



# AKD Hospitality Ltd.

28<sup>th</sup> April, 2025

**The General Manager**

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

Subject: Financial Results for the Quarter ended 31<sup>th</sup> March 2025

Dear Sir,

We have to inform you that the Board of Director of our company in their meeting held on 28<sup>th</sup> April, 2025 at 11:00 A.M. at the registered office of the company recommended the following:

An interim dividend for the quarter year ended 31<sup>th</sup> March, 2025 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 required Statement of Financial Position, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows are annexed as herewith.

The half yearly report of the Company for the period ended March 31, 2025 will be transmitted through PUCARS separately within specified period.

Yours Sincerely,

For M/s AKD Hospitality Limited

  
Syed Haris Ahmed  
Company Secretary





**AKD HOSPITALITY LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**(UNAUDITED)**  
**FOR THE NINE-MONTHS AND THREE-MONTHS PERIOD ENDED 31 MARCH 2025**

	Note	Nine-Months Period Ended 31 March		Three-Months Period Ended 31 March	
		2025	2024	2025	2024
		Rupees	Rupees	Rupees	Rupees
<b>Revenue</b>	11	<b>4,500,000</b>	4,500,000	<b>1,500,000</b>	1,500,000
<b>Expenses</b>					
Administrative and general expenses		(2,710,198)	(2,354,058)	(918,823)	(717,152)
Allowance for expected credit loss		-	-	-	-
		(2,710,198)	(2,354,058)	(918,823)	(717,152)
<b>Gross profit</b>		<b>1,789,802</b>	2,145,942	<b>581,177</b>	782,848
Other income		-	-	-	-
Finance cost		-	-	-	-
		1,789,802	2,145,942	581,177	782,848
Provision for Sindh Workers' Welfare Fund		(35,795)	-	(11,623)	-
<b>Profit / (loss) before levy and tax</b>		<b>1,754,007</b>	2,145,942	<b>569,554</b>	782,848
Levy	12	(493,050)	-	(155,250)	-
<b>profit / (loss) before income tax</b>		<b>1,260,957</b>	2,145,942	<b>414,304</b>	782,848
Income tax	13	-	(643,783)	(6,556)	(330,312)
Deferred Tax		13,405	7,133	-	-
Tax Income Prior Years		479,699	(522,284)	-	-
<b>profit / (loss) after income tax</b>		<b>1,754,061</b>	987,008	<b>407,748</b>	452,536
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Items that will not be reclassified subsequently to profit or loss:</b>					
- Unrealized gain arising on remeasurement of investments at 'fair value through other comprehensive income' - net		16,758,000	6,004,000	1,558,000	(106,287)
<b>Items that may be reclassified subsequently to profit or loss</b>		-	-	-	-
<b>Other comprehensive income for the period</b>		<b>16,758,000</b>	6,004,000	<b>1,558,000</b>	(106,287)
<b>Total comprehensive income for the period</b>		<b>18,512,061</b>	6,991,008	<b>1,965,748</b>	346,249
<b>Earnings / (loss) per share - basic and diluted</b>					
	14	<b>0.70</b>	0.39	<b>0.16</b>	0.18

The annexed notes from 01 to 17 form an integral part of these condensed interim financial statements.





**AKD HOSPITALITY LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UNAUDITED)**  
**AS AT 31 MARCH 2025**

	Note	Unaudited 31 March 2025 Rupees	Audited 30 June 2024 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property and equipment	4	791,683	862,539
Long-term investments	5	31,486,000	14,728,000
Long-term security deposit		20,000	20,000
		<b>32,297,683</b>	15,610,539
<b>CURRENT ASSETS</b>			
Trade debts	6	3,942,998	2,217,998
Advances		395,559	275,001
Other receivable	7	-	-
Bank balances		12,893,951	14,024,199
		<b>17,232,508</b>	16,517,198
<b>TOTAL ASSETS</b>		<b>49,530,191</b>	32,127,737
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorized share capital 100,000,000 (June 2024: 100,000,000) ordinary shares of Rupees 10 each		1,000,000,000	1,000,000,000
Issued, subscribed and paid-up share capital		25,072,733	25,072,733
Capital contribution		12,950,002	12,950,001
Reserves		3,777,881	(14,734,180)
<b>TOTAL EQUITY</b>		<b>41,800,616</b>	23,288,554
<b>NON CURRENT LIABILITIES</b>			
Deferred tax liability		142,207	155,612
		<b>142,207</b>	155,612
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	4,455,156	4,665,504
Contract liability		500,000	500,000
Provision for taxation and levy payable - net	9	155,250	1,041,105
Unclaimed dividend		2,476,962	2,476,962
		<b>7,587,368</b>	8,683,571
<b>TOTAL LIABILITIES</b>		<b>7,729,575</b>	8,839,183
Contingencies and commitments	10		
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>49,530,191</b>	32,127,737

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**AKD HOSPITALITY LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)**  
**FOR THE NINE-MONTHS PERIOD ENDED 31 MARCH 2025**

	Note	31 March 2025 Rupees	31 March 2024 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Profit before taxation		1,754,007	2,145,942
<b>Adjustments for non cash items:</b>			
Depreciation	4	70,856	80,506
Provision for Sindh Workers' Welfare Fund		35,795	-
<b>Operating cashflows before working capital changes</b>		<b>1,860,658</b>	<b>2,226,448</b>
<b>Changes in working capital</b>			
<b>(Increase)/decrease in current assets</b>			
Trade debts		(1,725,000)	(4,068,000)
Advances		(120,558)	(109,502)
Other receivable		-	2,400,000
<b>Increase/(decrease) in current liabilities</b>			
Trade and other payables		(246,144)	147,973
Contract liability		-	(100,000)
		<b>(2,091,702)</b>	<b>(1,729,529)</b>
<b>Net working capital changes</b>		<b>(231,044)</b>	<b>496,919</b>
Levy / Tax Paid		<b>(899,206)</b>	<b>(586,401)</b>
<b>Net cash generated from operating activities</b>		<b>(1,130,250)</b>	<b>(89,482)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Capital contribution		-	10,900,833
<b>Net cash flow from financing activities</b>		-	<b>10,900,833</b>
<b>Net increase in cash and cash equivalents</b>		<b>(1,130,250)</b>	<b>10,811,351</b>
Cash and cash equivalents at the beginning of the period		<b>14,024,199</b>	<b>368,953</b>
<b>Cash and cash equivalents at the end of the period</b>		<b>12,893,951</b>	<b>11,180,304</b>

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**AKD HOSPITALITY LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**  
**FOR THE NINE-MONTHS PERIOD ENDED 31 MARCH 2025**

Description	Issued, subscribed and paid-up share capital	Capital contribution	Reserves				Sub Total	Total Equity
			Capital Reserves		Revenue Reserves			
			Share premium	Fair value reserve on 'Fair value through other comprehensive income' investments	General Reserve	Accumulated Loss		
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at 30 June 2023 - Audited	25,072,733	9,750,001	20,891,600	(25,156,000)	752,000	(23,420,692)	(26,933,092)	7,889,642
Transactions with owners:								
-Capital contribution from sponsor during the period	-	10,900,833	-	-	-	-	-	10,900,833
Profit for the period	-	-	-	-	-	987,009	987,009	987,009
Other comprehensive loss	-	-	-	6,004,000	-	-	6,004,000	6,004,000
Total comprehensive income for the period	-	-	-	6,004,000	-	987,009	6,991,009	6,991,009
Balance as at 31 March 2024 - Unaudited	25,072,733	20,650,834	20,891,600	(19,152,000)	752,000	(22,433,683)	(19,942,083)	25,781,484
-Capital contribution from sponsor during the period		(7,700,833)						
Profit for the period	-	-	-	-	-	7,373,903	7,373,903	7,373,903
Other comprehensive income	-	-	-	(2,166,000)	-	-	2,166,000	2,166,000
Total comprehensive income for the period	-	-	-	(2,166,000)	-	7,373,903	5,207,903	5,207,903
Balance as at 30 June 2024 - Audited	25,072,733	12,950,001	20,891,600	(21,318,000)	752,000	(15,059,780)	(14,734,180)	23,288,554
Profit for the period	-	-	-	-	-	1,754,061	1,754,061	1,754,061
Other comprehensive income	-	-	-	16,758,000	-	-	16,758,000	16,758,000
Total comprehensive income for the period	-	-	-	16,758,000	-	1,754,061	18,512,061	18,512,061
Balance as at 31 March 2025 - Unaudited	25,072,733	12,950,001	20,891,600	(4,560,000)	752,000	(13,305,719)	3,777,881	41,800,616

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