

HALA ENTERPRISES LIMITED

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The Managing Director
Pakistan Stock Exchange Limited
Stock Exchange Road,
Karachi

Ref: Hala/26
October 02, 2026

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held at 4.30 PM on Friday, October 02, 2026 at 19-A-1, Block E-2, Gulberg-III, Lahore, have approved annual financial results for the year ended June 30, 2026.

- | | |
|--|-----|
| 1) CASH DIVIDEND | NIL |
| 2) BONUS SHARES | NIL |
| 3) RIGHT SHARES | NIL |
| 4) ANY OTHER ENTITLEMENT/ CORPORATE ACTION | NIL |
| 5) ANY OTHER PRICE-SENSITIVE INFORMATION | NIL |

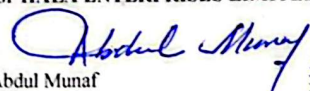
The audited Financial Results of the Company are as follows:-

	Year Ended June 30, 2026 Rupees	Year Ended June 30, 2025 Rupees
Revenue	848,199,869	553,561,763
Cost of Revenue	(691,679,605)	(442,811,065)
Gross Profit	156,520,264	110,750,698
Operating Expenses		
- Selling and Distribution Costs	(80,251,503)	(46,923,126)
- Administrative Expenses	(26,086,071)	(20,984,696)
- Other Operating Expenses	(7,868,587)	(1,888,817)
	(114,206,161)	(69,796,639)
Operating Profit	42,314,103	40,954,059
Finance Cost	(19,429,358)	(27,295,862)
Other Income	1,337,628	6,121,806
Profit before income tax & final taxes	24,222,373	19,780,003
Levies	(10,452,819)	(5,922,128)
Profit before income tax	13,769,554	13,857,875
Taxation	-	-
Net Profit for the year	13,769,554	13,857,875
Earning per share-Basic & Dilutive	1.06	1.07

The annual report of the company for the year ended June 30, 2026 will be transmitted through PUCARS separately with in the specified time.

Thanking you,

Yours faithfully
for HALA ENTERPRISES LIMITED


Abdul Munaf
Director



19-A-1, BLOCK E-2, Gulberg-3, Lahore. Phone: 92-42-35761585-6
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HALA ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026



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	2026	2025
	----- Rupees -----	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
AUTHORIZED SHARE CAPITAL		
16,000,000 (2025: 16,000,000) ordinary shares of Rs. 10 each	160,000,000	160,000,000
Issued, subscribed and paid up capital	129,963,040	129,963,040
Capital reserves		
Surplus on revaluation of property, plant and equipment	201,686,660	207,738,432
Fair value reserve of financial assets at FVOCI	11,331,525	15,282,971
Other capital reserves	2,274,287	2,274,287
	215,292,472	225,295,690
Revenue reserves		
Other revenue reserve	7,000,000	7,000,000
	(47,131,025)	(63,076,981)
	(40,131,025)	(56,076,981)
Loan from Director	238,000,000	120,000,000
Total Share Capital and Reserves	543,124,487	419,181,749
NON CURRENT LIABILITIES		
Deferred liabilities	43,674,591	41,715,471
Long term borrowings	-	-
Total Non Current Liabilities	43,674,591	41,715,471
CURRENT LIABILITIES		
Trade and other payables	68,969,576	37,867,707
Accrued mark up	2,045,735	1,082,044
Short term borrowings	193,245,000	179,882,000
Current portion of long term borrowings	-	1,308,500
Due to related parties	70,758,474	10,918,247
Provision for taxation	-	-
Total Current Liabilities	335,018,785	231,058,498
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	921,817,863	691,955,718

HALA ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026 /



	2026	2025
	Rupees	
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	414,881,275	299,437,896
Long term investments	12,515,159	16,466,605
Long term deposits	6,569,548	6,569,548
Total Non-Current Assets	433,965,982	322,474,049
CURRENT ASSETS		
Stores, spares and loose tools	4,396,296	3,010,336
Stock in trade	158,141,988	116,480,916
Trade debts	115,818,093	112,525,059
Advances, deposits, prepayments and other receivables	99,955,723	69,725,485
Tax refund due from Government	105,483,778	64,648,941
Cash and bank balances	4,056,003	3,090,932
Total Current Assets	487,851,881	369,481,669
TOTAL ASSETS	921,817,863	691,955,718



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HALA ENTERPRISES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026



	2026	2025
	----- Rupees -----	
Net profit for the year	13,769,554	13,857,875
Other Comprehensive Income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Actuarial loss due to experience adjustment on remeasurement of staff retirement benefits	(3,875,370)	(7,032,167)
<i>Items that may be reclassified subsequently to profit or loss</i>		
Gain on revaluation of land, building and plant and	-	-
Net gain on remeasurement of investment designated as FVOCI	(3,951,446)	8,202,993
Total other comprehensive income for the year	(7,826,816)	1,170,826
Total Comprehensive income/(loss) for the Year	5,942,738	15,028,701

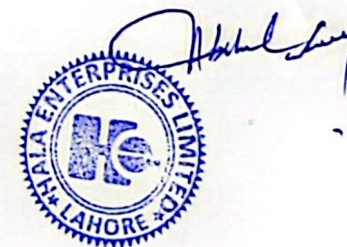


HALA ENTERPRISES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

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Particulars	Share Capital	Capital Reserves				Loan from Director	Revenue Reserves			Total Share Capital and Reserves
		Surplus on Revaluation of Property, Plant and Equipment	Fair Value Reserve of Financial Assets at FVOCI	Other Capital Reserve	Total Capital Reserves		Other Revenue Reserve	Accumulated Loss	Total Revenue Reserves	
		Rupees								
Balance as at July 01, 2024	129,963,040	214,382,376	7,079,978	2,274,287	223,736,641	-	7,000,000	(76,546,633)	(69,546,633)	284,153,048
Total Comprehensive income for the year										
Net loss for the year	-	-	-	-	-	-	-	13,857,875	13,857,875	13,857,875
Other comprehensive income for the year	-	-	8,202,993	-	8,202,993	-	-	(7,032,167)	(7,032,167)	1,170,826
	-	-	8,202,993	-	8,202,993	-	-	6,825,708	6,825,708	15,028,701
Addition in surplus on revaluation of property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Incremental depreciation for the year due to surplus on revaluation of property, plant and equipment transferred to equity	-	(6,643,944)	-	-	(6,643,944)	-	-	6,643,944	6,643,944	-
Loan from Director	-	-	-	-	-	120,000,000	-	-	-	120,000,000
Balance as at June 30, 2025	129,963,040	207,738,432	15,282,971	2,274,287	225,295,690	120,000,000	7,000,000	(63,076,981)	(56,076,981)	419,181,749
Balance as at July 01, 2025	129,963,040	207,738,432	15,282,971	2,274,287	225,295,690	120,000,000	7,000,000	(63,076,981)	(56,076,981)	419,181,749
Total Comprehensive income for the year										
Net profit for the year	-	-	-	-	-	-	-	13,769,554	13,769,554	13,769,554
Other comprehensive income for the year	-	-	(3,951,446)	-	(3,951,446)	-	-	(3,875,370)	(3,875,370)	(7,826,816)
	-	-	(3,951,446)	-	(3,951,446)	-	-	9,894,184	9,894,184	5,942,738
Addition in surplus on revaluation of property, plant & equipment	-	-	-	-	-	-	-	-	-	-
Incremental depreciation for the year due to surplus on revaluation of property, plant and equipment transferred to equity	-	(6,051,772)	-	-	(6,051,772)	-	-	6,051,772	6,051,772	-
Loan from Director	-	-	-	-	-	118,000,000	-	-	-	118,000,000
Surplus realized on disposal of plant and machinery	-	-	-	-	-	-	-	-	-	-
Balance as at June 30, 2026	129,963,040	201,686,660	11,331,525	2,274,287	215,292,472	238,000,000	7,000,000	(47,131,025)	(40,131,025)	543,124,487



HALA ENTERPRISES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026



	2026	2025
	Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation and levies	24,222,373	19,780,003
Adjustments for:		
Depreciation	21,009,621	12,425,044
Provision for gratuity	5,822,395	5,996,890
Unrealized exchange loss	-	-
Provision for worker welfare fund	836,535	425,376
Provision for worker profit participation fund	1,397,837	1,063,441
Loss on disposal of property, plant and equipment	-	-
Finance cost	19,429,358	27,295,862
Interest Income on long term deposits	-	(245,927)
Interest Income from related party	(12,105)	(595,377)
Unrealized exchange income	-	(2,161,344)
Loss/(Reversal) of expected credit loss during the year	847,226	(549,592)
Operating profit before working capital changes	73,553,240	63,434,376
Changes in working capital		
(Increase) / decrease in current assets		
Stores, spares and loose tools	(1,385,960)	(60,837)
Stock in trade	(41,661,072)	(21,323,897)
Trade debts	(4,140,260)	(59,168,941)
Advances, deposits, prepayments and other receivables	(30,230,238)	(16,309,328)
Tax refund due from Government	(33,343,132)	(10,699,232)
Due from related parties	12,105	7,077,255
Net increase in current assets	(110,748,557)	(100,484,980)
(Decrease) / increase in current liabilities		
Trade and other payables	30,415,673	(9,453,568)
Due to related parties	59,840,227	(9,300,969)
Net (decrease)/increase in current liabilities	90,255,900	(18,754,537)
Net cash (used in)/generated from operations	53,060,583	(55,805,141)
Income tax and levies paid	(17,944,524)	(9,659,836)
Finance cost paid	(18,465,667)	(30,029,279)
Gratuity paid	(8,223,380)	(7,364,620)
Payment of worker welfare fund	(1,063,441)	-
Net cash used in operating activities	7,363,571	(102,858,876)



HALA ENTERPRISES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026



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	2026	2025
	----- Rupees -----	
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of property, plant and equipment	(136,453,000)	(31,569,535)
Cash received in long term deposits	-	245,927
Net cash used in investing activities	(136,453,000)	(31,323,608)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term loan	(1,308,500)	(2,042,500)
Proceeds from director loan	118,000,000	120,000,000
Proceeds from short term borrowings	13,363,000	13,199,853
Net cash generated from financing activities	130,054,500	131,157,353
Net (decrease)/increase in Cash and Cash Equivalents	965,071	(3,025,131)
Net foreign exchange difference	-	2,161,344
Cash and cash equivalents at the beginning of the year	3,090,932	3,954,719
Cash and cash equivalents at the end of the year	4,056,003	3,090,932

