ZIL LIMITED

August 27, 2026

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

Subject: **ANNOUNCEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

We would like to inform you that the Board of Directors in their meeting held on August 27, 2026 reviewed and approved the Un-audited financial results of the Company for the year ended June 30, 2026 and recommended the following:

i.	**CASH DIVIDEND**	**-NIL-**
ii.	**BONUS SHARES**	**-NIL-**
iii.	**RIGHT SHARES**	**-NIL-**
iv.	**ANY OTHER ENTITLEMENT / CORPORATE ACTION**	**-NIL-**
v.	**ANY OTHER PRICE-SENSITIVE INFORMATION**	**-NIL-**

The Un-Audited financial statements of the Company are Annexed.

Half Year Report of the Company for the period ended June 30, 2026 will be transmitted through PUCARS, within the specified time.

Yours faithfully,

For and on behalf of
ZIL LIMITED

ZIL Limited

Muhammad Shahid
Company Secretary

Encl: As Above

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ZIL LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	June 30, 2026 (Un-audited)	December 31, 2025 (Audited)
		(Rupees in '000)	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	7	595,593	649,196
Intangible asset	8	9,903	12,784
Investment property	9	1,285,956	1,304,303
Long term deposits		54,489	49,960
Long term loans to employees		820	803
		1,946,761	2,017,046
CURRENT ASSETS			
Stores and spares		56	169
Stock-in-trade	10	904,528	709,301
Trade debts	11	288,545	148,766
Advances, deposits, prepayments and other receivables	12	40,751	34,870
Advance taxation		120,676	126,250
Short term investments	13	73,100	100,000
Cash and bank balances	14	421,465	178,000
		1,849,121	1,297,356
TOTAL ASSETS		3,795,882	3,314,402
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
40,000,000 (December 31, 2025: 40,000,000) ordinary shares of Rs. 10/- each		400,000	400,000
Issued, subscribed and paid-up capital		61,226	61,226
Revenue reserves			
General reserves		6,000	6,000
Unappropriated profit		290,590	341,082
		296,590	347,082
Capital reserves			
Surplus on revaluation of property, plant and equipment		976,040	986,577
		1,333,856	1,394,885
NON-CURRENT LIABILITIES			
Long term loan	15	47,133	10,244
Deferred taxation		183,628	174,204
Deferred staff liabilities		206,095	206,461
Lease liabilities		121,141	141,487
		557,997	532,396
CURRENT LIABILITIES			
Trade and other payables	16	1,720,918	1,133,452
Current maturity of long term liabilities	17	46,877	40,349
Contract liabilities		102,714	179,894
Short term borrowings	18	31,846	31,846
Unclaimed dividends		1,674	1,580
		1,904,029	1,387,121
CONTINGENCIES AND COMMITMENTS	19		
TOTAL EQUITY AND LIABILITIES		3,795,882	3,314,402

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZIL Limited

ZIL LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Note	Half year ended		Quarter ended	
		June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
		(Rupees in '000)		(Rupees in '000)	
Sales - net	20	3,441,668	3,183,342	1,994,297	1,973,843
Cost of sales	21	(2,428,199)	(2,158,121)	(1,426,729)	(1,336,558)
Gross profit		1,013,469	1,025,221	567,568	637,285
Selling and distribution expenses		(750,801)	(664,180)	(456,348)	(427,525)
Administrative expenses		(219,553)	(237,982)	(112,254)	(133,494)
		(970,354)	(902,161)	(568,602)	(561,019)
Other income		22,731	18,186	10,437	15,959
Operating profit		65,846	141,246	9,403	92,225
Other charges		(25,542)	(26,610)	(11,870)	(21,127)
Financial charges		(33,129)	(47,824)	(16,741)	(23,858)
		(58,671)	(74,434)	(28,611)	(44,985)
Profit /(loss)before levy and taxation		7,175	66,812	(19,208)	47,240
Levy	22	(35,160)	-	(24,590)	1,310
(Loss)/profit before tax		(27,985)	66,812	(43,798)	48,550
Taxation					
Current - for the period		(8,313)	(49,627)	2,662	(34,742)
Deferred		(9,424)	14,592	(5,924)	16,846
		(17,737)	(35,035)	(3,262)	(17,896)
(Loss)/Earning after tax for the period		(45,722)	31,777	(47,060)	30,654
(Loss) / Earnings per share - basic and diluted (Rupees)		(7.47)	5.19	(7.69)	5.01

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZIL Limited

ZIL LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Half year ended		Quarter ended	
	June 30, 2026	June 30, 2025	June 30, 2026	June 30, 2025
	(Rupees in '000)		(Rupees in '000)	
(Loss)/profit for the period	(45,722)	31,777	(47,060)	30,654
Other comprehensive income for the period	-	-	-	-
Total comprehensive (loss)/income for the period	(45,722)	31,777	(47,060)	30,654

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICE**

ZIL LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid-up capital	Capital Reserves	Revenue Reserves			Total
		Surplus on revaluation of property, plant and equipment	General reserve	Unappropriated profit	Total reserves	
	---------- (Rupees in '000) ----------					
Balance as at January 01, 2025 - (Audited)	**61,226**	**1,033,587**	**6,000**	**274,940**	**280,940**	**1,375,753**
Total comprehensive income for the period						
Profit for the period				31,777	31,777	31,777
Transferred from surplus on revaluation of property, plant and equipment - net of tax (incremental depreciation)	-	(10,549)		10,549	10,549	-
	-	(10,549)	-	42,326	42,326	31,777
Dividend paid for the year ended December 31, 2024	-			(15,307)	(15,307)	(15,307)
Balance as at June 30, 2025 (Unaudited)	**61,226**	**1,023,038**	**6,000**	**301,959**	**307,959**	**1,392,223**
Balance as at January 01, 2026 (Audited)	**61,226**	**986,577**	**6,000**	**341,082**	**347,082**	**1,394,885**
Total comprehensive income for the period						
Loss for the period	-	-	-	(45,722)	(45,722)	(45,722)
Other comprehensive income (OCI)					-	-
Transferred from surplus on revaluation of property, plant and equipment - net of tax (incremental depreciation)	-	(10,537)		10,537	10,537	-
	-	(10,537)	-	(35,185)	(35,185)	(45,722)
Dividend paid for the year ended December 31, 2025				(15,307)	(15,307)	(15,307)
Balance as at June 30, 2026 (Unaudited)	**61,226**	**976,040**	**6,000**	**290,590**	**296,590**	**1,333,856**

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZIL Limited

ZIL LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Notes	Half year ended June 30, 2026	Half year ended June 30, 2025
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation & levy		7,175	66,812
Adjustments for:			
Depreciation and amortization		87,755	77,370
Provision of slow moving obsolete stock	21	-	137
Provision for doubtful debts	11.1	-	29,251
Gratuity expense		23,281	27,500
Profit on bank deposit		(213)	(427)
Dividend income		(1,756)	(185)
Gain on early termination of lease		-	(1,166)
Finance costs		33,129	47,824
(Gain) / loss on disposal of operating fixed assets		(90)	411
		142,106	180,714
Operating cashflows before changes in working capital		149,281	247,526
Working capital changes:			
Decrease/(increase) in current assets:			
Stores and spares		114	233
Stock-in-trade	10	(195,227)	(272,011)
Trade debts	11	(139,779)	20,032
Loans to employees		497	299
Long term deposits		(4,529)	(10,209)
Advances, deposits, prepayments and other receivables	12	(6,394)	(27,826)
		(345,318)	(289,482)
Increase/(decrease) in current liabilities:			
Contract liabilities		(77,180)	43,094
Trade and other payables	16	583,751	318,702
Cash generated from operations		310,534	319,840
Taxes paid		(37,901)	(139,275)
Retirement benefit paid		(26,466)	(2,597)
Financial charges paid		(17,860)	(35,342)
		(82,227)	(177,214)
Net cash flows from operating activities		228,307	142,626
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition in operating assets	7.3.1	(38,450)	(89,181)
Proceeds from disposal of operating fixed assets		25,552	12,486
Profit received on bank deposits		213	427
Short term investments		26,900	(20,000)
Dividend received		1,756	185
Net cash flows generated from/(used) in investing activities		15,971	(96,083)
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease rentals paid		(29,402)	(24,266)
Long term loan repaid	15	43,800	(212)
Dividend paid		(15,211)	(15,212)
Net cash used in financing activities		(813)	(39,690)
Net increase in cash and cash equivalents		243,465	6,853
Cash and cash equivalents at the beginning of the period		178,000	151,877
Cash and cash equivalents at the end of the period		421,465	158,730

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZIL Limited