



AKD Hospitality Ltd.

02th October, 2026

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: **Financial Results for the Year ended 30th June 2026**

Dear Sir,

We have to inform you that the Board of Director of our company in their meeting held on 02th October, 2026 at 4:30 P.M. at the registered office of the company recommended the following:

An final dividend for the year ended 30th June, 2026 at **NIL** per share to ordinary shareholders.

(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
(v)	ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Statement of Financial Position, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows are enclosed herewith as *Annexure-A*.

The Annual General Meeting of the company will be held on October 27, 2026, at 11:00 am, at company office 514, 5th Floor, Continental Trade Centre Clifton Karachi.

The Share Transfer Books of the Company will be closed from October 21, 2026 to October 27, 2026 (both days inclusive). Transfer received at company's share registrar C & K Management Associates (Pvt) Limited, M-13, Progressive Plaza, Plot No. 5-CL-10, Civil Lines Quarters, Beaumont Road, Karachi at the close of business on October 20, 2026, treated in time for the purpose of above entitlement to the transferees.

The Annual report of the Company for the year ended June 30, 2026, will be transmitted through PUCARS separately within specified period.

Yours Sincerely,

For M/s AKD Hospitality Limited

Syed Hameed Ahmed
Company Secretary



AKD HOSPITALITY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	684,724	768,065
Long-term investments	5	44,892,308	27,192,000
Long-term security deposit	6	20,000	20,000
Long-term loan to employee	7	34,500	105,000
		<u>45,631,532</u>	<u>28,085,065</u>
CURRENT ASSETS			
Trade debts	8	3,911,061	2,689,879
Current portion of long-term loan to employee	7	120,000	120,000
Other receivables	9	-	-
Sales tax receivable - net		-	26,345
Cash and bank balances	10	2,769,786	14,118,089
		<u>6,800,847</u>	<u>16,954,313</u>
TOTAL ASSETS		<u>52,432,379</u>	<u>45,039,378</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
100,000,000 (2025: 100,000,000) ordinary shares of Rupees 10 each		<u>1,000,000,000</u>	<u>1,000,000,000</u>
Issued, subscribed and paid-up share capital	11	25,072,733	25,072,733
Capital contribution	12	950,001	12,950,001
Reserves	13	17,407,777	(1,003,876)
TOTAL EQUITY		<u>43,430,511</u>	<u>37,018,858</u>
NON-CURRENT LIABILITIES			
Deferred tax liability	14	1,307,269	142,501
		<u>1,307,269</u>	<u>142,501</u>
CURRENT LIABILITIES			
Trade and other payables	15	5,188,087	5,087,857
Provision for taxation and levy payable - net	16	29,550	313,200
Unclaimed dividend		2,476,962	2,476,962
		<u>7,694,599</u>	<u>7,878,019</u>
TOTAL LIABILITIES		<u>9,001,868</u>	<u>8,020,520</u>
Contingencies and commitments	17		
TOTAL EQUITY AND LIABILITIES		<u>52,432,379</u>	<u>45,039,378</u>

The annexed notes from 01 to 35 form an integral part of these financial statements.



AKD HOSPITALITY LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contract with customer	18	5,400,000	6,000,000
Administrative and general expenses	19	(4,397,943)	(4,236,928)
Allowance for expected credit loss	8	(191,818)	(340,119)
GROSS PROFIT		(4,589,761)	(4,577,047)
Other income	20	810,239	1,422,953
		1,701,689	-
Provision for Sindh Workers' Welfare Fund		2,511,928	1,422,953
PROFIT BEFORE TAXATION AND LEVY		(50,239)	(28,459)
Levy	21	2,461,689	1,394,494
PROFIT BEFORE TAXATION		(923,494)	(141,301)
Taxation	22	1,538,195	1,253,193
PROFIT AFTER TAXATION		142,501	13,111
		1,680,696	1,266,304
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified subsequently to profit and loss:			
- Unrealized gain arising on remeasurement of investments at 'fair value through other comprehensive income'		18,038,226	12,464,000
- Deferred tax related adjustment		(1,307,269)	-
		16,730,957	12,464,000
Items that may be reclassified subsequently to profit and loss		-	-
OTHER COMPREHENSIVE INCOME		16,730,957	12,464,000
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		18,411,653	13,730,304
Earnings per share - basic and diluted	23	0.67	0.51

The annexed notes from 01 to 35 form an integral part of these financial statements.



AKD HOSPITALITY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation and levy	2,461,689	1,394,494
Adjustments for non cash items:		
Allowance for expected credit loss	191,818	340,119
Depreciation	83,341	94,474
Provision for workers welfare fund	50,239	28,459
Sales tax written-off	26,345	-
Operating profit before working capital changes	2,813,432	1,857,546
Working capital changes		
(Increase) / decrease in current assets		
Trade debts	(1,413,000)	(812,000)
Loans and advances	-	250,001
Sales tax receivable - net	-	(26,345)
Increase / (Decrease) in current liabilities		
Trade and other payables	49,991	643,894
Contract liability	-	(500,000)
	(1,363,009)	(444,450)
Income tax and levy paid	1,450,423	1,413,096
Payment to Sindh Workers' Welfare Fund	(1,207,144)	(869,206)
	-	(250,000)
Net cash generated from operating activities	243,279	293,890
CASH FLOW FROM INVESTING ACTIVITIES		
Loan to employee recovered / (paid)	70,500	(200,000)
Long-term investments purchased	(34,236,159)	-
Long-term investments disposal proceeds	34,574,077	-
Net cash generated from / (used in) investing activities	408,418	(200,000)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of capital contribution	(12,000,000)	-
Net cash used in financing activities	(12,000,000)	-
Net (decrease) / increase in cash and cash equivalents	(11,348,303)	93,890
Cash and cash equivalents at the beginning of the year	14,118,089	14,024,199
Cash and cash equivalents at the end of the year	2,769,786	14,118,089

The annexed notes from 01 to 35 form an integral part of these financial statements.



AKD HOSPITALITY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

Description	Reserves							Total equity
	Issued, subscribed and paid-up share capital	Capital contribution (Note 12)	Capital Reserves				Sub Total	
			Revenue Reserves		Accumulated loss			
			Share premium	Fair value reserve on 'Fair value through other comprehensive income' investments		General reserve		
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at 30 June 2024	25,072,733	12,950,001	20,891,600	(21,318,000)	752,000	(15,059,780)	(14,734,180)	23,288,554
Comprehensive income for the year ended 30 June 2025:								
Profit for the year	-	-	-	-	-	1,266,304	1,266,304	1,266,304
Other comprehensive income	-	-	-	12,464,000	-	-	12,464,000	12,464,000
Total comprehensive income for the year	-	-	-	12,464,000	-	1,266,304	13,730,304	13,730,304
Balance as at 30 June 2025	25,072,733	12,950,001	20,891,600	(8,854,000)	752,000	(13,793,476)	(1,003,876)	37,018,858
Comprehensive income for the year ended 30 June 2026:								
Profit for the year	-	-	-	-	-	1,680,696	1,680,696	1,680,696
Other comprehensive income	-	-	-	16,730,957	-	-	16,730,957	16,730,957
Total comprehensive income for the year	-	-	-	16,730,957	-	1,680,696	18,411,653	18,411,653
Realised loss transferred to accumulated loss	-	-	-	1,373,923	-	(1,373,923)	-	-
Repayment of capital contribution to sponsor during the year	-	(12,000,000)	-	-	-	-	-	(12,000,000)
Balance as at 30 June 2026	25,072,733	950,001	20,891,600	9,250,880	752,000	(13,486,703)	17,407,777	43,430,511

