



SINCE 1980

**AL-KHAIR GADOON LTD.**

**Condensed Interim  
Financial Statements  
3rd Quarter Ended**

**March  
31, 2026  
(Un-Audited)**

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[www.alkhairgadoon.com](http://www.alkhairgadoon.com)





**COMPANY INFORMATION**

<b>BOARD OF DIRECTORS:</b>	Mohammad Afzal Sheikh Mohammad Amin Sheikh Mohammad Saeed Sheikh Mrs. Parveen Afzal Mrs. Farnaz Saeed Mrs. Nafisa Amin Mr. Asif Sajjad Mr. Kamal Subhani	Chairman Chief Executive Non-Executive Director Non-Executive Director Non-Executive Director Non-Executive Director Independent Director Independent Director
<b>AUDIT COMMITTEE:</b>	Mr. Kamal Subhani Mrs. Farnaz Saeed Mr. Asif sajjad Mr. Khurram Iftikhar	Chairman Member Member Secretary
<b>HUMAN RESOURCE &amp; REMUNERATION COMMITTEE:</b>	Mr. Kamal Subhani Mrs. Farnaz Saeed Mrs. Parveen Afzal Miss Samina Kokab	Chairman Member Member Secretary
<b>CFO / CHIEF ACCOUNTANT:</b>	Muhammad Tariq Amin	
<b>COMPANY SECRETARY:</b>	Miss Samina Kokab	
<b>AUDITORS:</b>	M/s. Tahir Siddiqi & Co., Chartered Accountants.	
<b>LEGAL ADVISOR:</b>	Mr. Umer Jamil (Advocate High Court)	
<b>SHARES REGISTRAR:</b>	Corplink (Private) Limited Wings Arcade, 1-K Commercial, Model Town, Lahore	
<b>BANKERS:</b>	Meezan Bank Limited Bank Alfalah Limited. Habib Metropolitan Bank Limited Allied Bank Limited Soneri Bank Limited	
<b>REGISTERED OFFICE &amp; FACTORY SITE:</b>	92/3, 94A & 94B Phase III, Industrial Estate, Gadoon Amazai, District Swabi, (K.P.K) Tel: (0938) 270260 Fax: (0938) 270270	
<b>CORPORATE OFFICE:</b>	Al-Khair House, 43-T, Gulberg II, Lahore. Tel: (042)-111 111 605 Fax: (042) 35716588, 35753719 Email: info@alkhaigadoon.com Website: www.alkhaigadoon.com	

**DIRECTORS' REPORT  
FOR THE NINE MONTHS ENDED MARCH 31, 2026**

The Board of Directors of the Company is pleased to present the Directors' Report together with the condensed interim unaudited financial statements of the Company for the nine months period ended March 31, 2026.

**Operational Results**

	<u>July-Mar,2026</u>	<u>July-Mar,2025</u>	<u>Jan-Mar,2026</u>	<u>Jan-Mar,2025</u>
Sales - net	1,062,839,246	1,045,804,150	376,228,703	380,353,241
Cost of sales	(945,859,817)	(914,573,485)	(339,541,954)	(328,627,142)
Gross profit	<u>116,979,429</u>	<u>131,230,665</u>	<u>36,686,749</u>	<u>51,726,099</u>
Profit before taxation	12,469,572	29,818,301	(1,851,464)	14,475,862
Income tax expense	(11,094,927)	(13,072,552)	(5,448,983)	(4,754,416)
Profit/(Loss) for the period - net	<u>1,374,645</u>	<u>16,745,749</u>	<u>(7,300,447)</u>	<u>9,721,446</u>

During the nine months period ended March 31, 2026, the Company has recorded net sales of Rs.1,062,839,246/- as compared to net sales of Rs.1,045,804,150/- for the same period last year, recording a minimal increase in sales. Operating in an environment of increasing competition and bad economy of country, the Company experienced an increase in net sales by almost 1.6%. The Board alongwith management and executives of the Company have played pivotal role in achieving the Company's objectives and safeguarding interests of the shareholders. We are hopeful that during the next financial period the situation will further improve and the company will achieve the record growth.

**Future Outlook**

During the nine months period under review, the Company recorded a modest increase in sales; however, profitability declined primarily due to higher cost of sales, increased distribution expenses, and overall pressure on margins arising from prevailing economic conditions. Despite the challenging economic environment, including rising labor costs, increased energy tariffs, and higher prices of imported raw materials, the local industry continued to face significant pressure during the period under review. Escalating input costs, driven by inflation and higher conversion expenses, remained a key challenge. Additionally, reduced consumer purchasing power at the retail level adversely impacted demand, which in turn affected the Company's sales volumes of foam and allied products.


The management of the Company remains fully cognizant of the prevailing challenges and is committed to overcoming them through strategies focused on improving operational efficiencies, realizing synergies, optimizing product mix, implementing effective cost control measures, and strengthening trade partnerships with customers.


Over the years, the Company has consistently demonstrated resilience in the face of heightened competition, volatility in raw material prices, and exchange rate fluctuations. Operational excellence and sound management practices have positioned the Company for sustainable growth and enhanced its ability to meet future challenges.

The Company remains committed to its core objectives of being socially responsible, financially sound, and operationally efficient.

**Appreciation**

We would like to acknowledge and appreciate the devoted and sincere services of our workers, staff members of the management team. We are grateful to our bankers and other stakeholders. We also thank for continued co-operation extended by our customers and retailers who are the key element of our Company.

  
**MUHAMMAD AFZAL SHEIKH**  
 Chairman

  
**MUHAMMAD AMIN SHEIKH**  
 Chief Executive

## رپورٹ برائے ڈائریکٹرز

برائے نو ماہ کی مدت اختتام پذیر 31 مارچ 2026

بورڈ آف ڈائریکٹرز کو یہ پیش کرتے ہوئے خوشی محسوس ہو رہی ہے کہ وہ 31 مارچ 2026 کو ختم ہونے والی نو ماہ کی مدت کے لیے کمپنی کے غیر آڈٹ شدہ مختصر عبوری مالیاتی بیانات کے ہمراہ ڈائریکٹرز کی رپورٹ پیش کر رہے ہیں۔

## عملی نتائج

مدت زیر جائزہ کے دوران کمپنی کی مالی کارکردگی کا خلاصہ درج ذیل ہے:

جنوری تا مارچ 2025	جنوری تا مارچ 2026	جولائی تا مارچ 2025	جولائی تا مارچ 2026	تفصیل
380,353,241	376,228,703	1,045,804,150	1,062,839,246	خالص فروخت
(328,627,142)	(339,541,954)	(914,573,485)	(945,859,817)	لاگت فروخت
51,726,099	36,686,749	131,230,665	116,979,429	مجموعی منافع
14,475,862	(1,851,464)	29,818,301	12,469,572	قبل از ٹیکس
(4,754,416)	(5,448,983)	(13,072,552)	(11,094,927)	منافع/(نقصان)
9,721,446	(7,300,447)	16,745,749	1,374,645	انکم ٹیکس اخراجات
				مدت کا خالص
				منافع/(نقصان)

مارچ '31' 2026 کو ختم ہونے والی نو ماہ کی مدت کے دوران کمپنی نے 1,062,839,246 روپے کی خالص فروخت حاصل کی، جو گزشتہ سال کی اسی مدت کے 1,045,804,150 روپے کے مقابلے میں ہے، اس طرح فروخت میں تقریباً 1.6 فیصد کا معمولی اضافہ ریکارڈ کیا گیا۔

ملک میں کمزور معاشی حالات اور بڑھتے ہوئے مسابقتی دباؤ کے باوجود کمپنی نے اپنی فروخت میں استحکام برقرار رکھا۔ بورڈ آف ڈائریکٹرز، انتظامیہ اور کمپنی کے ایگزیکٹوز نے کمپنی کے اہداف کے حصول اور حصص یافتگان کے مفادات کے تحفظ میں اہم کردار ادا کیا۔ توقع ہے کہ آئندہ مالی سال میں کاروباری حالات میں بہتری آئے گی اور کمپنی مزید بہتر کارکردگی کا مظاہرہ کرے گی۔

## مستقبل کا لائحہ عمل

زیر جائزہ مدت کے دوران اگرچہ کمپنی نے فروخت میں معمولی اضافہ حاصل کیا، تاہم منافع میں کمی واقع ہوئی جس کی بنیادی وجوہات لاگت فروخت میں اضافہ، تقسیم کے اخراجات میں اضافہ، اور موجودہ معاشی حالات کے باعث منافع کے مارجنز پر دباؤ ہیں۔

معاشی چیلنجز، بشمول مزدوری کی بڑھتی ہوئی لاگت، توانائی کے نرخوں میں اضافہ، اور درآمد شدہ خام مال کی قیمتوں میں اضافہ، مقامی صنعت پر نمایاں اثر انداز ہوئے۔ مہنگائی اور بڑھتے ہوئے پیداواری اخراجات کے باعث ان پٹ لاگت میں اضافہ ایک اہم چیلنج بنا رہا۔ مزید برآں، صارفین کی قوت خرید میں کمی نے ریٹیل سطح پر طلب کو متاثر کیا، جس کے نتیجے میں کمپنی کی فوم اور متعلقہ مصنوعات کی فروخت کے حجم پر اثر پڑا۔

انتظامیہ ان چیلنجز سے بخوبی آگاہ ہے اور ان پر قابو پانے کے لیے پرعزم ہے۔ اس ضمن میں آپریشنل کارکردگی میں بہتری، وسائل کے موثر استعمال، مصنوعات کے امتزاج میں بہتری، لاگت کے موثر کنٹرول، اور صارفین کے ساتھ تجارتی تعلقات کو مزید مضبوط بنانے پر توجہ دی جا رہی ہے۔ کمپنی نے گزشتہ برسوں کے دوران بڑھتے ہوئے مسابقتی دباؤ، خام مال کی قیمتوں میں اتار چڑھاؤ، اور زر مبادلہ کی شرح میں تبدیلیوں کے باوجود مستقل مزاجی کا مظاہرہ کیا ہے۔ موثر انتظامی حکمت عملیوں اور مضبوط آپریشنل بنیاد نے کمپنی کو یائیدار ترقی کے لیے بہتر یوزیشن میں رکھا کمپنی اپنے بنیادی مقاصد یعنی سماجی ذمہ داری، مالی استحکام اور موثر آپریشنز کے حصول کے لیے پرعزم ہے۔

### اظہارِ تشکر

بورڈ آف ڈائریکٹرز کمپنی کے کارکنان اور انتظامی ٹیم کے اراکین کی محنت، لگن اور مخلصانہ خدمات کو سراہتا ہے۔ ہم اپنے بینکرز اور دیگر اسٹیک ہولڈرز کے بھی مشکور ہیں۔ ہم اپنے معزز صارفین اور ریٹیلرز کے مسلسل تعاون پر بھی ان کا شکریہ ادا کرتے ہیں، جو کمپنی کی کامیابی میں کلیدی کردار ادا کرتے ہیں۔

Muhammad Arma  
محمد امین شیخ  
چیف ایگزیکٹو

MU  
محمد افضل شیخ  
چیرمین


لاہور مورخہ: 29 اپریل 2026




**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2026**

	Note	Un-Audited 31-Mar-26 Rupees	Audited 30-June-25 Rupees
<b>ASSETS</b>			
<b>NON CURRENT ASSETS</b>			
Property, Plant and Equipment	5	147,144,531	156,667,775
		147,144,531	156,667,775
<b>CURRENT ASSETS</b>			
Stores and Spares		3,722,626	4,603,877
Stock in Trade		475,390,768	411,554,165
Trade Debts		12,578,475	12,415,183
Advances, Deposits and Prepayments		19,555,270	94,561,315
Advance Taxes - Net		103,091,432	87,581,006
Cash and Bank Balances	11	19,697,325	32,106,299
		634,035,896	642,821,845
<b>TOTAL ASSETS</b>		<b>781,180,427</b>	<b>799,489,621</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Authorized Capital</b>			
30,000,000 Ordinary shares of Rs. 10 each		300,000,000	300,000,000
Issued, Subscribed and Paid up Capital		100,000,000	100,000,000
Capital Reserves - Share Premium		25,000,000	25,000,000
Unappropriated Profit		218,460,816	217,086,171
<b>Shareholders' Equity</b>		<b>343,460,816</b>	<b>342,086,171</b>
<b>NON CURRENT LIABILITIES</b>			
Long Term Loan		-	-
Deferred Liabilities		22,334,693	27,737,054
		22,334,693	27,737,054
<b>CURRENT LIABILITIES</b>			
Current portion of Long Term Loan	6	925,925	3,703,699
Trade and Other Payables		39,141,745	47,974,312
Taxes Payable		5,006,846	9,061,719
Short Term Borrowings	7	368,532,702	367,148,965
Un-Claimed Dividend		1,777,700	1,777,700
		415,384,918	429,666,395
<b>CONTINGENCIES AND COMMITMENTS</b>	8	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>781,180,427</b>	<b>799,489,621</b>

The annexed notes from 1 to 15 form an integral part of these financial statements.

  
MUHAMMAD AFZAL SHEIKH  
CHAIRMAN

  
MUHAMMAD AMIN SHEIKH  
CHIEF EXECUTIVE OFFICER

  
MUHAMMAD TARIQ AMIN  
CHIEF FINANCIAL OFFICER

Lahore: April 29, 2026


**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)  
FOR THE NINE MONTHS ENDED MARCH 31, 2026**


	Nine Months Ended		Quarter Ended	
	Rupees		Rupees	
	July-Mar,2026	July-Mar,2025	Jan-Mar,2026	Jan-Mar,2025
Sales - net	1,062,839,246	1,045,804,150	376,228,703	380,353,241
Cost of sales	(945,859,817)	(914,573,485)	(339,541,954)	(328,627,142)
<b>Gross profit</b>	<b>116,979,429</b>	<b>131,230,665</b>	<b>36,686,749</b>	<b>51,726,099</b>
Administrative expenses	(38,826,778)	(44,315,364)	(17,766,315)	(18,008,109)
Distribution expenses	(44,453,411)	(37,695,380)	(16,291,520)	(13,359,572)
	(83,280,189)	(82,010,743)	(34,057,835)	(31,367,680)
<b>Operating profit</b>	<b>33,699,240</b>	<b>49,219,921</b>	<b>2,628,914</b>	<b>20,358,418</b>
Finance cost	(22,413,229)	(23,608,076)	(5,303,579)	(6,228,958)
Other operating income/(Loss)	1,183,561	4,206,455	823,201	346,401
	(21,229,668)	(19,401,621)	(4,480,378)	(5,882,557)
<b>Profit before taxation</b>	<b>12,469,572</b>	<b>29,818,301</b>	<b>(1,851,464)</b>	<b>14,475,862</b>
Income tax expense	(11,094,927)	(13,072,552)	(5,448,983)	(4,754,416)
<b>Profit/(Loss) for the period - net</b>	<b>1,374,645</b>	<b>16,745,749</b>	<b>(7,300,447)</b>	<b>9,721,446</b>
Earnings per share - before tax (basic and diluted - Rupees)	1.25	2.98	(0.19)	1.45
Earnings per share - after tax (basic and diluted - Rupees)	0.14	1.67	(0.73)	0.97

The annexed notes from 1 to 15 form an integral part of these financial statements.

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY(UN-AUDITED)  
FOR THE NINE MONTHS ENDED MARCH 31, 2026**

	Issued, Subscribed and Paid up			Total
	Share Capital	Share Premium	Unappropriated Profit/(Loss)	
	(-----Rupees-----)			
<b>Balance as at 1 July 2025</b>	<b>100,000,000</b>	<b>25,000,000</b>	<b>197,385,190</b>	<b>322,385,190</b>
<b>Comprehensive income for the year</b>				
Profit for the year	-	-	17,145,371	17,145,371
Other comprehensive income (loss) for the year	-	-	2,555,611	2,555,611
	-	-	19,700,982	19,700,982
<b>Balance as at 30 June 2025</b>	<b>100,000,000</b>	<b>25,000,000</b>	<b>217,086,172</b>	<b>342,086,171</b>
<b>Balance as at 1 July 2025</b>				
<b>Comprehensive income for the period</b>				
Profit /(Loss) for the quarter	-	-	1,374,645	1,374,645
Other comprehensive Income/ (loss) for the Period	-	-	-	-
	-	-	1,374,645	1,374,645
<b>Balance as at 31 March 2026</b>	<b>100,000,000</b>	<b>25,000,000</b>	<b>218,460,817</b>	<b>343,460,816</b>

  
MUHAMMAD AFZAL SHEIKH  
CHAIRMAN

  
MUHAMMAD AMIN SHEIKH  
CHIEF EXECUTIVE OFFICER

  
MUHAMMAD TARIQ AMIN  
CHIEF FINANCIAL OFFICER


Lahore: April 29, 2026

**CONDENSED INTERIM STATEMENT OF CASH FLOWS(UN-AUDITED)  
FOR THE NINE MONTHS ENDED MARCH 31, 2026**

	Note	2026 Rupees	2025 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Cash (used in) / generated from operations	10	46,191,622	102,610,103
Finance cost paid		(21,487,084)	(26,183,624)
WPPF paid		(1,661,266)	-
Income tax (paid) / refunds received		(22,401,508)	(24,001,188)
Sales tax (paid) / refunds received		(8,003,470)	(854,257)
Warranty and claims paid		-	(475,123)
Gratuity paid		(1,602,736)	(759,873)
		<u>(55,156,064)</u>	<u>(52,274,065)</u>
<b>Net cash (used in) generated from operating activities</b>		<b>(8,964,442)</b>	<b>50,336,038</b>
<b>Cash flows from investing activities</b>			
Fixed capital expenditure		(2,050,494)	(5,140,900)
Proceed from disposal of fixed assets		-	11,000,000
<b>Net cash (used in) investing activities</b>		<b>(2,050,494)</b>	<b>5,859,100</b>
<b>Cash flows from financing activities</b>			
Short term borrowings		(1,394,037)	(52,287,031)
Long Term Loans		-	(6,481,468)
<b>Net cash generated / (used in) financing activities</b>		<b>(1,394,037)</b>	<b>(58,768,499)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(12,408,972)</b>	<b>(2,573,362)</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>32,106,299</b>	<b>42,234,842</b>
<b>Cash and cash equivalents at the end of the year</b>	11	<b>19,697,327</b>	<b>39,661,480</b>

The annexed notes from 1 to 15 form an integral part of these financial statements.

  
MUHAMMAD AFZAL SHEIKH  
CHAIRMAN

  
MUHAMMAD AMIN SHEIKH  
CHIEF EXECUTIVE OFFICER

  
MUHAMMAD TARIQ AMIN  
CHIEF FINANCIAL OFFICER

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS  
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

**1 THE COMPANY AND ITS OPERATIONS**

Al-Khair Gadoon Limited (the Company) was incorporated on August 27, 1990 as a Private Limited Company under the Companies Ordinance, 1984 (the Ordinance) [now Companies Act, 2017] and converted into Public Limited Company on August 31, 1995 and is listed on the Pakistan Stock Exchange Limited. It is primarily engaged in manufacturing of foam and allied products. The company's registered office is located at 92/3, Phase-III, Industrial Estate , Gadoon Amazai, District Swabi, KPK and corporate office is located at Al-khair house, 43-T, Gulberg-II, Lahore. The manufacturing plant of the company is located at 92/3, Phase-III, Industrial Estate , Gadoon Amazai, District Swabi, KPK and 94-A, 94-B, Phase-III, Industrial Estate, Gadoon Amazai, District Swabi, KPK.

**2 STATEMENT OF COMPLIANCE**

2.1 These condensed interim financial statements of the Company for the nine months ended March 31, 2026 have been prepared in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprises of:

International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the Inter-national Accounting Standards Board (IASB) as notified under the Companies Act, 2017, and Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim financial statements do not include all the information and disclosures required in the annual audited financial statements, and should be read in conjunction with Company's annual audited financial statements for the year ended June 30, 2025.

**3 SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies for the preparation of quarterly financial statements for the quarter ended March, 31 2026 are the same as those applied in the preparation of the preceding annual published financial statements of the Company for the year ended June 30, 2025.

**4 ACCOUNTING ESTIMATES AND JUDGMENTS**

4.1 The preparation of this condensed interim financial information in conformity with the approved accounting standards requires the use of certain accounting estimates. It also requires exercising judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

4.2 During the preparation of these condensed interim financial statements, the significant judgments made by the management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that were applied to the audited annual financial statements for the year ended June 30, 2025.

4.3 The provision for taxation for the nine months ended March 31, 2026 has been made on an estimated basis.

## 5 PROPERTY, PLANT & EQUIPMENT

<b>Operating Assets</b>	<b>31-Mar-26 Un-audited Rupees</b>	<b>30-Jun-25 Audited Rupees</b>
Book value at the beginning of the period	156,667,779	177,248,161
Addition during the period	2,050,494	7,068,000
Deletion during the period	-	(10,532,566)
	<u>158,718,273</u>	<u>173,783,595</u>
Depreciation charged during the period	(11,573,740)	(17,115,816)
Book value at the end of the period	<u>147,144,533</u>	<u>156,667,779</u>

### 5.1 Following additions/deletion made during the period

	<b>Additions</b>	<b>Additions</b>
Plant and Machinery	1,117,200	249,000
Office Equipment	77,000	129,700
Furniture and Fixture	166,594	464,900
Computers	689,700	6,224,400
	<u>2,050,494</u>	<u>7,068,000</u>

## 6 LONG TERM LOAN

	<b>31-Mar-26 Un-audited Rupees</b>	<b>30-Jun-25 Audited Rupees</b>
6.1 Long Term Loan (Sindh Bank)-Secured	-	3,703,699
Less: Current portion of long term loan	925,925	(3,703,699)
	<u>925,925</u>	<u>-</u>

## 7 SHORT TERM BORROWINGS

	<b>31-Mar-26 Un-audited Rupees</b>	<b>30-Jun-25 Audited Rupees</b>
BAFL - Finance Against Imported Material	284,927,360	297,043,624
Loan from Directors - Unsecured 7.1	70,105,342	70,105,341
Loan from Directors - Unsecured 7.2	13,500,000	-
	<u>368,532,702</u>	<u>367,148,965</u>

- 7.1 This represents the interest free loan received from directors to meet working capital requirement of the Company. It is unsecured and interest free which is repayable on demand.
- 7.2 This represents the interest 3 months KIBOR+2% per annum loan received from directors to meet working capital requirement of the Company. It is unsecured and repayable withing year.

## 8 CONTINGENCIES AND COMMITMENTS

### 8.1 Contingencies

There has been an amount of Rs.40.231 Million which is appearing as credit by LESCO during the year which seems to be an erroneous mistake on the part of LESCO. Any future liability if arises will be provided at that time.

### 8.2 Commitments

Commitments in respect of letter of credits for raw materials at the terminal date were Rs.44.45 M (June 30,

## 9 TRANSACTIONS WITH RELATED PARTIES

There were no related parties transactions during the period.

The transactions with related parties are executed on arms' length prices. Directors are interested to the extent of their directorship / shareholding. There is no change in nature of relationship with related parties as reported in the financial statemens for the preceding financial year ended June 30, 2025.

## 10 CASH GENERATED FROM OPERATIONS

	31-Mar-26 Un-audited Rupees	31-Mar-25 Un-audited Rupees
Profit before taxation	12,469,572	29,818,301
Adjustments for non cash items:		
Depreciation on property, plant and equipment	11,573,740	13,339,807
Finance cost	22,413,229	23,608,076
Provision for loss Allowance	144,726	67,424
Loss / (gain) on disposal of property, plant and equipment	-	(467,434)
	<u>34,131,695</u>	<u>36,547,873</u>
<b>Operating profit before working capital changes</b>	<b>46,601,267</b>	<b>66,366,174</b>
<b>Decrease/(increase) in current assets</b>		
Stores and spares	881,251	(480,159)
Stock-in-trade	(63,836,603)	(86,327,038)
Trade debts	(308,018)	9,048,992
Advances, deposits and prepayments	75,006,045	21,003,445
	<u>11,742,675</u>	<u>(56,754,760)</u>
<b>(Decrease)/increase in current liabilities</b>		
Trade and other payables	(12,152,320)	92,998,690
<b>Net cash flow from Operating Activities</b>	<b>46,191,623</b>	<b>102,610,103</b>

**11 CASH AND BANK BALANCES**

	<b>31-Mar-26 Un-audited Rupees</b>	<b>30-June-25 Audited Rupees</b>
Cash in Hand		
Cash at banks-in current accounts	<b>577,344</b>	6,856,094
Cash at banks-in Profit bearing accounts	<b>15,958,742</b>	12,982,410
	<b>3,161,239</b>	12,267,795
	<b><u>19,697,325</u></b>	<b><u>32,106,299</u></b>

**12 FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES**

The carrying value of all financial assets and liabilities in these financial statements approximate their fair values.

**13 FINANCIAL RISK MANAGEMENT**

The Company's activities expose it to a variety of financial risk: market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.

The condensed interim financial statements do not include all financial risk management information and disclosures required in the audited annual financial statements and should be read in conjunction with the audited annual financial statement for the year ended June 30, 2025.

There has been no change in Company's sensitivity to these risks since June 30, 2025 except for general exposure to fluctuations in foreign currency and interest rates. There have been no change in the risk management policies during the period.


There have been no significant changes in the business or economic circumstances during the period that would have affected the fair values of the financial assets of the Company. Further, no re-classifications in the categories of financial assets have been made since June 30, 2025.


**14 GENERAL**

Figures have been rounded off to the nearest rupee and previous period's figures have been re-classified where necessary.

**15 DATE OF AUTHORIZATION**

The Condensed interim financial statements were authorized for issue on April 29, 2026 by the board of directors of the company.

  
**MUHAMMAD AFZAL SHEIKH**  
CHAIRMAN

  
**MUHAMMAD AMIN SHEIKH**  
CHIEF EXECUTIVE OFFICER

  
**MUHAMMAD TARIQ AMIN**  
CHIEF FINANCIAL OFFICER

**Lahore: April 29, 2026**

# AL-KHAIR GADOON LTD.



**Alkhair Foam**



**آرامکو Araamco**

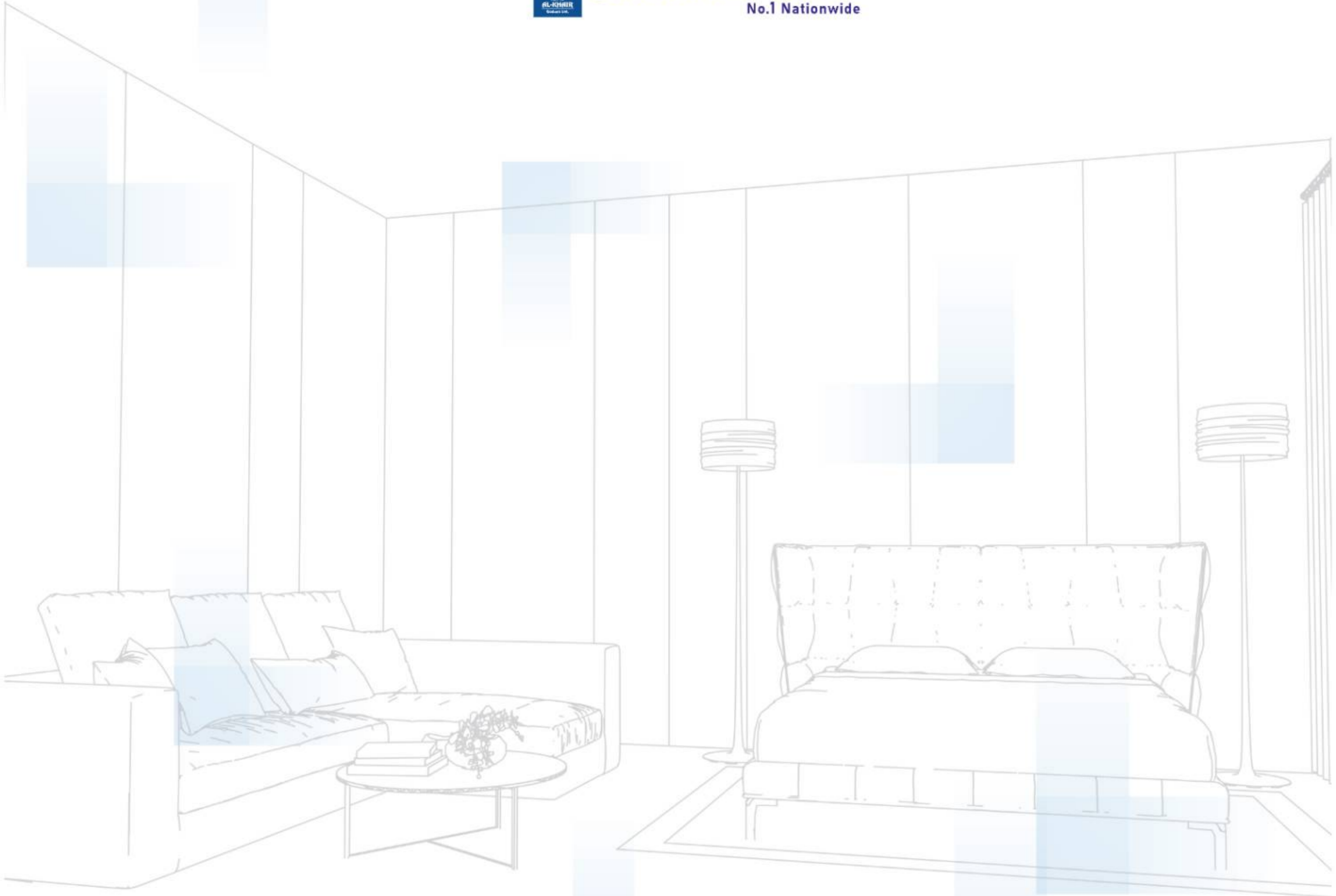


BY AKGL

**i-FOAM**  
THE KINGDOM OF COMFORT



**SERENEFOAM**  
No.1 Nationwide



## CONTACT US

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