

**CRESCENT JUTE PRODUCTS LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 31 DECEMBER 2025**

	Un-audited	Audited
	December 31, 2025	June 30, 2025
NOTE	RUPEES	
<b>EQUITY AND LIABILITIES</b>		
<b>SHARE CAPITAL AND RESERVES</b>		
<b>Authorized share capital</b>		
30,000,000 (30 June 2025: 30 000 000) ordinary shares of Rupees 10 each	<u>300,000,000</u>	<u>300,000,000</u>
<b>Issued, subscribed and paid-up share capital</b>	<b>237,634,680</b>	237,634,680
Capital reserves	<b>35,633,084</b>	35,633,084
Accumulated loss	<u>(480,149,675)</u>	<u>(476,647,050)</u>
	<b>(206,881,911)</b>	<b>(203,379,286)</b>
<b>NON-CURRENT LIABILITIES</b>		
	-	-
<b>CURRENT LIABILITIES</b>		
Accrued liabilities and other payables	<b>19,233,260</b>	17,243,515
Accrued mark-up	<b>79,864,414</b>	79,864,414
Borrowings	<b>110,106,234</b>	110,106,234
Unclaimed dividend	<b>337,312</b>	337,312
	<u>209,541,220</u>	<u>207,551,475</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u><b>2,659,309</b></u>	<u>4,172,189</u>
<b>CONTINGENCIES AND COMMITMENTS</b>		
	-	-
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Operating fixed assets	<b>1,564,774</b>	1,640,436
<b>CURRENT ASSETS</b>		
Security deposits	<b>37,500</b>	37,500
Prepayments and other receivables	<b>457,303</b>	780,196
Short term investments	<b>226,220</b>	166,787
Cash and bank balances	<b>373,512</b>	1,547,270
	<u>1,094,535</u>	<u>2,531,753</u>
<b>TOTAL ASSETS</b>	<u><b>2,659,309</b></u>	<u>4,172,189</u>

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



CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER

**CRESCENT JUTE PRODUCTS LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)**  
**FOR THE QUARTER AND SIX MONTHS PERIOD ENDED 31 DECEMBER 2025**

NOTE	HALF YEAR ENDED		QUARTER ENDED		
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024	
	-----RUPEES-----				
Other Income - net	6	67,758	(208,064)	(6,002)	272,443
Administrative expenses		(3,562,197)	(3,616,912)	(2,017,831)	(1,975,120)
Finance cost		(8,186)	(6,032)	(4,035)	(3,480)
Loss before levies and tax		<u>(3,502,625)</u>	<u>(3,831,008)</u>	<u>(2,027,868)</u>	<u>(1,706,157)</u>
Levies		-	-	-	-
Loss before tax		<u>(3,502,625)</u>	<u>(3,831,008)</u>	<u>(2,027,868)</u>	<u>(1,706,157)</u>
Taxation		-	-	-	-
Loss after taxation		<u>(3,502,625)</u>	<u>(3,831,008)</u>	<u>(2,027,868)</u>	<u>(1,706,157)</u>
Loss per share - basic and diluted	8	<u>(0.15)</u>	<u>(0.16)</u>	<u>(0.09)</u>	<u>(0.07)</u>

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 CHIEF EXECUTIVE OFFICER

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 DIRECTOR

  
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 CHIEF FINANCIAL OFFICER

**CRESCENT JUTE PRODUCTS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER AND SIX MONTHS PERIOD ENDED 31 DECEMBER 2025**

	HALF YEAR ENDED		QUARTER ENDED	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (RUPEES) -----			
Loss after taxation	(3,502,625)	(3,831,008)	(2,027,868)	(1,706,157)
<b>Items that will not be reclassified subsequently to profit or loss:</b>				
Deficit arising on remeasurement of investment at fair value through other comprehensive income	-	-	-	-
<b>Items that may be reclassified subsequently to profit or loss</b>				
Other comprehensive income for the period	-	-	-	-
Total comprehensive loss for the period	<b>(3,502,625)</b>	<b>(3,831,008)</b>	<b>(2,027,868)</b>	<b>(1,706,157)</b>

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**CRESCENT JUTE PRODUCTS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED 31 DECEMBER 2025**

	SHARE CAPITAL	CAPITAL RESERVES			Accumulated losses	TOTAL EQUITY
		Share premium	Fair value reserve on FVTOCI investments	Sub Total		
----- (RUPEES) -----						
Balance as at 30 June 2024 - (Audited)	237,634,680	35,767,584	(134,500)	35,633,084	(469,236,822)	(195,969,058)
Loss for the half year ended 31 December 2024	-	-	-	-	(3,831,008)	(3,831,008)
Other comprehensive income for the half year ended 31 December 2024	-	-	-	-	-	-
Total comprehensive loss for the half year ended 31 December 2024	-	-	-	-	(3,831,008)	(3,831,008)
Balance as at 31 December 2024 - (Un-audited)	237,634,680	35,767,584	(134,500)	35,633,084	(473,067,830)	(199,800,066)
Loss for the half year ended 30 June 2025	-	-	-	-	(3,579,220)	(3,579,220)
Other comprehensive income for the half year ended 30 June 2025	-	-	-	-	-	-
Total comprehensive loss for the half year ended 30 June 2025	-	-	-	-	(3,579,220)	(3,579,220)
<b>Balance as at 30 June 2025 - (Audited)</b>	<b>237,634,680</b>	<b>35,767,584</b>	<b>(134,500)</b>	<b>35,633,084</b>	<b>(476,647,050)</b>	<b>(203,379,286)</b>
Loss for the half year ended 31 December 2025	-	-	-	-	(3,502,625)	(3,502,625)
Other comprehensive income for the half year 31 December 2025	-	-	-	-	-	-
Total comprehensive loss for the half year 31 December 2025	-	-	-	-	(3,502,625)	(3,502,625)
<b>Balance as at 31 December 2025 - (Un-audited)</b>	<b>237,634,680</b>	<b>35,767,584</b>	<b>(134,500)</b>	<b>35,633,084</b>	<b>(480,149,675)</b>	<b>(206,881,911)</b>

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



CHIEF EXECUTIVE OFFICER

DIRECTOR



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**CRESCENT JUTE PRODUCTS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED 31 DECEMBER 2025**

		<b>HALF YEAR ENDED</b>	
		<b>December 31, 2025</b>	<b>December 31, 2024</b>
<b>NOTE</b>		<b>RUPEES</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
	<b>(Loss) before taxation</b>	<b>(3,502,625)</b>	(3,831,008)
	<b>Adjustments for non-cash charges and other items:</b>		
	Depreciation	<b>75,662</b>	85,348
	Net un-realized (gain)/ loss on remeasurement of investments at fair value through profit or loss	<b>(59,433)</b>	222,043
	Finance cost	<b>8,186</b>	6,032
		<b>24,415</b>	313,423
	<b>Working capital changes</b>		
	Decrease/(Increase) in prepayments and other receivables	<b>322,893</b>	(204,862)
	Increase in accrued liabilities and other payables	<b>1,989,745</b>	3,733,857
		<b>2,312,638</b>	3,528,995
	<b>Cash (used in)/generated from operations</b>	<b>(1,165,572)</b>	11,410
	Finance cost paid	<b>(8,186)</b>	(6,032)
	Income tax paid	-	-
	<b>Net cash (used in) / generated from operating activities</b>	<b>(1,173,758)</b>	5,379
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	-	-
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	-	-
	<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(1,173,758)</b>	5,379
	Cash and cash equivalents at the beginning of the period	<b>1,547,270</b>	50,975
	<b>Cash and cash equivalents at the end of the period</b>	<b>373,512</b>	56,354

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\_\_\_\_\_  
**DIRECTOR**



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**CHIEF FINANCIAL OFFICER**