

HAJI MOHAMMAD ISMAIL MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

ASSETS	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
NON-CURRENT ASSETS			
Deferred Taxation	5	-	-
Long term deposits		50,000	50,000
		50,000	50,000
CURRENT ASSETS			
Investments - available for sale	6	1,137,500	332,325
Tax refund due from Government	7	963,073	954,971
Other receivables	8	1,056,323	866,323
Cash and bank balances	9	490,870	3,540,846
		3,647,766	5,694,465
TOTAL ASSETS		3,697,766	5,744,465
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised Share Capital			
12,000,000 (2025: 12,000,000)ordinary shares of Rs. 10 each.		120,000,000	120,000,000
Issued, subscribed and paid up share capital	10	119,750,400	119,750,400
Capital Reserve	11	7,931,890	6,748,819
Revenue Reserve	12	(132,002,413)	(128,967,009)
		(4,320,123)	(2,467,790)
LIABILITIES			
NON-CURRENT LIABILITIES			
Retirement benefit obligation	13	4,613,762	6,353,360
		4,613,762	6,353,360
CURRENT LIABILITIES			
Trade and other payables	14	3,404,127	1,858,895
		3,404,127	1,858,895
CONTINGENCIES AND COMMITMENTS	15		
TOTAL EQUITY AND LIABILITIES		3,697,766	5,744,465

The annexed notes form an integral part of these financial statements.


Director


Director


Chief Financial Officer

Haji Mohammad Ismail Mills Limited
Statement of Profit or Loss
For the Year Ended June 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
Operating expenses			
Administrative expenses	16	(3,077,227)	(6,740,002)
Operating (Loss)		<u>(3,077,227)</u>	<u>(6,740,002)</u>
Other income	17	41,823	50,769
(Loss) before taxation		<u>(3,035,404)</u>	<u>(6,689,233)</u>
Taxation	18	-	-
(Loss) after taxation		<u>(3,035,404)</u>	<u>(6,689,233)</u>
(Loss) per share - basic and diluted	19	<u>(0.25)</u>	<u>(0.56)</u>

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Director


Director


Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

Note	June 30, 2026 Rupees	June 30, 2025 Rupees
(Loss) after taxation	(3,035,404)	(6,689,233)
<u>Other comprehensive income</u>		
<i>Items that will not be reclassified subsequently to profit or (loss)</i>		
Gain on re-measurement on investments available for sale to fair value - net of tax	805,175	10,850
Gain/ (Loss) on re-measurement of staff retirement benefits	377,896	(302,592)
	1,183,071	(291,742)
Total comprehensive (loss) for the year	(1,852,333)	(6,980,975)

The annexed notes form an integral part of these financial statements.



Director



Director



Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	Reserves			Total	
		Capital Reserve		Revenue Reserve		
		Share premium	Fair value reserve			Sub total
	Issued, subscribed and paid-up share capital				Accumulated (loss)	
Balance as at July 01, 2024	119,750,400	6,912,000	128,561	7,040,561	(122,277,776)	4,513,185
(Loss) for the year	-	-	-	-	(6,689,233)	(6,689,233)
Other comprehensive (loss) for the year	-	-	(291,742)	(291,742)	-	(291,742)
Total Comprehensive (loss) for the year	-	-	(291,742)	(291,742)	(6,689,233)	(6,980,975)
Balance as at June 30, 2025	119,750,400	6,912,000	(163,181)	6,748,819	(128,967,009)	(2,467,790)
(Loss) for the year	-	-	-	-	(3,035,404)	(3,035,404)
Other comprehensive (Loss) for the year	-	-	1,183,071	1,183,071	-	1,183,071
Total Comprehensive (Loss) for the year	-	-	1,183,071	1,183,071	(3,035,404)	(1,852,333)
Balance as at June 30, 2026	119,750,400	6,912,000	1,019,890	7,931,890	(132,002,413)	(4,320,123)

The annexed notes form an integral part of these financial statements.


Director


Director


Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss) before taxation		(3,035,404)	(6,689,233)
Adjustments for non cash item and other income:			
Staff retirement banefits- gratuity		(1,361,702)	942,031
		<u>(1,361,702)</u>	<u>942,031</u>
(Loss) before working capital changes		(4,397,106)	(5,747,202)
(Increase)/Decrease in current assets:			
Other receivables		(190,000)	5,000
Increase/(decrease) in current liabilities:			
Trade and other payables		1,545,232	1,409,997
Cash (used in) operations		<u>(3,041,874)</u>	<u>(4,332,205)</u>
Taxes paid		(8,101)	(7,309)
		<u>(8,101)</u>	<u>(7,309)</u>
Net cash (used in) operating activities		<u>(3,049,975)</u>	<u>(4,339,514)</u>
Net (decrease) in cash and cash equivalents		<u>(3,049,975)</u>	<u>(4,339,514)</u>
Cash and cash equivalents at beginning of the year		3,540,845	7,880,360
Cash and cash equivalents at end of the Year	9	<u><u>490,870</u></u>	<u><u>3,540,846</u></u>

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Director


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Chief Financial Officer