

SHIBANI FINANCE CO LTD

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

	2025	2024 - restated
	Rs.	Rs.
Income	126,953,932	117,743,053
Administrative expenses	(96,717,988)	(84,739,333)
Operating profit	30,235,944	33,003,720
Finance costs	(875,036)	(1,220,575)
Profit before taxation	29,360,908	31,783,145
Tax charge	(7,007,009)	(6,218,627)
Profit for the year	22,353,899	25,564,518
Other comprehensive loss for the year	(109,419)	(171,954)
Total comprehensive income for the year	22,244,480	25,392,564
Earnings per share Rs/Cs	39.22	44.85

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	2025	2024 - restated
	Rs.	Rs.
ASSETS		
Non-current assets	64,821,292	49,340,893
Current assets	144,507,663	129,191,400
Total assets	209,328,955	178,532,293
EQUITY AND LIABILITIES		
Capital and reserves		
Stated capital	57,000,000	57,000,000
Retained earnings	103,173,420	80,819,521
Actuarial reserves	1,258,216	1,367,635
Owners' interest	161,431,636	139,187,156
Non-current liabilities	14,233,033	6,530,779
Current liabilities	33,664,286	32,814,358
Total equity and liabilities	209,328,955	178,532,293

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

	Stated capital Rs.	Retained earnings Rs.	Actuarial gains Rs.	Total Rs.
At 1 October 2024 - restated	57,000,000	80,819,521	1,367,635	139,187,156
Profit for the year	-	22,353,899	-	22,353,899
Other comprehensive loss for the year	-	-	(109,419)	(109,419)
At 30 September 2025	57,000,000	103,173,420	1,258,216	161,431,636
At 01 October 2023	57,000,000	93,255,003	1,539,589	151,794,592
Profit for the year - restated	-	25,564,518	-	25,564,518
Other comprehensive loss for the year	-	-	(171,954)	(171,954)
Dividend Paid	-	(38,000,000)	-	(38,000,000)
At 30 September 2024 - restated	57,000,000	80,819,521	1,367,635	139,187,156

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 SEPTEMBER 2025

	2025 Rs.	2024 - restated Rs.
Net cash generated from operating activities	69,510,500	24,285,570
Net cash (used in)/generated from investing activities	(6,041,029)	9,873,163
Net cash used in financing activities	(26,179,754)	(31,732,059)
Net decrease in cash and cash equivalents	37,289,717	2,426,675
Cash and cash equivalents -At 01 October	82,098,028	79,671,353
Cash and cash equivalents- At 30 September	119,387,745	82,098,028

These financial statements have been approved for issue by the Board of Directors on 30 December 2025

Sunil Mohan Hassamal
Director

Triboohun Gunnoo
Director

Mohunparsadsingh Mautadin
Chief Executive Officer