



HALA ENTERPRISES LIMITED

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Road,
Karachi

Ref: Hala/25
October 30, 2025

FINANCIAL RESULTS FOR 1ST QUARTER ENDED SEPTEMBER 30, 2025

Dear Sir,

We wish to inform you that the Board of Directors of our Company in their meeting held at 2.00 PM on Thursday, October 30, 2025 at 120-E/1, Gulberg-III, Lahore, have approved 1st Quarter Ended financial results for the period ended September 30, 2025.

1) CASH DIVIDEND	NIL
2) BONUS SHARES	NIL
3) RIGHT SHARES	NIL
4) ANY OTHER ENTITLEMENT /CORPORATE ACTION	NIL
3) ANY OTHER SENSITIVE INFORMATION	NIL

The Financial Results of the Company are as follows:-

	Sep 30, 2025 Rupees	Sep 30, 2024 Rupees
Revenue	169,231,057	87,700,464
Cost of Revenue	(138,282,785)	(70,490,254)
Gross Profit	30,948,272	17,210,210
Operating Expenses		
- Selling and Distribution Costs	(9,417,226)	(12,546,753)
- Administrative Expenses	(7,581,173)	(6,078,113)
- Other Operating Expenses	(626,163)	(75,000)
	(17,624,562)	(18,699,866)
Operating Profit/(Loss)	13,323,710	(1,489,656)
Finance Cost	(8,052,003)	(9,524,750)
Other Income	-	1,041,760
Profit/ (Loss) before Taxation and Levies	5,271,707	(9,972,646)
Levies	(2,099,016)	(855,070)
Profit/ (Loss) before Taxation	3,172,691	(10,827,716)
Taxation	-	-
Net Profit/ (Loss) for the period	3,172,691	(10,827,716)
Earning / (Loss) per share-Basic	0.24	(0.83)

The Quarterly Report of the company for the period ended September 30, 2025 will be transmitted through PUCARS separately with in the specified time.

Thanking you,

Yours faithfully
for HALA ENTERPRISES LIMITED

Abdul Munaf
Director



CC: Executive Director/ HOD,
(Surveillance, Supervision and Enforcement Department,
SECP, NIC Building, Blue Area Islamabad.



HALA ENTERPRISES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2025 (UN-AUDITED)

	Sep 2025 Un-Audited Rupees	Jun 2024 Audited Rupees
CAPITAL AND LIABILITIES		
Share capital and reserves		
Authorized capital		
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 reserve		
Surplus on revaluation of Property, Plant & equipment	206,225,488	207,738,432
Fair value reserve of financial assets at FVOC	14,916,265	15,282,971
Other capital reserve	2,274,287	2,274,287
	223,416,040	225,295,690
Revenue reserve		
Other revenue reserve	7,000,000	7,000,000
Accumulated loss	(58,391,346)	(63,076,981)
	(51,391,346)	(56,076,981)
Loan from Director	188,000,000	120,000,000
Total Share Capital And Reserves	489,987,734	419,181,749
Non Current Liabilities		
Deferred liability	41,020,297	41,715,471
Long term borrowing	-	-
Total Non Current Liabilities	41,020,297	41,715,471
Current Liabilities		
Trade and other payables	30,097,697	37,867,707
Accrued mark up	916,653	1,082,044
Short term borrowings	174,542,066	179,882,000
Current portion of long term financing	750,000	1,308,500
Due to related parties	19,693,740	10,918,247
Provision for taxation	-	-
Total Current Liabilities	226,000,156	231,058,498
Liabilities directly associated with non-current assets classified as held for sale	18	-
Contingencies and Commitments	19	-
	757,008,187	691,955,718

NOTES TO THE ACCOUNTS

- These accounts are un-audited and are being submitted to the share holders in accordance with the requirements of the companies Act, 2017.
- Accounts policies adopted for the preparation of these accounts are the same as those applied in the preparation of the preceding annual accounts of the company
- Amounts set aside in these accounts for taxation are provisional. Final liability will be determined on the basis of annual results.
- Cash flow statement, comprehensive income statement and statement of changes in equity has been disclosed as per requirements of the IAS No 34
- where necessary, previous figures have been re-arranged for the purpose of fair comparison.

LAHORE: October 30, 2025

	Sep 2025 Un-Audited Rupees	Jun 2025 Audited Rupees
ASSETS		
Non Current Assets		
Property, Plant and equipment	312,365,891	299,437,896
Long term Investments	16,099,899	16,466,605
Long term deposits	6,569,548	6,569,548
Total Non- Current Assets	335,035,338	322,474,049
Current assets		
Stores and spares	5,616,329	3,010,336
Stock in trade	119,637,032	116,480,916
Trade debtors	65,213,704	112,525,059
Advances, deposits, prepayments and other receivables	88,333,396	69,725,485
Tax refund due from Government	58,497,502	64,648,941
Cash and bank balances	84,674,886	3,090,932
Total Current Assets	421,972,849	369,481,669
Non- current assets classified as held for sale	30	-
	757,008,187	691,955,718



HALA ENTERPRISES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN AUDITED)

	Quarter ended Sep. 2025	Quarter ended Sep. 2024
	Rupees	Rupees
Net Profit for the period	3,172,692	(10,827,716)
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Unrecognised actuarial gain due to experience adjustment on remeasurement of staff retirement benefits	-	-
Items that may be reclassified subsequently to profit or loss		
Deficit on remeasurement of investment available for sale	(366,706)	(630,136)
Other comprehensive (Loss) / income	(366,706)	(630,136)
Total comprehensive income / (Loss) for the period	<u>2,805,986</u>	<u>(11,457,852)</u>



HALA ENTERPRISES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)

Particulars	Share Capital	Capital Reserves				Loan from Director	Revenue Reserves			Total Share Capital and Reserve
		surplus on revaluation of Property plant and equipment	Fair value Reserve of Financial Assets at FVOCI	Other Capital Reserve	Total Capital Reserve		Other Revenue Reserve	Accumulated Loss	Total Revenue Reserve	
Balance as at Jul 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
Profit for the period ended Sep 30, 2024	-	-	-	-	-	-	-	(10,827,716)	(10,827,716)	(10,827,716)
Other comprehensive income for the period	-	-	(630,136)	-	(630,136)	-	-	-	-	(630,136)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period	-	(1,660,986)	-	-	(1,660,986)	-	-	1,660,986	1,660,986	-
Plus realized on disposal	-	-	-	-	-	-	-	-	-	-
Balance as at Sep 30, 2024	129,963,040	212,721,390	6,449,842	2,274,287	221,445,519	-	7,000,000	(85,713,363)	(78,713,363)	272,695,196
Balance as at Jul 01, 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
Profit for the period ended Sep 30, 2025	-	-	-	-	-	-	-	3,172,691	3,172,691	3,172,691
Other comprehensive income for the period	-	-	(366,706)	-	(366,706)	-	-	-	-	(366,706)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period	-	(1,512,944)	-	-	(1,512,944)	-	-	1,512,944	1,512,944	-
Loan from Director	-	-	-	-	-	68,000,000	-	-	-	68,000,000
Balance as at Sep 30, 2025	129,963,040	206,225,488	14,916,265	2,274,287	223,416,040	188,000,000	7,000,000	(58,391,346)	(51,391,346)	489,987,734



HALA ENTERPRISES LIMITED
CONDECESED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)

	QUARTER ENDED SEP 30, 2025 (UN-AUDITED) Rupees	QUARTER ENDED SEP 30, 2024 (UN-AUDITED) Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	5,271,707	3,214,107
Adjustments for :		
Depreciation	3,882,017	3,140,697
Financial charges	8,052,003	7,113,485
Gratuity	1,370,736	1,092,071
Gain on disposal of property, plant and equipment	-	-
	13,304,756	11,346,253
Operating profit before working capital changes	18,576,463	14,560,360
(Increase) / decrease in current assets		
Stores and spares	(2,605,993)	18,569
Stock in trade	(3,156,116)	107,749
Trade debtors	47,311,355	(2,719,902)
Advances, deposits, prepayments and other receivables	(18,607,909)	(3,723,249)
Sales tax refundable	6,419,274	6,723,714
Due from associated undertakings	-	2,578,836
(Decrease)/ increase in current liabilities		
Due to directors and associated undertakings	8,775,493	569,468
Creditors, accrued and other liabilities	(8,037,847)	(521,841)
	30,098,257	3,033,344
Cash generated from operations	48,674,720	17,593,704
Financial charges paid	(8,217,395)	(7,017,493)
Income tax paid	(2,099,015)	(1,352,875)
Dividend paid	-	-
Gratuity paid	(2,065,910)	(2,329,667)
Net cash (used in) / from operating activities	36,292,400	6,893,669
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure	(16,810,012)	(130,000)
Long term deposits	-	(732,000)
Net cash (used in) investing activities	(16,810,012)	(862,000)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term loans	-	(558,500)
Deferred grant liability	-	-
Current portion of long term loans	(558,500)	375,000
Proceeds from director loan	68,000,000	-
Short term finances	(5,339,934)	467,000
Net cash from / (used in) financing activities	62,101,566	283,500
Net increase in cash and cash equivalents	81,583,954	6,315,169
Cash and cash equivalents at the beginning of year	3,090,932	2,351,300
Cash and cash equivalents at the end of the period	84,674,886	8,666,469

