



HALA ENTERPRISES LIMITED

1/7

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

Ref: Hala/25
September 30, 2025

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held at 2.30 PM on Tuesday, September 30, 2025 at 120-E/1, Gulberg-III, Lahore, have approved annual financial results for the year ended June 30, 2025.

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:-

	For The Year Ended June 30, 2025 Rupees	For The Year Ended June 30, 2024 Rupees
Revenue	553,561,763	521,605,594
Cost of Revenue	(442,811,065)	(448,185,895)
Gross Profit	110,750,698	73,419,699
Operating Expenses		
- Selling and Distribution Costs	(46,923,126)	(49,475,488)
- Administrative Expenses	(20,984,696)	(30,175,647)
- Other Operating Expenses	(1,888,817)	(4,526,400)
	(69,796,639)	(84,177,535)
Operating Profit/(Loss)	40,954,059	(10,757,836)
Finance Cost	(27,295,862)	(34,937,552)
Other Income	6,121,806	3,462,501
Profit/(Loss) before income tax & final taxes	19,780,003	(42,232,887)
Final Taxes	(5,922,128)	(5,122,727)
Profit/(Loss) before income tax	13,857,875	(47,355,614)
Taxation	-	-
Net Profit/(Loss) for the year	13,857,875	(47,355,614)
Earning per share-Basic & Dilutive	1.07	(3.64)

The annual report of the company for the year ended June 30, 2025 will be transmitted through PUCARS separately with in the specified time.

Thanking you,

Yours faithfully

for HALA ENTERPRISES LIMITED


Abdul Munaf
Director



120 E/1, Gulberg-3, Lahore-54660 Pakistan. Phone: 92-42-35761585-6, Fax: 92-42-35710235
info@halaenterprises.com www.halaenterprises.com

HALA ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025



	Note	2025	2024
		----- Rupees -----	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
AUTHORIZED SHARE CAPITAL			
16,000,000 (2024: 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		207,738,432	214,382,376
Fair value reserve of financial assets at FVOCI		15,282,971	7,079,978
Other capital reserves		2,274,287	2,274,287
		225,295,690	223,736,641
Revenue reserves			
Other revenue reserve		7,000,000	7,000,000
Accumulated loss		(63,076,981)	(76,546,633)
		(56,076,981)	(69,546,633)
Loan from Director		120,000,000	-
Total Share Capital and Reserves		419,181,749	284,153,048
NON CURRENT LIABILITIES			
Deferred liabilities		41,715,471	33,828,607
Long term borrowings		-	933,500
Total Non Current Liabilities		41,715,471	34,762,107
CURRENT LIABILITIES			
Trade and other payables		37,867,707	44,542,778
Accrued mark up		1,082,044	6,439,288
Short term borrowings		179,882,000	166,682,147
Current portion of long term borrowings		1,308,500	2,417,500
Due to related parties		10,918,247	17,595,389
Provision for taxation		-	-
Total Current Liabilities		231,058,498	237,677,102
LIABILITIES DIRECTLY ASSOCIATED WITH NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE		-	3,775,000
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES		691,955,718	560,367,257

Abdul Muneem

HALA ENTERPRISES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025



	Note	2025	2024
		----- Rupees -----	

ASSETS

3/7

NON CURRENT ASSETS

Property, plant and equipment	299,437,896	273,577,293
Long term investments	16,466,605	8,263,612
Long term deposits	6,569,548	6,569,548
Total Non-Current Assets	322,474,049	288,410,453

CURRENT ASSETS

Stores, spares and loose tools	3,010,336	2,949,499
Stock in trade	116,480,916	95,157,019
Trade debts	112,525,059	52,806,526
Advances, deposits, prepayments and other receivables	69,725,485	53,416,157
Tax refund due from Government	64,648,941	50,474,894
Due from related parties	-	6,481,878
Cash and bank balances	3,090,932	3,954,719
Total Current Assets	369,481,669	265,240,692

NON-CURRENT ASSETS CLASSIFIED AS HELD FOR SALE	-	6,716,112
---	----------	------------------

TOTAL ASSETS	691,955,718	560,367,257
---------------------	--------------------	--------------------

Abdul Khaliq



417

HALA ENTERPRISES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025	2024
		----- Rupees -----	
Net profit/(loss) for the year		13,857,875	(47,355,614)
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		(7,032,167)	(230,651)
<i>Items that may be reclassified subsequently to profit or loss</i>			
Gain on revaluation of land, building and plant & machinery			
Net gain on remeasurement of investment designated as FVOCI		8,202,993	1,922,339
Total other comprehensive income for the year		1,170,826	1,691,688
Total Comprehensive income/(loss) for the Year		15,028,701	(45,663,926)

Abdul Munir



5/7
HALA ENTERPRISES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025	2024
		----- Rupees -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit/(loss) before taxation and levies		19,780,003	(42,232,887)
Adjustments for:			
Depreciation		12,425,044	12,705,031
Provision for gratuity		5,996,890	5,482,948
Unrealized exchange loss		-	-
Provision for worker welfare fund		425,376	419,499
Provision for worker profit participation fund		1,063,441	-
Loss on disposal of property, plant and equipment		-	-
Finance cost		27,295,862	34,937,552
Dividend income		-	(112,257)
Adjustment for deferred government grant realized		-	-
Interest Income on long term deposits		(245,927)	(176,931)
Interest Income from related party		(595,377)	(1,344,084)
Unrealized exchange income		(2,161,344)	(416,911)
Gain on disposal of property, plant and equipment		-	(1,010,996)
Impairment gain on financial instruments		(549,592)	(400,000)
Operating profit before working capital changes		63,434,376	7,850,964
Changes in working capital			
(Increase) / decrease in current assets			
Stores, spares and loose tools		(60,837)	2,402,541
Stock in trade		(21,323,897)	(5,747,970)
Trade debts		(59,168,941)	(9,256,477)
Advances, deposits, prepayments and other receivables		(16,309,328)	501,933
Tax refund due from Government		(10,699,232)	2,389,182
Due from related parties		7,077,255	3,461,043
Net increase in current assets		(100,484,980)	(6,249,748)
(Decrease) / increase in current liabilities			
Trade and other payables		(9,453,568)	3,814,983
Due to related parties		(9,300,969)	11,818,636
Net (decrease)/increase in current liabilities		(18,754,537)	15,633,619
Net cash (used in)/generated from operations		(55,805,141)	17,234,835
Income tax and levies paid		(9,659,836)	(4,506,927)
Finance cost paid		(30,029,279)	(32,250,818)
Gratuity paid		(7,364,620)	(7,920,237)
Payment of worker welfare fund		-	-
Payment of worker profit participation fund		-	(1,355,634)
Net cash used in operating activities		(102,858,876)	(28,798,781)

Abdul Maryam


HALA ENTERPRISES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

4/7



	Note	2025	2024
		----- Rupees -----	

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of property, plant and equipment	(31,569,535)	(11,803,708)
Dividend income	-	112,257
Proceeds from disposal of property, plant and equipment	-	2,902,093
Cash paid in long term deposits	245,927	(732,000)
Net cash used in investing activities	(31,323,608)	(9,521,358)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long term loan	(2,042,500)	(2,050,500)
Proceeds from director loan	120,000,000	
Proceeds from short term borrowings	13,199,853	41,557,147
Net cash generated from financing activities	131,157,353	39,506,647

Net (decrease)/increase in Cash and Cash Equivalents	(3,025,131)	1,186,508
Net foreign exchange difference	2,161,344	416,911
Cash and cash equivalents at the beginning of the year	3,954,719	2,351,300
Cash and cash equivalents at the end of the year	3,090,932	3,954,719

Abdul Munir



HALA ENTERPRISES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025



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, 2023	129,963,040	223,302,128	5,157,639	2,274,287	230,734,054	-	7,000,000	(37,880,120)	(30,880,120)	329,816,974
Total Comprehensive income for the year										
Net loss for the year	-	-	-	-	-	-	-	(47,355,614)	(47,355,614)	(47,355,614)
Other comprehensive income for the year	-	-	1,922,339	-	1,922,339	-	-	(230,651)	(230,651)	1,691,688
	-	-	1,922,339	-	1,922,339	-	-	(47,586,265)	(47,586,265)	(45,663,926)
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	-	(7,459,896)	-	-	(7,459,896)	-	-	7,459,896	7,459,896	-
Surplus realized on disposal of plant and machinery	-	(1,459,856)	-	-	(1,459,856)	-	-	1,459,856	1,459,856	-
Balance as at June 30, 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
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

Handwritten signature