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund VI Active. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund VI Active and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on those financial statements in our report dated 12 May 2026.

Fund Administrator's Responsibility for the Summary Financial Statements

The directors are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with the Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the International Accounting Standard Board

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the International Accounting Standard Board

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised). "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements

- We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
- No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.



Faturoti Ayonike, FCA
 FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
 Chartered Accountants
 Lagos, Nigeria
 12 May 2026



FCMB Pensions Limited RSA Fund VI Retiree
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions Limited RSA Fund VI Retiree for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.


STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	863 205	121 892
Financial Assets @ Fairvalue through profit or loss	88 585	8 714
Financial Assets @ amortized cost	1 268 063	530 459
Total assets	2 219 853	661 065
LIABILITIES		
Other Liabilities	2 483	1 150
Total liabilities	2 481	1 151
Net assets available for benefit	2 217 371	659 914
Net assets available for benefits and liabilities	2 219 853	661 065
Net Assets Available per Unit	1.6476	1.4306
Return on Investment	15.17%	14.92%
Three-years rolling average	14.16%	11.89%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

Ladi Balogun
 Chairman
 FRC/2013/ODN/0000001460

Christopher Babatunde Bajowa
 MD/CEO
 FRC/2014/ODN/0000009878



Lawrence Keshiro
 Chief Financial Officer
 FRC/2021/001/0000022661

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund VI Retiree

Report on the Summary Financial Information

Opinion

The summary financial statements of FCMB Pensions Limited RSA Fund VI Retiree which comprise the statement of net asset, statement of changes in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund VI Retiree for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund VI Retiree as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

The summary financial statements do not contain all disclosures required by IFRS Accounting Standards as issued by the international Accounting Standard Board, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 applied in the preparation of the audited financial statements of FCMB Pensions Limited RSA Fund VI Retiree. Therefore, reading the summary financial statements and the auditor's report thereon, therefore, is not a substitute for reading the audited financial statements of FCMB Pensions Limited RSA Fund VI Retiree and the auditor's report thereon. The summary financial statements and the audited financial statements do not reflect the effects of events that occurred subsequent to the date of our report on the audited financial statements.

The Audited Financial Statements and Our Report Thereon

We expressed an unmodified audit opinion on those financial statements in our report dated 12 May 2026

Fund Administrator's Responsibility for the Summary Financial Statements

The Fund Administrators are responsible for preparing and presenting an appropriate summary of the audited financial statements in accordance with the requirements with Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 and the IFRS Accounting Standards as issued by the international Accounting Standard Board, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Companies and Allied Matters Act require abridged reports to be prepared in accordance with the framework concepts and the measurement recognition requirements of IFRS Accounting Standards as issued by the international Accounting Standard Board

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are consistent in all material respects with the audited financial statements based on our procedures which were conducted in accordance with International Standards on Auditing (ISA 810 revised), "Engagement to report on Summary Financial Statements".

Report on Other Legal and Regulatory Requirements

- We did not report any exceptions under the fifth schedule of the Companies and Allied Matters Act;
- No contravention of the Pencom Reform Act 2014 and relevant circulars issued by National Pension Commission (PENCOM) came to our knowledge during the audit.



Faturoti Ayonike, FCA
 FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
 Chartered Accountants
 Lagos, Nigeria
 12 May 2026



FCMB Pensions Limited RSA Fund TCF
SUMMARY FINANCIAL INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2025

The Directors present the summary financial information of FCMB Pensions Limited RSA Fund TCF for the year ended 31 December 2025. These summary financial information are derived from the full financial statements for the year ended 31 December 2025, and are not the full financial statements of the Fund. The Fund's Independent Auditors issued an unqualified audit opinion on the full financial statements for the year ended 31 December 2025 from which these summary financial statements were derived.


STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS EXTRACTS OF FINANCIAL STATEMENTS		
	31 December 2025	31 December 2024
	N'000	N'000
ASSETS		
Cash and cash equivalents	2 020 899	1 875 993
Total assets	2 020 899	1 875 993
LIABILITIES		
Other Liabilities	1 675	1 595
Total liabilities	1 675	1 595
Net assets available for benefit	2 019 224	1 874 398
Net assets available for benefits and liabilities	2 020 899	1 875 993
Net Assets Available per Unit	3.5309	2.8621
Return on Investment	23.37%	21.58%

The financial statements were approved by the Board of Directors on 26 February 2026 and signed on its behalf by:

Ladi Balogun
 Chairman
 FRC/2013/ODN/0000001460

Christopher Babatunde Bajowa
 MD/CEO
 FRC/2014/ODN/0000009878



Lawrence Keshiro
 Chief Financial Officer
 FRC/2021/001/0000022661

Independent Auditors' Report on the Summary Financial Information

To the Unitholders of FCMB Pensions Limited RSA Fund TCF

Report on the Summary Financial Information

Opinion

The summary financial statements of FCMB Pensions Limited RSA Fund TCF which comprise the statement of net asset, statement of change in net assets available for benefits for the year ended 31 December 2025 are derived from the audited financial statements of FCMB Pensions Limited RSA Fund TCF for the year ended 31 December 2025.

In our opinion, the accompanying summary financial statements are consistent, in all material respects with the audited financial statements of FCMB Pensions Limited RSA Fund TCF as at 31 December 2025, in accordance with the requirements of the Companies and Allied Matters Act 2020 for abridged reports, Pension Reform Act 2014, the National Pension Commission (PENCOM) guidelines and the Financial Reporting Council of Nigeria (Amendment) Act, 2023 as applicable to summary financial statements

Summary Financial Statements

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Faturoti Ayonike, FCA
 FRC/2022/PRO/ICAN/004/611525

For: Deloitte & Touche
 Chartered Accountants
 Lagos, Nigeria
 12 May 2026

