Polaris Holding Company Limited (Consolidated)
Consolidated Statement of Financial Position
September 30, 2026
(Expressed in Bermuda Dollars)

	Sept 30, 2026	Mar 31, 2026	Mar 31, 2025
Assets			
Current Assets			
Cash and Cash Equivalents	$ 1,533,928	$ 2,299,863	$ 1,586,126
Accounts Receivable	2,612,966	1,572,242	1,728,586
Inventory	1,398,148	781,715	446,402
Prepaid Expenses	1,159,095	186,562	526,822
Total Current Assets	$ 6,704,138	$ 4,840,382	$ 4,287,936
Non-Current Assets			
Property, Plant and Equipment	12,147,329	12,623,923	12,521,747
Total Non-Current Assets	$ 12,147,329	$ 12,623,923	$ 12,521,747
Total Assets	**$ 18,851,467**	**$ 17,464,305**	**$ 16,809,683**
Liabilities			
Current Liabilities			
Accounts Payable and Accrued Expenses	$ 1,861,148	$ 1,584,563	$ 1,867,256
Long Term Debt - Current Portion	210,923	204,059	362,472
Lease Liabilities	208,286	180,903	-
Unearned Revenue	70,628	2,400	76,181
Total Current Liabilities	$ 2,350,985	$ 1,971,925	$ 2,305,908
Non-Current Liabilities			
Long Term Debt	$ 1,479,763	$ 1,583,850	$ 2,148,570
Accrued Expenses	251,602	251,602	89,105
Lease Liabilities	880,539	897,995	-
Total Non-Current Liabilities	$ 2,611,904	$ 2,733,447	$ 2,237,675
Total Liabilities	$ 4,962,889	$ 4,705,372	$ 4,543,583
Equity			
Share Capital	$ 1,193,784	$ 1,193,284	$ 1,192,034
Share Premium	70,273	67,118	59,230
Retained Earnings	11,498,532	11,014,836	9,635,474
Total Comprehensive Profits	1,245,863	840,594	1,619,828
Dividends	(119,873)	(356,899)	(240,466)
Total Equity Attributable to the Company's Shareholders	$ 13,888,578	$ 12,758,933	$ 12,266,100
Total Liabilities & Equity	**$ 18,851,467**	**$ 17,464,305**	**$ 16,809,683**

Polaris Holding Company Limited
Consolidated Statement of Comprehensive Income
Six Month Ended September 30, 2026
(Expressed in Bermuda Dollars)

	Fiscal 2027	Fiscal 2026	Fiscal 2025
Income			
Stevedoring Revenue	$ 7,224,768	$ 6,244,690	$ 6,280,478
Surface Experts Revenue	2,434,910	1,681,724	1,763,817
Ornamental Concrete	296,645	21,002	-
Rental Income	-	-	-
	$ 9,956,324	$ 7,947,416	$ 8,044,295
Expenses	(8,649,063)	(7,488,359)	(7,006,476)
Results from Operating Activities	**$ 1,307,261**	**$ 459,056**	**$ 1,037,819**
Gain on Sale of Property	-	-	-
Finance Expense	(61,397)	(87,592)	(124,711)
Non Operating Income (Loss)	(61,397)	(87,592)	(124,711)
Total Comprehensive Profit for the Six Months	**$ 1,245,863**	**$ 371,465**	**$ 913,108**
Earnings Per Share	**$ 1.04**	**$ 0.31**	**$ 0.77**