



of Companies

FIRST QUARTERLY
ACCOUNTS 2025-2026
(UN - AUDITED)

UMER GROUP OF COMPANIES

BLESSED TEXTILES LIMITED



Vision

A leader company maintaining an excellent level of ethical and professional standards.



Mission Statement

To become an exceptional manufacturer of textile products global market.

Directors' Review

The directors of Blessed Textiles Limited, are pleased to present the unaudited condensed interim financial statements for the first quarter ended September 30, 2025.

Significant Financial Performance for the First Quarter Ended September 30, 2025

Loss after tax for the first quarter ended September 30, 2025 is PKR -48.363 million as compared to PKR -193.027 million in the corresponding period ending September 30, 2024.

Loss per share for the first quarter ended September 30, 2025 is PKR -7.52 (September 30, 2024: PKR -30.01).

Break-up value of the share as on September 30, 2025 is PKR 1,230.11 (June 30, 2025: PKR 1,237.63).

The current ratio as on September 30, 2025 is PKR 1.24 (June 30, 2025: PKR 1.26).

While our financial performance in this quarter has been impacted by both micro and macroeconomic factors, we remain confident in the resilience of our business model. With strategic initiatives underway and early signs of momentum returning, we believe the company is well-positioned to restore profitability beginning 2026.

Outlook of Textile Sector

The textile exports declined by 3.83 percent in the first quarter of FY 2025-26, the total exports for the period July to September 2025 stood at US\$ 7.61 billion, compared to US\$ 7.91 billion in the corresponding quarter of the previous fiscal year. (Source: PBS).

This downturn is a result of both internal and external factors like escalating input costs, volatility in global demand, high policy rate and exorbitant rise in tariffs. During the fiscal year, Pakistan's textile sector faced considerable headwinds arising from macroeconomic and policy-related pressures. Soaring energy prices and elevated borrowing costs significantly eroded profitability across the industry. These financial constraints were further worsened by regressive fiscal measures, which severely strained liquidity particularly for exporters operating on narrow margins. The imposition of the Captive Power Levy and persistent delays in sales tax refunds compounded the financial stress on the struggling textile sector.

The decline in the cotton production is expected due to flooding and persistently low yields which may cause disruption in supply chains and inflation the cost of production due to reliance over imported cotton. However, a modest recovery in cotton output is anticipated during in 2025-26, driven by a slight expansion in the harvesting area and targeted efforts to stabilize cultivation.

Amid the evolving global dynamics and both domestic and global challenges, the board is remained committed to operational resilience with a focus on optimizing resource utilization and exploring alternative energy solutions.

We urge the government to facilitate the access to affordable financing for renewable energy projects to reduce manufacturing costs and align with global climate compliance standards to secure and expand Pakistan's long-term share in international markets.

Acknowledgement

The Board highly appreciates the contribution of employees, bankers, corporate regulators, stakeholders and other government authorities for their continuous support.

On behalf of the Board



Muhammad Amin
(Chief Executive Officer)
Dated: 29 October, 2025



Mohammad Salim
(Director)

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	Note	30-Sep-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserves		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		745,085,098	793,448,058
TOTAL EQUITY		7,912,065,598	7,960,428,558
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances		2,972,599,094	3,157,365,541
Employees retirement benefits		343,564,557	354,512,534
Deferred grant		31,998,067	35,009,608
		3,348,161,718	3,546,887,683
CURRENT LIABILITIES			
Trade and other payables		3,730,483,701	3,238,822,589
Unclaimed dividend		9,261,690	9,261,690
Accrued interest/profit		567,215,780	582,946,264
Short term borrowings		9,862,593,775	9,222,351,749
Current portion of non-current liabilities		724,435,996	710,491,402
		14,893,990,942	13,763,873,694
TOTAL LIABILITIES		18,242,152,660	17,310,761,377
CONTINGENCIES AND COMMITMENTS	5	-	-
TOTAL EQUITY AND LIABILITIES		26,154,218,258	25,271,189,935

The annexed notes from 1 to 13 form an integral part of these interim financial statements.

Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	Note	30-Sep-25	30-Jun-25
		Rupees	Rupees
		[Un-audited]	[Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,651,779,519	7,824,603,774
Long term deposits		101,159,271	66,292,882
		7,752,938,790	7,890,896,656
CURRENT ASSETS			
Stores and spares		236,487,874	233,863,535
Stock in trade		10,319,929,750	10,073,751,197
Trade receivables		3,963,130,021	3,567,500,994
Short term deposits		1,065,457,056	1,002,181,149
Prepayments		954,596,118	632,426,580
Advances, prepayments and other receivables		215,567,817	150,427,953
Tax refunds due from government		845,781,601	872,539,075
Cash and bank balances		800,329,231	847,602,796
		18,401,279,468	17,380,293,279
TOTAL ASSETS		26,154,218,258	25,271,189,935

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Note	30-Sep-25 Rupees	30-Sep-24 Rupees
Revenue from contracts with customers - net		7,321,129,737	8,237,889,284
Cost of sales		(6,739,920,180)	(7,792,689,816)
Gross profit		581,209,557	445,199,468
Selling and distribution expenses		(110,038,487)	(124,992,153)
Administrative expenses		(93,375,408)	(86,768,610)
		(203,413,895)	(211,760,763)
Impairment reversals for expected credit losses		8,042,395	617,658
		385,838,057	234,056,363
Other income		21,585,359	12,100,166
Operating profit		407,423,416	246,156,529
Finance cost		(366,424,614)	(339,804,697)
Profit / (loss) before levies and taxation		40,998,802	(93,648,168)
Provision for statutory levies	7	(89,361,762)	(99,379,262)
Loss before taxation		(48,362,960)	(193,027,430)
Provision for taxation		-	-
Loss after taxation		(48,362,960)	(193,027,430)
Loss per share - basic and diluted		(7.52)	(30.01)

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Three months period ended	
	30-Sep-25	30-Sep-24
	<i>Rupees</i>	<i>Rupees</i>
Other comprehensive loss	-	-
Loss after taxation	(48,362,960)	(193,027,430)
Total comprehensive loss	(48,362,960)	(193,027,430)

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

Note	30-Sep-25 Rupees	30-Sep-24 Rupees (Restated)
CASH GENERATED FROM OPERATIONS		
Profit / (loss) before levies and taxation	39,350,981	(93,648,168)
Adjustments for non-cash and other items		
Interest on borrowings	357,233,502	327,953,883
Gain on disposal of property, plant and equipment	-	(59,958)
Impairment (reversals)/allowance for expected credit losses	(8,042,395)	(617,658)
Provision for employees retirement benefits	33,465,000	30,210,000
Depreciation	205,500,000	195,900,000
	588,156,107	553,386,267
Operating profit before changes in working capital	627,507,088	459,738,099
Changes in working capital		
Stores and spares	(2,624,339)	(320,351,233)
Stock in trade	(246,178,553)	2,678,086,035
Trade receivables	(387,586,632)	(374,535,215)
Short term deposits	(63,275,907)	(238,768,736)
Advances, prepayments and other receivables	(387,309,402)	(253,856,827)
Sales tax refundable	26,757,474	290,155,333
Trade and other payables	491,661,112	758,482,611
	(568,556,247)	2,539,211,968
Net cash generated from operations	58,950,841	2,998,950,067
Payments for:		
Employees retirement benefits	(44,412,977)	(15,342,901)
Interest/profit on borrowings	(372,963,986)	(398,732,979)
Income tax	(87,713,941)	(99,379,262)
Long term deposits	(34,866,389)	(5,251,893)
Net cash (used in) / generated from operating activities	(481,006,452)	2,480,243,032
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(32,675,745)	(52,190,043)
Proceeds from disposal of property, plant and equipment	-	650,000
Net cash used in investing activities	(32,675,745)	(51,540,043)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term finance availed	-	-
Repayment of long term finances	(173,833,394)	(135,567,743)
Net increase / (decrease) in short term borrowings	640,242,026	(1,539,644,135)
Dividend paid	-	-
Net cash generated from / (used in) financing activities	466,408,632	(1,675,211,878)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENT	(47,273,565)	753,491,111
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PEI	847,602,796	945,862,986
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	800,329,231	1,699,354,097

The annexed notes from 1 to 13 form an integral part of these interim financial statements.

Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Issued share capital <i>Rupees</i>	General reserve <i>Rupees</i>	Loan from directors and sponsors <i>Rupees</i>	Retained earnings <i>Rupees</i>	Total equity <i>Rupees</i>
As at 01 July 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Comprehensive loss					
Loss after taxation	-	-	-	(193,027,430)	(193,027,430)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(193,027,430)	(193,027,430)
As at 30 September 2024 - [un-audited]	64,320,000	7,000,000,000	102,660,500	722,554,388	7,889,534,888
As at 30 June 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
As at 01 July 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Comprehensive loss					
Loss after taxation	-	-	-	(48,362,960)	(48,362,960)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(48,362,960)	(48,362,960)
As at 30 September 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	745,085,098	7,912,065,598

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

1 LEGAL STATUS AND OPERATIONS

Blessed Textiles Limited [‘the Company’] was incorporated in Pakistan as a Public Limited Company under the repealed Companies Ordinance, 1984 and is listed on Pakistan Stock Exchange Limited. The Company is primarily engaged in the manufacture and sale of yarn and woven fabric, however, it is also engaged in the generation of electricity for self consumption. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at 18 KM, Feroze Wattoan, Sheikhpura Road, District Sheikhpura in the province of Punjab.

2 BASIS OF PREPARATION

These interim financial statements are un-audited and have been presented in condensed form and do not include all the information as is required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the audited financial statements of the Company for the year ended 30 June 2024.

2.1 Statement of compliance

These interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprises of:

- International Accounting Standard 34 - Interim Financial Reporting, issued by International Accounting Standards Board [IASB] as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

These interim financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis as at the reporting date.

Items	Measurement basis
Financial liabilities	Amortized cost
Financial assets	Fair value/amortized cost
Employee retirement benefits	Present value

2.3 Judgments, estimates and assumptions

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

These interim financial statements have been prepared in Pak Rupees which is the Company's functional currency. The amounts reported in these interim financial statements have been rounded to the nearest Rupees unless specified otherwise.

2.5 Date of authorisation for issue

These interim financial statements have been approved by the Board of Directors of the Company and authorized for issue on 29 October 2025.

3 ACCOUNTING POLICIES AND METHODS OF COMPUTATION

The accounting policies and methods of computation adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended 30 June 2024.

4 LOANS FROM DIRECTORS AND SPONSORS

This represents loan obtained from directors and sponsors. These are unsecured, interest free and payable at the discretion of the Company. These loans are presented as equity as per "Technical Release 32 - Accounting for Directors' Loan" issued by The Institute of Chartered Accountants of Pakistan.

5 CONTINGENCIES AND COMMITMENTS

5.1 Contingencies

5.1.1 Various banking companies have discounted receivables of the Company as detailed below:

	30-Sep-25	30-Jun-25
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
Bills discounted	1,614,257,010	1,444,742,754

5.1.2 There is no significant change in the status of remaining contingencies since 30 June 2024.

5.2 Commitments

6.2.1 Commitments under irrevocable letters of credit: 2,325,627,768 2,571,838,917

6.2.2 Commitments under ijarah contracts

The aggregated amount of ujarah payments for ijarah financing and the period in which these payments will become due are as

	Note	30-Sep-25	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
- payments not later than one year		54,949,957	52,425,768
- payments later than one year		127,863,627	116,019,502
		182,813,584	168,445,270

6 PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	6.1	7,535,535,720	7,727,698,737
Capital work in progress	6.2	116,243,799	96,905,037
		7,651,779,519	7,824,603,774

6.1 Operating fixed assets

Net book value at the beginning of the period/year		7,727,698,737	7,747,044,083
Additions / transfers during the period/year			
Freehold land		8,343,625	-
Factory buildings		-	123,448,296
Plant and machinery		-	103,317,013
Equipment and other assets		-	240,920,973
Electric installation		-	296,708,325
Office equipments - head office		-	637,500
Office equipments		-	620,000
Furniture and fixtures		-	997,110
Vehicles		4,993,358	4,982,330
		13,336,983	771,631,547
Net book value of assets disposed during the period/year		-	(8,562,730)
Depreciation for the period/year		(205,500,000)	(782,414,163)
Net book value at the end of the period/year		7,535,535,720	7,727,698,737

6.2 Capital work in progress

As at the beginning of the period/year	96,905,037	157,489,089
Additions during the period/year	19,338,762	462,889,582
Transfers to operating fixed assets	-	(523,473,634)
As at end of the period/year	116,243,799	96,905,037

Note	30-Sep-25	30-Sep-24
	Rupees	Rupees
	[Un-audited]	[Un-audited] (Restated)

7 PROVISION FOR STATUTORY LEVIES

Levies under Income Tax Ordinance, 2001			
- for current year	7.1	87,713,941	99,379,262
Workers' Profit Participation Fund		1,647,821	-
		89,361,762	99,379,262

7.1 Levies under Income Tax Ordinance, 2001 ['the Ordinance'] have been recognized under section 113 of the Ordinance.

8 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company's perspective comprise associated companies, key management personnel and sponsors. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and includes the Chief Executive and Directors of the Company. The details of Company's related parties, with whom the Company had transactions during the period or has balances outstanding as at the reporting date are as follows:

Name of related party	Nature of relationship	Basis of relationship	Aggregate %age of shareholding in the Company
Faisal Spinning Mills Limited	Associated company	Common directorship	18.49%
Bhanero Textiles Mills Limited	Associated company	Common directorship	0.00%
Bhanero Energy Limited	Associated company	Common directorship	0.00%
Admiral (Private) Limited	Associated company	Shareholding	1.20%
Mohammad Amin	Key management personnel	Chief executive officer	2.31%
Adil Shakeel	Key management personnel	Director	4.12%
Mohammad Shaheen	Key management personnel	Director	1.07%
Hamza Shakeel	Sponsors	Shareholding	4.12%
Faisal Shakeel	Sponsors	Shareholding	4.12%
Nazli Begum	Sponsors	Shareholding	3.66%

Transactions with sponsors are limited to provision of long term loans to the Company. Transactions with key management personnel are limited to provision of long term loans to the Company and payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an orderly transaction between market participants at the date of transaction.

Detail of transactions and balances with related parties is as follows:

	30-Sep-25	30-Sep-24
	Rupees	Rupees
	[Un-audited]	[Un-audited]

8.1 Transactions with related parties

Nature of relationship	Nature of transaction		
Associated companies	Purchases	48,465,034	168,567,200
	Sales	1,340,596,632	1,887,478,861
	Service received	154,500	154,500
	Purchase of electricity	2,876,869	36,704,284
Key management personnel	Short term employee benefits	7,800,000	7,800,000

		30-Sep-25	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
8.2	Balances with related parties		
	Nature of relationship	Nature of balance	
	Sponsors	Borrowings	80,546,600
	Key management personnel	Borrowings	22,113,900

9 FINANCIAL INSTRUMENTS

The carrying amounts of the Company's financial instruments by class and category are as follows:

		30-Sep-25	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
9.1	Financial assets		
	Financial assets at amortized cost		
	Long term deposits	79,348,264	44,481,875
	Trade receivables	3,963,130,021	3,567,500,994
	Advances to employees	10,899,827	10,910,327
	Security deposits	1,065,457,056	1,002,181,149
	Bank balances	800,329,231	847,602,796
		5,919,164,399	5,472,677,141

9.2 Financial liabilities

Financial liabilities at amortized cost

Long term finances	3,683,603,254	3,853,430,579
Short term borrowings	9,862,593,775	9,222,351,749
Accrued interest	567,215,780	582,946,264
Trade creditors	1,022,729,283	850,081,186
Accrued liabilities	598,515,048	480,728,202
Unclaimed dividend	9,261,690	9,261,690
	15,743,918,830	14,998,799,670

10 SEGMENT REPORTING

Information reported to the Company's chief operating decision maker for the purpose of resource allocation and assessment of segment performance is focused on type of goods supplied. The Company's reportable segments are therefore as follows:

Segment	Product
Spinning	Yarn
Weaving	Fabric

Information regarding Company's reportable segments is presented below.

	30-Sep-25		
	Spinning	Weaving	Total
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
	(Un-audited)	(Un-audited)	(Un-audited)
Revenue from external customers	5,892,082,728	1,429,047,009	7,321,129,737
Inter-segment transfers	123,966,900	-	123,966,900
Segment results	221,264,313	164,573,744	385,838,057

	30-Sep-24		
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Total Rupees (Un-audited)
Revenue from external customers	6,768,990,721	1,468,898,563	8,237,889,284
Inter-segment transfers	99,468,100	-	99,468,100
Segment results	119,315,513	114,740,850	234,056,363

	30-Sep-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment assets	22,348,826,476	3,332,474,840	472,916,942	26,154,218,258

	30-Jun-25 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment assets	(473,421,642)	25,271,189,935	473,421,642	25,271,189,935

	30-Sep-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment liabilities	16,314,485,700	1,068,310,329	859,356,631	18,242,152,660

	30-Jun-25 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment liabilities	15,577,179,558	1,105,716,918	627,864,901	17,310,761,377

10.1 Reconciliation of Reportable segment information

10.1.1 Segment Profit or Loss

	30-Sep-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	221,264,313	164,573,744		385,838,057
Unallocated items				
other income				21,585,359
Finance Cost				(366,424,614)
	221,264,313	164,573,744	-	40,998,802

	30-Sep-24			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	119,315,513	114,740,850		234,056,363
Unallocated items				
other income				12,100,166
Finance Cost				(339,804,697)
	119,315,513	114,740,850	-	(93,648,168)

11 EVENTS AFTER THE REPORTING PERIOD

There are no significant events after the reporting period that may require adjustment of and/or disclosure in these interim financial statements.

12 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these interim financial statements.

13 GENERAL

13.1 There are no other significant activities since 30 June 2025 affecting the interim financial statements.

13.2 Corresponding figures have been re-arranged where necessary to facilitate comparison. However, there are no significant reclassifications during the period.



Director



Chief Financial Officer



Chief Executive