

A faded, light blue illustration of an industrial refinery or chemical plant. It features several tall distillation columns, large spherical storage tanks, and a complex network of pipes and structural steel. The background is a white central area framed by dark blue geometric shapes at the top and bottom.

# **OILBOY**

**ENERGY LIMITED**

**Half Year Ended  
December 31, 2025**

# CONTENT

1. Vision and Mission Statement
2. Corporate Information
3. Director's Report
4. Statement of Financial Position
5. Statement of Profit and Loss
6. Statement of Cash Flows
7. Statement of Comprehensive Income
8. Statement of Change in Equity
9. Notes to the Financial Statements

## OUR MISSION

Our Mission is, to satisfy and meet the needs of our customers, providing our products and services with the quality catering their needs and preferences and to create value for our stakeholders through our values and principles. We are determined to respond to customer need with value added products and services. It is our belief that we can fulfill this mission through a unique combination of vision, effective supply chain management and innovative technology.

## VISION STATEMENT

To be innovative, effective and efficient in our field to the benefit of society, we will fairly compete in quality, technology, sales and marketing expertise, while ensuring sound financial and sustainable growth of the Company for the sake of its stakeholders and reputation.

## Company Information

### Board of Directors

- |                               |   |
|-------------------------------|---|
| 1. Mr. Farhan Abbas Sheikh    | Chairman                                    |
| 2. Ms. Fatima Jamil           | Chief Executive Officer/ Executive Director |
| 3. Mr. Muhammad Shaffat       | Non-Executive Director                      |
| 4. Mr. Naeem Ali Malik        | Non-Executive Director                      |
| 5. Ms. Farkhanda Abbas        | Non-Executive Director                      |
| 6. Mr. Dr. Saad Liaquat       | Independent Director                        |
| 7. Mr. Muhammad Usman Shakuat | Independent Director                        |

### Board Audit Committee

- |                         |           |
|-------------------------|-----------|
| Mr. Dr. Saad Liaquat    | Chairman  |
| Mr. Farhan Abbas Sheikh | Member    |
| Mr. Muhammad Shaffat    | Member    |
| Ms. Hina Kashif         | Secretary |

### Human Resource and Remuneration Committee

- |                          |           |
|--------------------------|-----------|
| Mr. Dr. Saad Liaquat     | Chairman  |
| Mr. Farhaan Abbas Sheikh | Member    |
| Mr. Naeem Ali Malik      | Member    |
| Mr. Inam Ullah           | Secretary |

### Company Secretary

Inam Ullah

### Legal Advisor

Zulfiqar Ahmed, Advocate High Court

### Chief Financial Officer

Muhammad Adnan Rana

### Head of Internal Auditor

Ms. Hina Kashif

### Auditors

Iqbal Yasir & Co., Chartered Accountants

### Registrar

F.D REGISTRAR (Pvt.) Limited  
Suit 1705 – A. 17th Floor, I.I Chundrigar Rd, Saddar  
Karachi

### Registered Office

5A/1, Gulberg 3, Off M.M. Alam Road, Lahore.

### Bankers' Details

Sr no.	Bank	A/C No	Bank Address
1	Meezan Bank	0254-0106325995	Zahoor Ellahi Road Branch Lahore
2	Faysal Bank Limited	319230100000 2164	Ferozepur Road Branch, Lahore.
3	Faysal Bank Limited	319230100000 2429	Ferozepur Road Branch, Lahore.
4	J.S Bank Limited	0001984041	Islamabad Stock Exchange branch
5	J.S Bank Limited	0001989026	Islamabad Stock Exchange branch
6	Meezan Bank	0516-0108234968	110-111/A Commercial Market, Model Town Multan.
7	Bank Al Habib Limited	5501008101644900	IB-Gulberg Branch (5501)

## DIRECTORS' REVIEW

Dear Shareholders,

On behalf of the Board of Directors, we are pleased to present the 2nd Quarter/Half-yearly reviewed Financial Statements of M/s., Oilboy Energy Limited ("The Company"), for the period ended December 31, 2025.

### Financial Performance:

The financial highlights of the Company for the 2nd Quarter/Half-year ended December 31st, 2025, in comparison with the corresponding period of previous year are as follows: -

Financial Highlights	Half year Ended December 31 <sup>st</sup>		Quarter Ended December 31 <sup>st</sup>	
	Rs.'000	Rs.'000	Rs.'000	Rs.'000
	2025	2024	2025	2024
Revenue	102,594	201,459	56,200	106,201
Operating Expenditures	(100,270)	(213,469)	(53,346)	(107,099)
<b>Profit/ (Loss) Before Taxation</b>	2,352	<b>(12,010)</b>	2,854	<b>(897)</b>
Taxation	(1,591)	(1,758)	(1,224)	(1,540)
<b>Net Loss for the period</b>	734	<b>(13,768)</b>	1,630	<b>(2,437)</b>
<b>Loss per Share</b>	0.01	<b>(0.55)</b>	0.03	<b>(0.10)</b>

During the period from July-Dec 2024, the revenue of the Company increased by almost 48% as compared to corresponding period of the previous year.

The company is aiming to increase revenue to certain point where fixed cost per unit is reduced to minimum.

The Board of Directors of the Company in their meeting held on December 27, 2024 has decided to increase the paid-up share capital of the Company by issue of further 25,000,000 ordinary shares at per value of Rs. 10/- announced 100% right issue

### Future Outlook:

The Company is in the process of repositioning itself into the oil trading business. However, during the financial year 2024–25, the Company's operational activities remained largely stagnant.

The Board of Directors and Management remain fully aware of the challenges faced by the Company and continue to take appropriate measures to address them. The Company regularly reviews and realigns its business strategies to capitalize on emerging opportunities while mitigating prevailing risks and challenges.

In line with this strategic direction, the Company has prioritized diversification to reduce concentration risk and is actively exploring alternative revenue streams with the objective of enhancing long-term shareholder value.



Ms. Fatima Jamil  
Chief Executive Officer  
February 27, 2026

Director



## INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of OILBOY ENERGY LIMITED

Report on Review of the Condensed Interim Financial Statements

### Introduction

We have reviewed the accompanying condensed interim statement of financial position of Oilboy Energy Limited ("the Company") as at December 31, 2025 and the related condensed interim statement of profit or loss and condensed interim statement of comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows and notes to the financial statements for the half year then ended (here-in after referred to as the "condensed interim financial statements"). Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these financial statements based on our review.

### Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

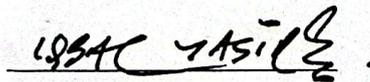
### Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

### Other Matter

Pursuant to the requirement of Section 237 (1) (b) of the Companies Act, 2017, only cumulative figures for the half year, presented in the second quarter accounts are subject to a limited scope review by the statutory auditors of the Company. Accordingly, the figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three-month period ended December 31, 2025 and December 31, 2024 have not been reviewed by us.

The engagement partner on the review resulting in this independent auditor's report is Mr. Yasir Riaz.



Lahore.

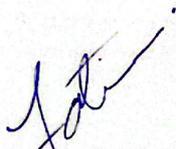
Date: March 03, 2026

UDIN: RR202510200UTmSQfwlZ

**OILBOY ENERGY LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT DECEMBER 31, 2025**

	Note	Un-Audited December 31, 2025	Audited June 30, 2025
		----- Rupees -----	
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property and equipment	5	11,338,072	11,746,840
Intangible assets		1,589,591	1,760,195
Long term security deposits		2,454,838	2,458,855
Deferred tax asset		-	-
		<b>15,382,501</b>	<b>15,965,890</b>
<b>Current assets</b>			
Short-term investments		3,162	2,331
Stock in trade		3,358,001	45,067,341
Trade receivables		29,310,486	45,722,839
Advances		241,108,189	46,788,919
Tax refunds due from government		1,638,914	2,183,134
Cash and bank balances	6	2,407,462	3,201,121
		<b>277,826,214</b>	<b>142,965,685</b>
		<b>293,208,715</b>	<b>158,931,575</b>
<b>Total assets</b>			
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorized share capital		<b>1,600,000,000</b>	<b>1,600,000,000</b>
160,000,000 Ordinary shares of Rs. 10 each.			
Issued, subscribed and paid up share capital	7	500,000,000	250,000,000
Share deposit money		-	83,149,030
Accumulated losses		(238,955,931)	(239,689,631)
		<b>261,044,069</b>	<b>93,459,399</b>
<b>Non-current liabilities</b>			
Deferred liability - net staff gratuity		2,746,070	2,014,200
<b>Current liabilities</b>			
Trade and other payables		29,418,576	58,989,412
Due to related parties		-	4,468,564
		<b>29,418,576</b>	<b>63,457,976</b>
<b>Contingencies and commitments</b>			
	8		
<b>Total liabilities</b>		<b>32,164,646</b>	<b>65,472,176</b>
<b>Total equity and liabilities</b>		<b>293,208,715</b>	<b>158,931,575</b>

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.

  
 Chief Executive officer

  
 Chief Financial Officer

  
 Director

7

**OILBOY ENERGY LIMITED****CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS (UN-AUDITED)****FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025**

	Note	July 01 to December 31, 2025	July 01 to December 31, 2024	October 01 to December 31, 2025	October 01 to December 31, 2024
Rupees					
Sales - net	9	102,594,662	201,459,348	56,200,356	106,201,597
Cost of sales	10	(87,472,396)	(201,185,189)	(46,665,306)	(104,853,797)
<b>Gross profit</b>		<b>15,122,266</b>	<b>274,159</b>	<b>9,535,050</b>	<b>1,347,800</b>
Administrative expenses		(12,661,719)	(12,619,920)	(6,608,927)	(5,533,026)
Other income		20,624	6,211,195	10,277	6,185,083
Other expenses		(70,395)	-	(70,395)	-
		(12,711,490)	(6,408,725)	(6,669,045)	652,057
<b>Operating profit / (loss)</b>		<b>2,410,776</b>	<b>(6,134,566)</b>	<b>2,866,005</b>	<b>1,999,857</b>
Finance costs		(21,161)	(5,189,465)	(11,343)	(2,562,857)
<b>Profit / (loss) before levy and taxation</b>		<b>2,389,615</b>	<b>(11,324,031)</b>	<b>2,854,662</b>	<b>(563,000)</b>
Levy		(64,480)	(685,942)	-	(334,422)
<b>Profit / (loss) before taxation</b>		<b>2,325,135</b>	<b>(12,009,973)</b>	<b>2,854,662</b>	<b>(897,422)</b>
Taxation		(1,591,435)	(1,757,955)	(1,224,336)	(1,540,042)
<b>Profit / (loss) after taxation</b>		<b>733,700</b>	<b>(13,767,928)</b>	<b>1,630,326</b>	<b>(2,437,464)</b>
Profit / (loss) per share - (basic and diluted)		0.01	(0.55)	0.03	(0.10)

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



Chief Executive officer



Chief Financial Officer



Director

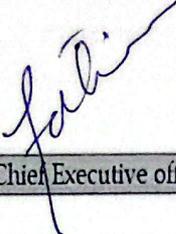
## OILBOY ENERGY LIMITED

## CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

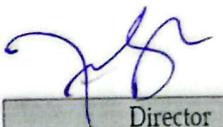
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	July 01 to December 31, 2025	July 01 to December 31, 2024	October 01 to December 31, 2025	October 01 to December 31, 2024
	Rupees			
Profit / (loss) after taxation	733,700	(13,767,928)	1,630,326	(2,437,464)
Other comprehensive income for the period	-	-	-	-
<b>Total comprehensive loss for the period</b>	<b>733,700</b>	<b>(13,767,928)</b>	<b>1,630,326</b>	<b>(2,437,464)</b>

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.


  
Chief Executive officer

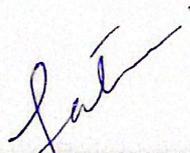

  
Chief Financial Officer


  
Director

**OILBOY ENERGY LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Capital Reserve		Revenue Reserve	Total capital and revenue reserves
	Issued, subscribed and paid up share capital	Share deposit money	Accumulated Losses	
	----- Rupees -----			
Balance as at July 01, 2024	250,000,000	-	(187,069,740)	62,930,260
Loss for the half year ended December 31, 2024	-	-	(13,767,928)	(13,767,928)
<b>Balance as at December 31, 2024 - unaudited</b>	<b>250,000,000</b>	<b>-</b>	<b>(200,837,668)</b>	<b>49,162,332</b>
Balance as at July 01, 2025	250,000,000	83,149,030	(239,689,631)	93,459,399
Profit for the half year ended December 31, 2025	-	-	733,700	733,700
Share deposit money received during the year	-	166,850,970	-	166,850,970
Issue of share capital (right shares)	250,000,000	(250,000,000)	-	-
<b>Balance as at Decemeber 31, 2025 - unaudited</b>	<b>500,000,000</b>	<b>-</b>	<b>(238,955,931)</b>	<b>261,044,069</b>

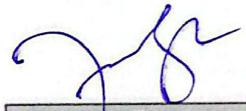
The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



Chief Executive officer



Chief Financial Officer

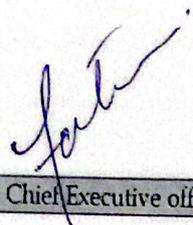


Director

**OILBOY ENERGY LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Note	July 01 to December 31, 2025	July 01 to December 31, 2024
Rupees			
<b>Cash flows from operating activities</b>			
Profit / (loss) before levy and taxation		2,389,615	(11,324,031)
Adjustments for:			
- depreciation on property and equipment	5.1	408,768	343,600
- amortization on intangible assets		170,604	146,717
- depreciation on right of use assets		-	1,829,312
- notional gain on un-winding of long term security deposits		(19,792)	(68,109)
- gain on remeasurement of investment classified as FVTPL		(832)	(554)
- gain on termination of lease		-	(6,142,532)
- deferred liability - net staff gratuity		731,870	-
- finance cost		21,161	5,189,465
- workers' welfare fund expense		70,395	-
		1,382,174	1,297,899
Operating profit / (loss) before working capital changes		3,771,789	(10,026,132)
Effect of working capital changes			
(Increase)/decrease in current assets			
Stock in trade		41,709,340	(3,556,177)
Trade receivables		16,412,353	(16,850,386)
Advances		(194,319,270)	709,442
		(136,197,577)	(19,697,121)
(Decrease)/Increase in current liabilities			
Trade and other payables		(29,641,231)	8,290,840
Due to related parties		(4,468,564)	14,096,980
		(34,109,795)	22,387,820
Cash used in operations		(166,535,583)	(7,335,433)
Income taxes paid		(1,111,693)	(1,160,248)
Long term security deposit		4,016	3,000,000
Finance cost paid		(1,369)	(75,695)
		(1,109,046)	1,764,057
<b>Net cash outflows from operating activities</b>		<b>(167,644,629)</b>	<b>(5,571,376)</b>
<b>Cash flows from investing activities</b>			
<b>Net cash outflows from investing activities</b>		-	-
<b>Cash flows from financing activities</b>			
Lease rental payments made during the period		-	(3,276,501)
Receipts from issuance of right shares		166,850,970	-
<b>Net cash inflows / (outflows) from financing activities</b>		<b>166,850,970</b>	<b>(3,276,501)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(793,659)</b>	<b>(8,847,877)</b>
Cash and cash equivalents at the beginning of the period		3,201,121	12,653,135
Cash and cash equivalents at end of the period		2,407,462	3,805,258

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



Chief Executive officer



Chief Financial Officer



Director

## 1 Legal status and its operation

Oilboy Energy Limited ("the Company") was incorporated on June 28, 1993 under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017) as a private limited company in Pakistan and subsequently converted into public limited company as on June 29, 1994. The Company's shares are traded on Pakistan Stock Exchange. The registered office of the Company is situated at 5-A/1, Gulberg III, off M.M. Alam road, Lahore. The Company is primarily engaged in the trading of energy, petrochemicals, and lubricant-related supplies.

Geographical location and addresses of all business units and offices are as follows:

Geographical Location/Address	Business Unit
5-A/1, Gulberg III, Off M.M. Alam Road, Lahore	Registered office / Head office
42 Km LHR-SKP-SGD Road, Sheikhpura	Sheikhpura Petrol Pump Site
Raza Road, Same Nala, Bypass Road, Sheikhpura	Sheikhpura Coal Yard

1.1 Pursuant to the right shares issued in the previous year, the Company issued a 100% right issue amounting to Rs. 250 million to strengthen its capital base and to finance a proposed waste-to-energy project.

However, due to implementation and feasibility issues, management revised its business plan. As a result, the Company changed the purpose of utilization of the proceeds from the right issue. Instead of investing in the proposed project, the funds were used for the purchase and trading of coal. The Company now plans to expand its coal trading business in line with its revised strategy on EOGM.

## 2 Basis of preparation

### 2.1 Basis of measurement

These condensed interim financial statements comprise the condensed interim statement of financial position of the Company, as at 31 December 2025 and the related condensed interim statement of profit and loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows together with the notes forming part thereof.

These condensed interim financial statements of the Company for the half year ended December 31, 2025 are unaudited but subject to limited scope review by the statutory auditors, are being submitted to the shareholders as required under section 237 of the Companies Act, 2017.

These condensed interim financial statements have been presented in condensed form and do not include all the information and disclosures as required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the annual audited financial statements of the Company for the year ended June 30, 2025.

Comparative statement of financial position numbers are extracted from the annual audited financial statements of the Company for the year ended June 30, 2025, whereas comparatives of condensed interim statement of profit or loss, statement of comprehensive income, statement of changes in equity and statement of cash flows are stated from unaudited condensed interim financial statements of the Company for the six months period ended 31 December 2024.

### 2.2 Statement of compliance

These condensed 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 applicable in Pakistan for interim financial reporting comprise of:

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

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

### **2.3 Functional and presentation currency**

These condensed interim financial statements have been prepared in Pakistani Rupees (PKR), which is the Company's functional and presentational currency.

### **3 Use of judgments, estimates and assumptions**

The preparation of the condensed interim financial statements require management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgements made by the management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied to the annual audited financial statements for the year ended June 30, 2025.

### **4 Summary of material accounting policies**

#### **4.1 Statement of consistency in accounting policies**

The accounting policies adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of audited financial statements for the year ended June 30, 2025.

#### **4.2 New standards, amendments to approved accounting standards and new interpretations**

##### **4.2.1 Amendments to approved accounting standards which are effective during the year ending June 30, 2026**

There are certain amendments to approved accounting standards which are mandatory for accounting periods ending on June 30, 2026 but are considered not to be relevant or have any significant effect on the Company's financial reporting and therefore, have not been disclosed in these condensed interim financial statements.

##### **4.2.2 New standards and amendments to approved accounting standards that are effective for the Company's accounting periods beginning on or after July 01, 2026**

There are certain amendments to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 01, 2026. However, these amendments will not have any significant impact on the financial reporting of the Company and, therefore, have not been disclosed in these condensed interim financial statements.

7

	Note	Un-Audited December 31, 2025	Audited June 30, 2025
————— Rupees —————			
<b>5 Property and equipment</b>			
Operating fixed assets	5.1	11,338,072	11,746,840
		<u>11,338,072</u>	<u>11,746,840</u>
<b>5.1 Operating fixed assets</b>			
Opening written down value		11,746,840	8,862,155
Transfer from capital work in progress during the period / year		-	3,450,000
Addition during the period / year		10,000	218,270
Depreciation charge for the period / year		(418,768)	(783,585)
Closing written down value		<u>11,338,072</u>	<u>11,746,840</u>
<b>6 Cash and bank balances</b>			
Cash in hand		6,017	6,345
Balances with banks in current accounts		2,401,445	3,194,776
		<u>2,407,462</u>	<u>3,201,121</u>

**7 Issued, subscribed and paid up share capital**

	Un-Audited December 31, 2025	Audited June 30, 2025	Un-Audited December 31, 2025	Audited June 30, 2025
Number of shares		————— Rupees —————		
Ordinary shares of Rs. 10 each.				
- Fully paid in cash	50,000,000	25,000,000	500,000,000	250,000,000
	<u>50,000,000</u>	<u>25,000,000</u>	<u>500,000,000</u>	<u>250,000,000</u>

**8 Contingencies and commitments****8.1 Contingencies**

There is no significant change in contingencies from the preceding annual published financial statements of the Company for the year ended June 30, 2025.

**8.2 Commitments**

There are no commitments of the Company as at the reporting date (As at June 30, 2025: Nil).

Un-audited July 01 to December 31, 2025	Un-audited July 01 to December 31, 2024	Un-audited October 01 to December 31, 2025	Un-audited October 01 to December 31, 2024
————— Rupees —————			

**9 Sales**

Sale of coal	100,970,489	31,852,096	66,316,420	31,852,096
Sale of petroleum products	17,026,451	170,937,310	-	75,678,329
Sales tax	(15,402,278)	(1,328,828)	(10,116,064)	(1,328,828)
Discount	-	(1,230)	-	-
<b>Sales - net</b>	<u>102,594,662</u>	<u>201,459,348</u>	<u>56,200,356</u>	<u>106,201,597</u>

**OILBOY ENERGY LIMITED**

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)**

**FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025**

Un-audited July 01 to December 31, 2025	Un-audited July 01 to December 31, 2024	Un-audited October 01 to December 31, 2025	Un-audited October 01 to December 31, 2024
----- Rupees -----			

**10 Cost of sales**

Cost of coal sold	66,318,549	26,634,490	43,763,797	26,634,490
Cost of petroleum products sold	16,431,088	166,359,978	50,763	73,929,852
Salaries and other benefits	2,001,601	2,881,169	1,243,838	1,290,778
Rates and taxes	1,782,042	734,359	1,159,142	734,359
Entertainment expenses	166,950	338,815	48,300	100,407
Utilities	316,841	1,617,174	-	734,352
Repair and maintenance	49,885	220,376	-	128,114
Travelling and conveyance	6,082	62,600	2,000	32,682
Depreciation on right of use assets	-	1,829,312	-	914,657
Depreciation on property and equipment	366,008	294,852	364,116	158,717
Amortization on intangible assets	33,350	28,681	33,350	12,006
Miscellaneous expenses	-	183,383	-	183,383
	<u>87,472,396</u>	<u>201,185,189</u>	<u>46,665,306</u>	<u>104,853,797</u>

**11 Profit / (loss) per share - basic and diluted**

Profit / (Loss) for the period after levy and taxation	733,700	(13,767,928)	1,630,326	(2,437,464)
Weighted average number of ordinary shares	50,000,000	25,000,000	50,000,000	25,000,000
Profit / (loss) per share (Rupees)	<u>0.01</u>	<u>(0.55)</u>	<u>0.03</u>	<u>(0.10)</u>

11.1 There is no dilutive effect on the basic earnings per share of the Company.

**12 Financial Risk Management**

**12.1 Financial Risk Factors**

The Company's activities expose it to a variety of financial risks: market risk (including currency risk, other price risk and interest rate risk), credit risk and liquidity risk.

The condensed interim financial statements do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements as at June 30, 2025.

There have been no changes in the risk management department or in any risk management policies since the year ended June 30, 2025.

**12.2 Fair Value Estimation**

During the period, there were no significant changes in the business or economic circumstances that affect the fair value of the Company's financial assets and financial liabilities. Furthermore, there were no reclassifications of financial assets.

**13 Transactions with related parties**

The related parties comprise of major shareholder, associated undertakings, entities under common directorship and key management personnel.

Significant transactions with related parties are as follows:

Name of related party and basis of relationship	Detail of transactions	Un-Audited December 31, 2025	Audited June 30, 2025
		----- Rupees -----	
M/s. Oilboy (Private) Limited - significant shareholding and common directorship	Opening balance payable	4,468,564	2,220,975
	Expenses incurred during the period/year	567,132	9,777,451
	Repayments made during the period/year	(42,243,746)	(81,766,140)
	Payments received during the period/year	-	74,236,278
	Closing balance (receivable) / payable	<u>(37,208,050)</u>	<u>4,468,564</u>

The maximum aggregate balance at the end of any month during the period was Rs. 37.20 million (As at June 30, 2025: Rs. 4.46 million).

7

**OILBOY ENERGY LIMITED**  
**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)**  
**FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025**

13.1 The aggregate amount charged in the financial statements for the period for remuneration, including certain benefits, to the Chief Executive, executives and full time working Directors of the Company are as follows:

Name of the related party	Nature of relationship	Transaction details	Un-audited	Un-audited
			July 01 to December 31, 2025	July 01 to December 31, 2024
			Rupees	
Chief Executive	Key management personnel	Salaries and other benefits	3,600,000	3,600,000
Other executives	Key management personnel	Salaries and other benefits	1,140,000	2,300,000

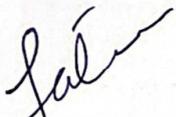
14 Date of authorization for issue

These condensed interim financial statements have been approved and authorized for issue on 12<sup>th</sup> FEB 2026 by the Board of Directors of the company.

15 General

In order to comply with the requirements of IAS 34, the condensed interim statement of financial position has been compared with the balances of annual audited financial statements of preceding financial year, whereas, the condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.

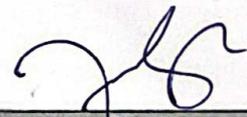
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Chief Executive officer



Chief Financial Officer



Director