ZUMA RESOURCES LTD

QUARTERLY

REPORT (UN-AUDITED)

1 ST QUARTER ENDED

SEPTEMBER, 2026

COMPANY INFORMATION

Chief Executive	Mr. Muhammad Usman Saber
Chairman	Mr. Syed Tahir Nawazish
Directors	Mr. Muhammad Usman Sabir Mr. Sohaib Anwar Mr. Naeem Omer Mr. Syed Tahir Nawazish Mr. Muhammad Riaz Mr. Muhammad Jamal Sheikh Miss Saniya Akhter
Audit Committee	
Chairman	Muhammad Jamal Sheikh
Member	Miss Saniya Akhter
Member	Mr. Syed Tahir Nawazish
Human Resource & Remuneration Committee	
Chairman	Mr. Muhammad Riaz
Member	Mr. Syed Tahir Nawazish
Member	Mr. Naeem Omer
Company Secretary	Mr. Muhammad Saeed
Auditors	Saeed Ul Hassan & Co Chartered Accountants Gulberg-III Lahore.
Bankers	The Bank of Punjab MCB (NIB) Bank Limited UBL (Formerly Silk Bank Limited)
Share Registrar	M/S Corplink (Pvt) Ltd Wings Arcade, i-K, Commercial Model Town, Lahore
Legal Advisor	Aakif Majeed But 9-G, Mustaq Gurmani Road, Gulberg II, Lahore
Head Office/Registered Office	4th Floor Building 90/50-B, Broadway, DHA Phase 8, Lahore Email: info@zumaresources.ltd Web site: www.zumaresources.ltd

ZUMA RESOURCES LIMITED

DIRECTORS' REVIEW

For the first quarter ended September 30, 2026

Dear Shareholders,

The Board of Directors is pleased to present the condensed interim financial statements (unaudited) of Zuma Resources Limited (the "Company") for the quarter ended September 30, 2026, prepared in accordance with the applicable financial reporting framework, including IAS 34 Interim Financial Reporting, and the Companies Act, 2017. The quarter marks a significant step forward in the Company's transformation into an internationally oriented technology, digital connectivity and strategic investment enterprise.

Financial performance

Rupees	Sep 30, 2026	Sep 30, 2025
Revenue – export	72,557,574	–
Gross profit	62,771,708	–
Administrative and other operating expenses	(4,404,522)	(1,261,580)
Finance cost, net of other income	(22,195)	(58)
Profit / (loss) before taxation	58,344,991	(1,261,638)
Taxation	(725,576)	–
Profit / (loss) after taxation	57,619,415	(1,261,638)
Earnings / (loss) per share – basic and diluted (Rs.)	0.82	(0.02)*

** Comparative earnings per share restated for the subdivision of ordinary shares from Rs. 10 to Rs. 2 per share.*

The Company generated export revenue of Rs. 72.56 million, compared with no revenue in the corresponding quarter last year. Gross profit amounted to Rs. 62.77 million, representing a gross margin of approximately 86.5%. Profit after tax reached Rs. 57.62 million, compared with a loss of Rs. 1.26 million in the prior-year period, reflecting the growing contribution of international IT services and disciplined operating execution. Basic and diluted earnings per share were Rs. 0.82.

Financial position and business resilience

At September 30, 2026, total assets stood at Rs. 836.81 million, compared with Rs. 769.40 million at June 30, 2026. Accumulated profit improved to Rs. 59.27 million from Rs. 1.65 million. Current assets, excluding the asset held for sale, amounted to Rs. 235.68 million against current liabilities of Rs. 101.12 million, reflecting positive working capital. During the quarter, Rs. 15.10 million of bank principal was repaid and long-term financing stood at Rs. 183.46 million at the reporting date. On the basis of the Company's operating outlook and available resources, the Directors consider preparation on a going-concern basis appropriate.

International expansion through Zuma Global Limited, UK

Zuma Global Limited, the Company's UK subsidiary, is now operational and is positioned to serve as the principal international platform for the Group's eSIM and digital connectivity businesses. Management plans to place and consolidate all eSIM business activities under Zuma Global Limited from the second quarter of financial year 2026–27, subject to necessary commercial, contractual, accounting and regulatory arrangements. This initiative is intended to provide a focused operating structure, strengthen international partnerships and support the scalable development of travel eSIM and related digital connectivity solutions.

Zuma Global Limited is also in communication with Ofcom in the United Kingdom to assess the regulatory requirements applicable to its intended services and determine whether any notifications, authorisations or approvals are required. The Company will comply with applicable requirements before commencing any activities for which such requirements apply. No Ofcom approval is represented as having been granted.

Proposed launch of two SPACs in 2026

As part of its investment-led growth strategy, the Company intends to pursue the launch of two Special Purpose Acquisition Companies (SPACs) during calendar year 2026, with the objective of identifying, partnering with and investing in innovative, scalable and high-growth businesses. These proposed vehicles are intended to broaden access to potential acquisition opportunities and create additional pathways for long-term shareholder value creation across emerging technology and other eligible growth sectors.

The proposed SPAC initiatives remain subject to Board decisions, commercial feasibility, applicable legal and regulatory requirements, investor participation and necessary approvals. Their structures, capitalisation and implementation schedules will be communicated through appropriate disclosures as and when finalised. There can be no assurance that either proposed transaction will be launched or completed within the targeted timeframe.

Share subdivision and shareholder accessibility

At the Extraordinary General Meeting held on August 1, 2026, shareholders approved the subdivision of each ordinary share of Rs. 10 into five ordinary shares of Rs. 2 each. Paid-up share capital remains Rs. 141.00 million, represented by 70,500,000 ordinary shares of Rs. 2 each, while authorised share capital is Rs. 350.00 million, divided into 175,000,000 shares of Rs. 2 each. The subdivision preserves shareholders' proportionate rights and is intended to support broader market accessibility.

Strategic outlook

The Company's strategic priorities are focused on scaling international digital connectivity and eSIM operations, commercialising AI-enabled services, developing high-value partnerships and evaluating strategic investments in innovative businesses. Management believes the combination of recurring technology-led activity, an operational UK platform and disciplined investment selection can support a diversified and resilient long-term business model. The Board remains committed to sound governance, measured execution, appropriate market disclosures and sustainable shareholder value creation.

Events after the reporting date

Management has advised that further bank-liability settlements occurred following September 30, 2026. The nature, amounts, dates and accounting implications of these settlements should be confirmed against the underlying records and disclosed in the notes to the interim financial statements, where required. This paragraph should be finalised following the Board's review of events up to the date of authorisation of the financial statements.

Acknowledgement

The Board thanks its shareholders, clients, business partners, financial institutions, regulators and employees for their confidence and continued support as Zuma Resources Limited advances its next phase of development.

For and on behalf of the Board of Directors



Chief Executive



Director

Lahore | October 30, 2026

زوما ریسورسز لمیٹڈ

ڈائریکٹرز کا جائزہ

30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لیے

محترم شیئر ہولڈرز،

بورڈ آف ڈائریکٹرز کو یہ رپورٹ پیش کرتے ہوئے خوشی محسوس ہو رہی ہے کہ زوما ریسورسز لمیٹڈ (''کمپنی'') کے 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی کے غیر آڈٹ شدہ مختصر عبوری مالیاتی گوشوارے، قابلِ اطلاق مالیاتی رپورٹنگ فریم ورک، بشمول IAS 34 (عبوری مالیاتی رپورٹنگ) اور کمپنیز ایکٹ 2017 کے مطابق تیار کیے گئے ہیں۔

یہ سہ ماہی کمپنی کی بین الاقوامی سطح پر کام کرنے والے ٹیکنالوجی، ڈیجیٹل کنیکٹیویٹی اور اسٹریٹجک سرمایہ کاری کے ادارے میں تبدیلی کے سفر میں ایک اہم پیش رفت کی عکاسی کرتی ہے۔

مالیاتی کارکردگی

30 ستمبر 2025	30 ستمبر 2026	تفصیل (روپے)
—	72,557,574	برآمدی آمدنی
—	62,771,708	مجموعی منافع
(1,261,580)	(4,404,522)	انتظامی و دیگر آپریٹنگ اخراجات
(58)	(22,195)	مالیاتی اخراجات، دیگر آمدنی منہا کرنے کے بعد
(1,261,638)	58,344,991	ٹیکس سے قبل منافع / (نقصان)
—	(725,576)	ٹیکس
(1,261,638)	57,619,415	ٹیکس کے بعد منافع / (نقصان)
*(0.02)	0.82	فی حصص آمدنی / (نقصان) — بنیادی و تخفیف شدہ (روپے)

*عام حصص کی مالیت 10 روپے سے کم کر کے 2 روپے کرنے کے نتیجے میں تقابلی فی حصص آمدنی کو دوبارہ مرتب کیا گیا ہے۔

کمپنی نے 72.56 ملین روپے کی برآمدی آمدنی حاصل کی، جبکہ گزشتہ سال کی اسی سہ ماہی میں کوئی آمدنی حاصل نہیں ہوئی تھی۔ مجموعی منافع 62.77 ملین روپے رہا، جو تقریباً 86.5 فیصد مجموعی منافع کے تناسب کی عکاسی کرتا ہے۔

ٹیکس کے بعد منافع 57.62 ملین روپے رہا، جبکہ گزشتہ سال کی اسی مدت میں 1.26 ملین روپے کا نقصان ہوا تھا۔ یہ نمایاں بہتری بین الاقوامی آئی ٹی خدمات میں بڑھتے ہوئے کاروباری حصے اور اخراجات کے مؤثر انتظام کی عکاس ہے۔ بنیادی اور تخفیف شدہ فی حصص آمدنی 0.82 روپے رہی۔

مالیاتی حیثیت اور کاروباری استحکام

30 ستمبر 2026 کو کمپنی کے کل اثاثے 836.81 ملین روپے رہے، جبکہ 30 جون 2026 کو یہ 769.40 ملین روپے تھے۔

جمع شدہ منافع 1.65 ملین روپے سے بڑھ کر 59.27 ملین روپے ہو گیا۔ برائے فروخت اثاثے کو خارج کرنے کے بعد موجودہ اثاثے 235.68 ملین روپے رہے، جبکہ موجودہ واجبات 101.12 ملین روپے تھے، جو مثبت ورکنگ کیپیٹل کی عکاسی کرتے ہیں۔

سہ ماہی کے دوران بینکوں کے اصل قرضوں کی مد میں 15.10 ملین روپے کی ادائیگی کی گئی، جبکہ رپورٹنگ کی تاریخ پر طویل مدتی فنانسنگ 183.46 ملین روپے تھی۔

کمپنی کے کاروباری مستقبل کے امکانات اور دستیاب وسائل کی بنیاد پر ڈائریکٹرز اس بات پر مطمئن ہیں کہ مالیاتی گوشواروں کی تیاری کے لیے کاروبار جاری رکھنے کی بنیاد (Going Concern Basis) اختیار کرنا مناسب ہے۔

زوما گلوبل لمیٹڈ، برطانیہ کے ذریعے بین الاقوامی توسیع

زوما گلوبل لمیٹڈ، جو کمپنی کا برطانیہ میں قائم ذیلی ادارہ ہے، اب عملی طور پر کام کر رہا ہے اور اسے گروپ کے eSIM اور ڈیجیٹل کنیکٹیویٹی کے کاروبار کے لیے بنیادی بین الاقوامی پلیٹ فارم کے طور پر ترقی دی جا رہی ہے۔

انتظامیہ کا منصوبہ ہے کہ مالی سال 2026-27 کی دوسری سہ ماہی سے تمام eSIM کاروباری سرگرمیوں کو ضروری تجارتی، معاہداتی، اکاؤنٹنگ اور ریگولیٹری انتظامات سے مشروط کرتے ہوئے زوما گلوبل لمیٹڈ کے تحت منتقل اور یکجا کیا جائے۔

اس اقدام کا مقصد کاروباری ڈھانچے کو زیادہ مؤثر اور مربوط بنانا، بین الاقوامی شراکت داریوں کو مضبوط کرنا اور ٹریول eSIM سمیت متعلقہ ڈیجیٹل کنیکٹیویٹی سلوشنز کی قابلِ توسیع ترقی میں معاونت فراہم کرنا ہے۔

زوما گلوبل لمیٹڈ برطانیہ کے ریگولیٹری ادارے Ofcom کے ساتھ بھی رابطے میں ہے تاکہ اپنی مجوزہ خدمات کے لیے قابلِ اطلاق ریگولیٹری تقاضوں کا جائزہ لیا جا سکے اور یہ تعین کیا جا سکے کہ آیا کسی قسم کی اطلاع، اجازت نامے یا منظوری کی ضرورت ہے۔

کمپنی ان تمام قابلِ اطلاق تقاضوں کی تکمیل کرے گی، اس سے قبل کہ ایسی کوئی سرگرمی شروع کی جائے جس کے لیے ان تقاضوں کی پابندی ضروری ہو۔ یہ واضح کیا جاتا ہے کہ Ofcom کی جانب سے کسی منظوری کے حصول کا دعویٰ نہیں کیا جا رہا۔

سال 2026 میں دو SPACs کے آغاز کی تجویز

کمپنی اپنی سرمایہ کاری پر مبنی ترقیاتی حکمتِ عملی کے تحت کیلنڈر سال 2026 کے دوران دو اسپیشل پرپز ایکوزیشن کمپنیز (Special Purpose Acquisition Companies – SPACs) کے قیام اور آغاز کے امکانات پر کام کرنے کا ارادہ رکھتی ہے۔

ان مجوزہ کمپنیوں کا مقصد جدید، قابلِ توسیع اور تیزی سے ترقی کرنے والے کاروباری اداروں کی نشاندہی کرنا، ان کے ساتھ شراکت داری قائم کرنا اور ان میں سرمایہ کاری کرنا ہے۔

ان اقدامات کے ذریعے کمپنی کو ممکنہ حصولِ کاروبار کے مواقع تک وسیع تر رسائی حاصل ہونے اور ابھرتے ہوئے ٹیکنالوجی کے شعبوں سمیت دیگر اہل ترقیاتی شعبوں میں شیئر ہولڈرز کے لیے طویل مدتی قدر پیدا کرنے کے اضافی مواقع میسر آنے کی توقع ہے۔

مجوزہ SPAC منصوبے بورڈ کے فیصلوں، تجارتی امکانات، قابلِ اطلاق قانونی و ریگولیٹری تقاضوں، سرمایہ کاروں کی شرکت اور ضروری منظوریوں سے مشروط ہیں۔ ان کی ساخت، سرمایہ کاری اور عمل درآمد کے شیڈول سے متعلق تفصیلات حتمی شکل اختیار کرنے پر مناسب اعلانات کے ذریعے فراہم کی جائیں گی۔

اس بات کی کوئی ضمانت نہیں دی جا سکتی کہ ان میں سے کوئی بھی مجوزہ منصوبہ مقررہ مدت کے اندر شروع یا مکمل ہو سکے گا۔

حصص کی تقسیم اور شیئر ہولڈرز کے لیے سہولت

یکم اگست 2026 کو منعقد ہونے والے غیر معمولی اجلاسِ عام (Extraordinary General Meeting) میں شیئر ہولڈرز نے کمپنی کے ہر 10 روپے مالیت کے عام حصص کو 2 روپے مالیت کے پانچ عام حصص میں تقسیم کرنے کی منظوری دی۔

اس تقسیم کے بعد کمپنی کا ادا شدہ سرمایہ 141.00 ملین روپے برقرار ہے، جو 2 روپے مالیت کے 70,500,000 عام حصص میں تقسیم ہے، جبکہ مجاز سرمایہ 350.00 ملین روپے ہے جو 2 روپے مالیت کے 175,000,000 حصص پر مشتمل ہے۔

حصص کی اس تقسیم سے شیئر ہولڈرز کے متناسب حقوق اور مراعات میں کوئی تبدیلی نہیں آئی، جبکہ اس اقدام کا مقصد مارکیٹ میں حصص کی رسائی اور خرید و فروخت کو مزید آسان بنانا ہے۔

مستقبل کی حکمتِ عملی

کمپنی کی اسٹریٹجک ترجیحات میں بین الاقوامی ڈیجیٹل کنیکٹیویٹی اور eSIM آپریشنز کو وسعت دینا، مصنوعی ذہانت (AI) پر مبنی خدمات کو تجارتی بنیادوں پر متعارف کروانا، اعلیٰ قدر کی حامل کاروباری شراکت داریاں قائم کرنا اور جدید کاروباری اداروں میں اسٹریٹجک سرمایہ کاری کے مواقع کا جائزہ لینا شامل ہے۔

انتظامیہ کا خیال ہے کہ ٹیکنالوجی پر مبنی مسلسل آمدنی کی سرگرمیوں، برطانیہ میں فعال کاروباری پلیٹ فارم اور محتاط سرمایہ کاری کے انتخاب کا امتزاج ایک متنوع اور مستحکم طویل مدتی کاروباری ماڈل کی تشکیل میں معاون ثابت ہو سکتا ہے۔

بورڈ بہتر کارپوریٹ گورننس، سوچ سمجھ کر کاروباری اقدامات پر عمل درآمد، مارکیٹ میں مناسب معلومات کی بروقت فراہمی اور شیئر ہولڈرز کے لیے پائیدار قدر پیدا کرنے کے عزم پر قائم ہے۔

رپورٹنگ کی تاریخ کے بعد کے واقعات

انتظامیہ نے آگاہ کیا ہے کہ 30 ستمبر 2026 کے بعد بینکوں کی واجبات کے تصفیے کے سلسلے میں مزید ادائیگیاں اور معاملات طے پائے ہیں۔

ان تصفیوں کی نوعیت، رقوم، تاریخوں اور ان کے اکاؤنٹنگ اثرات کی تصدیق متعلقہ بنیادی ریکارڈ سے کی جانی چاہیے اور جہاں ضروری ہو، انہیں عبوری مالیاتی گوشواروں کے نوٹس میں ظاہر کیا جانا چاہیے۔

اس پیراگراف کو مالیاتی گوشواروں کی منظوری کی تاریخ تک پیش آنے والے واقعات کا جائزہ لینے کے بعد حتمی شکل دی جائے گی۔

اظہارِ تشکر

بورڈ آف ڈائریکٹرز کمپنی کے شیئر ہولڈرز، صارفین، کاروباری شراکت داروں، مالیاتی اداروں، ریگولیٹری اداروں اور ملازمین کا ان کے اعتماد اور مسلسل تعاون پر تہہ دل سے شکریہ ادا کرتا ہے، جو زوما ریسورسز لمیٹڈ کی ترقی کے اگلے مرحلے میں اہم کردار ادا کر رہے ہیں۔

بورڈ آف ڈائریکٹرز کی جانب سے





_____ _____

چیف ایگزیکٹو ڈائریکٹر

لاہور | 30 اکتوبر 2026

ZUMA RESOURCES LTD
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	Un-Audited September 30, 2026	Audited June 30, 2026
		Rupees	
NON-CURRENT ASSETS			
Property, plant and equipment	**4**	1,123,384	831,071
CURRENT ASSETS			
Trade Debts - net		228,363,648	159,604,735
Advances, Deposits and Prepayments		349,622	324,897
Cash and bank balances		6,971,156	8,639,288
		235,684,426	**168,568,920**
Non current asset held for sale		**600,000,000**	**600,000,000**
		836,807,810	**769,399,991**
SHARE CAPITAL AND RESERVES			
Authorised share capital			
175,000,000 (June 30, 2026: 35,000,000) Ordinary shares of Rs. 2 each		**350,000,000**	**150,000,000**
Issued, subscribed and paid up capital			
70,500,000 (June 30, 2026: 14,100,000) Ordinary shares of Rs. 2 each	**5**	141,000,000	141,000,000
Accumulated profit		59,269,670	1,650,255
Loan from Directors	**6**	16,160,000	13,470,000
		216,429,670	**156,120,255**
NON CURRENT LIABILITIES			
Long term financing from Banking Companies - Secured		107,942,099	114,383,039
Deferred liabilities		411,319,616	404,878,676
		519,261,715	**519,261,715**
CURRENT LIABILITIES			
Trade and other payables		19,786,303	13,413,475
Unclaimed dividend		235,776	235,776
Provision for Levies & taxation		5,580,061	4,854,485
Current portion of:			
Long term financing from Banking Companies		75,514,285	75,514,285
		101,116,425	**94,018,021**
Contingencies and commitments	**7**	**-**	**-**
		836,807,810	**769,399,991**

The annexed notes form part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

ZUMA RESOURCES LTD
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	(Rupees)	
Sales	72,557,574	-
Cost of sales	(9,785,866)	-
Gross profit	**62,771,708**	**-**
Administrative expenses	(4,078,361)	(1,261,580)
Other operating expense	(326,161)	-
Finance cost	(8,684,112)	(9,843,814)
Other income	8,661,917	9,843,756
	(4,426,717)	**(1,261,638)**
Profit / (loss) before levies & taxation	**58,344,991**	**(1,261,638)**
Levies	-	-
Profit / (loss) before taxation	**58,344,991**	**(1,261,638)**
Taxation	**(725,576)**	**-**
Profit / (loss) after taxation	**57,619,415**	**(1,261,638)**
Profit / (loss) per share - basic and diluted	**0.83**	**(0.02)**

The annexed notes form part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

ZUMA RESOURCES LTD

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-Audited)

FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	(Rupees)	
Loss after taxation	**58,344,991**	**(1,261,638)**
Other comprehensive income	-	-
Total comprehensive income / (loss) for the period	**58,344,991**	**(1,261,638)**

The annexed notes form part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

ZUMA RESOURCES LTD
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Share Capital	Loan from Directors & Sponsors	Revenue Reserve	Capital Reserve	Total
			Accumulated loss	Surplus on revaluation of fixed assets	
	---------- (Rupees) ----------				
Balance as on July 30, 2025	**141,000,000**	**-**	**(149,795,763)**	**-**	**(8,795,763)**
Loss for the three months ended September 30, 2025	-		(1,261,638)	-	**(1,261,638)**
Loan from Directors	-	2,850,000	-	-	2,850,000
Other comprehensive income for the period	-	-		-	-
Balance as at September 30, 2025 (un-audited)	**141,000,000**	**2,850,000**	**(151,057,401)**	**-**	**(7,207,401)**
Profit for the nine months ended June 30, 2026	-		152,707,656	-	152,707,656
Loan from Directors		10,620,000	-	-	10,620,000
Other comprehensive income for the period	-	-	-	-	-
Balance as on June 30, 2026	**141,000,000**	**13,470,000**	**1,650,255**	**-**	**156,120,255**
Profit for the three months ended September 30, 2026			57,619,415	-	57,619,415
Loan from Directors	-	2,690,000	-	-	2,690,000
Other comprehensive income for the period	-	-	-	-	-
Balance as on September 30, 2026	**141,000,000**	**16,160,000**	**59,269,670**	**-**	**216,429,670**

The annexed notes form part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

ZUMA RESOURCES LTD
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Note	September 30, 2026	September 30, 2025
		(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (Loss) before taxation		58,344,991	(1,261,638)
Adjustment for non-cash and other related items:			
Depreciation on operating fixed assets		49,369	-
Amortization of deferred income		(8,661,917)	(9,843,756)
Finance cost		8,661,917	9,843,756
Impairment loss		-	-
Impairment / Loss on unadjustable sales tax		-	-
Cash flow generated/(used in) from operating activities before working capital changes		**58,394,360**	**(1,261,638)**
Effect on cash flow due to working capital changes :			
(Increase) / decrease in current assets:			
Trade Debtors		(68,758,913)	-
Loan & Advances		(24,725)	-
		(68,783,638)	-
Increase / (decrease) in current liabilities:			
Increase / (Decrease) in trade and other payables		6,372,828	(375,000)
		6,372,828	**(375,000)**
Net cash generated from operating activities		**(4,016,450)**	**(1,636,638)**
CASH FLOWS FROM INVESTING ACTIVITIES			
Advance against sale of asset		15,102,857	13,102,857
Purchase of property, plant and equipment		(341,682)	-
Net cash generated from investing activities		**14,761,175**	**13,102,857**
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in short term borrowings - net		-	-
Repayment of long term loan		(15,102,857)	(13,102,857)
Loan received from director and associates		2,690,000	2,850,000
Net cash (used in) financing activities		**(12,412,857)**	**(10,252,857)**
Net (decrease)/increase in cash and cash equivalents		**(1,668,132)**	**1,213,362**
Cash and cash equivalents at the beginning of the period		8,639,288	836,533
Cash and cash equivalents at the end of the period		**6,971,156**	**2,049,895**

The annexed notes form part of these financial statements.

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**

ZUMA RESOURCES LTD
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Un-audited)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2026

1 LEGAL STATUS AND NATURE OF BUSINESS

1.1 The Zuma resources limited ("The Company") is a public limited company, incorporated in Pakistan on April 13, 1987 under the Companies Ordinance, 1984 (Repealed with the enactment of the Companies Act, 2017) and the shares of the company are listed on Pakistan Stock Exchange Limited. The principal line of business of the Company is to engage in IT investing, partnering, and strategically collaborating with a diversified portfolio of companies in Technology, AI-enabled services, Electric Vehicle (EV) Tech, healthcare Tech, E-Commerce and other sectors. The registered office of the Company: 4th floor building 90/50-B,Broadway, DHA Phase 8, Lahore.

1.2 Sub Dision of Issued Subscribed & Paid up Capital

During the period, the Company's existing share capital structure was altered by reducing the face value of each ordinary share from Rs. 10/- to Rs. 2/- per share, resulting in the subdivision of each existing ordinary share into five (5) ordinary shares of Rs. 2/- each. Accordingly, the authorized, issued and paid-up share capital of the Company was adjusted to reflect the aforesaid subdivision, without any change in the rights and privileges attached to the shares.

The subdivision was approved by the members of the Company at the Extraordinary General Meeting held on August 1, 2026. The Securities and Exchange Commission of Pakistan (SECP) has also issued its acknowledgement in respect of the alteration of the authorized share capital and the face value of the shares.

2 BASIS OF PREPARATION

This interim financial information is not audited and has been presented in condensed form and does not include all the information as is required to be provided in a full set of annual financial statements. This condensed interim financial information should be read in conjunction with the audited financial statements of the Company for the year ended June 30, 2026.

2.1 Statement of compliance

This condensed interim financial information has been prepared in accordance with the requirements of International Accounting Standard 34 - Interim Financial Reporting, and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 Change in accounting standards, interpretations and amendments to published approved accounting standards

a) Standards, interpretations and amendments to published approved accounting standards that are effective

There are certain amendments and interpretations to the accounting and reporting standards which are mandatory for the Company's annual accounting period which began on July 1, 2024. However, these do not have any significant impact on the Company's financial reporting.

b) Standards, interpretations and amendments to published approved accounting standards that are not yet effective

There are certain amendments and interpretations to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 1, 2024. However, these will not have any impact on the Company's financial reporting and, therefore, have not been disclosed in these condensed interim financial statements.

2.3 Basis of measurement

This condensed interim financial information has been prepared under the historical cost convention except for certain financial instruments at fair value, certain financial liabilities at amortized cost and employees retirement benefits at present value. In this financial information, except for the amounts reflected in the statement of cash flows, all transactions have been accounted for on accrual basis.

2.4 Accounting Estimates and Judgments

The preparation of condensed interim financial information requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amount of assets and liabilities, income and expenses. Actual results may differ from these estimates. The significant judgments made by management in applying the Company's accounting policies and the key source of the estimates are the same as those that applied to the financial statements for the year ended June 30, 2026.

2.5 Functional currency

This financial information is prepared in Pak Rupees which is the Company's functional currency.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended June 30, 2026 except as disclosed otherwise.

		Note	September 30, 2026	June 30, 2026
			Rupees	
4	**OPERATING ASSETS**			
	Opening net book value		831,071	-
	Cost of Addition during the year		341,682	927,200
			1,172,753	927,200
	Less: Depreciation charged during the period		(49,369)	(96,129)
	Closing net book value		**1,123,384**	**831,071**
5	**ISSUED, SUBSCRIBED AND PAID UP CAPITAL**			
	70,500,000 (June 30, 2026: 14,100,000) Ordinary shares of Rs. 2 each Paid in cash	**5.1**	141,000,000	141,000,000
			141,000,000	**141,000,000**

5.1 During the period, the Company's existing share capital structure was altered by reducing the face value of each ordinary share from Rs. 10/- to Rs. 2/- per share, resulting in the subdivision of each existing ordinary share into five (5) ordinary shares of Rs. 2/- each. Accordingly, the authorized, issued and paid-up share capital of the Company was adjusted to reflect the aforesaid subdivision, without any change in the rights and privileges attached to the shares.

6 LOAN FROM DIRECTORS & SPONSORS

The Company has obtained an interest-free loan from its directors and sponsors. This financing was secured to support the Company's working capital needs. Per the terms of the arrangement, the loan is repayable at the sole discretion of the Company. Consequently, it does not have a fixed repayment date or a contractual obligation for the Company to deliver cash or other financial assets to the lenders. Based on the terms of this arrangement and in accordance with Technical Release (TR - 32) of the Institute of Chartered Accountants of Pakistan (ICAP), the loan has been classified as equity in these financial statements.

7 CONTINGENCIES AND COMMITMENTS

Contigencies and commitments are same as at June 30, 2026

8 TRANSACTION WITH RELATED PARTIES

The related parties comprise of associated undertakings, other related companies and key management personnel. The company in the normal course of business carried out transactions with related parties. There are no other significant related party transactions.

9 GENERAL

9.1 There are no other significant activities since June 30, 2026 affecting the interim financial information.

9.2 Figures have been rounded off to the nearest Rupee.

10 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information have been approved by the Board of Directors of the Company and authorized for issue on Oct **30, 2026**

CHIEF EXECUTIVE **CHIEF FINANCIAL OFFICER** **DIRECTOR**