

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT DECEMBER 31, 2025**

	NOTE	DECEMBER 31 2025 (UN-AUDITED)	JUNE 30 2025 (AUDITED)
		----- (Rupees) -----	
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Long term deposits		50,000	50,000
<b>CURRENT ASSETS</b>			
Investments - available for sale		1,169,875	332,325
Advance tax - net of provision		961,188	954,971
Other receivables		1,066,323	866,323
Cash and bank balances		833,877	3,540,846
		4,031,263	5,694,465
<b>TOTAL ASSETS</b>		<b>4,081,263</b>	<b>5,744,465</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
<b>Authorised Capital</b>			
12,000,000 (2025: 12,000,000) ordinary shares of Rs. 10 each		120,000,000	120,000,000
Issued, subscribed and paid up share capital		119,750,400	119,750,400
Reserves		(123,238,236)	(122,218,190)
<b>TOTAL EQUITY</b>		<b>(3,487,836)</b>	<b>(2,467,790)</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Retirement benefit obligation		6,975,672	6,353,360
<b>CURRENT LIABILITIES</b>			
Trade and other payables		593,427	1,858,895
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>4,081,263</b>	<b>5,744,465</b>

**CONTINGENCIES AND COMMITMENTS**

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

  
**FARRUKH SHAFIQ**  
 Chief Executive

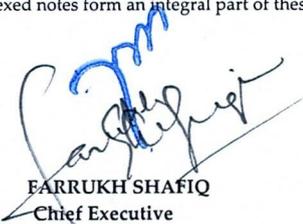
  
**MUHAMMAD SARFRAZ**  
 Director

  
**SOHAIL AHMED**  
 Chief Financial Officer

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

NOTE	HALF YEAR ENDED		QUARTER ENDED	
	(UN-AUDITED)		(UN-AUDITED)	
	DECEMBER 31 2025	DECEMBER 31 2024	DECEMBER 31 2025	December 31, 2024
	----- Rupees -----			
Operating expenses				
Administrative expenses	(1,737,382)	(3,720,384)	(440,093)	(2,451,077)
Operating (loss)	<u>(1,737,382)</u>	<u>(3,720,384)</u>	<u>440,093</u>	<u>(2,451,077)</u>
Other income	31,082	25,312	18,226	13,190
	<u>(1,706,300)</u>	<u>(3,695,072)</u>	<u>(421,867)</u>	<u>(2,437,887)</u>
Finance cost	-	-	-	-
(Loss) before taxation	<u>(1,706,300)</u>	<u>(3,695,072)</u>	<u>(421,867)</u>	<u>(2,437,887)</u>
Taxation	-	-	-	-
(Loss) after taxation	<u>(1,706,300)</u>	<u>(3,695,072)</u>	<u>(421,867)</u>	<u>(2,437,887)</u>
(Loss) per share - basic and diluted	7	<u>(0.14)</u>	<u>(0.03)</u>	<u>(0.21)</u>

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**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 HALF YEAR ENDED DECEMBER 31, 2025**

HALF YEAR ENDED	
(UN-AUDITED)	
DECEMBER 31 2025	DECEMBER 31 2024
----- ( Rupees ) -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
(Loss) before taxation	(1,706,300)                      (3,695,072)
<b>Adjustments for non cash item and other income:</b>	
Staff retirement banefits- gratuity	471,016                      444,408
	<u>471,016                      444,408</u>
(Loss) before working capital changes	(1,235,284)                      (3,250,664)
<b>(Increase) /Decrease in current assets:</b>	
Other receivables	(200,000)                      5,000
<b>(Decrease)/ Increase in current liabilities:</b>	
Trade and other payables	(1,265,468)                      920,454
<b>Cash (used in) operations</b>	<u>(2,700,752)                      (2,325,210)</u>
Taxes paid	(6,216)                      (3,797)
Finance cost paid	-                      -
	<u>(6,216)                      (3,797)</u>
<b>Net cash (used in) operating activities</b>	<u>(2,706,968)                      (2,329,007)</u>
<b>Net (decrease) in cash and cash equivalents</b>	<u>(2,706,968)                      (2,329,007)</u>
Cash and cash equivalents at beginning of the year	3,540,845                      7,880,360
<b>Cash and cash equivalents at end of the year</b>	<u><u>833,877                      5,551,353</u></u>

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**FARRUKH SHAFIQ**  
Chief Executive

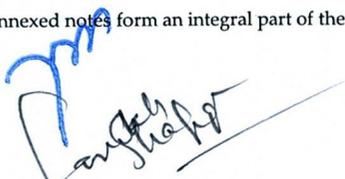
  
**MUHAMMAD SARFRAZ**  
Director

  
**SOHAIL AHMED**  
Chief Financial Officer

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Share Capital	Reserves		Sub total	Total	
		Capital Revenue	Revenue Reserve			
	Issued, subscribed and paid-up share capital	Share premium	Fair value reserve	Unappropriated (loss)		
	( Rupees )					
<b>Balance as at July 01, 2024 (Audited)</b>	119,750,400	6,912,000	128,561	(122,277,776)	(115,237,215)	4,513,185
(Loss) for the year	-	-	-	(3,695,072)	(3,695,072)	(3,695,072)
Other comprehensive (loss) for the half year ended	-	-	(328,337)	-	(328,337)	(328,337)
Total Comprehensive loss for the half year ended	-	-	(328,337)	(3,695,072)	(4,023,409)	(4,023,409)
<b>Balance as at December 31, 2024 (Un-Audited)</b>	<b>119,750,400</b>	<b>6,912,000</b>	<b>(199,776)</b>	<b>(125,972,848)</b>	<b>(119,260,624)</b>	<b>489,776</b>
<b>Balance as at July 01, 2025 (Audited)</b>	<b>119,750,400</b>	<b>6,912,000</b>	<b>(163,181)</b>	<b>(128,967,009)</b>	<b>(122,218,190)</b>	<b>(2,467,790)</b>
(Loss) for the year	-	-	-	(1,706,300)	(1,706,300)	(1,706,300)
Other comprehensive Gain for the half year ended	-	-	686,254	-	686,254	686,254
Total Comprehensive Gain/ (loss) for the half year ended	-	-	686,254	(1,706,300)	(1,020,046)	(1,020,046)
<b>Balance as at December 31, 2025 (Un- Audited)</b>	<b>119,750,400</b>	<b>6,912,000</b>	<b>523,073</b>	<b>(130,673,309)</b>	<b>(123,238,236)</b>	<b>(3,487,836)</b>

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**FARRUKH SHAFIQ**  
 Chief Executive

  
**MUHAMMAD SARFRAZ**  
 Director

  
**SOHAIL AHMED**  
 Chief Financial Officer

**HAJI MOHAMMAD ISMAIL MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

HALF YEAR ENDED (UN-AUDITED)		QUARTER ENDED (UN-AUDITED)	
DECEMBER 31 2025	DECEMBER 31 2024	DECEMBER 31 2025	DECEMBER 31 2024

----- ( Rupees ) -----

(Loss) after taxation (1,706,300)      (3,695,072)      (421,867)      (2,437,887)

**Other comprehensive income**

Items that will not be reclassified subsequently to profit or loss

Gain/ (Loss) on re-measurement on investments available for sale to fair value - net of tax

	837,550	(23,975)	(1,225,175)	(875)
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(Loss) on re-measurement of staff retirement benefits

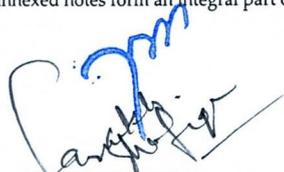
	(151,296)	(304,362)	(75,648)	(152,181)
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	686,254	(328,337)	(1,300,823)	(153,056)
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**Total comprehensive (Loss )**

	<u>(1,020,046)</u>	<u>(4,023,409)</u>	<u>(1,722,690)</u>	<u>(2,590,943)</u>
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