

**BELA AUTOMOTIVES LIMITED****CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026**

		(Un-audited)	(Audited)
	Notes	March 31, 2026	June 30, 2025
Rupees			
EQUITY & LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized Capital			
6,000,000 Ordinary Shares (June 2025: 6,000,000) of Rs. 10/- each		<u>60,000,000</u>	<u>60,000,000</u>
Issued, Subscribed & Paid Up Capital		58,000,000	58,000,000
Capital Reserves		14,700,000	14,700,000
Accumulated loss		(120,347,905)	(105,264,374)
Surplus on revaluation of fixed assets		103,966,748	105,025,598
		56,318,843	72,461,224
Non-Current Liabilities			
Long term financing		-	-
Deferred liabilities		2,148,348	2,115,296
		2,148,348	2,115,296
Current Liabilities			
Trade & other payables		11,525,246	10,178,998
Accrued markup		54,739,227	48,739,227
Short term borrowing	5	99,841,925	97,015,572
		166,106,398	155,933,797
Contingencies & Commitments	7	-	-
Total equity and liabilities		<u><u>224,573,589</u></u>	<u><u>230,510,317</u></u>

The annexed notes form an integral part of these condensed interim financial information.

Chief Executive**Director**

**ASSETS****Non-Current Assets**

Property, plant & equipment	6	148,794,939	150,414,202
Long term loans and advances		-	-
Long term deposits		770,232	770,232
		149,565,171	151,184,434

Current Assets

Stores, spares and loose tools		28,398,618	30,552,893
Stock in trade		22,218,326	24,253,176
Trade debts		263,068	526,134
Loans and advances		27,923	27,923
Tax refund due from government		23,647,638	23,454,144
Other receivables		169,909	169,909
Cash & bank		282,937	341,704
Total current assets		75,008,418	79,325,883

Total assets		224,573,589	230,510,317
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Chief Executive

Director

**BELA AUTOMOTIVES LIMITED**

BELA AUTOMOTIVES LIMITED.
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD NINE MONTHS & 3RD QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)

	<u>Nine month ended</u>		<u>Quarter ended</u>	
	<u>(Un-audited)</u>	<u>(Un-audited)</u>	<u>(Un-audited)</u>	<u>(Un-audited)</u>
	<u>March 31, 2026</u>	<u>March 31, 2025</u>	<u>March 31, 2026</u>	<u>March 31, 2025</u>
	In Rupees		In Rupees	
Sales	-	-	-	-
Cost of sales	(3,264,949)	(3,589,806)	(1,086,790)	(1,131,325)
Gross profit	(3,264,949)	(3,589,806)	(1,086,790)	(1,131,325)
Administrative expenses	(2,276,579)	(1,980,808)	(412,524)	(460,690)
Selling and distribution expenses	-	-	-	-
Other operating expenses	(4,600,692)	(93,500)	(46,000)	(27,000)
Operating profit	(6,877,271)	(2,074,308)	(458,524)	(487,690)
Other income	-	-	-	-
Finance cost	(6,000,161)	(6,000,161)	(2,000,028)	(2,000,028)
Loss before taxation	(16,142,381)	(11,664,275)	(3,545,342)	(3,619,043)
Taxation	-	-	-	-
Loss after taxation	(16,142,381)	(11,664,275)	(3,545,342)	(3,619,043)
Loss per share	(2.78)	(2.01)	(0.61)	(0.62)

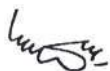
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Chief Executive**Director**

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD NINE MONTHS & 3RD QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)

	Nine Month Period Ended		Quarter Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	In Rupees		In Rupees	
(Loss) for the period	(16,142,381)	(11,664,275)	(3,545,342)	(3,619,043)
Other Comprehensive Income	-	-	-	-
Total Comprehensive (loss) for the period	<u>(16,142,381)</u>	<u>(11,664,275)</u>	<u>(3,545,342)</u>	<u>(3,619,043)</u>

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Chief Executive



Director

**BELA AUTOMOTIVES LIMITED****CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD NINE MONTHS & 3RD QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)**

	Note	(Un-audited) March 31, 2026	(Un-audited) March 31, 2025
-----Rupees-----			
CASH FLOWS FROM OPERATING ACTIVITIES			
Net (Loss) before taxation		(16,142,381)	(11,664,275)
Adjustments for :			
Depreciation		1,619,263	1,675,125
Finance cost		6,000,161	6,000,161
Gratuity expense		33,052	29,552
Operating profit before working capital changes		(8,489,905)	(3,959,437)
Working Capital Changes			
(Increase) / Decrease in Current Assets			
Stores, spares and loose tools		2,154,275	-
Stock in trade		2,034,851	-
Trade debts		263,066	-
Loans and advances		-	-
Other receivables		-	(175,103)
		4,452,192	(175,103)
Increase / (Decrease) in Current Liabilities			
Trade & other payables		1,346,248	142,570
Cash used in operations		1,346,248	142,570
Financial charges paid		(161)	(161)
Employment benefits paid		-	-
Long term Loan & Advances		-	-
Taxes paid		(193,494)	(73,973)
		(193,655)	(74,134)
Net cash generated from / (used in) operating activities		(2,885,120)	(4,066,106)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net cash used in investing activities		-	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Short term loan		2,826,353	4,122,500
Net cash used in financing activities		2,826,353	4,122,500
Net increase / (decrease) in cash and cash equivalents		(58,767)	56,394
Cash and cash equivalents at the beginning of the period		341,704	252,279
Cash and cash equivalents at the end of the period		282,937	308,673

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Chief Executive

Director

**BELA AUTOMOTIVES LIMITED****CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD NINE MONTHS & 3RD QUARTER ENDED MARCH 31, 2026 (UN-AUDITED)**

Particulars	Paid up Capital	Capital Reserves	Unappropriated (Loss)	Revaluation Surplus	Total
-----Rupees-----					
Balance as at July 01, 2024	58,000,000	14,700,000	(82,205,196)	106,481,059	96,975,863
Loss for the period	-	-	(11,664,275)	-	(11,664,275)
Other comprehensive income for the period	-	-	-	-	-
Transferred from surplus on revaluation of PPE			1,091,600	(1,091,600)	-
Balance as at March 31, 2025	58,000,000	14,700,000	(92,777,871)	105,389,459	85,311,588
Balance as at July 01, 2025	58,000,000	14,700,000	(105,264,374)	105,025,598	72,461,224
Loss for the period	-	-	(16,142,381)	-	(16,142,381)
Other comprehensive income for the period	-	-	-	-	-
Transferred from surplus on revaluation of PPE			1,058,850	(1,058,850)	-
Balance as at March 31, 2026	58,000,000	14,700,000	(120,347,905)	103,966,748	56,318,843

Chief Executive**Director**