



# HALA ENTERPRISES LIMITED

1/5

The Managing Director  
Pakistan Stock Exchange Limited  
Stock Exchange Road,  
Karachi.

Date: 30-04-2026

Subject: **FINANCIAL RESULTS FOR THE 3RD QUARTER ENDED MARCH 31, 2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on Tuesday, April 30, 2026 at 02:30 P.M at 19-A-1 Block E/II, Gulberg-III, Lahore, have approved Quarterly Results for the 3rd Quarter ended March 31, 2026.

- |  |     |
|--|-----|
| 1) CASH DIVIDEND                           | NIL |
| 2) BONUS SHARES                            | 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 as follows:

	Nine Months Ended March 31, 2026	Nine Months Ended March 31, 2025	Quarter Ended March 31, 2026	Quarter Ended March 31, 2025
	(Rupees)	(Rupees)	(Rupees)	(Rupees)
Revenue	549,993,312	333,539,787	230,714,835	112,236,798
Cost of revenue	(449,676,770)	(264,835,945)	(191,891,288)	(84,338,809)
<b>Gross Profit</b>	<b>100,316,542</b>	<b>68,703,842</b>	<b>38,823,547</b>	<b>27,897,989</b>
Operating Expenses				
- Selling and Distribution Costs	(40,030,538)	(25,220,478)	(17,888,368)	(6,349,908)
- Administrative Expenses	(25,840,708)	(19,258,083)	(9,460,986)	(5,155,679)
- Other Operating Expense	(3,511,830)	(725,000)	(859,608)	(142,109)
	(69,383,076)	(45,203,561)	(28,208,962)	(11,647,696)
<b>Operating Profit</b>	<b>30,933,466</b>	<b>23,500,281</b>	<b>10,614,585</b>	<b>16,250,293</b>
Finance Cost	(14,167,815)	(22,223,823)	(4,301,730)	(5,522,600)
Other income	13,729	2,569,220	12,799	2,194,913
<b>Profit before Taxation and levies</b>	<b>16,779,380</b>	<b>3,845,678</b>	<b>6,325,654</b>	<b>12,922,606</b>
Levies	(7,019,376)	(6,598,492)	(3,089,857)	(4,464,350)
<b>Profit/(Loss) for the period</b>	<b>9,760,004</b>	<b>(2,752,814)</b>	<b>3,235,797</b>	<b>8,458,256</b>
<b>Taxation</b>	-	-	-	-
<b>Net (Loss)/ Profit for the period</b>	<b>9,760,004</b>	<b>(2,752,814)</b>	<b>3,235,797</b>	<b>8,458,256</b>
<b>Earnings/(Loss) per share-basic</b>	<b>0.75</b>	<b>(0.21)</b>	<b>0.25</b>	<b>0.65</b>

The Quarterly Reports of the Company for the period ended March 31, 2026 will be transmitted through PUCARS separately within the specified time

Thanking you,

Yours faithfully  
for HALA ENTERPRISES LIMITED

*Abdul Munir*  
Director



**CONFIDENCE  
IN TEXTILES**

Tested For Harmful Substances  
according to Oeko-Tex Standard 100  
2011PK0057 AITEX

19-A-1, BLOCK E-2, Gulberg-3, Lahore. Phone: 92-42-35761585-6  
info@halaenterprises.com www.halaenterprises.com

# HALA ENTERPRISES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026 (UN-AUDITED)

2/5

	Mar 2026 Un-Audited Rupees	Jun 2025 Audited Rupees		Mar 2026 Un-Audited Rupees	Jun 2025 Audited Rupees
<b>CAPITAL AND LIABILITIES</b>					
<b>Share capital and reserves</b>					
Authorized Share Capital	160,000,000	160,000,000			
16,000,000 ordinary shares of Rs. 10 each					
Issued, subscribed and paid up capital	129,963,040	129,963,040	Property, Plant and equipment	423,243,415	299,437,896
<b>Capital reserves</b>			Long term Investments	9,416,117	16,466,605
Surplus on revaluation of Property, Plant & equipment	203,199,603	207,738,432	Long term deposits	6,569,548	6,569,548
Fair value reserve of financial assets at FVOC	8,232,483	15,282,971	<b>Total Non-Current Assets</b>	<b>439,229,080</b>	<b>322,474,049</b>
Other capital reserves	2,274,287	2,274,287			
	213,706,373	225,295,690			
<b>Revenue reserves</b>					
Other revenue reserves	7,000,000	7,000,000			
Accumulated loss	(48,778,148)	(63,076,981)			
	(41,778,148)	(56,076,981)			
<b>Loan from Director</b>	<b>238,000,000</b>	<b>120,000,000</b>			
<b>Total Share Capital And Reserve</b>	<b>539,891,265</b>	<b>419,181,749</b>			
<b>Non Current Liabilities</b>			<b>Current assets</b>		
Deferred liability	39,139,799	41,715,471	Stores, spares and loose tools	5,655,905	3,010,336
			Stock in trade	156,232,588	116,480,916
Long term borrowing	-	-	Trade debtors	48,301,978	112,525,059
<b>Total Non Current Liabilities</b>	<b>39,139,799</b>	<b>41,715,471</b>	Advances, deposits, prepayments and other receivables	98,842,673	69,725,485
			Tax refund due from Government	81,958,824	64,648,941
<b>Current Liabilities</b>			Due from related parties	15,217,148	3,090,932
Trade and other payables	63,413,393	37,867,707	Cash and bank balances	406,209,116	369,481,669
Accrued mark up	2,661,237	1,082,044	<b>Total Current Assets</b>	<b>845,438,195</b>	<b>691,955,718</b>
Short term borrowings	156,431,000	179,882,000			
Current portion of long term financing	-	1,308,500			
Due to related parties	43,901,501	10,918,247			
Provision for taxation	-	-			
<b>Total Current Liabilities</b>	<b>266,407,131</b>	<b>231,058,498</b>			
<b>Contingencies and Commitments</b>					
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>845,438,195</b>	<b>691,955,718</b>	<b>TOTAL ASSETS</b>	<b>845,438,195</b>	<b>691,955,718</b>



*[Handwritten Signature]*

**HALA ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE 3RD QUARTER ENDED MARCH 31, 2026 (UN AUDITED)**

3/5

	9 Months Ended		Quarter Ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
Net Profit / (Loss) for the period	9,760,004	(2,752,814)	3,235,797	8,458,256
Other comprehensive income				
<i>Items that will not be reclassified to profit or loss</i>				
Unrecognised actuarial gain due to experience adjustment on remeasurement of staff retirement benefits	-	-	-	-
<i>Items that may be reclassified subsequently to profit or loss</i>				
Gain / (loss) on re-measurement of investment designated as FVOCI	(7,050,488)	1,338,103	(3,361,723)	(2,458,492)
<b>Total Comprehensive income for the year</b>	<b>2,709,516</b>	<b>(1,414,711)</b>	<b>(125,926)</b>	<b>5,999,764</b>

  


**HALA ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER AND 9 MONTHS PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)**

4/5

Particulars	Share Capital	Capital Reserves				Revenue Reserves				Total Share Capital and Reserve
		surplus on revaluation of Property, plant and equipment	Fair value Reserve of Financial Assets at FVOCI	Other Capital Reserve	Total Capital Reserve	Loan from Director	Other Revenue Reserve	Accumulated Loss	Total Revenue Reserve	
<b>Balance as at Jul 01, 2024</b>	129,963,040	214,382,376	7,079,978	2,274,287	223,736,641	-	7,000,000	(76,546,633)	(69,546,633)	284,153,048
Net Profit for the 9 months period ended Mar 31, 2024			1,338,103		1,338,103			(2,752,814)	(2,752,814)	(2,752,814)
Other comprehensive income for the period										1,338,103
Incremental depreciation for the year due to surplus on revaluation of property, plant & equipment transferred to equity		(4,982,959)			(4,982,959)			4,982,959	4,982,959	-
Surplus realized on disposal of plant & machinery		-			-			-	-	-
<b>Balance as at Mar 31, 2024</b>	129,963,040	209,399,417	8,418,081	2,274,287	220,091,785	7,000,000	(74,316,488)	(67,316,488)	282,738,337	
Net Profit for the year ended Jun 30, 2025			8,202,993		8,202,993			(7,032,167)	(7,032,167)	1,170,826
Other comprehensive income for the year										
Incremental depreciation for the year due to surplus on revaluation of property, plant & equipment transferred to equity		(6,643,944)			(6,643,944)			6,643,944	6,643,944	-
Surplus realized on disposal of plant & machinery		-			-			-	-	-
Net Profit for 9 months ended Mar 31, 2025 reversed			(1,338,103)		(1,338,103)			2,752,814	2,752,814	2,752,814
Total comprehensive income for 9 months period ended Mar 31 2024 reversed										(1,338,103)
Incremental depreciation for the year on surplus on revaluation of property for 9 months reversed		4,982,959			4,982,959			(4,982,959)	(4,982,959)	-
Surplus realized on disposal of plant & machinery for 9 months reversed		-			-			-	-	-
Loan from Director					120,000,000					120,000,000
<b>Balance as at Jun 30, 2025</b>	129,963,040	207,738,432	15,282,971	2,274,287	225,295,690	120,000,000	(63,076,981)	(56,076,981)	419,181,749	
<b>Balance as at Jul 01, 2025</b>	129,963,040	207,738,432	15,282,971	2,274,287	225,295,690	120,000,000	(63,076,981)	(56,076,981)	419,181,749	
Net Profit for the 9 months period ended Mar 31, 2026			(7,050,488)		(7,050,488)			9,760,004	9,760,004	9,760,004
Other comprehensive income for the period										(7,050,488)
Incremental depreciation for the year due to surplus on revaluation of property, plant & equipment transferred to equity		(4,538,829)			(4,538,829)			4,538,829	4,538,829	-
Loan from Director					118,000,000					118,000,000
<b>Balance as at Mar 31, 2026</b>	129,963,040	203,199,603	8,232,483	2,274,287	213,706,373	238,000,000	(70,000,000)	(48,778,148)	(41,778,148)	539,891,265

*Abdul Sami*



**HALA ENTERPRISES LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS**  
**FOR THE 9 MONTHS PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)**

9/5

	9 MONTHS ENDED Mar 31, 2026 (UN-AUDITED) Rupees	9 MONTHS ENDED Mar 31, 2025 (UN-AUDITED) Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	16,779,381	3,845,678
Adjustments for :		
Depreciation	13,761,062	9,456,349
Provision for gratuity	4,112,209	4,071,935
Financial charges	14,167,815	22,223,823
	<u>32,041,086</u>	<u>35,752,107</u>
Operating profit before working capital changes	48,820,467	39,597,785
(Increase) / decrease in current assets		
Stores and spares	(2,645,569)	(2,237,583)
Stock in trade	(39,751,672)	(23,103,272)
Trade debtors	64,223,081	6,043,064
Advances, deposits, prepayments and other receivables	(29,117,188)	(16,301,293)
Sales tax refundable	(17,309,883)	4,968,040
Due from associated undertakings	-	(28,067)
(Decrease)/ increase in current liabilities		
Due to directors and associated undertakings	32,983,254	45,462,004
Creditors, accrued and other liabilities	25,545,686	8,897,593
	<u>33,927,709</u>	<u>23,700,486</u>
Cash generated from operations	82,748,176	63,298,271
Income tax paid	(7,019,376)	(6,598,492)
Financial charges paid	(12,588,622)	(25,195,364)
Gratuity paid	(6,687,881)	(6,371,360)
<b>Net cash (used in) / from operating activities</b>	<u>56,452,297</u>	<u>25,133,055</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Capital expenditure	(137,566,581)	(6,097,000)
Proceeds from sale of fixed assets	-	-
<b>Net cash (used in) investing activities</b>	<u>(137,566,581)</u>	<u>(6,097,000)</u>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long term loans	-	(933,500)
Proceeds from director loan	118,000,000	-
Current portion of long term loans	(1,308,500)	(925,500)
Short term finances	(23,451,000)	(4,100,147)
<b>Net cash from / (used in) financing activities</b>	<u>93,240,500</u>	<u>(5,959,147)</u>
<b>Net increase in cash and cash equivalents</b>	<u>12,126,216</u>	<u>13,076,909</u>
Cash and cash equivalents at the beginning of year	3,090,932	3,954,719
<b>Cash and cash equivalents at the end of the period</b>	<u><u>15,217,148</u></u>	<u><u>17,031,628</u></u>

  
