UNAUDITED INTERIM QUARTERLY CONDENSED FINANCIAL STATEMENTS

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Unaudited Three months to 30 September 2025	**Unaudited Nine months to 30 September 2025**	Unaudited Three months to 30 September 2024	Unaudited Nine months to 30 September 2024
	Rs'000	**Rs'000**	Rs'000	Rs'000
Income	**3,586**	**17,824**	1,096	10,654
Expenses	**(3,843)**	**(10,520)**	(8,037)	(11,516)
(Loss)/profit before finance costs	**(257)**	**7,304**	(6,941)	(862)
Net foreign exchange (loss)/gain	**(281)**	**(1,774)**	669	2,008
Gain on valuation of Financial assets at fair value through profit or loss	**53,664**	**57,109**	2,534	4,454
Profit/(loss) before income tax	**53,126**	**62,639**	(3,738)	5,600
Taxation	**(115)**	**(1,079)**	(0)	(9)
Profit/(loss) for the period	**53,011**	**61,560**	(3,738)	5,591
Other comprehensive income for the period, net of tax	**37,516**	**22,266**	184,730	211,277
Comprehensive income for the period	**90,527**	**83,826**	180,992	216,868
Basic earnings per share for the period - (Rs.)	**0.23**	**0.27**	(0.02)	0.02
Dividend per share	**-**	**0.12**	-	0.10
No. of shares in issue and ranking for dividends	**226,986,672**	**226,986,672**	226,986,672	226,986,672

STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Unaudited As at 30 September 2025	Unaudited As at 30 September 2024
	Rs'000	Rs'000
Net cash generated from/ (used in) operating activities	**8,746**	(16,905)
Net cash (used in)/ generated from investing activities	**(61,633)**	322,606
Net cash used in financing activities	**(26,568)**	(22,699)
(Decrease)/increase in cash and cash equivalents	**(79,455)**	283,002
Movement in cash and cash equivalents		
At 1 January	**89,897**	58,542
(Decrease)/ increase in cash and cash equivalents	**(79,455)**	283,002
Effect of exchange difference on cash and cash equivalents	**(1,759)**	2,008
At 30 September	**8,683**	343,552

BASIS OF ACCOUNTING

The financial statements comply with International Financing Reporting Standards and are prepared under the historical cost convention as modified by the fair valuation of financial assets at fair value through other comprehensive income ("FVTOCI") and financial assets at fair value through profit or loss ("FVTPL").

COMMENTS

(i) The change in the Net Assets Value per share at 30 September 2025 (Rs 6.50) as compared to 31 December 2024 (Rs 6.25) resulted mainly from an increase in the values of the foreign investments.

(ii) Capital and reserves stood at Rs. 1.48 billion at 30 September 2025 compared to Rs. 1.42 billion at 30 September 2024.

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	Unaudited 30 September 2025	Unaudited 30 September 2024	Audited 31 December 2024
	Rs'000	Rs'000	Rs'000
ASSETS			
Non-current assets	**1,468,910**	1,081,232	1,330,544
Current assets	**12,821**	347,782	93,652
Total assets	**1,481,731**	1,429,014	1,424,196
EQUITY AND LIABILITIES			
Capital and reserves	**1,476,194**	1,423,966	1,419,609
Current liabilities	**5,537**	5,048	4,587
Total equity and liabilities	**1,481,731**	1,429,014	1,424,196
Net asset value per share - (Rs)	**6.50**	6.27	6.25
No. of shares used in calculation	**226,986,672**	226,986,672	226,986,672

STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Share capital	**Share premium**	**Fair value reserve**	**Retained earnings**	**Total Equity**
	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
At 01 January 2024	226,987	5,217	283,862	713,732	1,229,798
Comprehensive income					
Loss for the quarter	-	-	-	5,591	5,591
Other comprehensive income for the quarter	-	-	211,277	-	211,277
Transfer of fair value reserve of equity instruments designated at FVTOCI on disposal			(14,177)	14,177	-
Total comprehensive income for the quarter	-	-	197,100	19,768	216,868
Transaction with owners					
Dividends	-	-	-	(22,700)	(22,700)
At 30 September 2024	226,987	5,217	480,962	710,800	1,423,966
At 01 January 2025	226,987	5,217	387,805	799,600	1,419,609
Comprehensive income					
Loss for the quarter	-	-	-	61,560	61,560
Other comprehensive income for the quarter	-	-	22,266	-	22,266
Transfer of fair value reserve of equity instruments designated at FVTOCI on disposal	-	-	(13,712)	13,712	-
Total comprehensive income for the quarter	-	-	8,554	75,272	83,826
Transaction with owners					
Dividends	-	-	-	(27,241)	(27,241)
At 30 September 2025	**226,987**	**5,217**	**396,359**	**847,631**	**1,476,194**

By Order of the Board
SILEO Corporate Services Ltd
Secretary
13 November 2025

This communiqué is issued pursuant to Listing Rule 12.20 and Securities Act 2005.
The Board of Directors of P.O.L.I.C.Y. Limited accepts full responsibility for the accuracy of the information contained in these financial statements.
Copies of the full financial statements and the statement of direct and indirect interests of the Company, pursuant to Rule 8(2)(m) of the Securities (Disclosure Obligations of Reporting Issuers) Rules 2007, are available to the public, free of charge, at the registered office of the Company, c/o SILEO Corporate Services Ltd, Office 005, Ground Floor Les Fascines B Vivea Business Park, Moka.

The auditors of the Company are Ernst & Young.