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Reliance Cotton Spinning Mills Limited

1st floor Tricon Corporate Centre, 73-E
Main Jail Road, Gulberg-II, Lahore (Pakistan)
UAN: 92 042 111 000 100 Fax:92 042 35758783, 35713753

Ref: RCSML/ Corp/Results/HY/2025- 26

February 25, 2026

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

Subject: **FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31 DECEMBER 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 Wednesday the 25th day of February 2026 at ICAP Auditorium, Institute of Chartered Accountants of Pakistan, Chartered Accountants Avenue, Clifton, Karachi and/ or via zoom, 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 Half Yearly report of the Company for the period ended December 31, 2025 will be transmitted through PUCARS within specified time.

Yours faithfully,
for **RELIANCE COTTON SPINNING MILLS LIMITED**

Company Secretary



**RELIANCE COTTON SPINNING MILLS LIMITED
REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025**

RELIANCE COTTON SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

		Un-audited December 31, 2025	Audited June 30, 2025
	Note	----- Rupees -----	
ASSETS			
Non-current assets			
Property, plant and equipment	4	4,942,715,434	5,397,920,918
Long term investments	5	2,906,600,832	2,406,600,852
Investment property		165,395,497	171,291,004
Long term advances and deposits		24,892,424	24,892,424
Deferred taxation		-	83,008,526
		<u>8,039,604,187</u>	<u>8,083,713,724</u>
Current assets			
Stores, spare parts and loose tools		134,859,875	139,612,830
Stock-in-trade	6	6,165,512,711	5,493,215,939
Trade debts		1,982,188,124	2,062,079,011
Loans and advances		3,525,949,218	1,494,119,537
Short term deposits and prepayments		20,581,438	3,958,288
Short term investments		379,960,497	285,879,891
Other receivables		280,723,077	345,037,390
Tax refunds due from Government		792,063,389	547,453,226
Cash and bank balances		428,112,220	542,672,696
		<u>13,709,950,549</u>	<u>10,914,028,808</u>
Total assets		<u><u>21,749,554,736</u></u>	<u><u>18,997,742,532</u></u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital			
12,000,000 ordinary shares of Rs.10 each		<u>120,000,000</u>	<u>120,000,000</u>
Issued, subscribed and paid-up capital			
10,652,000 (2025:10,652,000)ordinary shares of Rs.10 each		<u>106,520,000</u>	<u>106,520,000</u>
Reserves		6,964,918,111	6,885,789,042
Unappropriated profit		2,628,169,607	2,386,837,236
Total Equity		<u>9,699,607,718</u>	<u>9,379,146,278</u>
Liabilities			
Non-current liabilities			
Long term finances	7	1,410,813,089	1,752,834,872
Deferred taxation		21,240,434	-
Staff retirement benefit - gratuity		240,963,124	226,322,929
		<u>1,673,016,647</u>	<u>1,979,157,801</u>
Current liabilities			
Trade and other payables		2,092,981,851	1,862,405,088
Contract liabilities		68,091,536	112,548,946
Accrued mark-up / interest		106,382,692	80,502,150
Short term borrowings	8	7,343,786,948	4,676,419,815
Current portion of long term finances		363,835,774	388,447,776
Unclaimed dividend		1,120,719	920,117
Provision for income tax and levies	9	400,730,851	518,194,561
		<u>10,376,930,371</u>	<u>7,639,438,453</u>
Total liabilities		<u>12,049,947,018</u>	<u>9,618,596,254</u>
Contingencies and commitments	10		
Total equity and liabilities		<u><u>21,749,554,736</u></u>	<u><u>18,997,742,532</u></u>

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

Chief Executive Officer

Director

SHC

Chief Financial Officer

RELIANCE COTTON SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Note	Quarter ended		Six months period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- Rupees -----					
Sales - net	11	3,399,270,268	3,750,226,808	7,350,295,048	8,319,323,498
Cost of sales	12	(2,952,380,707)	(3,204,119,345)	(6,298,164,736)	(6,942,951,649)
Gross profit		446,889,561	546,107,463	1,052,130,312	1,376,371,849
Distribution cost		(63,045,833)	(72,403,541)	(138,030,563)	(168,802,625)
Administrative expenses		(89,068,718)	(92,140,478)	(182,309,560)	(160,544,096)
Other income		144,839,725	20,663,953	220,317,623	66,789,836
Other expenses		(375,082)	(22,745,149)	(29,364,541)	(39,045,537)
Profit from operations		439,239,653	379,482,248	922,743,271	1,074,769,427
Finance cost		(236,261,843)	(142,386,197)	(414,782,520)	(375,774,985)
Profit before final tax levies and income tax		202,977,810	237,096,051	507,960,751	698,994,442
Final tax - levy		(54,843,493)	(2,401,629)	(109,639,106)	(3,227,324)
Profit before income tax		148,134,317	234,694,422	398,321,645	695,767,118
Income tax					
- current		(2,935,679)	18,369,348	(3,779,851)	(169,392,465)
- deferred		(79,862,793)	(26,153,242)	(89,297,423)	(45,896,244)
		(82,798,472)	(7,783,894)	(93,077,274)	(215,288,709)
Profit after taxation		65,335,845	226,910,528	305,244,371	480,478,409
Earnings per share					
- basic and diluted		6.13	21.30	28.66	45.11

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

Chief Executive Officer

Director

Chief Financial Officer

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RELIANCE COTTON SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Quarter ended		Six months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- Rupees -----			
Profit after taxation	65,335,845	226,910,528	305,244,371	480,478,409
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	(6,538,296)	66,986,070	94,080,606	57,358,001
Impact of deferred tax	(2,700,802)	(5,664,782)	(14,951,537)	(5,664,782)
	(9,239,098)	61,321,288	79,129,069	51,693,219
Total comprehensive income for the period	56,096,747	288,231,816	384,373,440	532,171,628

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

Chief Executive Officer

Director

Chief Financial Officer

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RELIANCE COTTON SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended	
	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES	----- Rupees -----	
Profit before final tax levies and income taxation	507,960,751	698,994,442
Adjustments for non-cash and other items:		
Depreciation	252,977,090	302,412,148
Provision for doubtful loan	-	(8,000,000)
Staff retirement benefit - gratuity	41,035,000	38,700,000
Provision for workers' profit participation fund	25,275,229	27,372,823
Provision for workers' welfare fund	-	11,348,264
Reversal of provision for expected credit loss	-	1,960,859
Loss / (gain) on disposal of operating fixed assets	3,374,313	(2,139,964)
Provision for GIDC	-	81,486
Dividend income	(27,731,406)	(21,515,494)
Finance cost	414,782,520	375,774,985
	<u>1,217,673,497</u>	<u>1,424,989,549</u>
Working capital changes		
Decrease / (increase) in current assets:		
- stores, spare parts and loose tools	4,752,955	15,865,680
- stock-in-trade	(672,296,772)	(380,359,147)
- trade debts	79,890,887	(82,494,649)
- loans and advances	(2,031,829,681)	48,567,577
- short term deposit and prepayments	(16,623,150)	(23,666,179)
- deposits, other receivables and sales tax	(276,149,385)	124,016,086
	<u>(2,912,255,146)</u>	<u>(298,070,632)</u>
Increase / (decrease) in current liabilities:		
- trade and other payables	264,482,465	1,118,731,100
- contract liabilities	(44,457,410)	25,748,929
	<u>220,025,055</u>	<u>1,144,480,029</u>
Net working capital changes	<u>(2,692,230,091)</u>	<u>846,409,397</u>
Staff retirement benefits paid	(26,394,805)	(18,011,282)
Finance cost paid	(388,901,978)	(481,589,834)
Taxes paid	(135,029,132)	(3,920,611)
Workers' profit participation fund paid	(59,180,931)	(59,298,847)
Long term advances and deposits - net	-	625,000
	<u>(609,506,846)</u>	<u>(562,195,574)</u>
Net cash (used in) / generated from operating activities	<u>(2,084,063,440)</u>	<u>1,709,203,372</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	28,272,072	(472,087,251)
Proceeds from disposal of operating fixed assets	176,477,516	2,997,000
Long term investment	(499,999,980)	(17,764,749)
Dividend income received	27,731,406	21,515,493
Net cash used in investing activities	<u>(267,518,986)</u>	<u>(465,339,507)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances - repaid	(366,633,785)	(252,894,042)
Dividend paid	(63,711,398)	(41,108,972)
Short term borrowings - net	2,667,367,133	(938,282,271)
Net cash generated from / (used in) financing activities	<u>2,237,021,950</u>	<u>(1,232,285,285)</u>
Net (decrease) / increase in cash and cash equivalents	<u>(114,560,476)</u>	<u>11,578,580</u>
Cash and cash equivalents - at beginning of the period	<u>542,672,696</u>	<u>269,791,793</u>
Cash and cash equivalents - at end of the period	<u>428,112,220</u>	<u>281,370,373</u>

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

Chief Executive Officer

Director

Chief Financial Officer

SHC

RELiance COTTON SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Issued, subscribed and paid-up capital	Capital Reserve	Reserves			Sub-total	Unrealised gain on investments at fair value through other comprehensive income	Total
			Revenue					
			General	Merger Reserve	Unappropriated profit			
----- Rupees -----								
Balance as at July 1, 2024 <i>(Audited)</i>	102,920,000	-	180,000,000	26,928,154	8,221,230,231	8,428,158,385	99,835,602	8,630,913,987
Share capital issued under scheme of merger	3,600,000	-	-	(3,600,000)	-	(3,600,000)	-	-
Transfer to capital reserve	-	6,500,000,000	-	-	(6,500,000,000)	-	-	-
Transactions with owners of the Company								
Final dividend related to the year ended June 30, 2024 @ Rs. 4 per share	-	-	-	-	(41,168,000)	(41,168,000)	-	(41,168,000)
Total comprehensive income for the six months period ended December 31, 2024								
Profit for the period	-	-	-	-	480,478,409	480,478,409	-	480,478,409
Other comprehensive income	-	-	-	-	-	-	51,693,219	51,693,219
	-	-	-	-	480,478,409	480,478,409	51,693,219	532,171,628
Balance as at December 31, 2024 <i>(Un-audited)</i>	106,520,000	6,500,000,000	180,000,000	23,328,154	2,160,540,640	8,863,868,794	151,528,821	9,121,917,615
Balance as at July 1, 2025 <i>(Audited)</i>	106,520,000	6,500,000,000	180,000,000	23,328,154	2,386,837,236	9,090,165,390	182,460,888	9,379,146,278
Transactions with owners of the Company								
Final dividend related to the year ended June 30, 2024 @ Rs.6 per share	-	-	-	-	(63,912,000)	(63,912,000)	-	(63,912,000)
Total comprehensive income for the six months period ended December 31, 2025								
Profit for the period	-	-	-	-	305,244,371	305,244,371	-	305,244,371
Other comprehensive income	-	-	-	-	-	-	79,129,069	79,129,069
	-	-	-	-	305,244,371	305,244,371	79,129,069	384,373,440
Balance as at December 31, 2025 <i>(Un-audited)</i>	106,520,000	6,500,000,000	180,000,000	23,328,154	2,628,169,607	9,331,497,761	261,589,957	9,699,607,718

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

Chief Executive Officer

Director

Chief Financial Officer

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RELIANCE COTTON SPINNING MILLS LIMITED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025
(UN-AUDITED)

RELIANCE COTTON SPINNING MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION(UN-AUDITED)
AS AT DECEMBER 31, 2025

		Un-audited December 31, 2025	Audited June 30, 2025
Note	---- Rupees ----		
ASSETS			
Non-current assets			
Property, plant and equipment	4	5,975,398,754	6,092,103,556
Long term investments	5	8,169,464,644	7,730,811,810
Investment property		165,395,497	171,291,004
Long term advances and deposits		24,892,424	24,892,424
		14,335,151,319	14,019,098,794
Current assets			
Stores, spare parts and loose tools		150,413,959	175,742,596
Stock-in-trade	6	10,868,585,107	7,977,736,601
Trade debts		2,009,578,219	2,062,517,411
Loans and advances		467,679,043	339,279,489
Short term deposits and prepayments		34,668,025	31,919,934
Short term investments		382,094,824	287,941,583
Other receivables		340,783,668	357,201,255
Tax refunds due from Government		1,975,996,416	1,237,341,881
Cash and bank balances		439,717,617	757,937,935
		16,669,516,879	13,227,618,685
Total assets		31,004,668,198	27,246,717,479
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital			
12,000,000 ordinary shares of Rs.10 each		120,000,000	120,000,000
Issued, subscribed and paid-up capital			
10,652,000 ordinary shares of Rs.10 each		106,520,000	106,520,000
Reserves		7,623,064,111	7,205,106,156
Unappropriated profit		8,151,340,510	7,415,844,769
		15,880,924,621	14,727,470,925
Liabilities			
Non-current liabilities			
Long term liabilities	7	1,410,813,089	1,752,834,872
Staff retirement benefit - gratuity		240,963,124	226,322,929
Deffered taxation		863,727,771	699,484,669
		2,515,503,984	2,678,642,470
Current liabilities			
Trade and other payables		4,211,619,829	3,569,199,577
Contract liabilities		114,574,044	564,520,015
Accrued mark-up / interest		106,382,692	80,502,150
Short term borrowings	8	7,343,786,948	4,676,419,815
Current portion of long term finances	7	363,835,774	388,447,776
Unclaimed dividend		1,120,719	920,117
Provision for taxation	9	466,919,587	560,594,634
		12,608,239,593	9,840,604,084
Total Liabilities		15,123,743,577	12,519,246,554
Contingencies and commitments	10		
Total equity and liabilities		31,004,668,198	27,246,717,479

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

Chief Executive Officer

Director

Chief Financial Officer

RELIANCE COTTON SPINNING MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Note	Quarter ended		Six months period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
		----- Rupees -----			
Sales - net	11	5,066,882,260	3,750,226,808	11,350,994,994	8,319,323,498
Cost of sales	12	(4,340,555,463)	(3,204,119,345)	(9,611,484,090)	(6,942,951,649)
Gross profit		726,326,797	546,107,463	1,739,510,904	1,376,371,849
Distribution cost		(72,703,861)	(72,403,541)	(156,134,080)	(168,802,626)
Administrative expenses		(91,473,054)	(92,140,479)	(225,324,069)	(160,544,097)
Other income		41,784,686	19,104,121	58,195,874	74,720,730
Other expenses		(435,796)	(22,778,381)	(29,476,567)	(39,123,769)
Profit from operations		603,498,772	377,889,183	1,386,772,062	1,082,622,087
Finance cost		(237,187,037)	(142,386,197)	(415,776,116)	(375,774,985)
Share of profit of associates		5,693,423	19,032,897	116,831,986	82,026,611
Profit before revenue tax and income tax		372,005,158	254,535,883	1,087,827,932	788,873,713
Final taxes - levy		(78,661,825)	(2,388,147)	(133,457,438)	(3,227,324)
Profit before income tax		293,343,333	252,147,736	954,370,494	785,646,389
Income Tax					
- current		18,631,702	16,210,603	(3,779,850)	(174,276,374)
- deferred		(88,052,590)	(40,384,360)	(149,291,565)	(68,694,205)
		(69,420,888)	(24,173,757)	(153,071,415)	(242,970,579)
Profit after taxation		223,922,445	227,973,979	801,299,079	542,675,810
Earnings per share					
- basic and diluted		21.02	21.40	75.23	50.95

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

Chief Executive Officer

Director

Chief Financial Officer

RELIANCE COTTON SPINNING MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Quarter ended		Six months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- Rupees -----			
Profit after taxation	223,922,445	227,973,979	801,299,079	542,675,810
Other comprehensive income				
Items that will not be reclassified to statement of profit or loss subsequently				
Share in associates' unrealised (loss)/ gain on available for sales investment as FVTOCI	(6,538,296)	112,043,402	94,080,606	110,423,554
Unrealised gain/(loss) on remeasurement of investment at fair value through other comprehensive income	59,745,119	57,289,144	335,039,550	57,358,001
	53,206,823	169,332,546	429,120,156	167,781,555
Impact of deferred tax	(2,700,802)	(5,664,782)	(14,951,537)	(5,664,782)
Share in associate's unrealised (loss)/gain on hedging instruments	(3,677,307)	438,465	3,789,336	851,552
Total comprehensive income for the period	270,751,159	392,080,208	1,219,257,034	705,644,135

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

Chief Executive Officer

Director

Chief Financial Officer

RELIANCE COTTON SPINNING MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended	
	December 31, 2025	December 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES	----- Rupees -----	
Profit before taxation	1,087,827,932	788,873,713
Adjustments for non-cash and other items:		
Depreciation	269,724,615	302,412,148
Provision for doubtful loan	-	(8,000,000)
Staff retirement benefit - gratuity	41,035,000	38,700,000
Provision for workers' profit participation fund	25,275,229	27,372,823
Provision for workers' welfare fund	-	11,348,264
Provision for GIDC	-	81,486
Fair value gain on investment	(72,635)	(140,840)
(Loss)/Gain on disposal of operating fixed assets	3,374,312	(2,139,964)
Reversal / provision for expected credit loss in trade debtors	-	1,960,859
Dividend income	(12,614,706)	(12,525,306)
Finance cost	415,776,116	375,774,985
Share of profit from associates	(116,831,986)	(82,026,611)
	1,713,493,876	1,441,691,557
Working capital changes		
(Increase) / decrease in current assets:		
- stores, spare parts and loose tools	25,328,637	15,343,862
- stock-in-trade	(2,890,848,506)	(380,359,147)
- trade debts	52,939,192	(82,494,649)
- loans and advances	(128,399,554)	48,567,577
- short term deposit and prepayments	(2,748,091)	(23,666,179)
- deposits, other receivables and sales tax	(571,137,503)	107,260,685
	(3,514,865,825)	(315,347,851)
Increase / (decrease) in current liabilities:		
- trade and other payables	676,325,958	1,120,151,378
- contract liabilities	(449,945,971)	25,748,929
	226,379,987	1,145,900,307
Net working capital changes	(3,288,485,838)	830,552,456
Staff retirement benefits paid	(26,394,805)	(18,011,282)
Finance cost paid	(389,895,574)	(481,589,834)
Taxes (paid)	(382,011,780)	(4,158,835)
Workers' profit participation fund paid	(59,180,932)	(59,298,847)
Long term advances and deposits - net	-	625,000
	(857,483,091)	(562,433,798)
Net cash (used in) /generated from operating activities	(2,432,475,053)	1,709,810,215
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(326,976,139)	(489,506,767)
Proceeds from disposal of operating fixed assets	176,477,518	2,997,000
Dividend income received	27,731,406	21,515,494
Net cash used in investing activities	(122,767,215)	(464,994,273)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term loan - repaid	(366,633,785)	(252,894,042)
Dividend paid	(63,711,398)	(41,108,972)
Short term borrowings - net	2,667,367,133	(938,282,271)
Net cash generated from financing activities	2,237,021,950	(1,232,285,285)
Net increase in cash and cash equivalents	(318,220,318)	12,530,658
Cash and cash equivalents - at beginning of the period	757,937,935	269,899,041
Cash and cash equivalents - at end of the period	439,717,617	282,429,699

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

Chief Executive Officer

Director

Chief Financial Officer

RELiance COTTON SPINNING MILLS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Issued, subscribed and paid-up capital	Unrealised gain / (loss) on investments at fair value through other comprehensive income	On hedging instruments	Capital reserve	Reserves				Total
					General	Merger reserve	Sub-total	Unappropriated profit	
----- Rupees -----									
Balance as at July 1, 2024 (<i>Audited</i>)	102,920,000	196,602,289	3,159,062	-	168,353,673.00	26,928,154	395,043,178	10,232,178,056	10,730,141,234
Share capital issued under scheme of merger	3,600,000	-	-	-	0,00	(3,600,000)	(3,600,000)	-	-
Transactions with owners of the Company									
Final dividend related to the year ended June 30, 2024 @ Rs 4 per share	-	-	-	-	0,00	-	-	(41,168,000)	(41,168,000)
Transfer to capital reserve	-	-	-	6,500,000,000	-	-	6,500,000,000	(6,500,000,000)	-
Total comprehensive income for the six months period ended December 31, 2024									
Profit for the period	-	-	-	-	0,00	-	-	542,675,810	542,675,810
Other comprehensive income	-	162,116,773	851,552	-	0,00	-	162,968,325	-	162,968,325
	-	162,116,773	851,552	-	0,00	-	162,968,325	542,675,810	705,644,135
Share of decrease in reserves of associated companies under equity method	-	-	-	-	-	-	-	(1,228,887)	(1,228,887)
Balance as at December 31, 2024 (<i>Un-audited</i>)	106,520,000	358,719,062	4,010,614	6,500,000,000	168,353,673.00	23,328,154	7,054,411,503	4,232,456,979	11,393,388,482
Balance as at July 1, 2025 (<i>Audited</i>)	106,520,000	512,120,247	1,304,082	6,500,000,000	168,353,673.00	23,328,154	7,205,106,156	7,415,844,769	14,727,470,925
Transactions with owners of the Company									
Final dividend related to the year ended June 30, 2025 @ Rs 6 per share	-	-	-	-	0,00	-	-	(63,912,000)	(63,912,000)
Total comprehensive income for the six months period ended December 31, 2025									
Profit for the period	-	-	-	-	0,00	-	-	801,299,079	801,299,079
Other comprehensive income	-	414,168,619	3,789,336	-	0,00	-	417,957,955	-	417,957,955
	-	414,168,619	3,789,336	-	0,00	-	417,957,955	801,299,079	1,219,257,034
Share of increase in reserves of associated companies under equity method	-	-	-	-	-	-	-	(1,891,338)	(1,891,338)
Balance as at December 31, 2025 (<i>Un-audited</i>)	106,520,000	926,288,866	5,093,418	6,500,000,000	168,353,673.00	23,328,154	7,623,064,111	8,151,340,510	15,880,924,621

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

Chief Executive Officer

Director

Chief Financial Officer