



AKD Hospitality Ltd.

26th February 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: **Financial Results for the period ended 31st December 2025**

Dear Sir,

We have to inform you that the Board of Director of our company in their meeting held on 26th February 2026 at 2:30 P.M. at the registered office of the company, and through video/audio link facility, recommended the following:

An interim dividend for the period ended 31st December 2025 at **NIL** per share to ordinary shareholders.

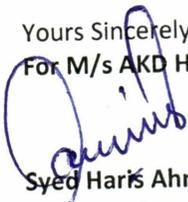
(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
(v)	ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Statement of Financial Position, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows are enclosed herewith as *Annexure-A*.

The quarterly accounts of the Company for the period ended 31st December 2025, will be transmitted through PUCARS separately within specified period.

Yours Sincerely,

For M/s AKD Hospitality Limited


Syed Haris Ahmed
Company Secretary



AKD HOSPITALITY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 31 DECEMBER 2025

	Note	Un-audited 31 December 2025 Rupees	Audited 30 June 2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	4	726,395	768,065
Long-term investments	5	39,962,644	27,192,000
Long-term security deposit	6	20,000	20,000
Long-term loan to employee	7	55,000	105,000
		<u>40,764,039</u>	<u>28,085,065</u>
CURRENT ASSETS			
Trade debts	8	5,942,879	2,689,879
Loans and advances	9	602,823	120,000
Other receivables	10	-	-
Sales tax receivable - net		-	26,345
Cash and bank balances	11	13,205,852	14,118,089
		<u>19,751,554</u>	<u>16,954,313</u>
TOTAL ASSETS		<u>60,515,593</u>	<u>45,039,378</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 100,000,000 (2025: 100,000,000) ordinary shares of Rupees 10 each		<u>1,000,000,000</u>	<u>1,000,000,000</u>
Issued, subscribed and paid-up share capital		25,072,733	25,072,733
Capital contribution		12,950,001	12,950,001
Reserves		14,221,691	(1,003,876)
TOTAL EQUITY		<u>52,244,425</u>	<u>37,018,858</u>
NON CURRENT LIABILITIES			
Deferred tax liability		142,529	142,501
		<u>142,529</u>	<u>142,501</u>
CURRENT LIABILITIES			
Trade and other payables	12	5,341,177	5,087,857
Provision for taxation and levy payable - net	13	310,500	313,200
Unclaimed dividend		2,476,962	2,476,962
		<u>8,128,639</u>	<u>7,878,019</u>
TOTAL LIABILITIES		<u>8,271,168</u>	<u>8,020,520</u>
Contingencies and commitments	14		
TOTAL EQUITY AND LIABILITIES		<u>60,515,593</u>	<u>45,039,378</u>

The annexed notes from 01 to 22 form an integral part of these condensed interim financial statements.

Thuma

CHIEF EXECUTIVE OFFICER

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DIRECTOR

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CHIEF FINANCIAL OFFICER



AKD HOSPITALITY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE SIX-MONTHS AND THREE-MONTHS PERIOD ENDED 31 DECEMBER 2025

	Note	Six-Months Period Ended 31 December		Three-Months Period Ended 31 December	
		2025	2024	2025	2024
		Rupees	Rupees	Rupees	Rupees
Revenue from contract with customer	15	3,000,000	3,000,000	1,500,000	1,500,000
Administrative and general expenses		(1,687,210)	(1,791,375)	(781,145)	(1,090,311)
Gross profit		1,312,790	1,208,625	718,855	409,689
Other Income		1,359,504	-	1,359,504	-
		2,672,294	1,208,625	2,078,359	409,689
Provision for Sindh Workers' Welfare Fund		(50,835)	(24,172)	(50,835)	(24,172)
PROFIT BEFORE INCOME TAX AND LEVY		2,621,459	1,184,453	2,027,524	385,517
Levy	16	(504,426)	(337,800)	(349,176)	(182,550)
PROFIT BEFORE INCOME TAX		2,117,033	846,653	1,678,348	202,967
Income tax	17	(28)	6,556	(28)	6,556
PROFIT AFTER INCOME TAX AND LEVY		2,117,005	853,209	1,678,320	209,523
OTHER COMPREHENSIVE INCOME					
Items that will not be reclassified subsequently to profit and loss:					
- Unrealized gain arising on remeasurement of investments		14,482,485	15,200,000	9,922,485	15,732,000
- Realized loss arising on disposal of investment		(1,373,923)	-	(1,373,923)	-
Items that may be reclassified subsequently to profit and loss		-	-	-	-
Other comprehensive income for the period		13,108,562	15,200,000	8,548,562	15,732,000
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		15,225,567	16,053,209	10,226,882	15,941,523
Earnings per share - basic and diluted	18	0.84	0.34	0.67	0.08

The annexed notes from 01 to 22 form an integral part of these condensed interim financial statements.

Shumra

CHIEF EXECUTIVE OFFICER

Khalid

DIRECTOR

Farooq

CHIEF FINANCIAL OFFICER



AKD HOSPITALITY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UNAUDITED)
FOR THE SIX-MONTHS PERIOD ENDED 31 DECEMBER 2025

Description	Issued, subscribed and paid-up share capital	Capital contribution	Reserves				Sub Total	Total equity
			Capital Reserves		Revenue Reserves			
			Share premium	Fair value reserve on 'Fair value through other comprehensive income' investments	General reserve	Accumulated loss		
Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
Balance as at 30 June 2024 - Audited	25,072,733	12,950,001	20,891,600	(21,318,000)	752,000	(15,059,780)	(14,734,180)	23,288,554
Profit for the period	-	-	-	-	-	853,209	853,209	853,209
Other comprehensive income	-	-	-	15,200,000	-	-	15,200,000	15,200,000
	-	-	-	15,200,000	-	853,209	16,053,209	16,053,209
Balance as at 31 December 2024 - Un-audited	25,072,733	12,950,001	20,891,600	(6,118,000)	752,000	(14,206,571)	1,319,029	39,341,763
Profit for the period	-	-	-	-	-	413,095	413,095	413,095
Other comprehensive loss	-	-	-	(2,736,000)	-	-	(2,736,000)	(2,736,000)
	-	-	-	(2,736,000)	-	413,095	(2,322,905)	(2,322,905)
Balance as at 30 June 2025 - Audited	25,072,733	12,950,001	20,891,600	(8,854,000)	752,000	(13,793,476)	(1,003,876)	37,018,858
Profit for the period	-	-	-	-	-	2,117,005	2,117,005	2,117,005
Other comprehensive income	-	-	-	13,108,562	-	-	13,108,562	13,108,562
Realized loss transfer to accumulated loss	-	-	-	1,373,923	-	(1,373,923)	-	-
	-	-	-	14,482,485	-	743,082	15,225,567	15,225,567
Balance as at 31 December 2025	25,072,733	12,950,001	20,891,600	5,628,485	752,000	(13,050,394)	14,221,691	52,244,425

The annexed notes from 01 to 22 form an integral part of these condensed interim financial statements.

Shumra

CHIEF EXECUTIVE OFFICER

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DIRECTOR



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CHIEF FINANCIAL OFFICER

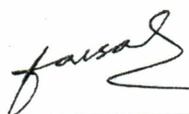
AKD HOSPITALITY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE SIX-MONTHS PERIOD ENDED 31 DECEMBER 2025

	31 December 2025	31 December 2024
	Rupees	Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before income tax and levy	2,621,459	1,184,453
Adjustments for non cash items:		
Depreciation	41,670	47,238
Provision for Sindh Workers' Welfare Fund	50,835	24,172
Dividend income	<u>(1,359,504)</u>	-
Operating profit before working capital changes	1,354,460	1,255,863
Working capital changes		
Decrease / (increase) in current assets		
Long-term loan to employee	50,000	-
Trade debts	(3,253,000)	-
Loans and advances	(482,823)	(150,117)
Sales tax receivable - net	26,345	-
(Decrease) / Increase in current liabilities		
Trade and other payables	<u>202,485</u>	<u>(156,663)</u>
	(3,456,993)	(306,780)
Net cash used in operating activities before working capital changes	(2,102,533)	949,083
Income tax and levy paid	<u>(507,126)</u>	<u>(899,205)</u>
Net cash (used in) / generated from operating activities	(2,609,659)	49,878
CASH FLOW FROM INVESTING ACTIVITIES		
Dividend received	1,359,504	-
Proceeds from sale of investment	34,574,077	-
Purchase of investments	<u>(34,236,159)</u>	-
Net cash generated from investing activities	1,697,422	-
CASH FLOW FROM FINANCING ACTIVITIES	-	-
Net (decrease) / increase in cash and cash equivalents	(912,237)	49,878
Cash and cash equivalents at the beginning of the year	<u>14,118,089</u>	<u>14,024,199</u>
Cash and cash equivalents at the end of the year	<u>13,205,852</u>	<u>14,074,077</u>

The annexed notes from 01 to 22 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

