



WAHDAT POULTRY FARM LIMITED

29th September, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi-74000

Sub: **FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

We are please to inform you that the Board of Directors of Wahdat Poultry Farm Limited (the "Company") in its meeting held on Tuesday 29th September 2026 at Head office G-2, Shah Tower, E-11/2, Islamabad and via virtual link have considered and approved the Audited Financial Statements of the Company for the year ended June 30, 2026 and recommended the following:

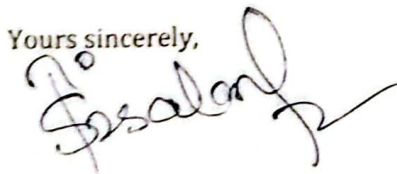
- | | |
|---|-----|
| • Cash dividend: | NIL |
| • Bonus shares: | NIL |
| • Right shares: | NIL |
| • Any other entitlement / corporate action: | NIL |
| • Any other price sensitive information: | NIL |

The financial results of the Company along with Statement of Financial Position, Statement of Profit or Loss statement of Changes in Equity and Statement of Cash Flows are attached.

The Annual General Meeting (AGM) of the Company will be held on **Tuesday, October 27, 2026 at 11:30 AM** at Sargodha Gymkhana Club, 404 Club Road (near Club Chowk, University Road), Civil Lines, Sargodha. The Annual Report of the Company will be transmitted through PUCARS at least 21 days before the holding of AGM and shall also be made available on our website.

The Share Transfer Books of the Company will be closed from **October 21, 2026 to October 27, 2026** (both days inclusive). Transfers received in order at the office of our Shares Registrar, CDC Share Registrar Services Limited CDC House, 99-B, Block B, S.M.C.H.S., Main Shahrah-e-Faisal, Karachi, at the close of business on **October 20, 2026** will be treated in time to attend and vote at the AGM.

Yours sincerely,



Syed Arsalan Shirazi
Company Secretary



Encl.: As above

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www.wahdatpoultryfarm.com

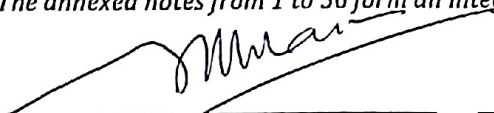


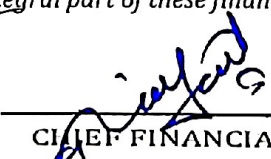
Corporate Off: G-2, Shah Tower, E-11/2 Markaz, Islamabad
Regtd. Off: 36, chak-24(s), Bhagtanwala, Sargodha

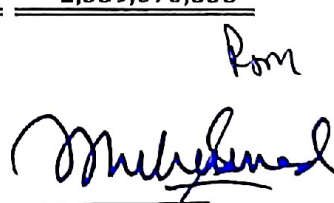
WAHDAT POULTRY FARM LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		June 30, 2026	(Restated) June 30, 2025
	Note	(Rupees)	(Rupees)
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	8	872,228,379	734,548,803
Capital advances	9	125,119,918	-
Intangible assets	10	5,316,804	7,975,200
Deferred taxation	11	14,638,357	47,468,541
		1,017,303,458	789,992,544
CURRENT ASSETS			
Biological assets	12	970,155,890	704,447,421
Trade receivables	13	592,075,397	529,432,348
Stock in trade	14	458,978,318	346,871,641
Advances, deposits, prepayments and other receivables	15	165,634,012	98,683,381
Receivable from related party	16	-	28,178,345
Advance income tax	17	32,659,747	20,798,423
Cash and bank balances	18	513,366,282	40,666,735
		2,732,869,646	1,769,078,294
TOTAL ASSETS		3,750,173,104	2,559,070,838
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital	19.1	750,000,000	600,000,000
Issued, subscribed and paid up capital	19.2	670,442,510	570,442,510
Share premium - capital reserve	20	1,092,362,036	345,980,520
Unappropriated profit		920,435,111	615,301,460
		2,683,239,657	1,531,724,490
NON CURRENT LIABILITIES			
Long term financing	22	93,493,490	127,747,960
Employee retirement benefits	23	17,642,394	12,549,670
		111,135,884	140,297,630
CURRENT LIABILITIES			
Short term borrowings	24	560,674,648	641,524,651
Trade and other payables	25	202,151,540	151,103,393
Current portion of long term financing	22	104,690,425	34,180,518
Advances from customers	26	19,861,006	-
Loan from related party	27	-	19,758,000
Provision for taxation	28	68,419,944	40,482,156
		955,797,563	887,048,718
TOTAL EQUITY AND LIABILITIES		3,750,173,104	2,559,070,838
CONTINGENCIES AND COMMITMENTS	29		

The annexed notes from 1 to 56 form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


CHIEF FINANCIAL OFFICER

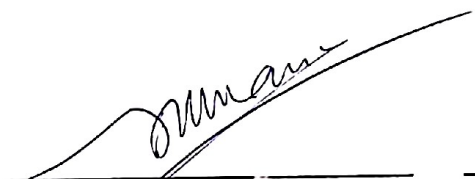

DIRECTOR

WAHDAT POULTRY FARM LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

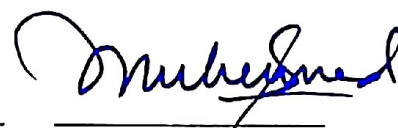
			(Restated) 2025 (Rupees)
	Note	2026 (Rupees)	
Revenue	30	3,005,419,117	2,791,379,643
Gain arising on initial recognition of eggs at fair value less costs to sell at the point of harvest	32	2,957,657,273	2,786,182,775
Gain arising from changes in fair value of biological assets	12	206,584,127	85,702,619
Other operating income	33	21,422,395	18,833,208
Total operating income		6,191,082,912	5,682,098,245
Cost of sales	34	(5,258,322,895)	(4,850,775,924)
Administrative expenses	35	(96,066,042)	(86,495,985)
Selling and distribution expenses	36	(334,496,069)	(327,804,058)
Other operating expenses	38	(8,762,869)	(42,015,092)
Levies	41	(47,030,190)	(22,072,798)
Operating profit		446,404,847	352,934,388
Profit from saving account		4,799,673	-
Profit before financing and income taxes		451,204,520	352,934,388
Finance cost	39	(105,742,186)	(133,095,414)
Profit before income tax		345,462,334	219,838,974
Taxation	40	(39,147,818)	22,065,382
Profit after taxation		306,314,516	241,904,356
Earning per share			
- basic and diluted	42	1.05	0.85

The annexed notes from 1 to 56 form an integral part of these financial statements.

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 CHIEF EXECUTIVE OFFICER


 CHIEF FINANCIAL OFFICER


 DIRECTOR

WAHDAT POULTRY FARM LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 (Rupees)	Restated 2025 (Rupees)
Profit for the year after taxation		306,314,516	241,904,356
Other comprehensive (loss) / income			
Items that will not be subsequently reclassified to statement of profit or loss:			
Remeasurement (loss)/gain on retirement benefit	23.2	(1,663,190)	4,831,887
Deferred tax income / (expense) on retirement benefits	11	482,325	(1,401,248)
Other comprehensive (loss) / income for the year		(1,180,865)	3,430,639
Total comprehensive income for the year		305,133,651	245,334,995

The annexed notes from 1 to 56 form an integral part of these financial statements.

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CHIEF FINANCIAL OFFICER



DIRECTOR

WAHDAT POULTRY FARM LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Capital Reserve		Revenue Reserve	Total
	Issued, subscribed and paid up capital	Share premium	Unappropriated Profit	
	----- (Rupees) -----			
Balance as at June 30, 2024	570,442,510	345,980,520	370,004,448	1,286,427,478
Adjustment on correction of error (net of tax)	-	-	(37,983)	(37,983)
Restated Balance as at June 30, 2024	570,442,510	345,980,520	369,966,465	1,286,389,495
Total comprehensive income for the year:				
Profit for the year after taxation - restated	-	-	241,904,356	241,904,356
Other comprehensive income for the year	-	-	3,430,639	3,430,639
Balance as at June 30, 2025	570,442,510	345,980,520	615,301,460	1,531,724,490
Total comprehensive income for the year:				
Profit for the year after taxation	-	-	306,314,516	306,314,516
Other comprehensive loss for the year	-	-	(1,180,865)	(1,180,865)
Transactions with owners, recognized directly in equity:				
Issue of 50,000,000 ordinary shares of Rs. 2 each at Rs. 18 per share through the Initial Public Offering (Notes 19.5 and 20)	100,000,000	800,000,000	-	900,000,000
Transaction costs of the Initial Public Offering, adjusted against share premium (Note 20)	-	(53,618,484)	-	(53,618,484)
Balance as at June 30, 2026	670,442,510	1,092,362,036	920,435,111	2,683,239,657

The annexed notes from 1 to 56 form an integral part of these financial statements.

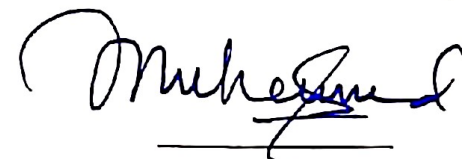
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CHIEF FINANCIAL OFFICER



DIRECTOR

WAHDAT POULTRY FARM LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	June 30, 2026 Rupees	Restated June 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating profit		446,404,847	352,934,388
<i>Adjustment for non cash items:</i>			
Depreciation	8.1	48,102,687	39,244,262
Amortization on intangibles	10	2,658,396	2,658,400
Levies	41	47,030,190	22,072,798
Allowance for expected credit loss	13.2	1,035,787	1,001,815
Current service cost	23.3	2,971,291	2,345,626
Loss on disposal of biological assets	38	8,762,869	42,015,092
Gain arising from changes in fair value of biological assets	12	(206,584,127)	(85,702,619)
		350,381,940	376,569,762
Working capital changes:			
<i>(Increase)/decrease in current assets</i>			
Trade receivables	13	(63,678,836)	(174,605,277)
Stock in trade	14	(112,106,677)	25,749,561
Advances, deposits, prepayments and other receivables	15	(64,789,160)	(49,425,004)
<i>Increase in current liabilities</i>			
Trade and other payables	25	46,406,608	45,790,348
Advances received from foreign customers		19,861,006	-
Cash generated from operations		176,074,881	224,079,390
Income tax paid		(36,789,035)	(25,062,539)
Gratuity paid	23.2	(959,946)	-
Net cash inflow from operating activities		138,325,900	199,016,851
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition to property, plant and equipment	8.1	(20,845,272)	(15,110,530)
Addition to capital work in progress	8.2	(164,936,991)	(43,482,267)
Capital advances paid		(125,119,918)	-
Collection from related party		8,420,345	-
Acquisition of biological assets	12	(84,644,691)	(53,639,546)
Proceeds from disposal of biological assets		16,757,480	11,558,710
Profit received on saving account		2,638,202	-
Net cash outflow from investing activities		(367,730,845)	(100,673,633)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term financing	22	36,255,437	17,630,936
Short term borrowings	24	(80,850,003)	7,450,238
Loan from related party	27	-	16,758,000
Cash from shares issue		846,381,516	-
Finance cost paid		(99,682,458)	(147,876,457)
Net cash inflow/(outflow) from financing activities		702,104,492	(106,037,283)
Net increase / (decrease) in cash and cash equivalents		472,699,547	(7,694,065)
Cash and cash equivalents at the beginning of the year		40,666,735	48,360,800
Cash and cash equivalents at the end of the year	18	513,366,282	40,666,735

The annexed notes from 1 to 56 form an integral part of these financial statements.

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 DIRECTOR

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