



BELA AUTOMOTIVES LIMITED

Manufacturers of Bolt (Flange, Hex, Allen, High-tensile etc.) Nuts cap, Flange, Hex, Weld, etc),
Bicycle Parts, Motor Cycle Gears & Shafts

BAL/729/2025
October 3, 2025



✓ The General Manager
M/s Pakistan Stock Exchange Limited
Stock Exchange Building, Stock Exchange Road,
Karachi.

Reference : FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2025

Dear Sir,

We hereby inform you that the Board of Directors of Bela Automotives Ltd in their meeting held on Friday, October 3, 2025 at 11:30 A.M at Plot No. 1 & 3 Mouza Pathra, Hub Chowki, Balouchistan recommended the following:

(i)	CASH DIVIDEND	Nil
(ii)	BONUS SHARES	Nil
(iii)	RIGHT SHARES	Nil

NOTE:

The Annual General Meeting of the Company will be held on October 28, 2025 at 9.30 A.M at Plot # 1 & 3, Mouza Pathra, Hub Chowki, Balochistan.

The share transfer books will be closed from October 22, 2025 to October 28, 2025 (both days inclusive).

The financial result of Bela Automotives Ltd are enclosed herewith.

Kindly acknowledge the receipt.

Yours faithfully,
For Bela Automotives Limited


Omer Mateen
Director & Company Secretary

Enclose: 1. Statement of Financial Position ✓ 2. Statement of Profit or Loss
3. Statement of Comprehensive Income ✓ 4. Statement of Changes of In Equity
5. Statement of Cash Flows ✓

Copy to: 1. Hear of Operations & CSS
M/s Central Depository Company of Pakistan Limited
CDC House, 99-B, Block 'B' SMCHS Main Shahra -e- Faisal
Karachi.
2. S.Javaid Hussain
M/s Jwaffs Registrar Services Pvt Ltd
Room No.20, 5th Floor, Arkay Square Extension,
New Challi, Shahrah-e-Liaquat, Karachi.

FACTORY & OFFICE: 1 & 3, MOUZA PATHRA, HUB CHOWKI - 50290, BALOCHISTAN
47/2 Khyaban-e-Hafiz, B Street, Phase 5, D.H.A Karachi 7550.
Cell # 0300-8271368, CEO: belaautomotive@gmail.com

BELA AUTOMOTIVES LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital		60,000,000	60,000,000
6,000,000 (2024: 6,000,000) ordinary shares of Rs.10/ each			
Issued, Subscribed and Paid up capital	4	58,000,000	58,000,000
Capital Reserves	5	14,700,000	14,700,000
Revenue Reserves	6	(105,264,374)	(82,205,196)
Surplus on Revaluation of Property, Plant & Equipment	7	105,025,598	106,481,059
		72,461,224	96,975,863
LIABILITIES			
NON CURRENT LIABILITIES			
Deferred Liabilities	8	2,115,296	2,050,793
		2,115,296	2,050,793
CURRENT LIABILITIES			
Trade and other payables	9	10,178,998	9,978,959
Accrued markup	10	48,739,227	40,739,227
Short term borrowings	11	97,015,572	91,724,378
		155,933,797	142,442,564
CONTINGENCIES AND COMMITMENTS			
	12	-	-
TOTAL EQUITY AND LIABILITIES		230,510,317	241,469,220
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	13	150,414,202	152,647,703
Long term loans and advances	14	-	-
Long Term Deposits and Prepayments	15	770,232	770,232
		151,184,434	153,417,935
CURRENT ASSETS			
Stores, spares and loose tools	16	30,552,893	34,861,443
Stock in trade	17	24,253,176	28,322,877
Trade debts	18	526,134	1,052,266
Loans and advances	19	27,923	27,923
Tax refund due from government	20	23,454,144	23,364,588
Other receivables		169,909	169,909
Cash and bank	21	341,704	252,279
		79,325,883	88,051,285
TOTAL ASSETS		230,510,317	241,469,220

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



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF PROFIT OR LOSS

FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
Sales	22	-	-
Cost of Sales	23	(4,682,063)	(5,598,760)
Gross Loss		(4,682,063)	(5,598,760)
Administrative Expenses	24	(2,657,401)	(2,226,390)
Other Operating expenses	25	(9,174,984)	(11,407,319)
		(11,832,385)	(13,633,709)
Loss From Operations		(16,514,448)	(19,232,469)
Finance Cost	26	(8,000,191)	(8,000,313)
(Loss) Before Levies And Taxation		(24,514,639)	(27,232,782)
Levies	27	-	-
(Loss) Before Taxation		(24,514,639)	(27,232,782)
Income tax	28	-	-
(Loss) For The Year		(24,514,639)	(27,232,782)
Basic (Loss) Per Share	29	(4.23)	(4.70)

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



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
(Loss) for the year		(24,514,639)	(27,232,782)
Other comprehensive income for the year			
<i>Items that will not be reclassified subsequently to profit or loss account</i>			
Surplus on revaluation of property, plant and equipment		-	20,625,738
Total comprehensive (Loss) for the year		(24,514,639)	(6,607,044)

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED JUNE 30, 2025

Particulars	Paid up Capital	RESERVES				Total Equity
		Capital Reserves	Revenue Reserves	Revaluation Surplus	Sub Total	
Rupees						
Balance as at July 01, 2023	58,000,000	14,700,000	(56,472,889)	87,355,796	45,582,907	103,582,907
Total comprehensive (Loss) for the year						
(Loss) for the year	-	-	(27,232,782)	-	(27,232,782)	(27,232,782)
Other comprehensive income	-	-	-	20,625,738	20,625,738	20,625,738
	-	-	(27,232,782)	20,625,738	(6,607,044)	(6,607,044)
Transferred from surplus on revaluation of property, plant & equipment	-	-	1,500,475	(1,500,475)	-	-
Balance as at June 30, 2024	58,000,000	14,700,000	(82,205,196)	106,481,059	38,975,863	96,975,863
Total comprehensive (Loss) for the year						
(Loss) for the year	-	-	(24,514,639)	-	(24,514,639)	(24,514,639)
Other comprehensive income	-	-	-	-	-	-
	-	-	(24,514,639)	-	(24,514,639)	(24,514,639)
Transferred from surplus on revaluation of property, plant & equipment	-	-	1,455,461	(1,455,461)	-	-
Balance as at June 30, 2025	58,000,000	14,700,000	(105,264,374)	105,025,598	14,461,224	72,461,224

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



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
(Loss) before levies and taxation		(24,514,639)	(27,232,782)
Adjustments for non cash items:			
Depreciation		2,233,501	3,248,733
Finance Cost		8,000,191	8,000,313
Provision for Expected credit loss		526,132	32,544
Staff retirement benefits - gratuity		64,503	59,103
Operating (loss) before working capital changes		(13,690,312)	(15,892,089)
WORKING CAPITAL CHANGES			
(Increase) / Decrease in Current Assets:			
Store, Spares & Loose Tools		4,308,549	6,152,020
Stock in Trade		4,069,701	4,998,155
Other receivables		-	576,392
		8,378,250	11,726,567
Increase /(Decrease) in Current Liabilities:			
Trade and other payables		200,039	139,265
Cash generated from operations		200,039	139,265
Finance Cost Paid		(191)	(313)
Taxes Paid		(89,556)	(132,595)
		(89,747)	(132,908)
Net Cash Flows (Used in) Operating Activities		(5,201,770)	(4,159,165)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash Flows generated from Investing Activities		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
HBL Loan Adjusted		-	(904,134)
Short term Loan		5,291,195	5,050,685
Net Cash generated from Financing Activities		5,291,195	4,146,551
Net changes in cash and cash equivalents during the year		89,425	(12,614)
Cash and cash equivalents at the beginning of the year		252,279	264,893
Cash and cash equivalents at the end of the year	21	341,704	252,279

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



CHIEF EXECUTIVE OFFICER



DIRECTOR