

# ALSHAHEER FOODS

Ref: ASC/25-26/PSX270226

February 27, 2026

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

**SUBJECT: FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31<sup>st</sup> 2025**

Dear Sir

We would like to inform the Pakistan Stock Exchange that the Board of Directors of Al Shaheer Corporation Limited (the Company) in their meeting held on Friday, February 27, 2026 at 11:00 a.m. at Company's registered office located at Suit No. G/5/5, 4<sup>th</sup> Floor, Mansoor Tower, Block-8, Shahrah-e-Roomi, Clifton, Karachi and through Video Link Facility, has recommended the following:

i.	Cash Dividend	NIL
ii.	Bonus Shares	NIL
iii.	Right Shares	NIL

The financial results of the Company as approved by the Board of Director of the Company are appended to this letter.

Regards,

**Al Shaheer Corporation Limited**



Mubashhar Asif  
Company Secretary

Encl: As above



**Al Shaheer Corporation Limited**

Suite # G/5/5, 3rd Floor, Mansoor Tower,  
Block 8, Shahrah-e-Roomi, Clifton, Karachi.

**Office:** +92-21-38781100

**Fax:** +92-21-35877017

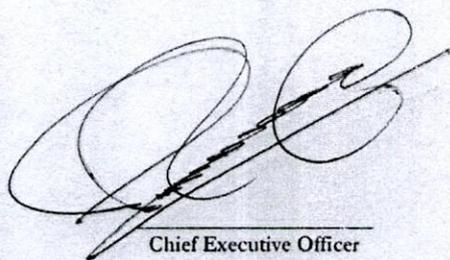
**Web:** www.ascfoods.com

**AL SHAHEER CORPORATION LIMITED**  
**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)**  
**FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025**

	Six Months Period Ended		Quarter Ended	
	December 31,2025	December 31,2024	December 31,2025	December 31,2024
	----- Rupees in '000' -----		----- Rupees in '000' -----	
Turnover	1,062,527	149,590	970,682	61,393
Cost of sales	(1,158,485)	(295,477)	(966,285)	(134,430)
<b>Gross loss</b>	<b>(95,959)</b>	<b>(145,887)</b>	<b>4,397</b>	<b>(73,037)</b>
Administrative and distribution costs	(16,678)	(70,574)	6,075	(34,616)
Other expenses	-	(1)	-	(1)
Other income	137,552	-	137,552	-
<b>Operating (loss)/profit</b>	<b>24,916</b>	<b>(216,462)</b>	<b>148,024</b>	<b>(107,653)</b>
Finance cost	(77,576)	(1)	(24)	-
<b>(Loss)/profit before taxation</b>	<b>(52,661)</b>	<b>(216,463)</b>	<b>148,000</b>	<b>(107,653)</b>
Levies - minimum and final tax	(14,032)	(1,870)	(12,884)	(767)
Taxation	-	-	-	-
<b>Net (loss)/profit for the period</b>	<b>(66,692)</b>	<b>(218,333)</b>	<b>135,116</b>	<b>(108,421)</b>
	----- (Rupees) -----		----- (Rupees) -----	
<b>(Loss)/profit per share - Basic / Diluted</b>	<b>(0.18)</b>	<b>(0.58)</b>	<b>0.36</b>	<b>(0.29)</b>

The annexed notes 1 to 15 form an integral part of these unconsolidated condensed interim financial statements.

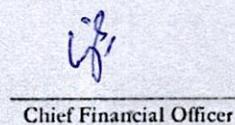
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Chief Executive Officer



Director

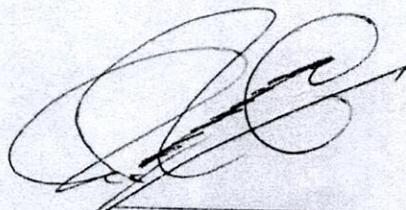


Chief Financial Officer

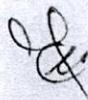
AL SHAHEER CORPORATION LIMITED  
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT DECEMBER 31, 2025

		December 2025 (Un Audited)	June 2025 (Audited)
Rupees in '000'			
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	3,649,462	3,775,033
Long term investment	7	-	-
		<u>3,649,462</u>	<u>3,775,033</u>
<b>CURRENT ASSETS</b>			
Trade debts			
Loans and advances	8	10,234	10,234
Other receivables		17,798	1,046,347
Taxation - net		313,405	419,658
Cash and bank balances		66,104	80,135
		<u>8,142</u>	<u>5,042</u>
		<u>415,683</u>	<u>1,561,416</u>
<b>TOTAL ASSETS</b>		<u>4,065,145</u>	<u>5,336,449</u>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorised capital		4,000,000	4,000,000
400,000,000 (2024: 400,000,000) ordinary shares of Rs. 10 each			
Issued, subscribed and paid-up share capital		3,749,236	3,749,236
Share premium		1,507,705	1,507,705
Accumulated loss		(4,903,145)	(4,836,453)
		<u>353,796</u>	<u>420,488</u>
<b>NON-CURRENT LIABILITIES</b>			
Long-term financing		21,430	21,430
Deferred liability		118,936	118,936
		<u>140,365</u>	<u>140,365</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		876,418	2,081,030
Short-term borrowings		1,855,132	1,855,132
Current portion of long-term financing		839,433	839,433
		<u>3,570,984</u>	<u>4,775,596</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>4,065,145</u>	<u>5,336,449</u>
<b>CONTINGENCIES AND COMMITMENTS</b>	9		

The annexed notes 1 to 15 form an integral part of these unconsolidated condensed interim financial statements.



Chief Executive Officer



Director



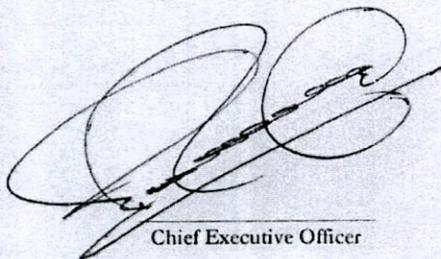
Chief Financial Officer

AL SHAHEER CORPORATION LIMITED  
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE  
 INCOME (UNAUDITED)  
 FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six Months Period Ended		Quarter Ended	
	December 31,2025	December 31,2024	December 31,2025	December 31,2024
	----- Rupees in '000' -----		----- Rupees in '000' -----	
Net (loss)/profit for the period	(66,692)	(218,333)	135,116	(108,421)
Other comprehensive income	-	-	-	-
<b>Total comprehensive (loss)/income</b>	<b>(66,692)</b>	<b>(218,333)</b>	<b>135,116</b>	<b>(108,421)</b>

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 Chief Executive Officer

  
 Director

  
 Chief Financial Officer

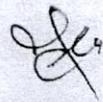
AL SHAHEER CORPORATION LIMITED  
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
 FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Issued, subscribed and paid-up share capital	Capital reserve	Revenue reserve	Total
		Share premium	Accumulated losses	
----- Rupees in '000' -----				
Balance as at 01 July 2024 - Audited	3,749,236	1,507,705	(4,444,375)	812,566
Net loss for the period	-	-	(218,333)	(218,333)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	-	-	(218,333)	(218,333)
Balance as at 31 December 2024 - Unaudited	<u>3,749,236</u>	<u>1,507,705</u>	<u>(4,662,708)</u>	<u>594,233</u>
<b>Balance as at 01 July 2025 - Audited</b>	<b>3,749,236</b>	<b>1,507,705</b>	<b>(4,836,453)</b>	<b>420,488</b>
Net loss for the period	-	-	(66,692)	(66,692)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	-	-	(66,692)	(66,692)
Balance as at 31 December 2025 - Unaudited	<u>3,749,236</u>	<u>1,507,705</u>	<u>(4,903,145)</u>	<u>353,796</u>

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 Chief Executive Officer

  
 Director

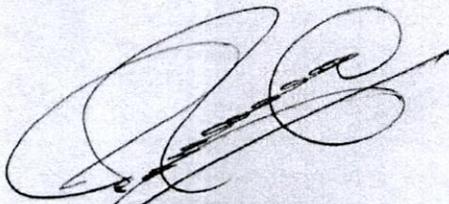
  
 Chief Financial Officer

AL SHAHEER CORPORATION LIMITED  
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)  
 FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

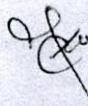
	Six Months Period Ended	
	31 December 2025	31 December 2024
----- Rupees in '000' -----		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation and levies	(52,661)	(216,463)
<b>Adjustments for non-cash items:</b>		
Depreciation on operating fixed assets	125,572	141,753
Finance cost	77,576	1
	203,148	141,754
<b>Working capital changes</b>		
Trade debts	-	(1,787)
Loans and advances	1,028,549	(10,454)
Other receivables	106,253	-
Trade and other payables	(1,204,612)	133,499
	(69,810)	121,258
Finance cost paid	(77,576)	(1)
<b>Net cash generated from operating activities</b>	<b>3,100</b>	<b>46,548</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditure	-	(8,570)
<b>Net cash used in investing activities</b>	<b>-</b>	<b>(8,570)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long-term financing net	-	(33,151)
<b>Net cash used in financing activities</b>	<b>-</b>	<b>(33,151)</b>
<b>Net increase in cash and cash equivalents</b>	<b>3,100</b>	<b>4,827</b>
Cash and cash equivalents at the beginning of the period	5,042	715
<b>Cash and cash equivalents at the end of the period</b>	<b>8,142</b>	<b>5,542</b>

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Chief Executive Officer



Director



Chief Financial Officer