

FATEH INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Rupees	
	Dec. 31, 2025 Unaudited	June 30, 2025 Audited
NON CURRENT ASSETS		
Property, Plant and Equipment	238,996,078	240,240,302
Investment Property	120,000,000	120,000,000
Investments	1,085,809	938,037
	360,081,887	361,178,339
CURRENT ASSETS		
Stores, Spare and Loose Tools	-	-
Inventories	18,157,249	18,157,249
Trade Receivables	23,434,717	26,734,717
Advances, Deposits and Prepayments	2,814,219	1,422,219
Income Tax Refundable	3,087,846	2,849,221
Other Receivables	-	-
Cash and Bank Balances	769,591	322,034
	48,263,622	49,485,440
	408,345,509	410,663,779
SHARE CAPITAL AND RESERVES		
Share Capital	20,000,000	20,000,000
Capital Reserve		
Revaluation Surplus	219,782,757	219,858,906
Fair Value Reserve - Investment	1,068,242	920,470
	220,850,999	220,779,376
Revenue Reserves		
Unappropriated Profit	2,528,076	3,359,348
	243,379,075	244,138,724
NON CURRENT LIABILITIES		
Security Deposit from Tenant	1,530,000	1,530,000
Deferred Taxation	10,299,007	10,291,438
	11,829,007	11,821,438
CURRENT LIABILITIES		
Trade and Other Payables	121,589,688	121,855,878
Loan from Directors	31,547,739	32,847,739
	153,137,427	154,703,617
CONTINGENCIES AND COMMITMENTS	3	
	408,345,509	410,663,779

The annexed notes form an integral part of these condensed financial statements

FATEH INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	Half Year ended Dec. 31		Quarter ended Dec. 31	
		2025	2024	2025	2024
		Rupees		Rupees	
SALES		-	171,450	-	-
Less: COST OF SALES		-	377,926	-	218,315
GROSS (LOSS)		-	(206,476)	-	(218,315)
Less: Administrative Expenses		2,014,790	1,942,186	917,587	489,109
		(2,014,790)	(2,148,662)	(917,587)	(707,424)
Add: Other Income		966,000	977,397	426,000	266,800
Exchange Gain		234,990	502,277	33,393	1,221,884
OPERATING (LOSS) / PROFIT		(813,800)	(668,988)	(458,194)	781,260
Less: Financial Expenses		1,052	1,103	1,052	40
Other Charges		85,000	85,000	85,000	85,000
(LOSS) / PROFIT BEFORE TAXATION		(899,852)	(755,091)	(544,246)	696,220
TAXATION	4	(5,940)	-	(5,940)	-
NET (LOSS) / PROFIT AFTER TAXATION		(893,912)	(755,091)	(538,306)	696,220
(LOSS) / EARNINGS PER SHARE - BASIC AND DILUTED		(0.45)	(0.38)	(0.27)	0.35

The annexed notes form an integral part of these condensed financial statements.

Hyderabad: February 26, 2026

FATEH INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

Note	Half Year ended Dec. 31		Quarter ended Dec. 31	
	2025	2024	2025	2024
	Rupees		Rupees	
NET (LOSS) / PROFIT FOR THE PERIOD	(893,912)	(755,091)	(538,306)	696,220
OTHER COMPREHENSIVE INCOME				
<i>Items that will not be subsequently reclassified to profit or loss</i>				
Unrealised Gain on Remeasurement of Investments	147,772	400,945	70,350	296,240
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD	<u>(746,140)</u>	<u>(354,146)</u>	<u>(467,956)</u>	<u>992,460</u>

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Hyderabad: February 26, 2026

FATEH INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	SHARE CAPITAL	CAPITAL RESERVES		Unappropriated (Loss) / Profit	Total
	Issued, Subscribed & Paid Up Capital	Investment Re-measurement Reserve	Revaluation Surplus		
----- Rupees -----					
Balance as at July 1, 2024 - As previously reported	20,000,000	798,179	-	(111,518,757)	(90,720,578)
Impact due to change in Accounting Policy	-	-	-	1,931,991	1,931,991
Balance as at July 01, 2024 - Restated	20,000,000	798,179	-	(109,586,766)	(88,788,587)
Loss for the Period	-	-	-	(755,091)	(755,091)
Other Comprehensive Income for the Period	-	400,945	-	-	400,945
	-	400,945	-	(755,091)	(354,146)
Balance as at December 31, 2024	20,000,000	1,199,124	-	(110,341,857)	(89,142,733)
Balance as at July 1, 2025	20,000,000	920,470	219,858,906	3,359,348	244,138,724
Loss for the Period	-	-	-	(893,912)	(893,912)
Other Comprehensive Income for the Period	-	147,772	-	-	147,772
	-	147,772	-	(893,912)	(746,140)
<i>Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment</i>	-	-	(62,640)	62,640	-
<i>Deferred Tax on Incremental Depreciation on Building</i>	-	-	(13,509)	-	(13,509)
Balance as at December 31, 2025	20,000,000	1,068,242	219,782,757	2,528,076	243,379,075

Hyderabad: February 26, 2026

FATEH INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half Year ended Dec. 31	
	2025	2024
	Rupees	
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) before Taxation	(899,852)	(755,091)
Adjustments for:		
Depreciation	1,244,224	382,543
Dividend Income	-	(20,800)
Foreign Exchange loss / (Gain)	(234,990)	(502,277)
Operating profit / (loss) before working capital changes	109,382	(895,625)
 (Increase)/ Decrease in Operating Assets		
Inventories	-	(332,397)
Trade Receivables	3,300,000	4,369,966
Advances, Deposits and Prepayments	(1,392,000)	(198,795)
	2,017,382	2,943,149
 Increase /(Decrease) in Operating Liabilities		
Trade and Other Payables	(31,200)	(1,144,498)
Cash generated from operations	1,986,182	1,798,651
Tax deducted at source/Paid	(238,625)	(399,520)
<i>Net Cash from Operating Activities</i>	1,747,557	1,399,131
 CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Income	-	20,800
<i>Net Cash from Investing Activities</i>	-	20,800
 CASH FLOW FROM FINANCING ACTIVITIES		
Loan from Directors	(1,300,000)	(917,183)
<i>Net Cash (used in) Financing Activities</i>	(1,300,000)	(917,183)
 NET INCREASE IN CASH AND CASH EQUIVALENTS	447,557	502,748
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	322,034	220,012
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	769,591	722,760

Hyderabad: February 26, 2026