

ZUMA RESOURCES LTD



EXPORT REGISTRATION NO W-077224
IMPORTER REGISTRATION NO W-211496

NTN 0658669-4

SALES TAX REGISTRATION NO
04-04-5202-011-46

27 February 2026

The General Manager
Pakistan Stock Exchange
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 Board of Directors in their meeting held on 27th February, 2026 at 04:30 P.M at 4th Floor, Building 90/50-B, Broadway, DHA Phase 8, Lahore has approved the Half Yearly accounts for the period ended 31-12-2025 and recommended the following:

- | | |
|---|-----|
| 1. Cash Dividend | Nil |
| 2. Bonus Share | Nil |
| 3. Right shares | Nil |
| 4. Any Other Entitlement/Corporate Action | Nil |
| 5. Any Other Price-Sensitive Information | Nil |

The Financial results of the Company are attached

The Half Year Report of the Company for the Period Ended December 31, 2025 will be transmitted through PUCARS Separately, within Specified time.

Yours Truly,

A handwritten signature in black ink, appearing to be 'Muhammad Saeed'.

For Zuma Resources Ltd
Muhammad Saeed
(Company Secretary)

ZUMA RESOURCES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Un-Audited Dec 31, 2025	Audited Jun 30, 2025
	(Rupees)	
SHARE CAPITAL AND RESERVES		
Authorized share capital		
35,000,000 (June 30, 2025: 15,000,000) Ordinary shares of Rs. 10 each	350,000,000	150,000,000
Issued, subscribed and paid up capital		
14,100,000 (June 30, 2025: 14,100,000) Ordinary shares of Rs. 10 each	141,000,000	141,000,000
Accumulated loss	(145,531,752)	(149,795,763)
Loan from directors	8,895,000	-
	4,363,248	(8,795,763)
NON CURRENT LIABILITIES		
Long term financing from Banking Companies - Secured	126,645,132	137,451,284
Deferred liabilities	392,616,583	383,810,431
	519,261,715	521,261,715
CURRENT LIABILITIES		
Accrued liabilities and other payable	11,375,416	12,298,652
Unclaimed dividend	235,776	235,776
Provision for taxation and levy -net	3,247,518	3,140,654
Current portion of:		
Long term financing from Banking Companies	75,514,285	73,514,285
	90,372,995	89,189,367
Contingencies and commitments	-	-
	613,997,958	601,655,319
NON-CURRENT ASSETS		
Operating fixed assets	756,707	-
CURRENT ASSETS		
Trade receivables - net	10,704,538	-
Sales tax refundable	818,786	818,786
Security deposit	210,000	-
Cash and bank balances	1,507,927	836,533
	13,241,251	1,655,319
Non Current Asset held for sale	600,000,000	600,000,000
	613,997,958	601,655,319

The annexed notes form part of these financial statements.

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CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

ZUMA RESOURCES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	-----Un-Audited-----			
		Half Year Ended		Quarter Ended	
		Dec 31, 2025	Dec 31, 2024 (Restated)	Dec 31, 2025	Dec 31, 2024 (Restated)
		(Rupees)		(Rupees)	
Revenue from contracts with customer	9	10,695,969	-	10,695,969	-
Cost of revenue		(1,073,181)	-	(1,073,181)	-
Gross profit		9,622,788	-	9,622,788	-
Administrative expenses		(5,260,310)	(1,021,383)	(3,998,730)	(510,892)
Finance cost		(19,399,734)	(20,277,367)	(9,555,920)	(10,138,684)
Other income		19,408,131	20,277,772	9,564,375	10,138,866
		(5,251,913)	(1,020,978)	(3,990,275)	(510,489)
Profit / (Loss) before levies and taxation		4,370,875	(1,020,978)	5,632,513	(510,489)
Levies		(106,864)	-	(106,864)	-
Profit / (Loss) before taxation		4,264,011	(1,020,978)	5,525,649	(510,489)
Taxation					
Current		-	-	-	-
Deferred		-	-	-	-
		-	-	-	-
Profit / (Loss) for the period		4,264,011	(1,020,978)	5,525,649	(510,489)
Earning / (Loss) per share - basic and diluted	10	0.30	(0.07)	0.39	(0.04)

The annexed notes form part of these financial statements.

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CHIEF FINANCIAL OFFICER


DIRECTOR

ZUMA RESOURCES LIMITED
CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half Year Ended		Quarter Ended	
	Dec 31, 2025	Dec 31, 2024 (Restated)	Dec 31, 2025	Dec 31, 2024 (Restated)
	(Rupees)		(Rupees)	
Profit/(Loss) for the period	4,264,011	(1,020,978)	5,525,649	(510,489)
Other comprehensive income				
Surplus on revaluation	-	-	-	-
Related deferred tax on surplus	-	-	-	-
Total comprehensive income / (loss) for the period	4,264,011	(1,020,978)	5,525,649	(510,489)

The annexed notes form part of these financial statements.

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DIRECTOR

ZUMA RESOURCES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Share capital	Loan from Directors & Sponsors	Revenue Reserve	Total
			Accumulated loss	
----- (Rupees) -----				
Balance as on Jul 01 2024 - restated	141,000,000	-	(147,357,620)	(6,357,620)
Net loss for the period	-	-	(1,020,978)	(1,020,978)
Other comprehensive income for the period	-	-	-	-
Balance as on Dec 31, 2024 - restated	141,000,000		(148,378,598)	(7,378,598)
Balance as on Jan 01 2025 - restated	141,000,000	-	(148,378,598)	(7,378,598)
Net loss for the period	-	-	(1,417,165)	(1,417,165)
Other comprehensive income for the period	-	-	-	-
Balance as on Jun 30, 2025 - Audited	141,000,000	-	(149,795,763)	(8,795,763)
Balance as on Jul 01 2025 - Audited	141,000,000	-	(149,795,763)	(8,795,763)
Net profit for the period	-	-	4,264,011	4,264,011
Loan from directors	-	8,895,000	-	8,895,000
Other comprehensive income for the period	-	-	-	-
Balance as on Dec 31, 2025 - Un-Audited	141,000,000	8,895,000	(145,531,752)	4,363,248

The annexed notes form part of these financial statements.

Attest


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

ZUMA RESOURCES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

Note	-----Un-Audited-----	
	Dec 31, 2025	Dec 31, 2024 (Restated)
------(Rupees)-----		
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before levies and taxation	4,370,875	(1,020,978)
Adjustment for non-cash and other related items:		
Amortization of deferred income	(19,399,562)	(20,277,367)
Depreciation on operating fixed assets	13,993	-
Foreign exchange (gain)	(8,569)	-
Finance cost	19,399,562	20,277,367
Cash flow generated from operating activities before working capital changes	4,376,299	(1,020,978)
Effect on cash flow due to working capital changes :		
(Increase) / decrease in current assets:		
Trade receivables	(10,695,969)	-
Security deposit	(210,000)	-
Increase / (decrease) in current liabilities:		
Accrued liabilities and other payable	(923,236)	1,745,838
Net cash (used in) / generated from working capital	(11,829,205)	1,745,838
Cash generated from operating activities	(7,452,906)	724,860
Finance cost	-	-
Net cash (used in) / generated from operating activities	(7,452,906)	724,860
CASH FLOWS FROM INVESTING ACTIVITIES		
Advance against sale of asset	28,205,714	19,205,714
Purchase of asset	(770,700)	-
Net cash generated from investing activities	27,435,014	19,205,714
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(28,205,714)	(19,205,714)
Loan obtained from directors	8,895,000	-
Net cash (used in) from financing activities	(19,310,714)	(19,205,714)
Net increase in cash and cash equivalents	671,394	724,860
Cash and cash equivalents at the beginning of the period	836,533	537,538
Cash and cash equivalents at the end of the period	1,507,927	1,262,398

The annexed notes form part of these financial statements.

Attest


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DIRECTOR