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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/3Q/2025- 26

April 28, 2026

The General Manager
Pakistan Stock Exchange Ltd
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: **FINANCIAL RESULTS FOR THE THIRD QUARTER ENDED 31 MARCH 2026**

Dear Sir

We have to inform you that the Board of Directors of our company in their meeting held at 03:00 p.m. on Tuesday the 28th day of April 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 Quarterly report of the company for the period ended March 31, 2026 will be transmitted through PUCARS within specified time.

Yours faithfully,
for **SAPPHIRE FIBRES LIMITED**

Rameez A circular blue stamp with the text "SAPPHIRE FIBRES LIMITED" around the perimeter and a small star at the bottom.

Company Secretary

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

		Un-audited March 31, 2026	Audited June 30, 2025
	Note	----- Rupees -----	
ASSETS			
Non-current assets			
Property, plant and equipment	4	20,173,522,878	18,751,510,700
Investment property		31,750,000	31,750,000
Intangible assets		183,333	1,359,690
Long term investments	5	29,750,837,659	26,277,068,175
Long term loans		45,000	307,500
Long term deposits		62,018,345	62,418,345
		50,018,357,215	45,124,414,410
Current assets			
Stores, spare parts and loose tools		1,117,130,367	1,463,438,051
Stock-in-trade	6	18,111,859,697	17,843,165,165
Trade debts		7,137,802,456	5,727,987,477
Loans and advances		857,606,207	552,633,326
Trade deposits and short term prepayments		90,484,223	22,611,954
Short term investments		5,054,152,473	4,542,976,139
Other receivables		2,969,253,630	3,377,139,680
Tax refunds due from Government		5,659,306,459	3,443,354,018
Cash and bank balances		662,557,039	1,571,737,056
		41,660,152,551	38,545,042,866
Total assets		91,678,509,766	83,669,457,276
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital		350,000,000	350,000,000
35,000,000 ordinary shares of Rs.10 each			
Issued, subscribed and paid-up capital		206,718,750	206,718,750
20,671,875 ordinary shares of Rs.10 each			
Reserves		35,989,698,228	33,925,776,390
Unappropriated profit		18,054,133,044	16,481,623,884
		54,250,550,022	50,614,119,024
Liabilities			
Non-current liabilities			
Long term liabilities	7	4,738,573,260	2,937,585,540
Staff retirement benefit - gratuity		989,989,861	884,975,148
Deferred taxation		800,819,167	757,016,380
		6,529,382,288	4,579,577,068
Current liabilities			
Trade and other payables		6,088,404,868	5,611,957,303
Contract liabilities		408,616,757	392,431,444
Accrued mark-up / interest		306,772,271	292,509,097
Short term borrowings	8	19,095,133,778	16,388,909,053
Current portion of long term liabilities	7	899,095,696	973,030,232
Unclaimed dividend		13,289,412	8,634,411
Provision for income tax / levies	9	4,087,264,674	4,808,289,644
		30,898,577,456	28,475,761,184
Total liabilities		37,427,959,744	33,055,338,252
Contingencies and commitments	10		
Total equity and liabilities		91,678,509,766	83,669,457,276

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

Chief Executive Officer

Director

Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended		Quarter ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		----- Rupees -----			
Sales - net	11	34,586,996,836	39,450,748,364	11,410,324,032	12,990,561,023
Cost of sales	12	(32,903,590,405)	(35,625,672,440)	(10,885,583,686)	(11,965,725,883)
Gross profit		1,683,406,431	3,825,075,924	524,740,346	1,024,835,140
Distribution cost		(1,328,255,008)	(1,615,987,928)	(470,910,013)	(463,921,996)
Administrative expenses		(789,057,503)	(645,049,264)	(356,897,377)	(257,091,331)
Other income	13	4,943,394,008	2,593,115,623	369,975,086	1,009,367,513
Other expenses		(1,423,000)	(1,008,837)	-	-
Profit from operations		4,508,064,928	4,156,145,518	66,908,042	1,313,189,326
Finance cost		(1,744,440,189)	(1,522,131,114)	(579,838,508)	(509,145,609)
Profit before revenue tax and income tax		2,763,624,739	2,634,014,404	(512,930,466)	804,043,717
Final taxes - levy		(647,218,771)	(492,533,363)	(214,151,280)	(146,024,086)
Profit before income tax		2,116,405,968	2,141,481,041	(727,081,746)	658,019,631
Income tax					
- Current		(705,565,255)	(484,006,932)	(3,762,350)	(211,179,126)
- Deferred		130,835,216	(303,586,829)	-	(136,508,194)
		(574,730,039)	(787,593,761)	(3,762,350)	(347,687,320)
Profit after taxation		1,541,675,929	1,353,887,280	(730,844,096)	310,332,311
Earnings per share					
- basic and diluted		74.58	65.49	(35.35)	15.01

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

Chief Executive Officer

Director

Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine months period ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	----- Rupees -----			
Profit after taxation	1,541,675,929	1,353,887,280	(730,844,096)	310,332,311
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	1,987,686,100	1,218,774,508	(772,767,363)	(169,037,583)
- short term	250,873,741	1,149,507,118	(1,124,284,566)	152,842,098
	2,238,559,841	2,368,281,626	(1,897,051,929)	(16,195,485)
Realised gain / (loss) on sale of investment at fair value through other income	237,551,981	(58,592,491)	769,011	3,925,568
Impact of deferred tax	(174,638,003)	(321,979,831)	365,026,179	1,763,786
Other comprehensive income / (loss) for the period	2,301,473,819	1,987,709,304	(1,531,256,739)	(10,506,131)
Total comprehensive income for the period	3,843,149,748	3,341,596,584	(2,262,100,835)	299,826,180

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

Chief Executive Officer

Director

Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended	
		March 31, 2026	March 31, 2025
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	14	(393,088,785)	(2,173,818,798)
Staff retirement benefits paid		(119,220,287)	(111,296,117)
Finance cost paid		(1,730,177,015)	(1,357,309,848)
Taxes paid - net		(3,757,922,482)	(846,922,417)
Workers' profit participation fund paid		-	(14,682,955)
Long term loans - net		662,500	(334,430)
Net cash used in operating activities		(5,999,746,070)	(4,504,364,565)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(2,465,737,923)	(3,103,651,289)
Long term and short term investment net		(2,004,020,709)	(14,211,526,010)
Proceeds from disposal of operating fixed assets		38,232,390	51,669,524
Proceeds from sale of stores		22,037,970	-
Proceeds from disposal of short term investment		495,186,712	(152,721,537)
Dividend and interest income received		4,773,653,451	2,325,884,236
Net cash generated from / (used in) investing activities		859,351,894	(15,090,345,077)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		2,606,140,000	-
- repaid		(879,086,816)	(718,718,907)
Dividend paid		(202,063,749)	(206,119,969)
Short term borrowings - net		2,706,224,725	21,174,674,141
Net cash generated from financing activities		4,231,214,160	20,249,835,265
Net (decrease) / increase in cash and cash equivalents		(909,180,017)	655,125,623
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		662,557,039	1,317,348,415

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

Chief Executive Officer

Director

Chief Financial Officer

SAPPHIRE FIBRES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Reserves					Sub-total	Other Components	Total
	Capital		Revenue		of equity			
	Share Premium	Reserves	General	Unappropriated profit	Unrealised gain			
Issued, subscribed and paid-up capital						on financial assets at fair value through other comprehensive income		
----- Rupees -----								
Balance as at July 1, 2024 <i>(Audited)</i>	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 nine months period ended March 31, 2025								
Profit for the period	-	-	-	-	1,353,887,280	1,353,887,280	-	1,353,887,280
Other comprehensive income	-	-	-	-	(321,979,831)	(321,979,831)	2,309,689,135	1,987,709,304
	-	-	-	-	1,031,907,449	1,031,907,449	2,309,689,135	3,341,596,584
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	(58,592,491)	(58,592,491)	58,592,491	-
Transfer to capital reserve			27,500,000,000	(1,183,845,000)	(26,316,155,000)	-	-	
Balance as at March 31, 2025 <i>(Un-audited)</i>	206,718,750	391,833,750	27,500,000,000	-	3,859,613,093	31,751,446,843	5,736,795,946	37,694,961,539
Balance as at July 1, 2025 <i>(Audited)</i>	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 nine months period ended March 31, 2026								
Profit for the period	-	-	-	-	1,541,675,929	1,541,675,929	-	1,541,675,929
Other comprehensive income	-	-	-	-	-	-	2,301,473,819	2,301,473,819
Reclassification adjustment of realised loss on sale of equity instrument at fair value through other comprehensive income	-	-	-	-	1,541,675,929	1,541,675,929	2,301,473,819	3,843,149,748
	-	-	-	-	237,551,981	237,551,981	(237,551,981)	-
Balance as at March 31, 2026 <i>(Un-audited)</i>	206,718,750	391,833,750	27,500,000,000	-	18,054,133,044	45,945,966,794	8,097,864,478	54,250,550,022

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

Chief Executive Officer

Director

Chief Financial Officer

CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	Un-audited March 31, 2026	Audited June 30, 2025	
Note	----- Rupees -----		
ASSETS			
Non-current assets			
Property, plant and equipment	4	29,565,822,273	28,511,956,430
Investment property		31,750,000	31,750,000
Intangible assets		183,333	6,972,594
Long term investments	5	52,070,161,725	47,855,111,380
Long term loans		5,045,000	5,307,500
Deferred taxation		-	-
Long term deposits		63,948,145	64,348,145
		<u>81,736,910,476</u>	<u>76,475,446,049</u>
Current assets			
Stores, spare parts and loose tools		1,129,810,819	1,476,118,503
Stock-in-trade	6	18,402,332,606	18,138,879,313
Trade debts	7	9,306,034,855	8,227,060,045
Loans and advances		941,768,611	574,310,900
Trade deposits and short term prepayments		253,744,210	91,743,747
Short term investments		11,206,085,537	10,944,936,762
Other receivables		2,977,981,169	3,568,664,530
Tax refunds due from Government		7,094,917,802	4,616,184,888
Cash and bank balances		1,309,816,606	2,273,772,406
		<u>52,622,492,215</u>	<u>49,911,671,094</u>
Total assets		<u>134,359,402,691</u>	<u>126,387,117,143</u>
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		36,278,749,500	34,161,769,460
Unappropriated profit		52,434,337,013	50,328,915,272
Equity attributable to shareholders of the Parent Company		88,919,805,263	84,697,403,482
Non-controlling interest		5,933,167,892	5,948,989,308
Total equity		<u>94,852,973,155</u>	<u>90,646,392,790</u>
Liabilities			
Non-current liabilities			
Long term liabilities	8	4,738,573,260	2,937,585,540
Staff retirement benefits - gratuity		989,989,861	884,975,148
Deferred taxation		803,144,972	805,975,783
		<u>6,531,708,093</u>	<u>4,628,536,471</u>
Current liabilities			
Trade and other payables		7,768,227,336	8,170,420,135
Contract liabilities		427,216,752	392,431,444
Accrued mark-up / interest		307,821,651	293,804,016
Short term borrowings	9	19,471,805,922	16,460,179,106
Current portion of long term finances	8	899,095,696	973,030,232
Unclaimed dividend		13,289,412	8,634,411
Provision for taxation		4,087,264,674	4,813,688,538
		<u>32,974,721,443</u>	<u>31,112,187,882</u>
Total liabilities		<u>39,506,429,536</u>	<u>35,740,724,353</u>
Contingencies and commitments	10		
Total equity and liabilities		<u>134,359,402,691</u>	<u>126,387,117,143</u>

The annexed notes 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 NINE MONTHS PERIOD AND QUARTER ENDED MARCH 31, 2026

	Note	Nine months period ended		Quarter ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		----- Rupees -----			
Sales - net	11	39,107,180,269	47,997,022,103	12,306,672,934	14,570,766,930
Cost of Sales	12	(37,164,560,830)	(42,402,740,985)	(12,171,179,459)	(13,417,389,741)
Gross profit		1,942,619,439	5,594,281,118	135,493,475	1,153,377,189
Distribution cost		(1,328,255,008)	(1,615,987,928)	(470,910,013)	(463,921,996)
Administrative expenses		(935,699,921)	(769,039,143)	(403,871,793)	(299,255,684)
Other income		1,454,169,450	1,189,432,089	465,601,015	457,515,417
Other expenses		(1,423,000)	(1,008,837)	2,783,785	14,206,145
Profit from operations		1,131,410,960	4,397,677,299	(270,903,531)	861,921,071
Finance cost		(1,756,913,764)	(1,631,786,665)	(597,891,109)	(583,482,635)
		(625,502,804)	2,765,890,634	(868,794,640)	278,438,437
Share of profit of Associated Companies		4,204,063,518	381,898,482	1,326,112,373	154,036,080
Profit before revenue tax and income tax		3,578,560,714	3,147,789,116	457,317,733	432,474,517
Final taxes - levy		(708,254,406)	(500,174,212)	(202,954,523)	(152,576,631)
Profit before income tax		2,870,306,308	2,647,614,904	254,363,210	279,897,886
Taxation					
Current		(700,680,011)	(484,187,552)	1,201,466	(211,179,127)
Deferred		128,509,411	(323,001,430)	(74,304)	(141,962,596)
		(572,170,600)	(807,188,982)	1,127,162	(353,141,723)
Profit / (loss) after taxation		2,298,135,708	1,840,425,922	255,490,372	(73,243,837)
Attributable to:					
- Shareholders of the Parent Company		2,111,098,988	1,307,101,593	707,692,402	(104,966,053)
- Non-controlling interest		187,036,720	533,324,328	73,777,023	31,722,216
		2,298,135,708	1,840,425,922	255,490,372	(73,243,837)
Earnings / (loss) per share					
- attributable to shareholders of the Parent Company		102.12	63.23	34.23	(5.08)

The annexed notes 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 NINE MONTHS PERIOD AND QUARTER ENDED MARCH 31, 2026

	Nine months period ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	----- Rupees -----			
Profit / (loss) after taxation	2,298,135,708	1,840,425,922	255,490,372	(73,243,837)
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	1,987,686,100	1,218,774,508	(772,767,363)	(169,037,583)
- short term	250,873,741	1,149,507,118	(1,124,284,566)	152,842,098
Impact of deferred tax	(174,638,003)	(321,979,831)	365,026,179	1,763,786
Realised gain / (loss) on sale of investment at fair value through other comprehensive income	237,551,981	(58,592,491)	769,011	3,925,568
Share of fair value gain on remeasurement of investment at fair value through other comprehensive income by Associated Companies	15,778,153	24,425,991	(13,371,351)	8,530,607
	2,317,251,972	2,012,135,295	(1,544,628,090)	(1,975,525)
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	713,616	(652,826)	(65,785)	(532,182)
	713,616	(652,826)	(65,785)	(532,182)
Other comprehensive income / (loss) for the period	2,317,965,588	2,011,482,469	(1,544,693,875)	(2,507,707)
Total comprehensive income / (loss) for the period	4,616,101,296	3,851,908,391	(1,289,203,503)	(75,751,544)
Attributable to:				
- Shareholders of the Parent Company	4,429,064,576	3,318,584,062	(837,001,473)	(107,473,760)
- Non-controlling interest	187,036,720	533,324,329	73,777,023	31,722,216
	4,616,101,296	3,851,908,391	(1,289,203,503)	(75,751,544)

The annexed notes 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 NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended	
		March 31, 2026	March 31, 2025
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated in operations	13	(550,734,922)	5,395,229,378
Staff retirement benefits paid		(119,220,287)	(111,296,117)
Finance cost paid		(1,742,896,129)	(1,473,982,818)
Taxes paid		(4,131,211,643)	(865,374,228)
Workers' profit participation fund paid		-	(14,682,955)
Long term loans - net		262,500	65,570
Long term deposits - net		400,000	(400,000)
Net cash (used in) / generated from operating activities		(6,543,400,481)	2,929,558,830
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(2,489,277,189)	(3,247,306,341)
Proceeds from disposal of operating fixed assets		38,232,390	51,669,524
Long term investments- net		(2,227,364,245)	(14,215,954,392)
Short term investments- net		243,824,671	(5,071,608,541)
Proceeds from sale of stores and spares		22,037,970	-
Dividend and interest income received		5,658,232,968	1,026,362,537
Net cash generated from / (used in) investing activities		1,245,686,566	(21,456,837,213)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - obtained		2,606,140,000	-
- repaid		(879,086,816)	(718,718,907)
Dividend paid		(404,921,885)	(620,537,439)
Short term borrowings - net		3,011,626,816	20,171,754,005
Net cash generated from financing activities		4,333,758,115	18,832,497,659
Net (decrease) / increase in cash and cash equivalents		(963,955,800)	305,219,276
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		1,309,816,606	2,137,284,995

The annexed notes 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 NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Reserves						Other Components of equity			Total	Non-Controlling Interest	
	Issued, subscribed and paid-up capital	Capital		Revenue			Unrealised gain / (loss)					
	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)	(414,417,470)
Total comprehensive income for the Nine months period ended March 31, 2025												
Profit for the period	-	-	-	-	-	1,307,101,593	1,307,101,593	-	-	-	1,307,101,593	533,324,329
Other comprehensive income	-	-	-	-	-	(321,979,831)	(321,979,831)	2,334,115,126	(652,826)	2,333,462,300	2,011,482,469	-
Transfer to maintenance reserve	-	-	-	81,644,906	-	(81,644,906)	-	985,121,762	(652,826)	2,333,462,300	3,318,584,062	533,324,329
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	(58,592,491)	(58,592,491)	58,592,491	-	58,592,491	-	-
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	-	-	-	-	-	(12,836,675)	(12,836,675)	-	-	-	(12,836,675)	-
Balance as at March 31, 2025 (Un-audited)	206,718,750	391,833,750	27,500,000,000	168,734,313	-	17,469,897,064	45,530,465,127	5,782,154,688	438,311	5,762,592,999	51,499,776,876	7,150,475,120
Balance as at July 1, 2025 (Audited)	206,718,750	391,833,750	27,500,000,000	87,089,407	-	50,328,915,272	78,307,838,429	6,181,897,820	948,483	6,182,846,303	84,697,403,482	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 Nine months period ended March 31, 2026												
Profit for the period	-	-	-	-	-	2,111,098,988	2,111,098,988	-	-	-	2,111,098,988	187,036,720
Other comprehensive income	-	-	-	-	-	-	-	2,317,251,972	713,616	2,317,965,588	2,317,965,588	-
Transfer to maintenance reserve	-	-	-	36,566,433	-	(36,566,433)	-	2,111,098,988	713,616	2,317,965,588	4,429,064,576	187,036,720
Reclassification adjustment of realised loss on sale of equity instrument at fair value through OCI	-	-	-	-	-	237,551,981	237,551,981	(237,551,981)	-	(237,551,981)	-	-
Effect of items directly credited in equity by the Associated companies	-	-	-	-	-	55,955	55,955	-	-	-	55,955	-
Balance as at March 31, 2026 (Un-audited)	206,718,750	391,833,750	27,500,000,000	123,655,840	-	52,434,337,013	80,448,826,603	8,261,597,811	1,662,099	8,263,259,910	88,919,805,263	5,933,167,892

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

Chief Executive Officer

Director

Chief Financial Officer