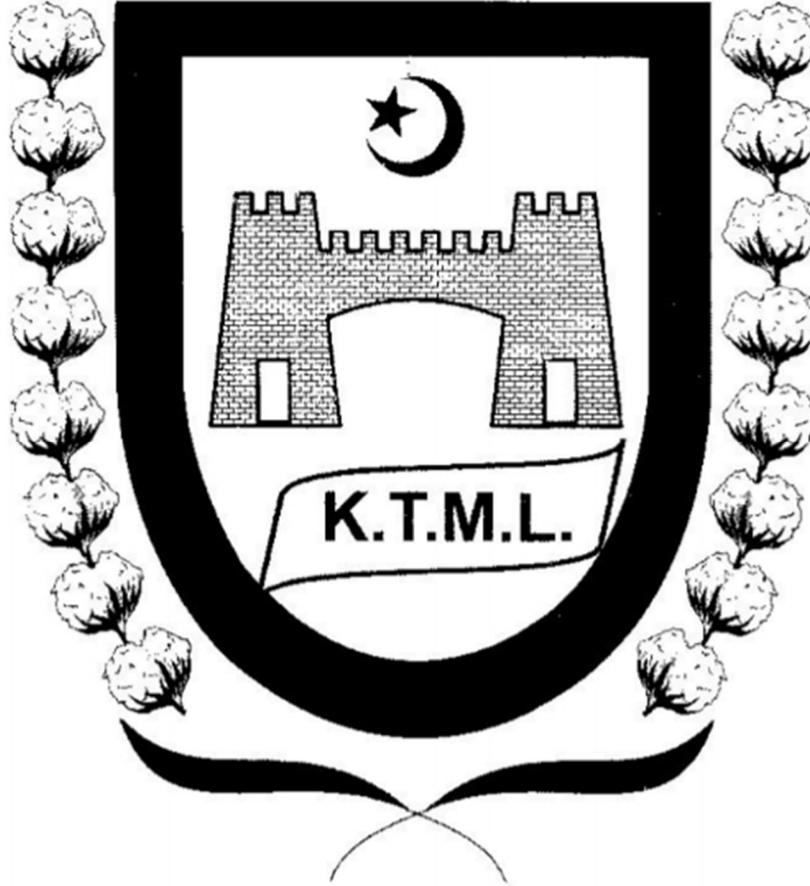


KHYBER TEXTILE MILLS LIMITED

HALF YEARLY (Reviewed) FINANCIAL STATEMENTS As at 31st December 2025



Baldher, District Haripur, Khyber Pakhtunkhwa

COMPANY INFORMATION

CHAIRMAN	Mr. Aurangzeb Khan
CHIEF EXECUTIVE	Mr. Adam Jadoon
DIRECTORS	Mr. Aurangzeb Khan Mr. Adam Jadoon Mr. Amanullah Khan Jadoon Mr. Hassan Ovais Mrs. Aamna Jadoon Mr. Muhammad Bahauddin Mr. Nusrat Iqbal
AUDIT COMMITTEE	
CHAIRMAN	Mr. Nusrat Iqbal
MEMBER	Mrs. Aamna Jadoon
MEMBER	Mr. Muhammad Bahauddin
HR & R COMMITTEE	
CHAIRMAN	Mr. Nusrat Iqbal
MEMBER	Mr. Muhammad Bahauddin
MEMBER	Mr. Adam Jadoon
COMPANY SECRETARY	Mr. Sadaqat Khan
C.F.O	Mr. Taj Muhammad
AUDITORS	M/s Clarkson Hyde Saud Ansari Chartered Accountants
SHARE REGISTRAR	F.D. Registrar Services (SMC-Pvt) Ltd
REGISTERED OFFICE & HEAD OFFICE	Khyber Textile Mills Ltd. Baldher, District Haripur, Khyber Pakhtunkhwa
MILLS	Baldher, District Haripur, Khyber Pakhtunkhwa
Website address:-	www.khybertextile.com
Email Address:-	info@khybertextile.com
Phone No:-	0995-655048

Directors Report

On behalf of the Board of Directors (BOD), we are pleased to present the half-yearly reviewed financial statements for the period ending 31st December 2025. The report reviews the Company's current business activities and operations, the ongoing banking litigation, credit restrictions and the continued closure of textile production.

In accordance with the decisions made during previous AGMs and per the BOD's instructions and approval, Management has repurposed a significant portion of its vacant land for agricultural business activities, including a livestock farm for the purchasing, rearing and sale of cattle. Additionally, input costs for the farm have been reduced by cultivating fodder on the Company's agricultural land for livestock consumption. Furthermore, Management has also continued to rent some of its vacant buildings and warehouses to generate additional income, while utilizing these funds to reinvest into ongoing operations. These measures have enabled the Company to make effective use of its assets and support ongoing operations. Therefore, the Company has generated revenue during the period under review, which has been reflected in the financial statements annexed herewith.

The main obstacle in resuming textile production remains the restriction on access to credit facilities due to the ongoing litigation pending before the Courts initiated by the Banks to recover liabilities, which the Company disputes as being baseless. As a result of these credit constraints, the Company is unable to complete the balancing, modernization, and replacement (BMR) process or obtain the required working capital essential to restarting textile production. Nevertheless, the Company is defending the banking litigation before the Courts in order to reach finality in these matters.

Despite these challenges, the Company is covering expenses, operating and investing in its current business activities, generating revenue, and meeting its requirements as an active taxpayer. Accordingly, the Board will continue to steer the Company in line with available resources and safeguard its interests.

For and on behalf of the Board of Directors,



Chief Executive
Adam Jadoon



Director
Muhammad Bahaiddin

Baldher, Haripur Dated: 24th February 2026

ڈائریکٹر رپورٹ

بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں 31 دسمبر 2025 کو ختم ہونے والی پہلی ششماہی کے مالیاتی گوشوارے پیش کرتے ہوئے خوشی ہو رہی ہے۔ اس رپورٹ میں کمپنی کی موجودہ کاروباری سرگرمیوں اور آپریشنز کا جائزہ لیا گیا، مزید، بینکنگ قانونی چارہ جوئی اور ٹیکسٹائل کی پیداوار کی بندش اور قرض تک رسائی پر پابندی پر تبادلہ خیال کیا۔

گزشتہ AGM کے دوران کیے گئے فیصلوں اور BOD کی ہدایات اور منظوری کے مطابق، مینجمنٹ نے اپنی زیادہ تر خالی زمین کو زرعی سرگرمیوں کے لیے استعمال کیا ہے، جس میں مویشیوں کی خرید، پرورش اور فروخت کے لیے لائیو سٹاک فارم بھی شامل ہے۔ انتظامیہ نے مویشیوں کے استعمال کے لیے کمپنی کی زرعی زمین پر چارہ اگا کر ان پٹ لاگت کو کم کیا ہے۔ مزید برآں، انتظامیہ نے آمدنی پیدا کرنے کے لیے اپنی کچھ خالی عمارتوں اور گوداموں کو کرائے پر دینا جاری رکھا ہے، اس کا استعمال کرتے ہوئے کمپنی کے آپریشنز میں دوبارہ سرمایہ کاری کی ہے۔ ان اقدامات نے کمپنی کو اپنے اثاثوں کا موثر استعمال کرنے اور جاری آپریشنز کی حمایت کرنے کے قابل بنایا ہے۔ لہذا، مینجمنٹ نے زیر جائزہ مدت کے دوران کمپنی کے لیے آمدنی حاصل کی ہے، جس کی عکاسی اس کے ساتھ منسلک مالی بیانات میں ہوئی ہے۔

ٹیکسٹائل کی پیداوار دوبارہ شروع کرنے میں بنیادی رکاوٹ اب بھی قرض کی سہولیات تک رسائی پر مسلسل پابندی ہے، جو اس وقت بینکنگ عدالتی کارروائی کے باعث ہے، جسے کمپنی بے بنیاد سمجھتی ہے۔ ان رکاوٹوں کی وجہ سے، کمپنی BMR (توازن، جدید کاری، اور تبدیلی) کے عمل کو مکمل کرنے یا ٹیکسٹائل کی پیداوار کو دوبارہ شروع کرنے کے لیے ضروری ورکنگ کیپیٹل حاصل کرنے سے قاصر ہے۔ اس کے باوجود، کمپنی عدالتوں میں جاری بینکنگ عدالتی کارروائی کا دفاع کر رہی ہے تاکہ ان معاملات میں حتمی فیصلے تک پہنچا جاسکے۔

ان مسائل کے باوجود، کمپنی اخراجات کو پورا کر رہی ہے، سرمایہ کاری کر رہی ہے، اور اپنی موجودہ کاروباری سرگرمیوں سے آمدنی حاصل کر رہی ہے، اور کمپنی ایک فعال ٹیکس دہندہ کے طور پر بھی کام کر رہی ہے۔ بورڈ کمپنی کو دستیاب وسائل کے مطابق رہنمائی فراہم کرتا رہے گا اور اس کے مفادات کا تحفظ کرے گا۔

بورڈ آف ڈائریکٹرز کے لیے اور ان کی جانب سے



ڈائریکٹر
محمد بہاؤ الدین



چیف ایگزیکٹو
آدم جدون

بالڈھیر، ہری پور مورخہ: 24 فروری 2026

INDEPENDENT AUDITOR'S REVIEW REPORT
To the Members of : KHYBER TEXTILE MILLS LIMITED
Report on Review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **KHYBER TEXTILE MILLS LIMITED** (the Company) as at December 31, 2025, the related condensed interim statement of profit or loss and statement of other comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows and notes to the condensed interim financial statements for the half year then ended (here-in-after referred to as the "interim financial statements"). Management is responsible for the preparation and presentation of these 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 Auditors of the Entity". A review of interim financial statement 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 accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Emphasis of Matter

We draw attention to Note 2.4 to the condensed interim financial statements, which states that these financial statements have been prepared on going concern basis, yet there were factors which had affected the Company's ability to continue as a going concern in the past. Textile operations have been suspended since July 2007. However, the Company changed its line of operations few years back and has been able to generate net cash inflows. The Company is solvent and the Management has concluded that no material uncertainty exists which cast significant doubt on the Company's ability to continue as going concern. A detailed explanation is given in the aforesaid note. Our conclusion is not modified in respect of this matter.

Other Matter

The figures of the condensed interim statement profit or loss and other comprehensive income for the quarters ended December 31, 2024 and 2025 have not been reviewed as we were required to review only the cumulative figures for the half year ended December 31, 2025.

The engagement partner on the review resulting in this independent auditor's review report is **FATIMA SHUMAILA**.

Clarkson Hyde Saud Ansari

Chartered Accountants

Lahore.

Dated: February 24, 2026

UDIN: RR202510618810KJWFsh

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Note	Dec. 31, 2025 Unaudited	June 30, 2025 Audited
Rupees			
NON CURRENT ASSETS			
Property, Plant and Equipment	3	1,276,081,219	1,280,756,896
Bearer Plants (Biological assets)		182,450	182,450
Long Term Deposits		88,983	88,983
		1,276,352,652	1,281,028,329
CURRENT ASSETS			
Inventory - Livestock (Biological Assets)		4,720,800	-
Inventory - Animal Feed and Medicines		1,032,200	707,000
Stores and Spares	4	-	-
Advances and Other Receivables		2,533,187	1,925,801
Cash and Bank Balances	5	8,199,841	17,050,510
		16,486,028	19,683,311
		1,292,838,680	1,300,711,640
SHARE CAPITAL AND RESERVES			
Share Capital		12,275,030	12,275,030
Capital Reserve			
Statutory Reserve		257,782	257,782
Revaluation Surplus		1,239,487,485	1,244,978,331
		1,239,745,267	1,245,236,113
Accumulated Loss		(7,156,596)	(6,560,109)
		1,244,863,701	1,250,951,034
NON CURRENT LIABILITIES			
Loan from Shareholder/ Director	6	16,500,757	16,500,757
Deferred Taxation		25,603,758	27,226,185
		42,104,515	43,726,942
CURRENT LIABILITIES			
Short Term Loan from Directors	7	5,259,718	5,559,718
Trade and Other Payables	8	610,746	473,946
		5,870,464	6,033,664
CONTINGENCIES AND COMMITMENTS			
	9		
		1,292,838,680	1,300,711,640

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	Half Year ended Dec. 31		Quarter ended Dec. 31	
		2025	2024	2025	2024
		Rupees		Rupees	
SALES		-	-	-	-
Less: COST OF SALES		-	-	-	-
GROSS PROFIT		-	-	-	-
Less: Administrative, Selling and General Expenses		11,935,420	12,001,456	5,275,353	5,843,460
		<u>(11,935,420)</u>	<u>(12,001,456)</u>	<u>(5,275,353)</u>	<u>(5,843,460)</u>
OTHER INCOME					
Rent		4,001,900	4,411,800	2,018,550	2,209,400
Agricultural Income		225,750	220,110	225,750	220,110
OPERATING (LOSS)		<u>(7,707,770)</u>	<u>(7,369,546)</u>	<u>(3,031,053)</u>	<u>(3,413,950)</u>
Less: Financial Expenses		1,990	590	1,990	302
(LOSS) BEFORE TAXATION		<u>(7,709,760)</u>	<u>(7,370,136)</u>	<u>(3,033,043)</u>	<u>(3,414,252)</u>
TAXATION					
Current	10	-	-	-	-
Deferred		(1,634,240)	(1,047,792)	(1,634,240)	(1,047,792)
		<u>(1,634,240)</u>	<u>(1,047,792)</u>	<u>(1,634,240)</u>	<u>(1,047,792)</u>
NET (LOSS) FOR THE PERIOD		<u>(6,075,520)</u>	<u>(6,322,344)</u>	<u>(1,398,803)</u>	<u>(2,366,460)</u>
OTHER COMPREHENSIVE INCOME		-	-	-	-
TOTAL COMPREHENSIVE / (LOSS) FOR THE PERIOD		<u>(6,075,520)</u>	<u>(6,322,344)</u>	<u>(1,398,803)</u>	<u>(2,366,460)</u>
(LOSS) PER SHARE - BASIC AND DILUTED		<u>(4.95)</u>	<u>(5.15)</u>	<u>(1.14)</u>	<u>(1.93)</u>

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

SHARE CAPITAL	CAPITAL RESERVE		Accumulated Loss	Total
	Issued, Subscribed & Paid Up Capital	Statutory Reserve		

'----- Rupees -----'

Balance as at July 1, 2024	12,275,030	257,782	1,254,829,867	(10,561,588)	1,256,801,091
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment	-	-	(4,923,984)	4,923,984	-
Deferred Tax related to Depreciation on Building Cost	-	-	(12,434)	-	(12,434)
Total Comprehensive Loss for the Half Year	-	-	-	(6,322,344)	(6,322,344)
Balance as at December 31, 2024	12,275,030	257,782	1,249,893,449	(11,959,948)	1,250,466,313
Balance as at July 1, 2025	12,275,030	257,782	1,244,978,331	(6,560,109)	1,250,951,034
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment	-	-	(5,479,033)	5,479,033	-
Deferred Tax related to Depreciation on Building Cost	-	-	(11,813)	-	(11,813)
Total Comprehensive Income for the Half Year	-	-	-	(6,075,520)	(6,075,520)
Balance as at December 31, 2025	12,275,030	257,782	1,239,487,485	(7,156,596)	1,244,863,701

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	
	Half Year ended Dec. 31	
	2025	2024
	Rupees	
CASH FROM OPERATING ACTIVITIES		
(Loss) after Taxation	(7,709,760)	(7,370,136)
Adjustments for:		
Depreciation	5,937,677	6,417,258
Financial Expenses	1,990	590
Operating (loss) before working capital changes	<u>(1,770,093)</u>	<u>(952,288)</u>
 (Increase)/Decrease in Operating Assets		
Inventory - Livestock	(4,720,800)	(3,701,450)
Inventory - Animal Feed and Medicines	(325,200)	(911,348)
	<u>(6,816,093)</u>	<u>(5,565,086)</u>
 Increase/(Decrease) in Operating Liabilities		
Trade and Other Payables	136,800	(340,200)
Cash (used in) operations	<u>(6,679,293)</u>	<u>(5,905,286)</u>
 Financial Expenses	(1,990)	(590)
Income Tax Paid	(607,386)	(623,900)
Net Cash (used in) Operating Activities	<u>(7,288,669)</u>	<u>(6,529,776)</u>
 CASH FROM INVESTING ACTIVITIES	-	-
Expenditure on Fixed Capital Assets	(1,262,000)	-
Expenditure on Bearer Plants	-	(17,500)
Net Cash (used in) Investing Activities	(1,262,000)	(17,500)
 CASH FROM FINANCING ACTIVITIES		
Repayment of Director's Loan	(300,000)	(400,000)
Net Cash (used in) Financing Activities	(300,000)	(400,000)
 NET (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(8,850,669)</u>	<u>(6,947,276)</u>
 CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	17,050,510	13,840,420
 CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>8,199,841</u>	<u>6,893,144</u>



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE HALF YEAR ENDED
DECEMBER 31, 2025

1 CORPORATE AND GENERAL INFORMATION

Khyber Textile Mills Limited is a Public Limited Company, incorporated on 26th August, 1961 under the Companies Act, 1913 (Now the Companies Act, 2017). Its shares are quoted on the Pakistan Stock Exchange Limited. The activities of the Company were the manufacture and sale of cotton, polyester yarn and cloth, however due to external factors production was halted. Consequently, the Company has been operating an agricultural livestock business on its vacant land since 2017, as a revised principal line of business of the Company, that is agricultural, which was approved by the Registrar of Companies in 2019. It has also been carrying out alternative business activities of renting excess buildings for warehousing and rental purposes since 2016.

The geographical locations and addresses of Company's premises are as under:

- The registered office of the Company, the production facility and agricultural farms are located at Baldher, District Haripur, Khyber

2 BASIS OF PRESENTATION

2.1 Purpose of Issuance

These condensed interim financial statements have been issued to the shareholders to comply with Section 237 of the Companies Act, 2017 are unaudited but subject to limited scope review by the external auditors as required by the Companies Act, 2017 and Code of Corporate Governance.

2.2 Statement of Compliance

These condensed interim financial statements have been prepared in accordance with the requirements of the 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 or directives issued under the Companies Act, 2017 have been followed. These condensed interim financial statements do 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 June 30, 2025. These condensed interim financial statements are unaudited.

2.3 Comparative Financial Information

The comparative statement of financial position presented in these condensed interim financial statements has been extracted from the annual audited financial statements of the Company for the year ended June 30, 2025, whereas the comparative condensed interim profit or loss and other comprehensive income, condensed interim statement of changes in equity and condensed interim cash flow statement, are extracted from the unaudited condensed interim financial statements for the half year ended December 31, 2024.

2.4 Basis of Measurement

These condensed interim financial statements have been prepared under the historical cost convention except for certain items of property, plant and equipment, which are carried at revalued amounts, less accumulated depreciation .

Going Concern Assumption

- * These condensed interim financial statements have been prepared on a going concern basis, as opposed to the Company's ability to continue as a going concern in the past. The primary issue being that the textile operations have been suspended since FY 2008. The core reason for the continued adverse situation is the credit restrictions resulting from ongoing banking litigation in the Courts. The continued litigation also restricts the Company from disposing of its excess land to meet the BMR and working capital requirements to restart the textile unit. Further, resuming production has been complicated by load shedding, escalating power tariffs, and restrictions on industrial gas meter and generators. Nonetheless, the Board of Directors and Management's intention is to restart the textile unit once the funding is available from financial institutions for which the Company's Management is defending the Court cases so that they may reach finality. Consequently, there is a legal obligation to keep the entity in existence till the final decisions of the banking litigation.
- * Following the closure of textile operations, the Company revised its principal activity and invested in an agricultural business dedicating a substantial amount of its vacant land to a livestock farm and the production of fodder for its cattle. As a result of these efforts, the Company's agricultural business has been successful in making returns. Furthermore, the Company has also rented some of the vacant buildings for warehousing to reputable organizations and distributors, generating additional revenue.
- * As such financial support is available from the Directors, who have assisted the Company in the past. The Company has maintained positive equity and has been generating revenue through its livestock business and rental of vacant buildings. The Company's current assets exceed its current liabilities, resulting in a positive working capital. The primary cause of losses is the non-cash charging of depreciation expense on idle items of plant and equipment revalued upwards in June 2024, which does not affect the liquidity position of the Company. Thus, the Company is solvent, and Management has concluded that no material uncertainty exists which cast significant doubt on the Company's ability to continue as a going concern.

2.5 Accounting Policies

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

2.6 Accounting Estimates and Judgements

Estimates and judgments made by management in the preparation of these condensed interim financial statements are the same as those that were applied to the audited annual financial statements of the Company as at and for the year ended June 30, 2025.

2.7 Functional and Presentation Currency

These financial statements are presented in Pakistan Rupees, which is the company's functional and presentation currency.

Dec. 31, 2025

June 30, 2025

----- Rupees -----

3 PROPERTY, PLANT AND EQUIPMENT

Cost - Opening	1,625,228,961	1,625,228,961
Additions during the period	1,262,000	-
	<u>1,626,490,961</u>	<u>1,625,228,961</u>
Accumulated Depreciation - Opening	344,472,065	331,637,546
Depreciation for the period	5,937,677	12,834,519
	<u>350,409,742</u>	<u>344,472,065</u>
	<u><u>1,276,081,219</u></u>	<u><u>1,280,756,896</u></u>

4 STORES AND SPARES

General Stores	3,000,000	3,000,000
Less: Provision for Obsolescence	<u>(3,000,000)</u>	<u>(3,000,000)</u>
	<u>-</u>	<u>-</u>

5 CASH AND BANK BALANCES

Cash in Hand	357,860	919,887
Cash at Bank - Current Account (Conventional Banks)	<u>7,841,981</u>	<u>16,130,623</u>
	<u><u>8,199,841</u></u>	<u><u>17,050,510</u></u>

6 LOAN FROM SHAREHOLDER/ DIRECTOR

	<u><u>16,500,757</u></u>	<u><u>16,500,757</u></u>
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This represents the amount received from a shareholder/ director of the Company for the purpose of working capital requirements. The loan is interest free, unsecured and he has deferred his right to repayment at least twelve months from the date of these financial statements.

7 SHORT TERM LOAN FROM DIRECTORS

	<u><u>5,259,718</u></u>	<u><u>5,559,718</u></u>
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This represents the amount received from a director of the Company for the purpose of working capital requirements. The loan is interest free, unsecured and repayable on demand.

8 TRADE AND OTHER PAYABLES

Accrued Liabilities	572,090	435,290
Other Liabilities	38,656	38,656
	<u>610,746</u>	<u>473,946</u>

9 CONTINGENCIES AND COMMITMENTS

Contingencies reported in the annual audited financial statements for the year ended June 30, 2025 remain-unchanged.

10 TAXATION

No provision for current taxation has been made in these condensed interim financial statements.

11 RELATED PARTY TRANSACTIONS

Related parties comprise of group companies (associates), directors, major shareholders, their close family members and key management personnel. Transactions with related parties during the year, other than and including those which have been disclosed elsewhere in these financial statements, are given below:

<u>Name of Related Party</u>	<u>Nature of Transaction</u>		
Mr. Adam Jadoon - Director	Loan repaid	<u>300,000</u>	<u>1,100,000</u>

12 DISCLOSURE REQUIREMENT FOR SHARIAH COMPLIANT COMPANIES

	Conventional	Shariah Compliant	Total
	----- Amount in Rupees -----		
<i>Statement of financial position</i>			
<i>Bank Balances</i>	<u>7,841,981</u>	<u>-</u>	<u>7,841,981</u>
<i>Statement of profit or loss</i>	<u>-</u>	<u>-</u>	<u>-</u>

13 FINANCIAL RISK EXPOSURE AND RISK MANAGEMENT

The Company's financial risk exposures and risk management objectives and policies are consistent with those disclosed in the annual audited financial statements for the year ended June 30, 2025.

14 FIGURES

Figures in these financial statements have been rounded off to the nearest rupee.

15 DATE OF AUTHORISATION

These financial statements were authorised for issue on February 24, 2026 by the Board of Directors of the Company.



Chief Executive



Director



Chief Financial Officer