

AIL/PSX/25-26/Q4/FIN

April 20, 2026

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

**FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED MARCH 31, 2026
(CONSOLIDATED AND STANDALONE)**

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company in their meeting held on April 20, 2026 at 1:30 PM at Karachi have approved the unaudited accounts (consolidated and standalone) for the quarter and nine months ended March 31, 2026 for submission to the shareholders and the Stock Exchange.

The Board of Directors have recommended the following:

CASH DIVIDEND	NIL
BONUS ISSUE	NIL
RIGHT SHARES	NIL
ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The unaudited consolidated and standalone financial results of the Company for the quarter and nine months ended March 31, 2026 are attached as Annexure "A" and "B" respectively.

The quarterly report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,
For **Agriauto Industries Limited**



Shaharyar Ashraf Khan
Company Secretary



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5th. Floor, House of Habib, 3 JCHS, Block-7/8,
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AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	March 31, 2026 (un-audited)	June 30, 2025 (audited)
Note -----	(Rupees in '000) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6 3,546,805	3,643,907
Right-of-use assets	4,792	7,570
Intangible assets	11,539	19,728
Long-term deposits	19,868	19,918
Deferred taxation	7 270,610	158,356
	<u>3,853,614</u>	<u>3,849,479</u>
CURRENT ASSETS		
Stores, spares and loose tools	183,447	156,881
Stock-in-trade	3,649,249	3,264,505
Trade debts	8 1,268,454	1,289,047
Advances, deposits, prepayments and other receivables	9 484,832	424,122
Short term investments	10 76,163	75,347
Sales tax receivable	71,885	9,221
Taxation – net	226,112	407,903
Cash and bank balances	11 230,074	178,071
	<u>6,190,216</u>	<u>5,805,097</u>
TOTAL ASSETS	<u><u>10,043,830</u></u>	<u><u>9,654,576</u></u>
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital 40,000,000 (June 30, 2025: 40,000,000) ordinary shares of Rs. 5/- each	<u>200,000</u>	<u>200,000</u>
Issued, subscribed and paid-up capital 36,000,000 (June 30, 2025: 36,000,000) ordinary shares of Rs. 5/- each	180,000	180,000
Reserves	<u>6,533,586</u>	<u>5,872,567</u>
	6,713,586	6,052,567
NON-CURRENT LIABILITIES		
Lease liabilities	395	4,936
Long-term financings - secured	12 217,541	329,351
Deferred income	16,523	20,033
	<u>234,459</u>	<u>354,320</u>
CURRENT LIABILITIES		
Trade and other payables	2,371,027	2,124,416
Lease liabilities	4,552	3,476
Current maturity of long-term financing - secured	12 145,889	143,540
Current maturity of deferred Income	4,894	4,894
Warranty obligations	144,371	130,730
Unpaid dividend	719	-
Unclaimed dividend	33,695	33,701
Short-term finances - secured	13 390,638	806,932
	<u>3,095,785</u>	<u>3,247,689</u>
CONTINGENCIES AND COMMITMENTS	14	
TOTAL EQUITY AND LIABILITIES	<u><u>10,043,830</u></u>	<u><u>9,654,576</u></u>

The annexed notes from 1 to 25 form an integral part of these consolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer




AGRIAUTO INDUSTRIES LIMITED

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026**

	Note	Nine months period ended		Three months period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Turnover - net	15	12,589,049	7,849,010	4,187,482	3,168,639
Cost of sales		(10,829,130)	(7,136,159)	(3,635,677)	(2,807,713)
Gross profit		<u>1,759,919</u>	<u>712,851</u>	<u>551,805</u>	<u>360,926</u>
Distribution and marketing expenses		(202,117)	(144,787)	(70,685)	(58,661)
Administrative expenses		(375,181)	(307,780)	(121,032)	(103,101)
Finance costs - net		(140,126)	(157,238)	(32,960)	(37,047)
Other expenses	16	(96,038)	(40,756)	(31,412)	(19,480)
Other income	17	29,278	83,042	8,741	27,749
Profit before levies and taxation		<u>975,735</u>	<u>145,332</u>	<u>304,457</u>	<u>170,386</u>
Levies (minimum tax and final tax)	18	(381,871)	(118,553)	(190,095)	(54,358)
Profit before taxation		<u>593,864</u>	<u>26,779</u>	<u>114,362</u>	<u>116,028</u>
Taxation	19	130,155	44,722	81,587	11,214
Profit after taxation		<u><u>724,019</u></u>	<u><u>71,501</u></u>	<u><u>195,949</u></u>	<u><u>127,242</u></u>
		----- (Rupees) -----			
Earnings per share - basic and diluted	20	<u>20.11</u>	<u>1.99</u>	<u>5.44</u>	<u>3.53</u>

The annexed notes from 1 to 25 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive



Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	<u>Nine months period ended</u>		<u>Three months period ended</u>	
	<u>March 31,</u> <u>2026</u>	<u>March 31,</u> <u>2025</u>	<u>March 31,</u> <u>2026</u>	<u>March 31,</u> <u>2025</u>
	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Profit after taxation for the period	724,019	71,501	195,949	127,242
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	<u>724,019</u>	<u>71,501</u>	<u>195,949</u>	<u>127,242</u>

The annexed notes from 1 to 25 form an integral part of these consolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

Issued, subscribed and paid- up capital	Reserves			Total reserves	Total equity
	Capital reserves	Revenue reserves			
		Share premium	General		

(Rupees in '000)

Balance as at July 01, 2024 (audited)	180,000	12,598	3,165,000	2,456,645	5,634,243	5,814,243
Total comprehensive income for the period ended March 31, 2025						
Profit after taxation for the period	-	-	-	71,501	71,501	71,501
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	71,501	71,501	71,501
Balance as at March 31, 2025 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>3,165,000</u>	<u>2,528,146</u>	<u>5,705,744</u>	<u>5,885,744</u>
Balance as at July 01, 2025 (audited)	180,000	12,598	3,165,000	2,694,969	5,872,567	6,052,567
Transactions with owners in the capacity as owners directly recorded in equity						
Final dividend of Rs. 1.75/- per share for the year ended June 30, 2025	-	-	(63,000)	-	(63,000)	(63,000)
Total comprehensive income for the period ended March 31, 2026						
Profit after taxation for the period	-	-	-	724,019	724,019	724,019
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive profit for the period	-	-	-	724,019	724,019	724,019
Balance as at March 31, 2026 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>3,102,000</u>	<u>3,418,988</u>	<u>6,533,586</u>	<u>6,713,586</u>

The annexed notes from 1 to 25 form an integral part of these consolidated condensed interim financial statements.



Director



Chief Executive



Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine months period ended	
	March 31, 2026	March 31, 2025
	Note ----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	593,864	26,779
Adjustments for:		
Depreciation and amortisation	352,817	302,006
Levies (minimum tax and final tax)	381,871	118,553
Finance costs	140,126	157,238
Liabilities no longer payable - written back	-	(33,062)
Trade debts written off	1,290	840
Profit on term deposit receipts and deposit accounts	(8,432)	(8,430)
Charge for warranty claims	17,407	6,932
Provision for royalties	71,308	40,009
Reversal for obsolescence of stock and stores & spares	14,776	20,589
Gain on disposal of operating fixed assets	(3,481)	(3,992)
	1,561,544	627,461
Increase in current assets	(239,986)	(965,262)
Decrease in current liabilities	111,460	332,663
	1,433,019	(5,139)
Cash generated from / (used in) operations	1,433,019	(5,139)
Short-term finance and finance costs paid - net	(163,970)	(129,830)
Long-term deposits paid	(50)	(243)
Warranty claims paid	(3,766)	(6,018)
Royalty paid	(56,082)	(23,643)
Levies and income tax paid	(200,080)	(149,175)
Net cash generated from / (used in) operating activities	1,009,071	(314,048)
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditures	(251,080)	(130,429)
Proceeds from disposal of operating fixed assets	9,812	21,135
Profit received on short-term investments	8,624	10,278
Net cash used in investing activities	(232,644)	(99,016)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term financing repaid during the period	(133,926)	(111,916)
Dividends paid during the period	(62,287)	(230)
Lease rentals paid during the period	(4,157)	(4,050)
Net cash used in financing activities	(200,370)	(116,196)
Net increase / (decrease) in cash and cash equivalents	576,057	(529,259)
Cash and cash equivalents at the beginning of the period	(393,560)	(76,708)
Cash and cash equivalents at the end of the period	21 182,497	(605,967)

The annexed notes from 1 to 25 form an integral part of these consolidated condensed interim financial statements.



Director



Chief Executive



Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
ASSETS	(Rupees in '000)	
Note		
Non Current Assets		
Property, plant and equipment	6 1,695,340	1,695,011
Right-of-use assets	4,792	7,570
Intangible assets	11,539	19,728
Long-term investment	1,144,006	1,144,006
Long-term deposits	11,215	11,265
Deferred taxation - net	7 307,504	187,390
	3,174,396	3,064,970
Current Assets		
Stores, spares and loose tools	148,491	127,056
Stock-in-trade	2,166,144	2,158,766
Trade debts - unsecured	8 837,247	894,907
Advances, deposits, prepayments and other receivables	9 369,294	365,808
Short-term investments	10 38,480	38,282
Sales tax receivable	32,768	7,906
Taxation – net	357,993	398,654
Cash and bank balances	11 71,171	39,785
	4,021,588	4,031,164
TOTAL ASSETS	7,195,984	7,096,134
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorised capital		
40,000,000 (June 30, 2025: 40,000,000) ordinary shares of Rs. 5/- each	200,000	200,000
Issued, subscribed and paid-up capital		
36,000,000 (June 30, 2025: 36,000,000) ordinary shares of Rs. 5/- each	180,000	180,000
Reserves	4,598,296	4,120,181
	4,778,296	4,300,181
Non Current Liabilities		
Lease liabilities	395	4,936
Long-term financings - secured	12 148,672	219,445
Deferred income	12.4 11,255	12,948
	160,322	237,329
Current Liabilities		
Trade and other payables	13 1,665,752	1,499,252
Current maturity of lease liabilities	4,552	3,476
Current maturity of long-term financing - secured	12 90,955	87,000
Current maturity of deferred income	12.4 2,251	2,251
Warranty obligations	144,371	130,730
Unpaid dividend	719	-
Unclaimed dividend	33,695	33,701
Short-term finances - secured	14 315,071	802,214
	2,257,366	2,558,624
CONTINGENCIES AND COMMITMENTS	15	
TOTAL EQUITY AND LIABILITIES	7,195,984	7,096,134

The annexed notes from 1 to 27 form an integral part of these unconsolidated condensed interim financial statements.


 Director


 Chief Executive

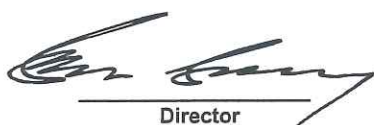



 Chief Financial Officer

AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended		Three months period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		(Rupees in '000)		(Rupees in '000)	
Turnover - net	16	7,832,233	5,250,842	2,488,030	2,062,025
Cost of sales		(7,333,481)	(5,001,853)	(2,354,840)	(1,914,042)
Gross profit		<u>498,752</u>	<u>248,989</u>	<u>133,190</u>	<u>147,983</u>
Distribution and marketing expenses		(162,214)	(115,789)	(58,221)	(47,094)
Administrative expenses		(263,515)	(220,022)	(84,597)	(74,668)
Finance costs - net		(118,441)	(115,333)	(27,232)	(25,941)
Other expenses	17	(15,732)	(12,473)	(8,606)	(3,302)
Other income	18	474,139	415,454	120,117	25,819
Profit before levies and taxation		<u>412,989</u>	<u>200,826</u>	<u>74,651</u>	<u>22,797</u>
Levies (minimum tax and final tax)	19	(104,299)	(65,590)	(60,297)	(25,730)
Profit / (loss) before taxation		<u>308,690</u>	<u>135,236</u>	<u>14,354</u>	<u>(2,933)</u>
Taxation	20	232,425	66,568	74,660	28,662
Profit after taxation		<u><u>541,115</u></u>	<u><u>201,804</u></u>	<u><u>89,014</u></u>	<u><u>25,729</u></u>
----- (Rupees) -----					
Earnings per share - basic and diluted	21	<u><u>15.03</u></u>	<u><u>5.61</u></u>	<u><u>2.47</u></u>	<u><u>0.71</u></u>

The annexed notes from 1 to 27 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive

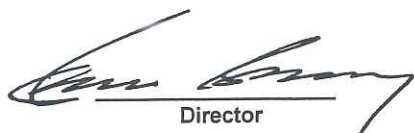

Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
 UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
 FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine months period ended		Three months period ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Profit after taxation for the period	541,115	201,804	89,014	25,729
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	<u>541,115</u>	<u>201,804</u>	<u>89,014</u>	<u>25,729</u>

The annexed notes from 1 to 27 form an integral part of these unconsolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Reserves				Total reserves	Total equity
	Capital reserves	Revenue reserves				
		Share premium	General	Unappropriated (loss) / profit		
----- (Rupees in '000) -----						
Balance as at July 1, 2024 (audited)	180,000	12,598	4,265,000	(256,392)	4,021,206	4,201,206
Total comprehensive income for the period ended March 31, 2025						
Profit after taxation for the period	-	-	-	201,804	201,804	201,804
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	201,804	201,804	201,804
Balance as at March 31, 2025 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>4,265,000</u>	<u>(54,588)</u>	<u>4,223,010</u>	<u>4,403,010</u>
Balance as at July 1, 2025 (audited)	180,000	12,598	4,265,000	(157,417)	4,120,181	4,300,181
Transactions with owners in the capacity as owners directly recorded in equity						
Final dividend of Rs. 1.75/- per share for the year ended June 30, 2025	-	-	(63,000)	-	(63,000)	(63,000)
Total comprehensive income for the period ended March 31, 2026						
Profit after taxation for the period	-	-	-	541,115	541,115	541,115
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	541,115	541,115	541,115
Balance as at March 31, 2026 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>4,202,000</u>	<u>383,698</u>	<u>4,598,296</u>	<u>4,778,296</u>

The annexed notes from 1 to 27 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended	
		March 31, 2026	March 31, 2025
(Rupees in '000)			
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	22	592,873	(331,177)
Short-term finances and finance costs paid - net		(106,006)	20,989
Long-term deposits paid		(50)	(243)
Warranty claims paid		(3,766)	(6,018)
Royalties paid		(18,588)	(16,088)
Levies and income tax adjusted / paid		(63,638)	(60,581)
Net cash generated from / (used in) operating activities		400,825	(393,118)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures		(170,846)	(85,724)
Proceeds from disposal of operating fixed assets		5,912	17,467
Dividends received from subsidiary company		457,604	343,202
Profit received on short-term investments		6,099	5,241
Net cash generated from investing activities		298,769	280,186
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing repaid during the period		(82,428)	(76,289)
Dividends paid during the period		(62,287)	(230)
Lease rentals paid during the period		(4,157)	(4,050)
Net cash used in financing activities		(148,872)	(80,569)
Net increase / (decrease) in cash and cash equivalents		550,722	(193,501)
Cash and cash equivalents at the beginning of the period		(527,128)	(94,684)
Cash and cash equivalents at the end of the period	23	23,594	(288,185)

The annexed notes from 1 to 27 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer

