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Sapphire Fibres Limited

Ref: SFL/ Corp/Results/2024- 25/3Q

April 28, 2025

The General Manager
Pakistan Stock Exchange Ltd
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: **FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31 MARCH 2025**

Dear Sir

We have to inform you that the Board of Directors of our company in their meeting held at 12:30 p.m. on Monday the 28th day of April 2025 at Lahore and/or through video conference approved the following:

The financial results of the company comprising of balance sheet, profit & loss, equity and cash flow statement are annexed, standalone as Annexure 'A' and consolidated as Annexure 'B'.

The Quarterly Report of the Company will be transmitted through PUCARS within specified time.

Yours faithfully,
for SAPPHERE FIBRES LIMITED

Company Secretary



cc: Executive Director
Company Law Division
Corporatization and compliance department
Securities & Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue,
Blue Area, Islamabad.

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

AS AT MARCH 31, 2025		Un-audited March 31, 2025	Audited June 30, 2024
	Note	----- Rupees -----	
ASSETS			
Non-current assets			
Property, plant and equipment	4	18,269,209,831	16,045,333,501
Investment property		31,750,000	31,750,000
Intangible assets		1,751,809	2,657,333
Long term investments	5	25,572,648,564	10,142,348,046
Long term loans		300,000	365,570
Deferred taxation		-	337,480,577
Long term deposits		62,418,345	62,018,345
		43,938,078,549	26,621,953,372
Current assets			
Stores, spare parts and loose tools		1,308,585,154	1,281,986,491
Stock-in-trade	6	18,019,722,437	14,890,873,033
Trade debts		6,434,594,680	5,596,181,993
Loans and advances		321,021,848	448,776,997
Trade deposits and short term prepayments		41,032,951	10,058,628
Short term investments		4,198,595,862	2,954,959,698
Other receivables		1,821,673,381	1,671,735,391
Tax refunds due from Government		3,302,089,941	2,136,849,845
Cash and bank balances		1,317,348,415	662,222,792
		36,764,664,669	29,653,644,868
Total assets		80,702,743,218	56,275,598,240
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital			
35,000,000 ordinary shares of Rs.10 each		350,000,000	350,000,000
Issued, subscribed and paid-up capital			
20,671,875 ordinary shares of Rs.10 each		206,718,750	206,718,750
Reserves		33,628,629,696	4,944,193,070
Unappropriated profit		3,859,613,093	29,409,171,885
		37,694,961,539	34,560,083,705
Liabilities			
Non-current liabilities			
Long term liabilities	7	3,187,385,434	3,913,799,341
Staff retirement benefit - gratuity		816,108,696	716,804,813
Deferred taxation		288,086,083	-
		4,291,580,213	4,630,604,154
Current liabilities			
Trade and other payables		5,592,220,124	4,742,066,969
Contract liabilities		352,073,489	1,051,457,307
Accrued mark-up / interest		370,365,144	205,543,878
Short term borrowings	8	29,292,028,466	8,117,354,325
Current portion of long term liabilities	7	1,298,884,184	1,291,068,388
Unclaimed dividend		8,671,156	8,072,375
Provision for income tax / levies	9	1,801,958,903	1,669,347,139
		38,716,201,466	17,084,910,381
Total liabilities		43,007,781,679	21,715,514,535
Contingencies and commitments	10		
Total equity and liabilities		80,702,743,218	56,275,598,240

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director



Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

		Nine months period ended		Quarter ended	
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
Note		Rupees -----			
			(Restated)		(Restated)
Sales - net	11	39,450,748,364	34,952,746,532	12,990,561,023	12,053,752,569
Cost of sales	12	(35,625,672,440)	(30,708,211,025)	(11,965,725,883)	(10,637,497,943)
Gross profit		3,825,075,924	4,244,535,507	1,024,835,140	1,416,254,626
Distribution cost		(1,615,987,928)	(1,265,858,198)	(463,921,996)	(531,306,219)
Administrative expenses		(645,049,264)	(507,716,553)	(257,091,331)	(182,042,633)
Other income	13	2,593,115,623	2,457,295,261	1,009,367,513	845,968,948
Other expenses		(1,008,837)	(55,590,757)	0	(16,441,078)
Profit from operations		4,156,145,518	4,872,665,260	1,313,189,326	1,532,433,644
Finance cost		(1,522,131,114)	(2,225,807,416)	(509,145,609)	(726,820,802)
Profit before revenue tax and income tax		2,634,014,404	2,646,857,844	804,043,717	805,612,842
Final taxes - levy		(492,533,363)	(535,736,435)	(146,024,086)	(218,423,985)
Profit before income tax		2,141,481,041	2,111,121,409	658,019,631	587,188,857
Income tax					
- Current		(484,006,932)	(433,474,842)	(211,179,126)	(93,617,933)
- Deferred		(303,586,829)	(197,936)	(136,508,194)	2,003,329
		(787,593,761)	(433,672,778)	(347,687,320)	(91,614,604)
Profit after taxation		1,353,887,280	1,677,448,631	310,332,311	495,574,253
Earnings per share					
- basic and diluted		65.49	81.15	15.01	23.97

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer



SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Nine months period ended		Quarter ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	----- Rupees -----			
Profit after taxation	1,353,887,280	1,677,448,631	310,332,311	495,574,253
Other comprehensive income				
Items that will not be reclassified to statement of profit or loss subsequently				
Unrealised gain on remeasurement of investment at fair value through other comprehensive income:				
- long term	1,218,774,508	1,880,698,460	(169,037,583)	531,984,976
- short term	1,149,507,118	1,004,774,807	152,842,098	27,293,174
	2,368,281,626	2,885,473,267	(16,195,485)	559,278,150
Realised (loss) / gain on sale of investment at fair value through other income	(58,592,491)	(75,595,287)	3,925,568	-
Impact of deferred tax	(321,979,831)	-	1,763,786	-
Other comprehensive income / (loss) for the period	1,987,709,304	2,809,877,980	(10,506,131)	559,278,150
Total comprehensive income for the period	3,341,596,584	4,487,326,611	299,826,180	1,054,852,403

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer



SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

		Nine months period ended	
		March 31, 2025	March 31, 2024
Note		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
	14	(2,173,818,798)	1,217,262,035
		(111,296,117)	(110,883,550)
		(1,357,309,848)	(2,251,130,071)
		(846,922,417)	(475,098,152)
		(14,682,955)	(199,260,238)
		(334,430)	(1,398,370)
		(4,504,364,566)	(1,820,508,346)
CASH FLOWS FROM INVESTING ACTIVITIES			
		(3,103,651,289)	(853,737,804)
		(14,211,526,010)	(88,498,098)
		51,669,524	19,303,614
		-	738,199
		(152,721,537)	58,564,712
		2,325,884,236	2,181,199,470
		(15,090,345,076)	1,317,570,093
CASH FLOWS FROM FINANCING ACTIVITIES			
		(718,718,907)	(628,582,649)
		(206,119,969)	(205,878,905)
		21,174,674,141	1,589,043,864
		20,249,835,265	754,582,310
		655,125,623	251,644,057
		662,222,792	359,991,393
		1,317,348,415	611,635,450

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer



SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

Issued, subscribed and paid-up capital	Reserves					Other Components			Total
	Capital		Revenue			of equity Unrealised gain on financial assets at fair value through other comprehensive income	Sub-total		
	Share Premium	Reserves	General	Unappropriated profit	Sub-total				
----- Rupees -----									
Balance as at July 1, 2023 (Audited)	206,718,750	391,833,750	-	1,183,845,000	26,529,231,407	28,104,910,157	(602,963,037)	(602,963,037)	27,708,665,870
Transaction with owners of the Company									
Final dividend related to the year ended June 30, 2023 at the rate of Rs.10 per share	-	-	-	-	(206,718,750)	(206,718,750)	-	-	(206,718,750)
Total comprehensive income for the nine months period ended March 31, 2024									
Profit for the period	-	-	-	-	1,677,448,631	1,677,448,631	-	-	1,677,448,631
Other comprehensive income	-	-	-	-	-	-	2,809,877,980	2,809,877,980	2,809,877,980
	-	-	-	-	1,677,448,631	1,677,448,631	2,809,877,980	2,809,877,980	4,487,326,611
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(75,595,287)	(75,595,287)	75,595,287		-
Balance as at March 31, 2024 (Un-audited)	206,718,750	391,833,750	-	1,183,845,000	27,924,366,001	29,500,044,751	2,282,510,230	2,206,914,943	31,989,273,731
Balance as at July 1, 2024 (Audited)	206,718,750	391,833,750	-	1,183,845,000	29,409,171,885	30,984,850,635	3,368,514,320	3,368,514,320	34,560,083,705
Transaction with owners of the Company									
Final dividend related to the year ended June 30, 2024 at the rate of Rs.10 per share	-	-	-	-	(206,718,750)	(206,718,750)	-	-	(206,718,750)
Total comprehensive income for the nine months period ended March 31, 2025									
Profit for the period	-	-	-	-	1,353,887,280	1,353,887,280	-	-	1,353,887,280
Other comprehensive income	-	-	-	-	(321,979,831)	(321,979,831)	2,309,689,135	2,309,689,135	1,987,709,304
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	1,031,907,449	1,031,907,449	2,309,689,135	2,309,689,135	3,341,596,584
Transfer to capital reserve	-	-	27,500,000,000	(1,183,845,000)	(26,316,155,000)	-	-	-	-
Balance as at March 31, 2025 (Un-audited)	206,718,750	391,833,750	27,500,000,000	-	3,859,613,093	31,751,446,843	5,736,795,946	5,678,203,455	37,694,961,519

The annexed notes form an integral part of these condensed interim financial statements.

Chief Financial Officer



SAPPHIRE FIBRES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025

		Un-audited March 31, 2025	Audited June 30, 2024
		----- Rupees -----	
	Note		
ASSETS			
Non-current assets			
Property, plant and equipment	4	28,232,652,227	26,263,263,686
Investment property		31,750,000	31,750,000
Intangible assets		7,364,713	8,270,237
Long term investments	5	24,571,347,311	8,753,485,328
Long term loans		5,300,000	5,365,570
Deferred taxation		-	307,761,674
Long term deposits		64,348,145	63,948,145
		<u>52,912,762,396</u>	<u>35,433,844,640</u>
Current assets			
Stores, spare parts and loose tools		1,321,265,606	1,300,088,673
Stock-in-trade	6	18,313,094,137	15,192,244,890
Trade debts	7	11,829,640,236	17,715,725,180
Loans and advances		2,826,477,967	777,414,249
Trade deposits and short term prepayments		42,579,508	82,868,660
Short term investments		10,049,877,106	4,064,853,287
Other receivables		1,469,887,413	2,024,988,152
Tax refunds due from Government		3,321,966,564	3,076,135,765
Cash and bank balances		2,137,284,995	1,832,065,719
		<u>51,312,073,531</u>	<u>46,066,384,575</u>
Total assets		<u>104,224,835,927</u>	<u>81,500,229,215</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital			
35,000,000 ordinary shares of Rs.10 each		<u>350,000,000</u>	<u>350,000,000</u>
Issued, subscribed and paid-up capital			
20,671,875 (June 30, 2024: 20,671,875)			
ordinary shares of Rs.10 each		206,718,750	206,718,750
Reserves		33,823,161,062	5,033,306,365
Unappropriated profit		17,469,897,064	43,160,723,124
Equity attributable to shareholders of the Parent Company		<u>51,499,776,876</u>	<u>48,400,748,239</u>
Non-controlling interest		7,150,475,120	7,031,568,261
Total equity		<u>58,650,251,996</u>	<u>55,432,316,500</u>
Liabilities			
Non-current liabilities			
Long term liabilities	8	3,187,385,434	3,913,799,341
Staff retirement benefits - gratuity		816,108,696	716,804,813
Deferred taxation		307,500,684	-
		<u>4,310,994,814</u>	<u>4,630,604,154</u>
Current liabilities			
Trade and other payables		7,986,878,009	7,935,741,567
Contract liabilities		352,073,484	1,051,457,307
Accrued mark-up / interest		371,081,164	213,277,317
Short term borrowings	9	29,320,805,776	9,149,051,771
Current portion of long term finances	8	1,298,884,184	1,291,068,388
Unclaimed dividend		125,973,566	125,374,785
Provision for taxation		1,807,892,934	1,671,337,426
		<u>41,263,589,117</u>	<u>21,437,308,561</u>
Total liabilities		<u>45,574,583,931</u>	<u>26,067,912,715</u>
Contingencies and commitments	10		
Total equity and liabilities		<u>104,224,835,927</u>	<u>81,500,229,215</u>

The annexed notes 1 to 18 form an integral part of these consolidated condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer



SAPPHIRE FIBRES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD AND QUARTER ENDED MARCH 31, 2025

		Nine months period ended		Quarter ended	
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
Note		----- Rupees -----			
			(Restated)		(Restated)
Sales - net	11	47,997,022,103	47,608,609,290	14,570,766,930	13,300,220,976
Cost of Sales	12	(42,402,740,985)	(41,576,153,561)	(13,417,389,741)	(11,252,209,404)
Gross profit		5,594,281,118	6,032,455,729	1,153,377,189	2,048,011,572
Distribution cost		(1,615,987,928)	(1,265,858,198)	(463,921,996)	(531,306,219)
Administrative expenses		(769,039,143)	(660,189,442)	(299,255,684)	(239,602,722)
Other income		1,189,432,089	1,013,821,823	457,515,417	268,361,471
Other expenses		(1,008,837)	(55,590,757)	14,206,145	(16,441,078)
Profit from operations		4,397,677,299	5,064,639,155	861,921,071	1,529,023,024
Finance cost		(1,631,786,665)	(2,300,076,269)	(583,482,635)	(634,154,518)
		2,765,890,634	2,764,562,886	278,438,437	894,868,506
Share of profit of Associated Companies		381,898,482	647,476,111	154,036,080	111,498,382
Profit before revenue tax and income tax		3,147,789,116	3,412,038,997	432,474,517	1,006,366,888
Final taxes - levy		(500,174,212)	(535,736,435)	(152,576,631)	(63,917,933)
Profit before income tax		2,647,614,904	2,876,302,562	279,897,886	942,448,955
Taxation					
Current		(484,187,552)	(437,209,011)	(211,179,127)	(246,973,349)
Deferred		(323,001,430)	(197,936)	(141,962,596)	2,003,329
		(807,188,982)	(437,406,947)	(353,141,723)	(244,970,020)
Profit / (loss) after taxation		1,840,425,922	2,438,895,615	(73,243,837)	697,478,935
Attributable to:					
- Shareholders of the Parent Company		1,307,101,593	1,898,994,818	(104,966,053)	493,360,503
- Non-controlling interest		533,324,329	539,900,797	31,722,216	204,118,432
		1,840,425,922	2,438,895,615	(73,243,837)	697,478,935
Earnings / (loss) per share					
- attributable to shareholders of the Parent Company		63.23	91.86	(5.08)	23.87

The annexed notes 1 to 18 form an integral part of these consolidated condensed interim financial statements.

Chief Executive Officer

Director



Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF
OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD AND QUARTER ENDED MARCH 31, 2025

	Nine months period ended		Quarter ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	----- Rupees -----			
Profit / (loss) after taxation	1,840,425,922	2,438,895,615	(73,243,837)	697,478,935
Other comprehensive income / (loss)				
Items that will not be reclassified to statement of profit or loss subsequently				
Unrealised gain on remeasurement of investment at fair value through other comprehensive income				
- long term	1,218,774,508	1,880,698,460	(169,037,583)	531,984,976
- short term	1,149,507,118	1,004,774,807	152,842,098	27,293,174
Impact of deferred tax	(321,979,831)	-	1,763,786	
Realised (loss) / gain on sale of investment at fair value through other comprehensive income	(58,592,491)	(75,595,287)	3,925,568	-
Share of fair value gain on remeasurement of investment at fair value through other comprehensive income by Associated Companies	24,425,991	20,657,582	8,530,607	3,543,471
	2,012,135,295	2,830,535,562	(1,975,525)	562,821,621
Items that will be reclassified to statement of profit or loss subsequently				
Share of unrealised (loss) on remeasurement of hedging instruments of Associated Companies	(652,826)	(26,937)	(532,182)	(26,937)
	(652,826)	(26,937)	(532,182)	(26,937)
Other comprehensive income / (loss) for the period	2,011,482,469	2,830,508,625	(2,507,707)	562,794,684
Total comprehensive income / (loss) for the period	3,851,908,391	5,269,404,240	(75,751,544)	1,260,273,619
Attributable to:				
- Shareholders of the Parent Company	3,318,584,062	4,729,503,443	(107,473,759)	1,056,155,187
- Non-controlling interest	533,324,329	539,900,797	31,722,216	204,118,432
	3,851,908,391	5,269,404,240	(75,751,544)	1,260,273,619

The annexed notes 1 to 18 form an integral part of these consolidated condensed interim financial statements.

Chief Executive Officer

Director



Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONSOLIDATED CONDENSED INTERIM
STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Note	Nine months period ended	
		March 31, 2025	March 31, 2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated in operations	13	5,395,229,378	3,994,778,781
Staff retirement benefits paid		(111,296,117)	(110,883,550)
Finance cost paid		(1,473,982,818)	(2,280,107,229)
Taxes paid		(865,374,228)	(482,021,187)
Workers' profit participation fund paid		(14,682,955)	(199,260,238)
Long term loans - net		65,570	(2,242,370)
Long term deposits - net		(400,000)	-
Net cash generated from operating activities		2,929,558,830	920,264,207
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(3,247,306,341)	(868,697,252)
Proceeds from disposal of operating fixed assets		51,669,524	19,365,175
Long term investments- net		(14,215,954,392)	(88,498,098)
Short term investments- net		(5,071,608,541)	1,324,442,178
Proceeds from sale of stores and spares		-	738,199
Dividend and interest income received		1,026,362,537	656,808,752
Net cash (used in) / generated from investing activities		(21,456,837,213)	1,044,158,954
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - repaid		(718,718,907)	(628,582,649)
Dividend paid		(620,537,439)	(1,048,975,530)
Short term borrowings - net		20,171,754,005	(259,757,999)
Net cash generated / (used in) financing activities		18,832,497,659	(1,937,316,178)
Net increase in cash and cash equivalents		305,219,276	27,106,983
Cash and cash equivalents - at beginning of the period		1,832,065,719	1,399,220,229
Cash and cash equivalents - at end of the period		2,137,284,995	1,426,327,212

The annexed notes 1 to 18 form an integral part of these consolidated condensed interim financial statements.

Chief Executive Officer

Director



Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Reserves						Other Components of equity			Total	Non-Controlling Interest	
	Capital		Revenue				Unrealised gain / (loss)					
	Issued, subscribed and paid-up capital	Share Premium	Capital Reserve	Maintenance reserve	General	Unappropriated profit	Sub-total	on financial assets at fair value through other comprehensive income	on hedging instrument			Sub-total
Rupees												
Balance as at July 1, 2023 (Audited)	206,718,750	391,833,750	-	584,910,480	1,183,845,000	39,301,687,521	41,462,276,751	(629,691,620)	953,520	(628,738,100)	41,040,257,401	6,955,409,522
Transaction with owners												
Final dividend for year ended June 30, 2023	-	-	-	-	-	(206,718,750)	(206,718,750)	-	-	-	(206,718,750)	(608,491,634)
Total comprehensive income for the Nine months period ended March 31, 2024												
Profit for the period	-	-	-	-	-	1,898,994,818	1,898,994,818	-	-	-	1,898,994,818	539,900,797
Other comprehensive income	-	-	-	-	-	-	-	2,830,535,562	(26,937)	2,830,508,625	2,830,508,625	-
Transfer to maintenance reserve	-	-	-	(570,764,283)	-	1,898,994,818	1,898,994,818	2,830,535,562	(26,937)	2,830,508,625	4,729,503,443	539,900,797
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	(75,595,287)	(75,595,287)	75,595,287	-	75,595,287	-	-
Effect of items directly credited in equity by the Associated companies	-	-	-	-	-	60,572	60,572	-	-	-	60,572	-
Balance as at March 31, 2024 (Un-audited)	206,718,750	391,833,750	-	14,146,197	1,183,845,000	41,489,193,157	43,078,018,104	2,276,439,229	926,583	2,277,365,812	45,583,102,666	6,886,818,485
Balance as at July 1, 2024 (Audited)	206,718,750	391,833,750	-	87,089,407	1,183,845,000	43,160,723,124	44,823,491,281	3,369,447,071	1,091,137	3,370,538,208	48,400,748,239	7,031,568,261
Transaction with owners												
Final dividend for the year ended June 30, 2024	-	-	-	-	-	(206,718,750)	(206,718,750)	-	-	-	(206,718,750)	(414,417,470)
Total comprehensive income for the Nine months period ended March 31, 2025												
Profit for the period	-	-	-	-	-	1,307,101,593	1,307,101,593	-	-	-	1,307,101,593	533,324,329
Other comprehensive income	-	-	-	-	-	(321,979,831)	(321,979,831)	2,334,115,126	(652,826)	2,333,462,300	2,011,482,469	-
Transfer to maintenance reserve	-	-	-	81,644,906	-	985,121,762	985,121,762	2,334,115,126	(652,826)	2,333,462,300	3,318,584,062	533,324,329
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	(58,592,491)	(58,592,491)	58,592,491	-	58,592,491	-	-
Transfer to Capital Reserve	-	-	27,500,000,000	-	(1,183,845,000)	(26,316,155,000)	-	-	-	-	-	-
Effect of items directly credited in equity by the Associated companies	-	-	-	-	-	(12,836,675)	(12,836,675)	-	-	-	(12,836,675)	-
Balance as at March 31, 2025 (Un-audited)	206,718,750	391,833,750	27,500,000,000	168,734,313	-	17,489,897,064	45,830,465,127	5,762,154,688	438,311	5,762,592,999	51,489,776,876	7,150,476,120

The annexed notes 1 to 18 form an integral part of these consolidated condensed interim financial statements

Chief Executive Officer

Director

Chief Financial Officer

