

STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
NON CURRENT ASSETS			
Property, Plant and Equipment	4	1,270,123,259	1,280,756,896
Bearer Plants (Biological Assets)	5	209,450	182,450
Long Term Deposits		88,983	88,983
		<u>1,270,421,692</u>	<u>1,281,028,329</u>
CURRENT ASSETS			
Inventory - Livestock (Biological Assets)	6	-	-
Inventory - Animal Feed		825,710	707,000
Stores and Spares	7	-	-
Advances and Other Receivables	8	1,325,201	1,925,801
Cash and Bank Balances	9	19,464,844	17,050,510
		21,615,755	19,683,311
		<u>1,292,037,447</u>	<u>1,300,711,640</u>
SHARE CAPITAL AND RESERVES			
Share Capital	10	12,275,030	12,275,030
		<u>12,275,030</u>	<u>12,275,030</u>
Capital Reserve			
Statutory Reserve		257,782	257,782
Revaluation Surplus on Property, Plant & Equipment	11	1,235,874,836	1,244,978,331
Revenue Reserve			
Accumulated Loss		(5,331,717)	(6,560,109)
		<u>1,243,075,931</u>	<u>1,250,951,034</u>
NON CURRENT LIABILITIES			
Loan from Shareholder / Director	12	16,500,757	16,500,757
Deferred Taxation	13	27,407,755	27,226,185
		43,908,512	43,726,942
CURRENT LIABILITIES			
Short Term Loan from Director	14	4,499,718	5,559,718
Trade and Other Payables	15	553,286	473,946
Provision for Taxation		-	-
		5,053,004	6,033,664
CONTINGENCIES AND COMMITMENTS			
	16	-	-
		<u>1,292,037,447</u>	<u>1,300,711,640</u>

The annexed notes form an integral part of these financial statements


CHIEF FINANCIAL OFFICER


DIRECTOR


CHIEF EXECUTIVE

**STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	2026 Rupees	2025 Rupees
SALES		22,787,000	20,684,000
Less: COST OF SALES	17	<u>(15,633,179)</u>	<u>(14,709,097)</u>
GROSS PROFIT		7,153,821	5,974,903
Less: Administrative Expenses	18	(21,148,498)	(22,206,665)
Financial Expenses - Bank Charges		(2,059)	(2,788)
		<u>(13,996,736)</u>	<u>(16,234,550)</u>
Other Operating Income - Rent		7,913,350	8,909,757
Agriculture Income		225,750	220,110
LOSS BEFORE TAXATION		<u>(5,857,636)</u>	<u>(7,104,683)</u>
Minimum tax differential		-	-
LOSS BEFORE INCOME TAX		<u>(5,857,636)</u>	<u>(7,104,683)</u>
Income tax			
Current tax - for the year		(1,835,897)	(935,982)
Deferred tax - for the year		(157,945)	2,215,477
		(1,993,842)	1,279,495
NET LOSS FOR THE YEAR		<u><u>(7,851,478)</u></u>	<u><u>(5,825,188)</u></u>
LOSS PER SHARE - BASIC AND DILUTED	22	<u><u>(6.40)</u></u>	<u><u>(4.75)</u></u>

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CHIEF FINANCIAL OFFICER


DIRECTOR


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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
NET LOSS FOR THE YEAR		(7,851,478)	(5,825,188)
OTHER COMPREHENSIVE INCOME			
<i>Items that may not be subsequently reclassified to profit or loss</i>			
Revaluation Surplus on Revaluation Property, Plant & Equipment	11	-	-
Less: Related Deferred Tax	11	-	-
		-	-
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		<u>(7,851,478)</u>	<u>(5,825,188)</u>

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**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026**

	Issued, Subscribed & Paid Up Capital	Capital Reserves		Accumulated Loss	Total
		Statutory Reserve	Revaluation Surplus		
		'----- Rupees -----'			
Balance as at July 1, 2024	12,275,030	257,782	1,254,829,867	(10,561,588)	1,256,801,091
<i>Total Comprehensive Income for the Year</i>					
Net Loss for the year	-			(5,825,188)	(5,825,188)
Other Comprehensive Income			-	-	-
	-	-	-	(5,825,188)	(5,825,188)
<i>Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment</i>					
			(9,826,667)	9,826,667	-
<i>Deferred Tax on Depreciation on Cost of Building</i>					
			(24,869)		(24,869)
				-	
Balance as at June 30, 2025	12,275,030	257,782	1,244,978,331	(6,560,109)	1,250,951,034
<i>Total Comprehensive Income for the Year</i>					
Net Loss for the year	-			(7,851,478)	(7,851,478)
Other Comprehensive Income			-	-	-
	-	-	-	(7,851,478)	(7,851,478)
<i>Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment</i>					
			(9,079,870)	9,079,870	-
<i>Deferred Tax on Depreciation on Cost of Building</i>					
			(23,625)		(23,625)
Balance as at June 30, 2026	12,275,030	257,782	1,235,874,836	(5,331,717)	1,243,075,931



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

**CASH FLOW STATEMENT
FOR THE YEAR ENDED JUNE 30, 2026**

	2026 Rupees	2025 Rupees
CASH FROM OPERATING ACTIVITIES		
Loss before Taxation	(5,857,636)	(7,104,683)
Adjustments for:		
Depreciation	11,895,637	12,834,519
Loss / (Gain) arising from changes in fair value of Livestock	-	-
Financial Expenses	2,059	2,788
Operating profit before working capital changes	<u>6,040,060</u>	<u>5,732,624</u>
(Increase)/Decrease in Operating Assets		
Inventory - Livestock	-	-
Inventory - Animal Feed	(118,710)	(68,490)
Rent Receivable	<u>(74,400)</u>	<u>(16,060)</u>
	5,846,950	5,648,074
Increase/(Decrease) in Operating Liabilities		
Trade and Other Payables	79,340	10,788
Cash generated from operations	<u>5,926,290</u>	<u>5,658,862</u>
Financial Expenses	(2,059)	(2,788)
Tax deducted at source/Paid	<u>(1,160,897)</u>	<u>(1,328,484)</u>
Net Cash generated from Operating Activities	<u>4,763,334</u>	<u>4,327,590</u>
CASH FROM INVESTING ACTIVITIES		
Purchase of Bearer Plants	(27,000)	(17,500)
Purchase of Solar Power System	<u>(1,262,000)</u>	<u>-</u>
Net Cash used in Investing Activities	(1,289,000)	(17,500)
CASH FROM FINANCING ACTIVITIES		
Loan from Directors	<u>(1,060,000)</u>	<u>(1,100,000)</u>
Net Cash used in Financing Activities	(1,060,000)	(1,100,000)
NET INCREASE IN CASH AND CASH EQUIVALENTS	<u>2,414,334</u>	<u>3,210,090</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	17,050,510	13,840,420
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	<u><u>19,464,844</u></u>	<u><u>17,050,510</u></u>


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