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Sapphire Fibres 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: SFL/ Corp/Results/HY/2025- 26

February 26, 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 11:00 a.m. on Thursday the 26th day of February 2026 at First Floor, Tricon Corporate Centre, 73-E Main Jail Road, Gulberg II, Lahore 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 **SAPPHIRE FIBRES LIMITED**

Company Secretary



Annexure - A

SAPPHIRE FIBRES LIMITED
REVIEWED INTERIM FINANCIAL STATEMENTS
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

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

	Note	Un-audited December 31, 2025	Audited June 30, 2025
		----- Rupees -----	
ASSETS			
Non-current assets			
Property, plant and equipment	4	20,098,710,218	18,751,510,700
Investment property		31,750,000	31,750,000
Intangible assets		575,452	1,359,690
Long term investments	5	30,362,950,522	26,277,068,175
Long term loans		247,500	307,500
Long term deposits		62,018,345	62,418,345
		<u>50,556,252,037</u>	<u>45,124,414,410</u>
Current assets			
Stores, spare parts and loose tools		1,334,816,766	1,463,438,051
Stock-in-trade	6	19,485,200,920	17,843,165,165
Trade debts		6,524,225,316	5,727,987,477
Loans and advances		490,463,749	552,633,326
Trade deposits and short term prepayments		130,163,933	22,611,954
Short term investments		6,314,753,112	4,542,976,139
Other receivables		1,946,862,813	3,377,139,680
Tax refunds due from Government		5,357,245,398	3,443,354,018
Cash and bank balances		588,672,005	1,571,737,056
		<u>42,172,404,012</u>	<u>38,545,042,866</u>
Total assets		<u>92,728,656,049</u>	<u>83,669,457,276</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 ordinary shares of Rs.10 each		<u>206,718,750</u>	<u>206,718,750</u>
Reserves		<u>37,521,723,978</u>	<u>33,925,776,390</u>
Unappropriated profit		<u>18,784,208,129</u>	<u>16,481,623,884</u>
		<u>56,512,650,857</u>	<u>50,614,119,024</u>
Liabilities			
Non-current liabilities			
Long term liabilities	7	4,837,013,502	2,937,585,540
Staff retirement benefit - gratuity		964,299,585	884,975,148
Deferred taxation		1,165,845,346	757,016,380
		<u>6,967,158,433</u>	<u>4,579,577,068</u>
Current liabilities			
Trade and other payables		5,828,993,575	5,611,957,303
Contract liabilities		373,620,446	392,431,444
Accrued mark-up / interest		273,706,651	292,509,097
Short term borrowings	8	17,951,212,189	16,388,909,053
Current portion of long term liabilities	7	938,673,442	973,030,232
Unclaimed dividend		13,289,412	8,634,411
Provision for taxation	9	3,869,351,044	4,808,289,644
		<u>29,248,846,759</u>	<u>28,475,761,184</u>
Total liabilities		<u>36,216,005,192</u>	<u>33,055,338,252</u>
Contingencies and commitments	10		
Total equity and liabilities		<u>92,728,656,049</u>	<u>83,669,457,276</u>

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

Chief Executive Officer

Director

SHC

Chief Financial Officer

SAPPHIRE FIBRES 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	11,483,506,230	13,327,426,056	23,176,672,804	26,460,187,341
Cost of sales	12	(10,958,650,663)	(11,918,013,391)	(22,018,006,719)	(23,659,946,557)
Gross profit		524,855,567	1,409,412,665	1,158,666,085	2,800,240,784
Distribution cost		(385,308,397)	(603,100,325)	(857,344,995)	(1,152,065,932)
Administrative expenses		(176,127,646)	(140,825,719)	(432,160,126)	(387,957,933)
Other income	13	3,700,143,497	379,485,779	4,573,418,922	1,597,795,881
Other expenses		(711,500)	(1,008,837)	(1,423,000)	(15,056,608)
Profit from operations		3,662,851,521	1,043,963,563	4,441,156,886	2,842,956,192
Finance cost		(614,801,647)	(536,453,478)	(1,164,601,681)	(1,012,985,505)
Profit before revenue tax and income tax		3,048,049,874	507,510,085	3,276,555,205	1,829,970,687
Final taxes - levy		(215,900,439)	(28,997,166)	(433,067,491)	(346,509,277)
Profit before income tax		2,832,149,435	478,512,919	2,843,487,714	1,483,461,410
Income tax					
- Current		(597,497,472)	(207,851,721)	(701,802,905)	(272,827,806)
- Deferred		172,108,590	(81,719,617)	130,835,216	(167,078,635)
		(425,388,882)	(289,571,338)	(570,967,689)	(439,906,441)
Profit after taxation		2,406,760,553	188,941,581	2,272,520,025	1,043,554,969
Earnings per share					
- basic and diluted		116.43	9.14	109.93	50.48

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

Chief Executive Officer

Director

Chief Financial Officer

SHC

SAPPHIRE FIBRES 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	2,406,760,553	188,941,581	2,272,520,025	1,043,554,969
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	648,046,317	1,113,964,322	2,760,453,463	1,387,812,091
- short term	(292,790,582)	1,070,918,441	1,375,158,307	996,665,020
	355,255,735	2,184,882,763	4,135,611,770	2,384,477,111
Realised gain / (loss) on sale of investment at fair value through other income	238,063,408	(2,546,355)	236,782,970	(62,518,059)
Impact of deferred tax	56,867,303	(325,654,802)	(539,664,182)	(323,743,617)
Other comprehensive gain for the period	650,186,446	1,856,681,606	3,832,730,558	1,998,215,435
Total comprehensive income for the period	3,056,946,999	2,045,623,187	6,105,250,583	3,041,770,404

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

Chief Executive Officer

Director

Chief Financial Officer

SHC

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

	Note	Six months period ended	
		December 31, 2025	December 31, 2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	14	(1,446,482,973)	(3,621,308,660)
Staff retirement benefits paid		(71,395,563)	(73,956,320)
Finance cost paid		(1,183,404,127)	(899,549,036)
Taxes paid - net		(2,671,503,770)	(1,554,971,565)
Workers' profit participation fund paid		-	(14,682,955)
Long term loans - net		460,000	325,570
Net cash used in operating activities		(5,372,326,434)	(6,164,142,966)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(2,018,538,638)	(2,552,097,713)
Long term investment made		(1,325,427,884)	-
Proceeds from disposal of operating fixed assets		32,483,059	23,807,885
Proceeds from sale of stores		21,954,046	-
Short term investments - net		(20,562,461)	(149,572,956)
Dividend and interest income received		4,474,042,702	1,414,720,281
Net cash generated from / (used in) investing activities		1,163,950,824	(1,263,142,503)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		2,500,000,000	-
- repaid		(634,928,828)	(486,168,855)
Dividend paid		(202,063,749)	(206,119,969)
Short term borrowings - net		1,562,303,136	8,483,777,153
Net cash generated from financing activities		3,225,310,559	7,791,488,329
Net (decrease) / increase in cash and cash equivalents		(983,065,051)	364,202,860
Cash and cash equivalents - at beginning of the period		1,571,737,056	662,222,792
Cash and cash equivalents - at end of the period		588,672,005	1,026,425,652

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

Chief Executive Officer

Director

Chief Financial Officer

SHC

SAPPHIRE FIBRES 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	Reserves				Sub-total	Other Components of equity	Total
		Capital		Revenue			Unrealised gain	
		Share Premium	Reserves	General	Unappropriated profit		on financial assets at fair value through other comprehensive income	
----- Rupees -----								
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	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 six months period ended December 31, 2024								
Profit for the period	-	-	-	-	1,043,554,969	1,043,554,969	-	1,043,554,969
Other comprehensive income	-	-	-	-	-	-	1,998,215,435	1,998,215,435
	-	-	-	-	1,043,554,969	1,043,554,969	1,998,215,435	3,041,770,404
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(62,518,059)	(62,518,059)	62,518,059	-
Transfer to capital reserve	-	-	27,500,000,000	(1,183,845,000)	(26,316,155,000)	-	-	-
Balance as at December 31, 2024 (Un-audited)	206,718,750	391,833,750	27,500,000,000	-	3,887,335,045	31,759,168,795	5,429,247,814	37,395,135,359
Balance as at July 1, 2025 (Audited)	206,718,750	391,833,750	27,500,000,000	-	16,481,623,884	44,373,457,634	6,033,942,640	50,614,119,024
Transaction with owners of the Company								
Final dividend related to the year ended June 30, 2025 at the rate of Rs.10 per share	-	-	-	-	(206,718,750)	(206,718,750)	-	(206,718,750)
Total comprehensive income for the six months period ended December 31, 2025								
Profit for the period	-	-	-	-	2,272,520,025	2,272,520,025	-	2,272,520,025
Other comprehensive income	-	-	-	-	-	-	3,832,730,558	3,832,730,558
Reclassification adjustment of realised gain on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	2,272,520,025	2,272,520,025	3,832,730,558	6,105,250,583
	-	-	-	-	236,782,970	236,782,970	(236,782,970)	-
Balance as at December 31, 2025 (Un-audited)	206,718,750	391,833,750	27,500,000,000	-	18,784,208,129	46,676,041,879	9,629,890,228	58,512,650,857

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

Chief Executive Officer

Director

Chief Financial Officer

SHC

Annexure - B

SAPPHIRE FIBRES LIMITED
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025
(UN-AUDITED)

SAPPHIRE FIBRES LIMITED
CONSOLIDATED 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	29,577,253,942	28,511,956,430
Investment property		31,750,000	31,750,000
Intangible assets		575,452	6,972,594
Long term investments	5	49,846,404,483	47,855,111,380
Long term loans		5,247,500	5,307,500
Long term deposits		63,948,145	64,348,145
		79,525,179,522	76,475,446,049
Current assets			
Stores, spare parts and loose tools		1,347,497,218	1,476,118,503
Stock-in-trade	6	19,829,281,798	18,138,879,313
Trade debts	7	8,105,510,965	8,227,060,045
Loans and advances		520,866,580	574,310,900
Trade deposits and short term prepayments		160,156,248	91,743,747
Short term investments		14,353,719,797	10,944,936,762
Other receivables		2,061,630,064	3,568,664,530
Tax refunds due from Government		6,627,555,015	4,616,184,888
Cash and bank balances		2,778,667,247	2,273,772,406
		55,784,884,932	49,911,671,094
Total assets		135,310,064,454	126,387,117,143
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 (June 30, 2025: 20,671,875)			
ordinary shares of Rs.10 each		206,718,750	206,718,750
Reserves		37,824,212,386	34,161,769,460
Unappropriated profit		51,725,878,938	50,328,915,272
Equity attributable to shareholders of the Parent Company		89,756,810,074	84,697,403,482
Non-controlling interest		5,859,390,869	5,948,989,308
Total equity		95,616,200,943	90,646,392,790
Liabilities			
Non-current liabilities			
Long term liabilities	8	4,837,013,502	2,937,585,540
Staff retirement benefits - gratuity		964,299,585	884,975,148
Deferred taxation		1,168,096,847	805,975,783
		6,969,409,934	4,628,536,471
Current liabilities			
Trade and other payables		8,007,510,796	8,170,420,135
Contract liabilities		373,620,446	392,431,444
Accrued mark-up / interest		275,833,983	293,804,016
Short term borrowings	9	19,241,235,776	16,460,179,106
Current portion of long term liabilities	8	938,673,442	973,030,232
Unclaimed dividend		13,289,412	8,634,411
Provision for taxation		3,874,289,722	4,813,688,538
		32,724,453,577	31,112,187,882
Total liabilities		39,693,863,511	35,740,724,353
Contingencies and commitments	10		
Total equity and liabilities		135,310,064,454	126,387,117,143

The annexed notes 1 to 19 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 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	12,160,969,232	14,374,004,317	26,800,507,335	33,426,255,173
Cost of Sales	12	(11,553,820,099)	(12,488,421,184)	(25,519,360,423)	(28,985,351,244)
Gross profit		607,149,133	1,885,583,133	1,281,146,912	4,440,903,929
Distribution cost		(385,308,397)	(603,100,325)	(857,344,995)	(1,152,065,932)
Administrative expenses		(213,732,274)	(177,074,353)	(531,828,128)	(469,783,460)
Other income		525,315,338	388,785,175	988,568,435	731,916,673
Other expenses		(3,495,285)	413,758	(4,206,785)	(15,214,982)
Profit from operations		529,928,515	1,494,607,388	876,335,439	3,535,756,228
Finance cost		(607,652,727)	(545,249,573)	(1,159,022,655)	(1,048,304,030)
		(77,724,212)	949,357,815	(282,687,216)	2,487,452,198
Share of profit of Associated Companies		1,101,316,226	15,607,897	2,877,951,145	227,862,402
Profit before revenue tax and income tax		1,023,592,014	964,965,712	2,595,263,929	2,715,314,600
Final taxes - levy		(288,132,831)	(30,085,470)	(505,299,883)	(347,597,581)
Profit before income tax		735,459,183	934,880,242	2,089,964,046	2,367,717,019
Taxation					
Current		(573,985,415)	(207,925,741)	(701,881,478)	(273,008,426)
Deferred		171,703,812	(94,929,899)	128,583,715	(181,038,834)
		(402,281,603)	(302,855,640)	(573,297,763)	(454,047,260)
Profit after taxation		333,177,580	632,024,602	1,516,666,283	1,913,669,759
Attributable to:					
- Shareholders of the Parent Company		265,337,865	484,107,667	1,403,406,586	1,412,067,646
- Non-controlling interest		67,839,715	147,916,935	113,259,697	501,602,113
		333,177,580	632,024,602	1,516,666,283	1,913,669,759
Earnings per share					
- attributable to shareholders of the Parent Company		12.84	23.42	67.89	68.31

The annexed notes 1 to 19 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 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	333,177,580	632,024,602	1,516,666,283	1,913,669,759
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	2,486,605,694	1,113,964,322	2,760,453,463	1,387,812,091
- short term	1,449,411,728	1,070,918,441	1,375,158,307	996,665,020
Impact of deferred tax	(541,575,367)	(325,654,802)	(539,664,182)	(323,743,617)
Realised gain / (loss) on sale of investment at fair value through other comprehensive income	296,754,674	(2,546,355)	236,782,970	(62,518,059)
Share of fair value gain on remeasurement of investment at fair value through other comprehensive income by Associated Companies	28,295,031	15,040,911	29,149,504	15,895,384
	3,719,491,760	1,871,722,517	3,861,880,062	2,014,110,819
Items that will be reclassified to statement of profit or loss subsequently				
Share of unrealised gain / (loss) on remeasurement of hedging instruments of Associated Companies	681,970	(218,075)	779,401	(120,644)
	681,970	(218,075)	779,401	(120,644)
Other comprehensive gain for the period	3,720,173,730	1,871,504,442	3,862,659,463	2,013,990,175
Total comprehensive income for the period	4,053,351,310	2,503,529,044	5,379,325,746	3,927,659,934
Attributable to:				
- Shareholders of the Parent Company	3,985,511,595	2,355,612,109	5,266,066,049	3,426,057,821
- Non-controlling interest	67,839,715	147,916,935	113,259,697	501,602,113
	4,053,351,310	2,503,529,044	5,379,325,746	3,927,659,934

The annexed notes 1 to 19 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 SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Note	Six months period ended	
		December 31, 2025	December 31, 2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	13	(3,286,055,871)	(2,987,578,783)
Staff retirement benefits paid		(71,395,563)	(73,956,320)
Finance cost paid		(1,176,992,688)	(935,060,552)
Taxes paid		(2,888,461,600)	(570,944,995)
Workers' profit participation fund paid		-	(14,682,955)
Long term loans - net		460,000	325,570
Net cash used in operating activities		(7,422,445,722)	(4,581,898,035)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(2,031,056,637)	(2,676,818,794)
Proceeds from disposal of operating fixed assets		35,436,559	23,807,885
Long term investments- net		-	(4,091,422)
Short term investments- net		840,336,439	198,799,477
Proceeds from sale of stores and spares		21,954,046	-
Dividend and interest income received		4,819,464,199	547,758,010
Net cash generated from / (used in) investing activities		3,686,134,606	(1,910,544,844)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		2,500,000,000	-
- repaid		(634,928,828)	(486,168,855)
Dividend paid		(404,921,885)	(611,781,192)
Short term borrowings - net		2,781,056,670	7,661,628,705
Net cash generated from financing activities		4,241,205,957	6,563,678,658
Net increase in cash and cash equivalents		504,894,841	71,235,779
Cash and cash equivalents - at beginning of the period		2,273,772,406	1,832,065,719
Cash and cash equivalents - at end of the period		2,778,667,247	1,903,301,498

The annexed notes 1 to 19 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 SIX MONTHS PERIOD ENDED DECEMBER 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, 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 year ended June 30, 2024	-	-	-	-	-	(206,718,750)	(206,718,750)	-	-	-	(206,718,750)	(405,661,223)
Total comprehensive income for the six months period ended December 31, 2024												
Profit for the period	-	-	-	-	-	1,412,067,646	1,412,067,646	-	-	-	1,412,067,646	501,602,113
Other comprehensive income	-	-	-	-	-	-	-	2,014,110,819	(120,644)	2,013,990,175	2,013,990,175	-
Transfer to maintenance reserve	-	-	-	81,644,906	-	1,412,067,646	1,412,067,646	2,014,110,819	(120,644)	2,013,990,175	3,426,057,821	501,602,113
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	(62,518,059)	(62,518,059)	-	-	62,518,059	-	-
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	-	-	-	-	-	1,523,087	1,523,087	-	-	-	1,523,087	-
Balance as at December 31, 2024 (Un-audited)	206,718,750	391,833,750	27,500,000,000	168,734,313	-	17,907,277,142	45,967,845,205	5,446,075,949	970,493	5,447,046,442	51,621,610,397	7,127,509,151
Balance as at July 1, 2025 (Audited)	206,718,750	391,833,750	27,500,000,000	87,089,407	-	50,328,915,272	50,807,838,429	6,181,897,820	948,483	6,182,846,303	57,197,403,482	5,948,989,308
Transaction with owners												
Final dividend for the year ended June 30, 2025	-	-	-	-	-	(206,718,750)	(206,718,750)	-	-	-	(206,718,750)	(202,858,136)
Total comprehensive income for the six months period ended December 31, 2025												
Profit for the period	-	-	-	-	-	1,403,406,586	1,403,406,586	-	-	-	1,403,406,586	113,259,697
Other comprehensive income	-	-	-	-	-	-	-	3,861,880,062	779,401	3,862,659,463	3,862,659,463	-
Transfer to maintenance reserve	-	-	-	36,566,433	-	1,403,406,586	1,403,406,586	3,861,880,062	779,401	3,862,659,463	5,266,066,049	113,259,697
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	(36,566,433)	-	-	-	-	-	-
Effect of items directly credited in equity by the Associated companies	-	-	-	-	-	59,293	59,293	-	-	-	59,293	-
Balance as at December 31, 2025 (Un-audited)	206,718,750	391,833,750	27,500,000,000	123,655,840	-	51,725,878,938	52,241,368,528	9,806,994,912	1,727,884	9,808,722,796	62,256,810,074	5,859,390,869

The annexed notes 1 to 19 form an integral part of these consolidated condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer