

HAJI MOHAMMAD ISMAIL MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

| | Note | September 30, 2025 | September 30, 2024 |
|-------------------------------------------|------|-----------------------|-----------------------|
| Operating expenses | | | |
| Administrative expenses | | <u>(1,297,289)</u> | <u>(1,269,307)</u> |
| Operating loss | | <u>(1,297,289)</u> | <u>(1,269,307)</u> |
| Other income | | <u>12,856</u> | <u>12,122</u> |
| | | <u>(1,284,433)</u> | <u>(1,257,185)</u> |
| Finance cost | 8 | <u>-</u> | <u>-</u> |
| Loss before taxation | | <u>(1,284,433)</u> | <u>(1,257,185)</u> |
| Taxation | | <u>-</u> | <u>-</u> |
| Loss after taxation | | <u>(1,284,433)</u> | <u>(1,257,185)</u> |
| Loss per share - basic and diluted | 9 | <u>(0.11)</u> | <u>(0.10)</u> |

The annexed notes from 1 to 11 form an integral part of these financial statements.

FARRUKH SHAFIQ
Chief Executive


MUHAMMAD SARFRAZ
Director


SOHAIL AHMED
Chief Financial Officer

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

| | Note | September 30, 2025 | JUNE 30, 2025 |
|----------------------------------------------|------|-----------------------|------------------|
| ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Long term deposits | | 50,000 | 50,000 |
| CURRENT ASSETS | | | |
| Investments - available for sale | | 2,395,050 | 332,325 |
| Advance tax - net of provision | | 957,543 | 954,971 |
| Other receivables | | 866,323 | 866,323 |
| Cash and bank balances | | 2,487,228 | 3,540,846 |
| | | 6,706,144 | 5,694,465 |
| TOTAL ASSETS | | 6,756,144 | 5,744,465 |
| EQUITY AND LIABILITIES | | | |
| SHARE CAPITAL AND RESERVES | | | |
| Authorised Capital | | | |
| 12,000,000 ordinary shares of Rs. 10 each | | 120,000,000 | 120,000,000 |
| Issued, subscribed and paid up capital | 6 | 119,750,400 | 119,750,400 |
| Reserves | | (121,515,546) | (122,218,190) |
| | | (1,765,146) | (2,467,790) |
| LIABILITIES | | | |
| NON-CURRENT LIABILITIES | | | |
| Retirement benefit obligation | | 6,664,516 | 6,353,360 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 1,856,774 | 1,858,895 |
| TOTAL EQUITY AND LIABILITIES | | 6,756,144 | 5,744,465 |
| CONTINGENCIES AND COMMITMENTS | 7 | - | - |

The annexed notes from 1 to 11 form an integral part of these financial statements.

FARRUKH SHAFIQ
Chief Executive


MUHAMMAD SARFRAZ
Director

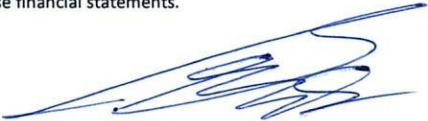

SOHAIL AHMED
Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 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, 2024 | 119,750,400 | 6,912,000 | 128,561 | (122,277,776) | (115,237,215) | 4,513,185 |
| Loss for the year | - | - | - | (1,257,185) | (1,257,185) | (1,257,185) |
| Other comprehensive income for the year | - | - | (175,281) | - | (175,281) | (175,281) |
| Total Comprehensive loss for the year | - | - | (175,281) | (1,257,185) | (1,432,466) | (1,432,466) |
| Balance as at September 30, 2024 | 119,750,400 | 6,912,000 | (46,720) | (123,534,961) | (116,669,681) | 3,080,719 |
| Balance as at July 01, 2025 | 119,750,400 | 6,912,000 | (163,181) | (128,967,009) | (122,218,190) | (2,467,790) |
| Loss for the year | - | - | - | (1,284,433) | (1,284,433) | (1,284,433) |
| Other comprehensive (Loss) for the year - net of tax | - | - | 1,987,077 | - | 1,987,077 | 1,987,077 |
| Total Comprehensive loss for the year | - | - | 1,987,077 | (1,284,433) | 702,644 | 702,644 |
| Balance as at September 30, 2025 | 119,750,400 | 6,912,000 | 1,823,896 | (130,251,442) | (121,515,546) | (1,765,146) |

The annexed notes from 1 to 11 form an integral part of these financial statements.

FARRUKH SHAFIQ
Chief Executive


MUHAMMAD SARFRAZ
Director


SOHAIL AHMED
Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

| | September 30, 2025 | September 30, 2024 |
|--------------------------------------------------------|-----------------------|-----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Loss before taxation | (1,284,433) | (1,257,185) |
| Adjustments for non cash item and other income: | | |
| Finance cost | - | - |
| Staff retirement banefits- gratuity | 235,508 | 222,204 |
| | 235,508 | 222,204 |
| Loss before working capital changes | (1,048,925) | (1,034,981) |
| Decrease in current assets: | | |
| Other receivables | - | - |
| Increase in current liabilities: | | |
| Trade and other payables | (2,121) | (9,875) |
| Cash (used in) operations | (1,051,046) | (1,044,856) |
| Taxes paid | (2,571) | (1,817) |
| Finance cost paid | - | - |
| | (2,571) | (1,817) |
| Net cash (used in) operating activities | (1,053,617) | (1,046,673) |
| Net (decrease) in cash and cash equivalents | (1,053,617) | (1,046,673) |
| Cash and cash equivalents at beginning of the year | 3,540,845 | 7,880,360 |
| Cash and cash equivalents at end of the Period | <u>2,487,228</u> | <u>6,833,687</u> |

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FARRUKH SHAFIQ
Chief Executive


MUHAMMAD SARFRAZ
Director


SOHAIL AHMED
Chief Financial Officer

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