



# SALMAN NOMAN ENTERPRISES LTD.

41-L Gulberg III, Lahore.

Ph#:042-35969486, Email: snel36@hotmail.com

28 April 2026

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

**Subject: FINANCIAL RESULTS FOR THE QUARTER ENDED 31 MARCH 2026**

Dear Sir,

We have to inform you that Board of Directors in their meeting held on 28<sup>th</sup> April, 2026 at 01:30 P.M at 41-L Gulberg-III, Lahore has approved the accounts for the period ended 31-03-2026 and recommended the following:

- |   |     |
|---|-----|
| 1. Cash Dividend                          | Nil |
| 2. Bonus Share                            | Nil |
| 3. Right shares                           | Nil |
| 4. Any Other Entitlement/Corporate Action | Nil |
| 5. Any Other Price-Sensitive Information  | Nil |

The Financial results of the Company are attached

The Quarter Ended Report of the Company for the Period Ended March 31, 2026 will be transmitted through PUCARS Separately, within Specified time.

Yours Truly,

For Salman Noman Enterprises Ltd  
Muhammad Saeed  
(Company Secretary)

**SALMAN NOMAN ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT 31 MARCH 2026**

	Note	Un-Audited 31-Mar-2026 Rupees	Audited 30-Jun-2025 Rupees
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorized share capital 10,000,000 (30 June 2025: 10,000,000) ordinary shares of Rs. 10 each		100,000,000	100,000,000
Share capital	5	44,670,360	44,670,360
Accumulated loss		(794,129,780)	(783,612,187)
Surplus on revaluation of property, plant and equipment		250,067,530	256,378,905
		(499,391,890)	(482,562,922)
<b>Non-current liabilities</b>			
Long-term finances from financial institutions	6	52,370,283	57,770,283
Liabilities against assets subject to finance lease	7	-	-
Long-term finances from related parties	8	199,667,368	195,167,368
Deferred liabilities		4,074,332	4,074,332
		256,111,983	257,011,983
<b>Current liabilities</b>			
Trade and other payables		445,719,693	445,719,693
Mark-up accrued on borrowings		134,601,511	134,601,511
Short-term borrowings from financial institutions	9	168,690,537	168,690,537
Short-term borrowings from related parties	9	10,019,605	9,820,825
Current portion of long-term finances	10	167,671,909	166,771,909
Provision for taxation		10,652,251	10,652,251
		937,355,506	936,256,726
<b>CONTINGENCIES AND COMMITMENTS</b>			
		694,075,600	710,705,788
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	11	517,322,385	533,952,573
Long-term deposits		16,467,060	16,467,060
		533,789,445	550,419,633
<b>Current assets</b>			
Stores, spare parts and loose tools		30,453,008	30,453,008
Stock in trade		90,012,572	90,012,572
Trade debts		2,448,541	2,448,541
Trade deposits and prepayments		1,850,000	1,850,000
Balances due from government		35,269,523	35,269,523
Cash and bank balances		252,511	252,511
		160,286,155	160,286,155
		694,075,600	710,705,788

The annexed notes 1 to 14 form an integral part of this condensed interim financial information.



Chief Executive Officer



Director



Chief Financial Officer

**SALMAN NOMAN ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND**  
**OTHER COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER ENDED 31 MARCH 2026**

	Nine Months Period Ended		Quarter ended	
	31-Mar-2026	31-Mar-2025	31-Mar-2026	31-Mar-2025
	Rupees		Rupees	
Operating expenses				
Administrative and selling expenses	(198,780)	(105,225)	(2,445)	-
Depreciation on property, plant and equipment	(16,630,188)	(17,526,791)	(5,543,395)	(5,842,264)
	<u>(16,828,968)</u>	<u>(17,632,016)</u>	<u>(5,545,840)</u>	<u>(5,842,264)</u>
Finance cost	-	-	-	-
Loss before taxation	<u>(16,828,968)</u>	<u>(17,632,016)</u>	<u>(5,545,840)</u>	<u>(5,842,264)</u>
Taxation	-	-	-	-
Loss after taxation	<u>(16,828,968)</u>	<u>(17,632,016)</u>	<u>(5,545,840)</u>	<u>(5,842,264)</u>
<b>Total comprehensive loss</b>	<u><b>(16,828,968)</b></u>	<u><b>(17,632,016)</b></u>	<u><b>(5,545,840)</b></u>	<u><b>(5,842,264)</b></u>
Loss per share - basic and diluted	<u><u>(3.77)</u></u>	<u><u>(3.95)</u></u>	<u><u>(1.24)</u></u>	<u><u>(1.31)</u></u>

The annexed notes 1 to 14 form an integral part of this condensed interim financial information.



Chief Executive Officer



Director



Chief Financial Officer

**SALMAN NOMAN ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE QUARTER ENDED 31 MARCH 2026**

	Share capital	Accumulated loss	Revaluation surplus on property, plant and equipment	Total Equity
	-----Rupees-----			
Balance as at 30 June 2024	44,670,360	(768,388,073)	264,794,072	(458,923,641)
<i>Total comprehensive income for the nine months period ended 31 March 2025</i>				
Loss for the period	-	(17,632,016)	-	(17,632,016)
Incremental depreciation on revaluation of property, plant and equipment for the period (net of deferred taxation)	-	6,643,553	(6,643,553)	-
<b>Balance as at 31 March 2025</b>	<b>44,670,360</b>	<b>(779,376,536)</b>	<b>258,150,519</b>	<b>(476,555,657)</b>
Balance as at 30 June 2025	44,670,360	(783,612,187)	256,378,905	(482,562,922)
<i>Total comprehensive loss for the Nine months period ended 31 March 2026</i>				
Loss for the period	-	(16,828,968)	-	(16,828,968)
Incremental depreciation on revaluation of property, plant and equipment for the period (net of deferred taxation)	-	6,311,375	(6,311,375)	-
<b>Balance as at 31 March 2026</b>	<b>44,670,360</b>	<b>(794,129,780)</b>	<b>250,067,530</b>	<b>(499,391,890)</b>

The annexed notes 1 to 14 form an integral part of this condensed interim financial information.



Chief Executive Officer



Director



Chief Financial Officer

**SALMAN NOMAN ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)**  
**FOR THE QUARTER ENDED 31 MARCH 2026**

	----- Half year ended -----	
	31-Mar-2026	31-Mar-2025
	Rupees	Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	(16,828,968)	(17,632,016)
Adjustments for non-cash charges / items:		
Depreciation of property, plant and equipment	16,630,188	17,526,791
Finance cost	-	-
	16,630,188	17,526,791
Loss before working capital changes	(198,780)	(105,225)
Working capital changes		
(Increase) / Decrease in current assets	-	-
Increase / (Decrease) in current liabilities	-	-
	-	-
Cash (used in) / generated from operations	(198,780)	(105,225)
<b>Net cash (used in) / generated from operating activities</b>	(198,780)	(105,225)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from long term finances	4,500,000	-
Proceeds from short term finances	198,780	105,225
Repayment of Loan	(4,500,000)	-
<b>Net cash inflow generated from financing activities</b>	198,780	105,225
<b>Net increase in cash and cash equivalents</b>	-	-
<b>Cash and cash equivalents at beginning of the period</b>	252,511	252,511
<b>Cash and cash equivalents at end of the period</b>	252,511	252,511

The annexed notes 1 to 14 form an integral part of this condensed interim financial information.

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Chief Executive Officer

*H.R.j*

Director

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Chief Financial Officer