

**Haji Mohammad Ismail Mills Limited**  
**Statement of Financial Position**  
**As at June 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Long term deposits		50,000	50,000
<b>CURRENT ASSETS</b>			
Investments - available for sale	4	332,325	321,475
Advance tax - net of provision	5	954,971	947,662
Other receivables	6	866,323	871,323
Cash and bank balances	7	3,540,846	7,880,360
		5,694,465	10,020,820
<b>TOTAL ASSETS</b>		<b>5,744,465</b>	<b>10,070,820</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
<b>Authorised Capital</b>			
12,000,000 ordinary shares of Rs. 10 each		120,000,000	120,000,000
Issued, subscribed and paid up capital	8	119,750,400	119,750,400
Reserves		(122,218,190) (2,467,790)	(115,237,215) 4,513,185
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Retirement benefit obligation	9	6,353,360	5,108,737
<b>CURRENT LIABILITIES</b>			
Accrued and other payables	10	1,858,895	448,898
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>5,744,465</b>	<b>10,070,820</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	11	-	-

The annexed notes from 1 to 23 form an integral part of these financial statements.

**FARRUKH SHAFIQ**  
Chief Executive

  
**MUHAMMAD SARFRAZ**  
Director

  
**SOHAIL AHMED**  
Chief Financial Officer

2

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>Operating expenses</b>			
Administrative expenses	12	(6,740,002)	(5,449,181)
<b>Operating loss</b>		<u>(6,740,002)</u>	<u>(5,449,181)</u>
Other income	13	50,769	73,307
		<u>(6,689,233)</u>	<u>(5,375,874)</u>
Finance cost	14	-	(3,254)
<b>Loss before taxation</b>		<u>(6,689,233)</u>	<u>(5,379,128)</u>
Taxation	15	-	-
<b>Loss after taxation</b>		<u><u>(6,689,233)</u></u>	<u><u>(5,379,128)</u></u>
<b>Loss per share - basic and diluted</b>	16	<u><u>(0.56)</u></u>	<u><u>(0.45)</u></u>

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Chief Executive

  
**MUHAMMAD SARFRAZ**  
Director

  
**SOHAIL AHMED**  
Chief Financial Officer

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

3

	2025 Rupees	2024 Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	(6,689,233)	(5,379,128)
<b>Adjustments for non cash item and other income:</b>		
Finance cost	-	3,254
Staff retirement banefits- gratuity	942,031	888,816
	942,031	892,070
Loss before working capital changes	(5,747,202)	(4,487,058)
<b>Decrease in current assets:</b>		
Other receivables	5,000	5,000
<b>Increase in current liabilities:</b>		
Accrued and other payables	1,409,997	221,298
<b>Cash (used in) operations</b>	(4,332,205)	(4,260,760)
Taxes paid	(7,309)	(10,068)
Finance cost paid	-	(3,254)
	(7,309)	(13,322)
<b>Net cash (used in) operating activities</b>	(4,339,514)	(4,274,082)
<b>Net (decrease) in cash and cash equivalents</b>	(4,339,514)	(4,274,082)
Cash and cash equivalents at beginning of the year	7,880,360	12,154,442
<b>Cash and cash equivalents at end of the year</b>	3,540,846	7,880,360

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Chief Executive

  
**MUHAMMAD SARFRAZ**  
Director

  
**SOHAIL AHMED**  
Chief Financial Officer

4

**Haji Mohammad Ismail Mills Limited**  
**Statement of Changes in Equity**  
**For the Year Ended June 30, 2025**

	Reserves				Sub total	Total
	Capital		Revenue			
	Issued, subscribed and paid-up capital	Share premium	Fair value reserve	Accumulated loss		
Balance as at July 01, 2023	119,750,400	6,912,000	469,709	(116,898,648)	(109,516,939)	10,233,461
Loss for the year	-	-	-	(5,379,128)	(5,379,128)	(5,379,128)
Other comprehensive (loss) for the year	-	-	(341,148)	-	(341,148)	(341,148)
Total Comprehensive loss for the year	-	-	(341,148)	(5,379,128)	(5,720,276)	(5,720,276)
Balance as at June 30, 2024	<u>119,750,400</u>	<u>6,912,000</u>	<u>128,561</u>	<u>(122,277,776)</u>	<u>(115,237,215)</u>	<u>4,513,185</u>
Balance as at July 01, 2024	119,750,400	6,912,000	128,561	(122,277,776)	(115,237,215)	4,513,185
Loss for the year	-	-	-	(6,689,233)	(6,689,233)	(6,689,233)
Other comprehensive (Loss) for the year - net of tax	-	-	(291,742)	-	(291,742)	(291,742)
Total Comprehensive loss for the year	-	-	(291,742)	(6,689,233)	(6,980,975)	(6,980,975)
Balance as at June 30, 2025	<u>119,750,400</u>	<u>6,912,000</u>	<u>(163,181)</u>	<u>(128,967,009)</u>	<u>(122,218,190)</u>	<u>(2,467,790)</u>

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FARRUKH SHAFIQ  
Chief Executive

  
**MUHAMMAD SARFRAZ**  
 Director

  
**SOHAIL AHMED**  
 Chief Financial Officer