

### UNAUDITED INTERIM QUARTERLY CONDENSED FINANCIAL STATEMENTS

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

1		Unaudited	Unaudited	Unaudited	Unaudited				
No. 00   N		Three months to	Nine months to	Three months to	Nine months to		Unaudited	Unaudited	
1,000m		30 September 2025	30 September 2025	30 September 2024	30 September 2024		30 September 2025	30 September 2024	3
Closs/profits before finance costs   1,864,91   1,1516		Rs'000	Rs'000	Rs'000	Rs'000		Rs'000	Rs'000	
Closs  profit before finance costs   257   7,304   (6,941   682   Clurrent assets   12,821   Clurren	Income	3,586	17,824	1,096	10,654	ASSETS			
Net foreign exchange [loss/lgain or Planancial sasets at fair value through profit or loss   1,284   1,2748	Expenses	(3,843)	(10,520)	(8,037)	(11,516)	Non-current assets	1,468,910	1,081,232	
Net foreign exchange [loss/lgain or Planancial sasets at fair value through profit or loss   1,284   1,2748									
Salion or valuation of Financial assets at fair value through profit or loss   53,664   57,109   2,534   4,55   5,510   5,525   5,52	(Loss)/profit before finance costs		7,304	(6,941)		Current assets	12,821	347,782	
Polity   Inspire   Polity   In	Net foreign exchange (loss)/gain	(281)	(1,774)	669	2,008				
Taration   115   11,079   010   91   CQUITY AD LIABILITIES   1,079	Gain on valuation of Financial assets at fair value through profit or loss	53,664	57,109	2,534	4,454	Total assets	1,481,731	1,429,014	
Polity (loss) for the period of the comprehense) in come for the period, net of tax	Profit/(loss) before income tax	53,126	62,639	(3,738)	5,600				
Charge of the period, net of tax   37,516   22,266   184,730   211,277   216,8657   21		(115)	(1,079)	(0)		EQUITY AND LIABILITIES			
Comprehensive income for the period   90,527   83,826   180,997   216,886	Profit/(loss) for the period	53,011	61,560	(3,738)	5,591	Capital and reserves	1,476,194	1,423,966	
Basic earnings per share for the period - (Rs.)   0.23   0.27   (0.02)   0.02   Total equity and liabilities   1,481,731   1	Other comprehensive income for the period, net of tax								
Dividend per share	Comprehensive income for the period	90,527	83,826	180,992	216,868	Current liabilities	5,537	5,048	
Dividend per share									
No. of shares in issue and ranking for dividends  226,986,672 226,	Basic earnings per share for the period - (Rs.)	0.23	0.27	(0.02)	0.02	Total equity and liabilities	1,481,731	1,429,014	
No. of shares in issue and ranking for dividends  226,986,672 226,									
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025   STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025   Share   Capital   PROPRIED	Dividend per share	_	0.12	-	0.10	Net asset value per share - (Rs)	6.50	6.27	
STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025   STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025   Share   Capital   PROPRIED	·								
Unaudified   Unaudified   Unaudified   Unaudified   As at   As at   Capital   F   Capital   Capital   F   Capital   Capital   F   Capital   Capita	No. of shares in issue and ranking for dividends	226,986,672	226,986,672	226,986,672	226,986,672	No. of shares used in calculation	226,986,672	226,986,672	
Unaudified   Unaudified   Unaudified   Unaudified   As at   As at   Capital   F   Capital   Capital   F   Capital   Capital   F   Capital   Capita									_
As at 30 September 2025   30 September 2025   10 September 2025	STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 SEPTEMBER 2025					STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD ENDED 30 SEPTEMBER 2025			
Net cash generated from / (used in) operating activities   30 September 2024   Rs 100				Unaudited	Unaudited		Share	Share	
Net cash (used in) / generated from / (used in) operating activities         8,746 (15,905 and 1,905 and				As at	As at		capital	premium	
Net cash generated from/ (used in) operating activities         8,746 (15,905)         4 to 1 January 2024         225,987           Net cash (used in) /generated from investing activities         (61,633)         32,506         Comprehensive income           Net cash (used in financing activities         (26,568)         (22,699)         Loss for the quarter				30 September 2025	30 September 2024		Rs'000	Rs'000	
Net cash (used in)/ generated from investing activities (61,633) 322,606 Comprehensive income  Net cash used in financing activities (22,698) Loss for the quarter -				Rs'000	Rs'000				
Net cash used in financing activities (26,568) (22,699) Loss for the quarter	Net cash generated from/ (used in) operating activities			8,746	(16,905)	At 01 January 2024	226,987	5,217	
	Net cash (used in)/ generated from investing activities			(61,633)	322,606	Comprehensive income			
(Decrease)/increase in cash and cash equivalents (79,455) 283,002 Other comprehensive income for the quarter	Net cash used in financing activities			(26,568)	(22,699)	Loss for the quarter	-	-	
	(Decrease)/increase in cash and cash equivalents			(79,455)	283,002	Other comprehensive income for the quarter		-	

89.897

(1,759)

# At 30 September BASIS OF ACCOUNTING

Movement in cash and cash equivalents

At 1 January
(Decrease)/ increase in cash and cash equivalents

Effect of exchange difference on cash and cash equivalents

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

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	Share	Fair value	Retained	Total
	capital	premium	reserve	earnings	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		<u> </u>	197,100	19,768	216,868
Transaction with owners				(22 722)	(22 700)
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	220,307	3,217	307,003	755,000	1,413,003
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
					, 13,25

Audited 31 December 2024

1.330.544

93,652

1,424,196

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

58,542

283,002

2,008

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.