



of Companies

FIRST QUARTERLY ACCOUNTS
2025-2026
(UN - AUDITED)

UMER GROUP OF COMPANIES

BHANERO TEXTILE MILLS LIMITED



Vision

A premier quality company providing quality products by maintaining an excellent level of ethical & professional standards.



Mission Statement

To become a leading manufacturer of textile products globally and explore the new era to achieve the highest level of success.

Directors' Review

On behalf of the board of directors of Bhanero Textile Mills Limited, I am pleased to present the unaudited condensed interim financial statements for the first quarter ended September 30, 2025.

Significant Financial Performance for the First Quarter Ended September 30, 2025

Profit after tax for the first quarter ended September 30, 2025 is PKR 27.607 million as compared to PKR 24.552 million in the corresponding period ending September 30, 2024.

Earnings per share for the first quarter ended September 30, 2025 is PKR 9.08 (September 30, 2024: PKR 8.07).

Break-up value of the share as on September 30, 2025 is PKR 3,613.91 (June 30, 2025: PKR 3,604.83).

The current ratio as on September 30, 2025 is PKR 1.45 (June 30, 2025: PKR 1.50).

Outlook of Textile Sector

As Pakistan Bureau of Statistics (PBS) the textile exports fell 3.83 percent in the first quarter of FY26 where total exports for the quarter July to September, 2025 stood at US\$ 7.61 billion, compared to US\$ 7.91 billion in the corresponding period. The decline reflects a combination of factors including rising input costs, energy shortages and global demand fluctuations. We reiterate that these trends warrant urgent policy attention to safeguard industrial sustainability and restore export momentum.

The exorbitant rise in energy tariff is critical for textile sector as escalating energy tariffs making production costlier when it comes to competing with the regional competitors. The imposition of Captive Levy has compounded the financial strain on struggling textile sector which is applied to self-generated electricity from captive power units. This has disrupted cost structures of the textile units which had significantly invested in off-grid energy solutions to ensure reliability and affordability.

Cotton remains a strategic crop for Pakistan's agricultural and industrial sectors, particularly as a key input for the textile industry. However, in the given the current scenario of flooding and low yield, it's expected that cotton production may show a modest recovery during 2025-26 due to slight expansion in the harvesting area.

On the global front, the World Bank (WB) has changed the forecast for the ongoing fiscal year 2025-26 to 2.6 percent from its previous estimate of 3.1 percent whereas for the fiscal year 2026-27, the WB expects growth to accelerate to 3.4 percent, supported by a recovery in agriculture, lower inflation and interest rates and improved business and consumer confidence.

The WB downward revision of Pakistan's GDP growth forecast has significant implications for the textile sector, which is the backbone of the country's exports and manufacturing hence, we suggest:

- Reinstatement of regionally competitive energy tariffs.
- Measures to provide targeted subsidies and tax relief.
- Devise and implement a 5 year textile policy.
- Stabilize and enhance cotton production.

The industrial sector is already paying heavy price due to lack of consistency in government policies as the economic challenges facing Pakistan are not limited to the textile sector. Given the non-supportive business environment, number of multinational corporations have either exited or significantly scaled back their operations in the country.

Acknowledgement

The board expresses its gratitude towards employees and financial institutions for their continued support.

On behalf of the Board



Khurram Salim - CEO

Dated: 29 October, 2025



Mohammad Salim - Director

Bhanero Textile Mills Limited

Condensed Interim Statement of Financial Position As at September 30, 2025

| | | September 30, 2025 | Jun 30, 2025 | | | September 30, 2025 | Jun 30, 2025 |
|--|------|-----------------------|-------------------|---|------|-----------------------|-------------------|
| | Note | Un-Audited Rupees | Audited Rupees | | Note | Un-Audited Rupees | Audited Rupees |
| EQUITY AND LIABILITIES | | | | ASSETS | | | |
| SHARE CAPITAL AND RESERVES | | | | NON CURRENT ASSETS | | | |
| Authorized capital | | | | Property, plant and equipment | 6 | 8,964,487,739 | 8,857,084,233 |
| 6,000,000 (June 30, 2025: 6,000,000) | | | | Long term deposits | | 65,237,929 | 65,237,929 |
| ordinary shares of Rs.10 each | | 60,000,000 | 60,000,000 | | | 9,029,725,668 | 8,922,322,162 |
| Issued, subscribed and paid up capital | | 30,409,640 | 30,409,640 | | | | |
| Share premium | | 108,598,461 | 108,598,461 | | | | |
| Reserves | | 9,000,000,000 | 9,000,000,000 | | | | |
| Loan from directors and sponsors | 4 | 183,118,200 | 183,118,200 | | | | |
| Unappropriated profit | | 1,667,636,731 | 1,640,029,176 | | | | |
| | | 10,989,763,032 | 10,962,155,477 | | | | |
| NON CURRENT LIABILITIES | | | | CURRENT ASSETS | | | |
| Long term financing - secured | | 3,038,514,061 | 2,988,011,357 | Stores, spares and loose tools | | 288,530,967 | 284,877,976 |
| Staff retirement benefits | | 425,742,857 | 413,323,013 | Stock in trade | | 12,219,144,396 | 12,016,094,917 |
| Deferred government grant | | 518,418,404 | 558,708,185 | Trade debts | | 3,495,999,087 | 3,635,024,902 |
| | | 3,982,675,322 | 3,960,042,555 | Loans and advances | | 90,051,925 | 79,291,143 |
| | | | | Trade deposits and short term prepayments | | 1,024,035,268 | 901,656,182 |
| | | | | Other receivables | | 72,119,619 | 67,621,057 |
| | | | | Advance income tax | | 506,040,085 | 450,212,786 |
| | | | | Sales tax refundable | | 820,600,585 | 396,074,692 |
| | | | | Cash and bank balances | | 516,331,962 | 171,836,812 |
| | | | | | | 19,032,853,894 | 18,002,690,467 |
| CURRENT LIABILITIES | | | | | | | |
| Trade and other payables | | 3,260,788,147 | 3,117,714,669 | | | | |
| Unclaimed dividend | | 1,831,650 | 1,831,650 | | | | |
| Accrued interest/markup | | 126,134,133 | 82,354,892 | | | | |
| Short term borrowings - secured | | 8,800,471,212 | 7,908,084,420 | | | | |
| Current portion of non current liabilities | | 900,916,066 | 892,828,966 | | | | |
| | | 13,090,141,208 | 12,002,814,597 | | | | |
| CONTINGENCIES AND COMMITMENTS | | | | | | | |
| | 5 | - | - | | | | |
| TOTAL EQUITY AND LIABILITIES | | 28,062,579,562 | 26,925,012,629 | TOTAL ASSETS | | 28,062,579,562 | 26,925,012,629 |

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


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

Bhanero Textile Mills Limited

Condensed Interim Statement of Profit or Loss (Un-Audited) For The Three Months Period ended September 30, 2025

| | Note | September 30, 2025 | September 30, 2024 |
|--|------|-----------------------|-----------------------|
| | | Rupees | Rupees |
| Sales | | 8,260,461,975 | 8,681,202,254 |
| Cost of sales | | (7,522,681,665) | (7,925,387,949) |
| Gross profit | | 737,780,310 | 755,814,305 |
| Distribution cost | | (185,344,924) | (207,514,639) |
| Administrative expenses | | (97,732,255) | (97,890,029) |
| | | (283,077,179) | (305,404,668) |
| Other income | | 24,057,331 | 31,649,334 |
| | | 478,760,462 | 482,058,971 |
| Other operating expenses | | (6,859,970) | (10,168,444) |
| Finance cost | | (341,561,057) | (335,873,555) |
| | | (348,421,027) | (346,041,999) |
| Profit before levies & taxation | | 130,339,435 | 136,016,972 |
| Levies - Revenue taxes | 7 | (102,731,880) | (111,464,974) |
| Profit before taxation | | 27,607,555 | 24,551,998 |
| Taxation | | - | - |
| Profit after taxation | | 27,607,555 | 24,551,998 |
| Earning per share - basic & diluted | | 9.08 | 8.07 |

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



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

Bhanero Textile Mills Limited

Condensed Interim Statement of Comprehensive Income (Un-Audited) For The Three Months Period ended September 30, 2025

| | September 30, 2025 | September 30, 2024 |
|--|-----------------------|-----------------------|
| | Rupees | Rupees |
| Profit for the period after taxation | 27,607,555 | 24,551,998 |
| Other comprehensive income | - | - |
| Total comprehensive Income for the period | 27,607,555 | 24,551,998 |

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



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

Bhanero Textile Mills Limited

Condensed Interim Statement of Changes in Equity (Un-Audited) For The Three Months Period ended September 30, 2025

| | Share capital | Share premium | Reserve for issue of shares | Revenue Reserves | | Loan from directors and sponsors | Total |
|---|---------------|---------------|-----------------------------|------------------|------------------------|----------------------------------|----------------|
| | | | | General reserve | Unappropriated profits | | |
| | Rupees | | | | | | |
| Balance as at July 01, 2024 - Audited | 30,409,640 | 108,598,461 | - | 9,000,000,000 | 1,543,487,381 | 180,618,200 | 10,863,113,682 |
| Comprehensive income | | | | | | | |
| Profit after taxation | - | | | - | 24,551,998 | - | 24,551,998 |
| Other comprehensive income | - | | | - | - | - | - |
| | - | | | - | 24,551,998 | - | 24,551,998 |
| Loan proceeds from directors and sponsors | | | | | | 2,500,000 | 2,500,000 |
| Balance as at September 30, 2024 | 30,409,640 | 108,598,461 | - | 9,000,000,000 | 1,568,039,379 | 183,118,200 | 10,890,165,680 |
| Balance as at July 01, 2025 - Audited | 30,409,640 | 108,598,461 | - | 9,000,000,000 | 1,640,029,176 | 183,118,200 | 10,962,155,477 |
| Comprehensive income | | | | | | | |
| Profit after taxation | - | - | - | - | 27,607,555 | - | 27,607,555 |
| Other comprehensive income | - | - | - | - | - | - | - |
| | - | - | - | - | 27,607,555 | - | 27,607,555 |
| Loan proceeds from directors and sponsors | - | - | - | - | - | - | - |
| Balance as at September 30, 2025 | 30,409,640 | 108,598,461 | - | 9,000,000,000 | 1,667,636,731 | 183,118,200 | 10,989,763,032 |

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


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

Bhanero Textile Mills Limited

Condensed Interim Statement of Cash Flows (Un-Audited) For The Three Months Period ended September 30, 2025

| | September 30, 2025 | September 30, 2024 |
|---|-----------------------|------------------------|
| | Rupees | Rupees |
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit before levies & taxation | 130,339,435 | 136,016,972 |
| Adjustments for: | | |
| Depreciation on property, plant and equipment | 210,905,000 | 217,350,315 |
| Provision for employees' benefits | 37,020,000 | 34,455,000 |
| Gain on disposal of property, plant and equipment | - | (490,877) |
| Finance cost | 341,561,057 | 335,873,555 |
| Operating cash flows before changes in working capital | 719,825,492 | 723,204,965 |
| Working capital changes | | |
| Inventories | (206,702,470) | 2,087,681,465 |
| Trade debts | 139,025,815 | (33,065,797) |
| Loans and advances | (10,760,782) | 27,388,708 |
| Trade deposits & prepayments | (122,379,086) | (423,337,183) |
| Other receivables | (4,498,562) | (34,412,010) |
| Sales tax refundable | (424,525,893) | (46,926,156) |
| Trade and other payables | 143,073,478 | 472,783,475 |
| | (486,767,500) | 2,050,112,502 |
| Cash generated from operations | 233,057,992 | 2,773,317,467 |
| Finance cost paid | (297,781,816) | (414,216,214) |
| Employees' benefits paid | (24,600,156) | (6,796,863) |
| Income taxes paid | (158,559,179) | (111,029,206) |
| Long term deposits - net | - | - |
| | (480,941,151) | (532,042,283) |
| Net cash generated from operating activities | (247,883,159) | 2,241,275,184 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Proceeds from disposal of property, plant and equipment | - | 500,000 |
| Additions in property, plant and equipment | (318,308,506) | (1,223,191) |
| Net cash used in investing activities | (318,308,506) | (723,191) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Repayment of long term financing | (176,542,999) | (151,978,994) |
| Proceeds from long term loans | 194,843,022 | - |
| Loans received from directors and sponsors | - | 2,500,000 |
| Increase / (decrease) in short term borrowings | 892,386,792 | (2,353,928,411) |
| Dividend paid | - | - |
| Net cash generated from / (used in) financing activities | 910,686,815 | (2,503,407,405) |
| Net decrease in cash and cash equivalents | 344,495,150 | (262,855,412) |
| Cash and cash equivalents at the beginning of the period | 171,836,812 | 736,372,277 |
| Cash and cash equivalents at the end of the period | 516,331,962 | 473,516,865 |

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



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

Bhanero Textile Mills Ltd

Bhanero Textile Mills Limited**Notes to the Condensed Interim Financial Information (Un-audited)****For The Three Months Period ended September 30, 2025****1 REPORTING ENTITY**

Bhanero Textile Mills Limited ('the Company') is incorporated in Pakistan as a Public Limited Company under the Repealed Companies Ordinance, 1984, now Companies Act, 2017 and is listed on Pakistan Stock Exchange Limited. The Company is primarily spinning and weaving units engaged in the manufacture and sale of yarn and woven fabric however, it is also engaged in the generation of electricity for self consumption. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at Kotri District Jamshoro in the Province of Sindh and District Sheikhupura in the Province of Punjab.

2 BASIS OF PREPARATION**2.1 Statement of compliance**

This condensed interim financial information is un-audited and has been prepared in accordance with the requirements of the IAS 34 Interim Financial Reporting and provisions of and directives issued under the Companies Act, 2017 as applicable in Pakistan. This condensed interim financial information does not include all of the information and disclosures required for annual financial statements and should be read in conjunction with the financial statements of the Company as at and for the year ended 30th June, 2024.

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

2.2 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.

2.3 Judgments, estimates and assumptions

The preparation of financial information requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgments are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended 30 June 2025.**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 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, 2025.

4 LOAN FROM DIRECTORS AND SPONSORS

Directors and sponsors entered into a contract with the Company to provide funds to the Company. As per the contract, the loans are unsecured, interest free and repayable at the discretion of the Company. The loans are presented under equity as per Technical Release-32 of The Institute of Chartered Accountants of Pakistan.

| <i>Note</i> | September 30, 2025 | June 30, 2025 |
|-------------|-------------------------------|----------------------|
| | Rupees | Rupees |
| | (Un-Audited) | (Audited) |

5 CONTINGENCIES AND COMMITMENTS

There is no material change in contingencies and commitments as disclosed in annual financial statements for the year ended June 30, 2025 except following:

5.1 Contingencies

| | | |
|------------------|----------------------|----------------------|
| Bills Discounted | 3,446,276,029 | 2,903,624,332 |
|------------------|----------------------|----------------------|

5.2 Commitments

| | | |
|--|----------------------|----------------------|
| Letter of credit (for store, raw material and machinery) | 1,681,670,034 | 1,705,489,514 |
|--|----------------------|----------------------|

5.3 Commitments under ijarah contracts

The aggregate amount of Ijarah payments for ijarah financing and the period in which these payments will become due are as follows:

| | | |
|------------------------------------|--------------------|--------------------|
| - payments not later than one year | 88,680,167 | 99,787,632 |
| - payments later than one year | 128,391,083 | 166,011,895 |
| | 217,071,250 | 265,799,527 |

Bhanero Textile Mills Ltd

Bhanero Textile Mills Limited**Notes to the Condensed Interim Financial Information (Un-audited)
For The Three Months Period ended September 30, 2025**

| | Note | September 30, 2025 | June 30, 2024 |
|--|-------------|--------------------------------|-----------------------------|
| | | Rupees (Un-Audited) | Rupees (Audited) |
| 6 PROPERTY, PLANT AND EQUIPMENT | | | |
| Operating fixed assets | 6.1 | 8,378,469,130 | 8,457,907,078 |
| Capital work in progress | | 586,018,609 | 399,177,155 |
| | | 8,964,487,739 | 8,857,084,233 |
| 6.1 Operating fixed assets | | | |
| Net book value at the beginning of the period/year | | 8,457,907,078 | 8,755,049,425 |
| Additions / transfers during the period / year | | | |
| Factory buildings | | - | 65,334,326 |
| Plant and machinery | | - | 76,679,815 |
| Equipment and other assets | | - | 108,602,750 |
| Electric installation | | 131,467,052 | 300,779,127 |
| Gas Pipe Lines | | - | 2,691,383 |
| Boiler | | - | 918,750 |
| Furniture & Fixtures - Factory | | - | 1,267,560 |
| Vehicles | | - | 17,718,506 |
| | | 131,467,052 | 573,992,217 |
| Net book value of assets disposed during the period/year | | - | (8,974,415) |
| Depreciation for the period/year | | (210,905,000) | (862,160,149) |
| Net book value at the end of the period / year | | 8,378,469,130 | 8,457,907,078 |

7 LEVIES & TAXES

7.1 No provision for deferred tax has been made as the impact of the same is considered immaterial and the provision for minimum tax has been recognized as levies in these condensed interim financial statements as per the requirements of IFRIC 21/IAS37 and guidance on IAS 12 issued by ICAP. Comparatives figures have been restated/re-arranged accordingly.

8 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company's perspective comprise associated companies and key management personnel. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and include the Chief Executive and Directors of the Company.

Transactions with key management personnel are limited to payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an arm's length transaction.

Names and details of transactions and balances with related parties are as follows:

| Name | Nature of relationship | Shareholding |
|-------------------------------|--------------------------------|---------------------|
| Faisal Spinning Mills Limited | Common directorship | N/A |
| Blessed Textiles Limited | Common directorship | N/A |
| Bhanero Energy Limited | Common directorship | N/A |
| Admiral (Private) Limited | Directors' close family member | N/A |
| Yasmin Begum | Directors' close family member | 0.01 |
| Khurram Salim | Director | 2.06% |
| Farukh Salim | Directors' close family member | 2.02% |
| Yousuf Salim | Directors' close family member | 1.67% |
| Saqib Salim | Directors' close family member | 1.71% |
| Amna Khurram | Directors' close family member | 2.44% |
| Muhammad Umer | Directors' close family member | 0.02% |
| Yahyaa Farrukh | Directors' close family member | 0.0244 |
| Saba Yousaf | Director | 2.72% |
| Saba Saqib | Directors' close family member | 2.76% |
| Samia Bilal | Directors' close family member | 11.06% |

| | | Three Months ended | |
|-------------------------------|---------------------------|-------------------------------|-------------------------------|
| | | September 30, 2025 | September 30, 2024 |
| Nature of transactions | | Rupees | Rupees |
| Purchases | | 132,073,418 | 181,428,726 |
| Sales | Bhanero Textile Mills Ltd | 376,169,008 | 11,269,121,287 |
| Services received | | 154,500 | 154,500 |

Bhanero Textile Mills Limited**Notes to the Condensed Interim Financial Information (Un-audited)****For The Three Months Period ended September 30, 2025**

| | | |
|---|------------------|-----------|
| Purchase of electricity | 408,327 | 3,673,240 |
| Remuneration to key management | 5,400,000 | 5,400,000 |
| Balance with related party | 20,000 | 20,000 |
| Loan received from directors & sponsors | - | 2,500,000 |

9 SEGMENT REPORTING

The Company has two reportable segments, which offer different products and are managed separately. The following summary describes the operations in each of the company's reportable segments.

| Reportable segment | Principal activity |
|---------------------------|--------------------------------------|
| Spinning | Manufacture and sale of yarn |
| Weaving | Manufacture and sale of woven fabric |

Information about operating segments as at September 30, 2025 is as follows:

| | Three Months ended September 30, 2025 | | |
|---------------------------------|--|---------------------------|-------------------------|
| | Spinning Rupees | Weaving Rupees | Total Rupees |
| Revenue from external customers | 6,203,952,501 | 2,056,509,474 | 8,260,461,975 |
| Inter-segment transfers | 357,281,419 | - | 357,281,419 |
| Segment results | 252,005,180 | 202,697,951 | 454,703,131 |
| Other operating income | | | 24,057,331 |
| Other operating expenses | | | (6,859,970) |
| Finance cost | | | (341,561,057) |
| | | | 130,339,435 |

| | Three Months ended September 30, 2024 | | |
|---------------------------------|--|---------------------------|-------------------------|
| | Spinning Rupees | Weaving Rupees | Total Rupees |
| Revenue from external customers | 6,419,681,082 | 2,261,521,172 | 8,681,202,254 |
| Inter-segment transfers | 122,963,608 | - | 122,963,608 |
| Segment results | 337,074,652 | 113,334,985 | 450,409,637 |
| Other operating income | | | 31,649,334 |
| Other operating expenses | | | (10,168,444) |
| Finance cost | | | (335,873,555) |
| | | | 136,016,972 |

| | As at September 30, 2025 | | | |
|-----------------------|---------------------------------|---------------------------|--------------------------------|-------------------------|
| | Rupees | Weaving Rupees | Un-allocated Rupees | Total Rupees |
| Segment assets | 21,044,036,631 | 4,602,629,064 | 2,415,913,867 | 28,062,579,562 |

| | As at June 30, 2025 | | | |
|----------------|----------------------------|---------------------------|--------------------------------|-------------------------|
| | Spinning Rupees | Weaving Rupees | Un-allocated Rupees | Total Rupees |
| Segment assets | 20,831,177,424 | 4,280,653,616 | 1,813,181,589 | 26,925,012,629 |

| | As at September 30, 2025 | | | |
|----------------------------|---------------------------------|---------------------------|--------------------------------|-------------------------|
| | Spinning Rupees | Weaving Rupees | Un-allocated Rupees | Total Rupees |
| Segment liabilities | 13,917,917,363 | 3,153,067,517 | 1,831,650 | 17,072,816,530 |

| | As at June 30, 2025 | | | |
|---------------------|----------------------------|---------------------------|--------------------------------|-------------------------|
| | Spinning Rupees | Weaving Rupees | Un-allocated Rupees | Total Rupees |
| Segment liabilities | 12,236,685,366 | 2,882,218,896 | 917,069,647 | 16,097,974,499 |

10 EVENTS AFTER THE REPORTING PERIOD

- 10.1** There are no significant events after the reporting period that may require any adjustment or disclosure in this condensed interim financial report.

11 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these financial statements.

12 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information has been approved by the Board of Directors of the Company and authorized for issue on October 29, 2025.

13 GENERAL

- 13.1** There are no other significant activities since June 30, 2024 affecting the interim financial information.
13.2 Figures have been rounded off to the nearest Rupee.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER