

Interim Financial Statements (Un-Audited)
For the Second Quarter Ended December 31, 2025



কিং ব্র্যান্ড সিমেন্ট
স্বপ্ন তৈরিতে অটক সিমেন্ট

Meghna Cement Mills PLC.

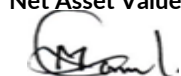
MEGHNA CEMENT MILLS PLC.

Statement of Financial Position

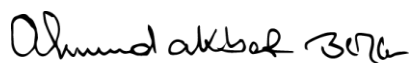
As at 31st December 2025

Unaudited

Particulars	Notes	As at 31-Dec-25	As at 30-Jun-25
ASSETS			
Non Current Assets		10,123,344,652	10,231,016,524
Property, Plant & Equipment	5	9,054,136,276	9,161,808,148
Capital work-in -progress	6	1,069,208,376	1,069,208,376
Current Assets		3,819,621,863	4,003,517,185
Inventories	7	1,180,924,982	1,182,348,103
Trade & Other Receivables	8	563,350,449	761,116,232
Advance, Deposits & Prepayments	9	1,379,344,436	1,370,967,281
Advance Income Tax	10	652,663,263	649,515,591
Cash and Cash Equivalents	11	43,338,733	39,569,978
Total Assets:		13,942,966,515	14,234,533,709
EQUITY & LIABILITIES			
Shareholders Equity:		(1,037,824,072)	(53,677,779)
Share Capital	12	315,885,297	315,885,297
Preference Share	13	950,000,000	950,000,000
General Reserve		166,000,000	166,000,000
Retained Earnings		(2,469,709,369)	(1,485,563,076)
Non Current Liabilities		8,952,044,610	9,117,047,620
Long Term Borrowings	14	8,317,969,803	8,629,992,866
Gratuity Payable	15	158,813,702	169,243,392
Deferred Tax Liabilities	16	475,261,105	317,811,362
Current Liabilities		6,028,745,977	5,171,163,869
Short Term Borrowings	17	4,157,940,944	3,879,601,662
Long Term Borrowings-Current Portion		1,103,659,981	485,854,109
Payable for Sundry Expenses	18	27,589,915	47,643,197
Income Tax provision	19	309,791,061	308,789,617
Trade Payables	20	121,686,112	128,279,411
Payable for Other Finance	21	656,700	656,700
Unclaimed Dividend	22A	2,905,552	2,905,552
Preference Dividend	22B	237,600,000	237,600,000
Provision for WPPF	23	13,022,495	13,022,495
Advance Received against Sales		53,893,217	66,811,125
Total Equity & Liabilities		13,942,966,515	14,234,533,710
Net Asset Value (NAV) per share		(32.85)	(1.70)



Chief Financial Officer



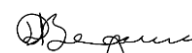
Director/Managing Director



Company Secretary



Director



Chairman

MEGHNA CEMENT MILLS PLC.

Statement of Profit or Loss and Other Comprehensive Income
For the half yearly ended 31st December, 2025
Unaudited

Particulars	Notes	Half Year Ended on		Period ended	
		July 2025 to December 2025	July 2024 to December 2024	Oct 2025 to December 2025	Oct 2024 to December 2024
Net Revenue	24	66,598,970	198,946,304	41,848,577	33,292,249
Cost of Goods Sold	25	(132,105,505)	(192,420,860)	(84,190,925)	(32,731,728)
Gross Profit		(65,506,536)	6,525,444	(42,342,348)	560,521
Operating Expenses		(37,403,495)	(60,000,710)	(21,528,002)	(32,547,364)
Administrative overhead	26	(22,037,034)	(35,187,660)	(12,552,108)	(13,709,315)
Selling & distribution overhead	27	(15,366,461)	(26,333,680)	(8,975,894)	(19,609,679)
Other operating income		-	1,520,630	-	771,630
Operating Profit		(102,910,031)	(53,475,265)	(63,870,350)	(31,986,843)
Financial Income		-	-	-	-
Financial Expenses	28	(722,785,076)	(266,015,208)	(318,089,193)	(184,779,516)
Profit before WPPF & income tax		(825,695,107)	(319,490,473)	(381,959,543)	(216,766,359)
Contribution to WPPF		-	-	-	-
Profit before Income Tax		(825,695,107)	(319,490,473)	(381,959,543)	(216,766,359)
Income Tax	29	(158,451,187)	20,342,386	67,281,747	21,542,217
Current Tax Expenses		(1,001,444)	(1,202,802)	(753,940)	(208,877)
Deferred Tax Income/(Expense)		(157,449,743)	21,545,187	68,035,687	21,751,094
Profit after Tax		(984,146,293)	(299,148,088)	(314,677,796)	(195,224,142)
Other Comprehensive Income		-	-	-	-
Total Other Comprehensive Income net of tax		-	-	-	-
Total Comprehensive Income		(984,146,293)	(299,148,088)	(314,677,796)	(195,224,142)
Earnings per Share/ Restated EPS		(31.16)	(9.47)	(9.97)	(6.18)


Chief Financial Officer


Company Secretary


Director


Director/Managing Director


Chairman

MEGHNA CEMENT MILLS PLC.
Statement of Changes in Equity
For the Half year ended 31st December,2025
Unaudited

Particulars	Share Capital	Redeemable Preference Share	General Reserve	Revaluation Surplus	Retained Earnings	Total
Year 2024						
Balance as on 01 July 2024	315,885,297	950,000,000	166,000,000	1,967,210	(244,709,766)	1,189,142,742
Net Profit for the period	-	-	-	-	(299,148,088)	(299,148,088)
Preference Dividend	-	-	-	-	-	-
Realization of revaluation surplus	-	-	-	(465,574)	465,574	-
Adjustment for deferred tax on revalued assets	-	-	-	104,754	-	104,754
Balance as on 31 December 2024	315,885,297	950,000,000	166,000,000	1,606,390	(543,392,280)	890,099,407
Year 2025						
Balance as on 01 July 2025	315,885,297	950,000,000	166,000,000	-	(1,485,563,076)	(53,677,779)
Net Profit for the period	-	-	-	-	(984,146,293)	(984,146,293)
Preference Dividend	-	-	-	-	-	-
Realization of revaluation surplus	-	-	-	-	-	-
Adjustment for deferred tax on revalued assets	-	-	-	-	-	-
Balance as on 31 December 2025	315,885,297	950,000,000	166,000,000	-	(2,469,709,369)	(1,037,824,072)



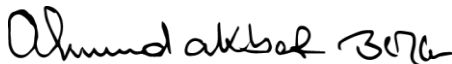
Chief Financial Officer



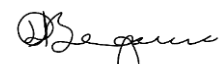
Company Secretary



Director



Director/Managing Director



Chairman

MEGHNA CEMENT MILLS PLC.

Cash Flow Statement

For the half year ended 31st December, 2025

Unaudited

Particulars	For the 2nd Quarter ended from	
	July 2025 to December 2025	July 2024 to December 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Collection from Turnover & Other Income	251,446,844	135,723,969
Payment against Purchase of Raw Materials & Others	(14,970,453)	(110,952,578)
Payment against Expenses & Creditors	(89,260,980)	(212,445,675)
Income tax paid	(3,147,672)	(807,924)
Net Cash provided/(used) by Operating Activities	144,067,739	(188,482,208)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of Fixed Assets	(1,636,000)	-
	(1,636,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Loan (Net)	305,782,810	265,973,214
Short Term Bank Loan	278,339,282	88,039,320
Payment against Interest	(722,785,076)	(266,015,208)
Dividend Paid	-	-
	(138,662,985)	87,997,325
INCREASE/(DECREASE) IN CASH FLOWS	3,768,754	(100,484,883)
Opening Cash & Bank Balances	39,569,978	148,527,441
Closing Cash & Bank Balances	43,338,733	48,042,558
NET OPERATING CASH FLOW PER SHARE (NOCFPS)	4.56	(5.97)



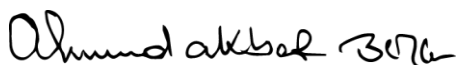
Chief Financial Officer



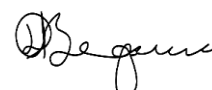
Company Secretary



Director



Director/Managing Director



Chairman

MEGHNA CEMENT MILLS PLC.

Notes to the financial statements

For the Six-months period ended 31st December, 2025

Unaudited

1.00 Background and Introduction

Formation and legal status

Meghna Cement Mills Limited (hereinafter referred to as "MCML" / "the Company") is a Publicly- listed limited company domiciled in Bangladesh which was incorporated on 1st March 1992. The address of the Company's registered office is Bashundhara Corporate office, House No. 125/A, Block # A, Bashundhara R/A, Dhaka-1229

2.00 Nature of Business

Principal activities of the Company throughout the year were manufacturing and marketing of all kinds of Cement Sale, The manufacturing plant of the company is situated at Mongla Port I/A, Mongla, Bagerhat.

3.00 Basis of operation

The interim financial statements have been prepared with International Accounting Standard 34 Interim Financial Reporting.

4.00 Significant Accounting policies

The financial statements have been prepared under the historical cost convention, except for the following:

- i) derivative financial instrument measured fair value;
- ii) financial instruments at fair value through profit and loss measured at fair value.

The same accounting policies, presentation and methods of computation have been followed in these financial statements as were applied in the presentation of the company's financial statements for the year ended 30 June 2025.

MEGHNA CEMENT MILLS PLC.

Notes to the financial statements

For the Six-months period ended 31st December,2025

Unaudited

	31-Dec-25 Taka	30-Jun-25 Taka
5.00 PROPERTY, PLANT & EQUIPMENT		
1. Based on Cost:		
A. Cost:		
Opening Balance	11,012,694,019	10,937,665,761
Add: Addition during the Period	1,636,000	75,028,257
Less: Transfer/Disposal during the Period	-	-
Closing Balance	11,014,330,019	11,012,694,019
B. Accumulated Depreciation:		
Opening Balance	1,900,592,529	1,714,537,492
Add: Charged during the Period	109,051,031	186,055,037
Less: Transfer/Disposal during the Period	-	-
Closing Balance	2,009,643,560	1,900,592,529
C. Written down value on cost (A-B):	9,004,686,458	9,112,101,489
2. Based on Revaluation:		
A. Cost:		
Opening Balance	234,527,027	234,527,027
Add: Addition during the Period	-	-
Less: Transfer/Disposal during the Period	-	-
Closing Balance	234,527,027	234,527,027
B. Accumulated Depreciation:		
Opening Balance	184,820,368	181,507,240
Add: Charged during the Period	256,841	3,313,127
Less: Transfer/Disposal during the Period	-	-
Closing Balance	185,077,209	184,820,368
C. Written down value on cost (A-B):	49,449,818	49,706,659
3. Written down value on cost and revaluation (1+2):	9,054,136,276	9,161,808,148
6.00 CAPITAL WORK-IN-PROGRESS		
A. Pant and Machinery		
Opening Balance	317,898,888	317,898,888
Add: Addition made during the Period	-	-
Less: Adjustment/Transfer to appropriate asset Category	-	-
	317,898,888	317,898,888

	31-Dec-25	30-Jun-25
B. Building	Taka	Taka
Opening Balance	494,042,627	494,042,627
Add: Addition made during the Period	-	-
Less: Adjustment/Transfer to appropriate asset Category	-	-
	494,042,627	494,042,627
C. Other Construction:		
Opening Balance	257,251,754	257,251,754
Add: Addition made during the Period	-	-
Less: Adjustment/Transfer to appropriate asset Category	-	-
	257,251,754	257,251,754
D. Vessel:		
Opening Balance	15,107	-
Add: Addition made during the Period	-	-
Less: Adjustment/Transfer to appropriate asset Category	-	15,107
	15,107	15,107
	1,069,208,376	1,069,208,376
7.00 INVENTORIES		
Stores and Spares	650,946,203	650,946,203
Closing Stock of Raw material	529,978,779	529,978,779
Other Materials	-	1,423,120
	1,180,924,982	1,182,348,103
8.00 TRADE AND OTHER RECEIVABLES		
Trade receivables	74,379,621	100,538,462
Other receivables	488,970,828	660,577,770
	563,350,449	761,116,232
9.00 ADVANCES, DEPOSITS AND PREPAYMENTS		
Advance	791,374,180	783,005,139
Deposits	103,535,700	103,535,700
Prepayments	484,434,556	484,426,442
	1,379,344,436	1,370,967,281
10.00 ADVANCE INCOME TAX		
Opening Balance	649,515,591	645,845,965
Add: Addition Made during the period	3,147,672	3,669,626
Less: Adjusted during the year	-	-
	652,663,263	649,515,591

	31-Dec-25	30-Jun-25
	Taka	Taka
11.00 CASH AND CASH EQUIVALENTS		
Cash in hand	3,535,728	609,895
Cash at banks	39,803,005	38,960,083
	43,338,733	39,569,978

12.00 SHARE CAPITAL

As per the disclosure requirements laid down in schedule under the rule 12(2) of the securities and Exchange Rules 1987, the followings are the part and parcel of share Capital.

Authorized Share Capital:

500000000 Ordinary Share of TK. 10 each	5,000,000,000	5,000,000,000
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Issued Subscribed & Paid-Up:

3,1588,530 nos. ordinary shares of Tk. 10 each issued and fully paid-up in cash.

1,32,34,500 Ordinary Share of Tk.10 each-Sponsors	41.90%	132,355,939	132,355,939
1,06,64,287 Ordinary Share of Tk.10 each-F.I	33.76%	109,706,964	109,706,964
76,89,742 Ordinary Share of TK.10 each-G.Public	24.34%	73,822,394	73,822,394
	100%	315,885,297	315,885,297

13.00 Preference Share

Bank Asia Ltd.	650,000,000	650,000,000
Sponsor Share	300,000,000	300,000,000
	950,000,000	950,000,000
Less: Paid During the year	-	-
	950,000,000	950,000,000

MCML has issued of Non-Convertible Cumulative Redeemable Preference Share of BDT. 100.00 core on 17th November 2020 for installation of VRM (Vertical Roller Mill) Plant to increase its production capacity. MCML has been authorized by the board of directors to issue BDT 100.00 core in aggregate principal amount of 9% dividend, Non-Convertible Cumulative and non-listed preference share, redeemable 100 percent in equal annual tranches commencing at the end of 24th months from the date of drawdown. MCML has obtain consent from the Bangladesh Security Exchange Commission vide its letter Reference No. BCEC/CI/CPLC-600/2019/97 dated June 14, 2020 and BCEC/CI/CPLC-600/2019/196 dated September 09. 2020. Each preference share has face value of BDT 10 and total subscribe number of share is 10 crore.

14.00 LONG TERM BORROWINGS

Infrastructure Development Co. Ltd. (IDCOL)	675,298,256	1,462,942,014
Term Loan	1,948,793,860	3,781,457,873
Term Loan-UCBL	1,213,200,674	1,124,224,782
Term Loan-PBL	815,937,947	828,659,091
Other Finance	1,432,709,105	1,432,709,105
	6,085,939,842	8,629,992,866

	31-Dec-25 Taka	30-Jun-25 Taka
15.00 GRATUITY		
Opening Balance	169,243,392	202,925,587
Add: Provision during the year	4,743,476	8,964,496
Less: payment during the year	15,173,166	6,111,103
Less: Transfer to others unit	-	36,535,589
Closing balance	158,813,702	169,243,392
16.00 DEFERRED TAX (ASSETS)/LIABILITIES		
Deferred tax assets and liabilities have been recognized and measured in accordance with the provisions of IAS 12 : Income Taxes. The following is the analysis of deferred tax (assets)/ liabilities presented in the statement of financial position.		
Opening Balance	317,811,362	519,082,270
Add: Provision during the Period (Note: 29.00)	157,449,743	(203,238,118)
Adjustment for deferred tax on revalued amount	-	1,967,210
Closing balance	475,261,105	317,811,362
17.00 SHORT TERM BANK BORROWINGS		
A. Janata Bank Ltd. Janata Bhaban Cor. Branch	2,912,633,567	2,722,087,446
B. United Commercial Bank Ltd. Gulshan Branch	742,934,077	684,569,941
C. Southeast Bank Ltd. Principal Branch	282,757,460	267,695,826
D. Janata bank Stimulus Pack	219,615,839	205,248,448
	4,157,940,944	3,879,601,662
18.00 PAYABLE FOR SUNDRY EXPENSES		
Electricity Bill	1,622,284	1,251,805
Salary, Wages & Benefit	23,974,758	38,329,961
Audit Fees	-	559,459
Provision for Finance Cost	-	6,307,546
Company's Contribution to PF	1,156,553	358,106
Office Rent Payable	836,320	836,320
	27,589,915	47,643,197
19.00 INCOME TAX PROVISION		
Opening Balance	308,789,617	306,036,678
Add: Current tax expenses	1,001,444	2,752,939
Less: Adjustment made during the Period	-	-
Closing balance	309,791,061	308,789,617
20.00 TRADE PAYABLE		
C & F and Others-Raw Material	68,279,411	24,872,710
Payable to local Suppliers	53,406,701	103,406,701
	121,686,112	128,279,411

21.00 PAYABLE FOR OTHER FINANCE	<div>31-Dec-25</div> <div>Taka</div>	<div>30-Jun-25</div> <div>Taka</div>
Security Deposits	656,700	656,700
	656,700	656,700
22.00 UNCLAIMED DIVIDEND		
A) General Share Holder Dividend		
Balance as on 1st July,2025	2,905,552	2,905,552
Add: Provision during the period	-	-
	2,905,552	2,905,552
Less: Payment during the period	-	-
Balance as on 31st December, 2025	2,905,552	2,905,552
B) Preference Share Holder Dividend		
Balance as on 1st July,2025	237,600,000	152,100,000
Add: Provision during the period	-	85,500,000
	237,600,000	237,600,000
Less: Payment during the period	-	-
Balance as on 31st December, 2025	237,600,000	237,600,000
(A + B)	240,505,552	240,505,552
23.00 PROVISION FOR WPPF		
Balance as on 1st July,2025	13,022,495	13,022,495
Add: Provision during the period	-	-
Add: Provision for Labor Welfare Foundation	-	-
	13,022,495	13,022,495
Less: Payment during the year	-	-
Balance as on 31st December ,2025	13,022,495	13,022,495
24.00 REVENUE	<div>For the 2nd quarter ended from</div> <div> <div>July 2025</div> <div>to</div> <div>December, 2025</div> </div> <div> <div>July 2024</div> <div>to</div> <div>December 2024</div> </div>	
Domestic Sales	-	188,506,292
Export Sales	-	10,440,012
Revenue from contracts with customers (Note-24.02)	66,598,970	-
	66,598,970	198,946,304
24.01: Gross Domestic Sales	-	216,782,235
Less: VAT	-	28,275,943
	-	188,506,292

		For the 2nd quarter ended from	
		July 2025 to December 2025	July 2024 to December 2024
24.02: Service Revenue (Against Contract Manufacturing):			
Service Revenue		76,588,815	-
Less: VAT		(9,989,845)	-
		66,598,970	-
25.00 COST OF SALES			
Opening Stock of raw and packing material		529,978,779	548,437,917
Raw and packing material Purchased		-	37,127,130
Closing Stock of raw and packing material		(529,978,779)	(486,788,284)
Raw and packing material Consumed		-	98,776,763
Factory Expenses		130,682,385	75,595,694
Opening stock of finished goods		1,423,120	26,609,051
Closing stock of finished goods		-	(8,560,649)
		132,105,505	192,420,860
26.00 ADMINISTRATIVE OVERHEAD			
Salary, allowances and benefits		9,172,479	11,106,996
General administrative Expenses		2,959,664	751,482
Other office expenses		4,439,497	1,127,223
Depreciation		5,465,394	22,201,959
		22,037,034	35,187,660
27.00 SELLING AND DISTRIBUTION OVERHEAD			
Salary, allowances and benefits		9,865,716	12,160,811
Advertisement		4,500	3,310
Other office expenses		5,496,245	14,169,558
		15,366,461	26,333,680
28.00 FINANCE COSTS			
Interest on Long term Loan		166,240,567	61,183,498
Interest on Short term Loan		368,620,389	135,667,756
Bank Charges and Commission		57,822,806	21,281,217
Exchange Loss/ (Gain)		130,101,314	47,882,738
		722,785,076	266,015,208
29.00 DETAILS DEFERRED TAX INCOME/(EXPENSES)			
Carrying amount on reporting date:			
Property, plant & equipment (excluding land)		9,006,839,782	9,140,043,725
Provision for Gratuity (Note-15)		(158,813,702)	(207,207,655)
		8,848,026,080	8,932,836,070

	For the 2nd quarter ended from	
	July 2025 to December 2025	July 2024 to December 2024
Tax base on reporting date:		
Property, plant & equipment	(5,910,059,398)	(6,401,604,099)
Profit before WPPF & Income Tax	(825,695,107)	(319,490,473)
	(6,735,754,504)	(6,721,094,572)
Taxable/ (deductible) temporary difference	2,112,271,576	2,211,741,498
Applicable tax rate	22.50%	22.50%
	475,261,105	497,641,837
Adjustment tax due to final assessment	-	-
Closing balance of deferred tax (Assets)/ Liability	475,261,105	497,641,837
Opening balance of deferred tax (Assets)/ Liability	317,811,362	519,082,270
Adjustment of deferred tax on revaluation Surplus	-	(104,754)
Deferred tax (Income) / Expenses	157,449,743	(21,545,187)
29.01 Income tax reconciliation		
Profit before tax as per P/L Account	(825,695,107)	(319,490,473)
Add: Accounting depreciation charged to accounts	109,307,872	88,807,836
	(716,387,235)	(230,682,637)
Add: Provision for gratuity	4,743,476	4,282,068
	(711,643,759)	(226,400,570)
Less: Depreciation as per IT rules	268,511,434	292,194,697
Total Income	(980,155,193)	(518,595,267)
Tax on Business Income As per section 163(2)	1,001,444	1,202,802
Net tax liability for the period ended 31st December 2025	1,001,444	1,202,802
Deferred tax	157,449,743	(21,545,187)
Total tax liability during the year	158,451,187	(20,342,386)

MEGHNA CEMENT MILLS PLC.
Notes to the financial statements
For the Six-months period ended 31st December,2025
Unaudited

30.00 CASH FLOW FROM OPERATING ACTIVIES (INDIRECT METHOD)

Profit for the Year	(984,146,293)	(299,148,088)
Adjustment for		
Income Tax expenses recognized in the profit and loss	158,451,187	(20,342,386)
Finance cost recognized in the profit and loss	722,785,076	266,015,208
Depreciation of non-current assets	109,307,872	88,807,836
	6,397,842	35,332,571
Movements in Working Capital		
(Increase)/decrease in inventories	1,423,121	(15,001,210)
(Increase)/decrease in Trade and other receivable	197,765,783	(80,131,390)
(Increase)/decrease in Advance, deposit and prepayment	(8,377,155)	21,038,088
Increase/(decrease) in Trade payables	(6,593,299)	(66,587,593)
Increase/(decrease) in other liabilities	(43,400,881)	(82,324,749)
Cash generated from operation	140,817,569	(223,006,854)
Income Tax Adjustment	(3,147,672)	(807,924)
	144,067,739	(188,482,207)

31.00 Transaction with related parties:

Name of the related parties	Relationship	Nature of Transaction	31.12.2025
Bashundhara Industrial Complex Ltd.	Sister Concern	long term	-
Bashundhara Infrastructure Development Ltd.	Sister Concern	long term	-
East West property Dev, (pvt.) Ltd	Sister Concern	long term	-
Bashundhara Paper Mills Ltd.	Sister Concern	long term	-
The Daily Bangladesh Protidin	Sister Concern	long term	-

32.00 Comparative information for the shareholders

	31-Dec-25	30-Jun-25
(a) Net Asset value(NAV) per share :	Taka	Taka
Net asset value for the period	(1,037,824,072)	(53,677,779)
Weighted average number of shares outstanding	31,588,530	31,588,530
Net asset value per share (in BDT)	(32.85)	(1.70)

	July 2025 to Dec-25	July 2024 to Dec-24
(b) Earnings per share (EPS)/Restated EPS:		
Profit for the period	(984,146,293)	(299,148,088)
Weighted average number of shares outstanding	31,588,530	31,588,530
Earnings Per Share (in BDT)	(31.16)	(9.47)

(c) Net Operating Cash Flow Per Share (NOCFPS):

Net cash flow from operating activities	144,067,739	(188,482,208)
Weighted average number of shares outstanding	31,588,530	31,588,530
Net Operating Cash Flow Per Share (in BDT)	4.56	(5.97)

33.00 Significant Deviations

These financial statement have been prepared in line ith accounting policies as adppeted in the preparation of financial statements for the period ended from 01 July 2025 to 30 December 2025. the basis of preparation and significant accounting policies govering the half yearly statutory reporting has not been changed from the last reporting date. Hence no policy related general notes are being provide for Q2, 2025-2026 finanical statements. this interimn financial report includes only those selected explanatior notes as were deemed aproprate for better understanding of unaudited financial statements.

Certain figures for the Q2, 2024-2025 have been rearranged wherever considered necessary, to ensure better comparability with the curent period's financial and to comply with relvevant ISAs, IFRSs and other applicable rules and regulations.