UNAUDITED INTERIM QUARTERLY CONDENSED FINANCIAL STATEMENTS

STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 SEPTEMBER 2026

	Unaudited Three months to 30 September 2026	**Unaudited Nine months to 30 September 2026**	Unaudited Three months to 30 September 2025	Unaudited Nine months to 30 September 2025
	Rs'000	**Rs'000**	Rs'000	Rs'000
Income	**4,379**	**24,153**	3,586	17,824
Expenses	**(4,528)**	**(13,135)**	(3,843)	(10,520)
(Loss)/profit before finance costs	**(149)**	**11,018**	(257)	7,304
Net foreign exchange loss	**(846)**	**(203)**	(281)	(1,774)
Gain on valuation of Financial assets at fair value through profit or loss	**58,770**	**144,198**	53,664	57,109
Profit before income tax	**57,775**	**155,013**	53,126	62,639
Taxation	**(560)**	**(1,423)**	(115)	(1,079)
Profit for the quarter/period	**57,215**	**153,590**	53,011	61,560
Other comprehensive income for the period, net of tax	**47,146**	**47,248**	37,516	22,266
Comprehensive income for the quarter/period	**104,361**	**200,838**	90,527	83,826
Basic earnings per share for the period - (Rs.)	**0.25**	**0.68**	0.23	0.27
Dividend per share	**0.09**	**0.09**	-	0.12
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 2026

	Unaudited As at 30 September 2026	Unaudited As at 30 September 2025
	Rs'000	Rs'000
Net cash generated from operating activities	**94,569**	8,746
Net cash used in investing activities	**(110,304)**	(61,633)
Net cash generated from/(used in) financing activities	**195**	(26,568)
Decrease in cash and cash equivalents	**(15,540)**	(79,455)
Movement in cash and cash equivalents		
At 1 January	**36,111**	89,897
Decrease in cash and cash equivalents	**(15,540)**	(79,455)
Effect of exchange difference on cash and cash equivalents	**(203)**	(1,759)
At 30 September	**20,368**	8,683

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) Net Asset Value per share at 30 September 2026 was Rs 7.20 (31 December 2025: Rs 6.41), the increase resulting mainly from the appreciation in the fair value of investments.

(ii) Capital and reserves stood at Rs. 1.63 billion at 30 September 2026 compared to Rs. 1.48 billion at 30 September 2025.

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Unaudited 30 September 2026	Unaudited 30 September 2025	Audited 31 December 2025
	Rs'000	Rs'000	Rs'000
ASSETS			
Non-current assets	**1,531,529**	1,468,910	1,194,874
Current assets	**110,812**	12,821	293,266
Total assets	**1,642,341**	1,481,731	1,488,140
EQUITY AND LIABILITIES			
Capital and reserves	**1,634,174**	1,476,194	1,455,141
Current liabilities	**8,167**	5,537	32,999
Total equity and liabilities	**1,642,341**	1,481,731	1,488,140
Net asset value per share - (Rs)	**7.20**	6.50	6.41
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 2026

	Share capital	**Share premium**	**Fair value reserve**	**Retained earnings**	**Total Equity**
	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
At 01 January 2025	226,987	5,217	387,805	799,600	1,419,609
Comprehensive income					
Profit for the period	-	-	-	61,560	61,560
Other comprehensive income for the period	-	-	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 period	-	-	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
At 01 January 2026	226,987	5,217	374,901	848,036	1,455,141
Comprehensive income					
Profit for the period	-	-	-	153,590	153,590
Other comprehensive income for the period	-	-	47,248	-	47,248
Transfer of fair value reserve of equity instruments designated at FVTOCI on disposal	-	-	(4,399)	4,399	-
Total comprehensive income for the period	-	-	42,849	157,989	200,838
Transaction with owners					
Dividends	-	-	-	(21,805)	(21,805)
At 30 September 2026	**226,987**	**5,217**	**417,750**	**984,220**	**1,634,174**

By Order of the Board
SILEO Corporate Services Ltd
Secretary
12 November 2026

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.