



BELA AUTOMOTIVES LIMITED

Manufacturers of Bolt (Flange, Hex, Allen, High-tensile etc.) Nuts cap, Flange, Hex, Weld, etc),
Bicycle Parts. Motor Cycle Gears & Shafts

o/c

BAL/792/2026
October 2, 2026

The General Manager
M/s Pakistan Stock Exchange Limited
Stock Exchange Building, Stock Exchange Road,
Karachi.

Reference : FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

We hereby inform you that the Board of Directors of Bela Automotives Ltd in their meeting held on Friday, October 2, 2026 at 3.00 P.M at Plot No. 1 & 3 Mouza Pathra, Hub Chowki, Balochistan recommended the following:

(i)	CASH DIVIDEND	Nil
(ii)	BONUS SHARES	Nil
(iii)	RIGHT SHARES	Nil

NOTE:

The Annual General Meeting of the Company will be held on October 28, 2026 at 10.00 A.M at Plot # 1 & 3, Mouza Pathra, Hub Chowki, Balochistan.

The share transfer books will be closed from October 22, 2026 to October 28, 2026 (both days inclusive).

The financial result of Bela Automotives Ltd are enclosed herewith.

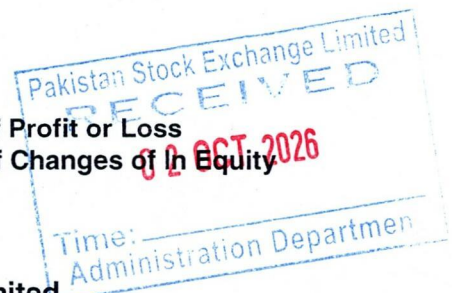
Kindly acknowledge the receipt.

Yours faithfully,
For Bela Automotives Limited

Omer Mateen
Director & Company Secretary

Enclose: 1. Statement of Financial Position 2. Statement of Profit or Loss
3. Statement of Comprehensive Income 4. Statement of Changes of Equity
5. Statement of Cash Flows

Copy to: 1. Head of Operations & CSS
M/s Central Depository Company of Pakistan Limited
CDC House, 99-B, Block 'B' SMCHS Main Shahra -e- Faisal
Karachi.
2. S.Javid Hussain
M/s Jwaffs-Registrar Services Pvt Ltd
Room No.20, 5th Floor, Arkay Square Extension,
New Chah, Shahrah-e-Liaquat, Karachi.



BELA AUTOMOTIVES LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital		60,000,000	60,000,000
6,000,000 (2025: 6,000,000) ordinary shares of Rs.10/ each			
Issued, Subscribed and Paid up capital	4	58,000,000	58,000,000
Capital Reserves	5	14,700,000	14,700,000
Revenue Reserves	6	(129,102,140)	(105,264,374)
Surplus on Revaluation of Property, Plant & Equipment	7	103,613,798	105,025,598
		47,211,658	72,461,224
LIABILITIES			
NON CURRENT LIABILITIES			
Deferred Liabilities	8	2,181,400	2,115,296
		2,181,400	2,115,296
CURRENT LIABILITIES			
Trade and other payables	9	11,910,782	10,178,998
Accrued markup	10	56,739,227	48,739,227
Short term borrowings	11	100,733,785	97,015,572
		169,383,794	155,933,797
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	12	218,776,852	230,510,317
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	13	148,255,183	150,414,202
Long term loans and advances	14	-	-
Long Term Deposits and Prepayments	15	770,232	770,232
		149,025,415	151,184,434
CURRENT ASSETS			
Stores, spares and loose tools	16	25,631,277	30,552,893
Stock in trade	17	19,940,207	24,253,176
Trade debts	18	-	526,134
Loans and advances	19	27,923	27,923
Tax refund due from government	20	23,737,614	23,454,144
Other receivables		169,909	169,909
Cash and bank	21	244,506	341,704
		69,751,437	79,325,883
TOTAL ASSETS		218,776,852	230,510,317

The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF PROFIT OR LOSS

FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Sales	22	-	-
Cost of Sales	23	(4,189,932)	(4,682,063)
Gross (Loss)		(4,189,932)	(4,682,063)
Administrative Expenses	24	(2,931,225)	(2,657,401)
Other Operating expenses	25	(10,128,218)	(9,174,984)
		(13,059,444)	(11,832,385)
(Loss) From Operations		(17,249,376)	(16,514,448)
Finance Cost	26	(8,000,191)	(8,000,191)
(Loss) Before Levies And Taxation		(25,249,567)	(24,514,639)
Levies	27	-	-
(Loss) Before Taxation		(25,249,567)	(24,514,639)
Taxation	28	-	-
(Loss) For The Year		(25,249,567)	(24,514,639)
Loss per share-basic and diluted	29	(4.35)	(4.23)

The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2026
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	Note	2026 Rupees	2025 Rupees
(Loss) for the year		(25,249,567)	(24,514,639)
Other comprehensive income for the year			
<i>Items that will not be reclassified subsequently to profit or loss account</i>			
Surplus on revaluation of property, plant and equipment		-	-
Total comprehensive (Loss) for the year		<u>(25,249,567)</u>	<u>(24,514,639)</u>

The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED JUNE 30, 2026

Particulars	Paid up Capital	RESERVES				Total Equity
		Capital Reserves		Revenue Reserves	Sub Total	
		Premium on issue of shares	Revaluation Surplus	Unappropriated (loss)		
Rupees						
Balance as at July 01, 2024	58,000,000	14,700,000	106,481,059	(82,205,196)	38,975,863	96,975,863
Total comprehensive (Loss) for the year						
(Loss) for the year	-	-	-	(24,514,639)	(24,514,639)	(24,514,639)
Other comprehensive income	-	-	-	-	-	-
	-	-	-	(24,514,639)	(24,514,639)	(24,514,639)
Transferred from surplus on revaluation of property, plant & equipment	-	-	(1,455,461)	1,455,461	-	-
Balance as at June 30, 2025	58,000,000	14,700,000	105,025,598	(105,264,374)	14,461,224	72,461,224
Total comprehensive (Loss) for the year						
(Loss) for the year	-	-	-	(25,249,567)	(25,249,567)	(25,249,567)
Other comprehensive income	-	-	-	-	-	-
	-	-	-	(25,249,567)	(25,249,567)	(25,249,567)
Transferred from surplus on revaluation of property, plant & equipment	-	-	(1,411,800)	1,411,800	-	-
Balance as at June 30, 2026	58,000,000	14,700,000	103,613,798	(129,102,140)	(10,788,342)	47,211,658

The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR

BELA AUTOMOTIVES LIMITED

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
(Loss) before levies and taxation		(25,249,567)	(24,514,639)
Adjustments for non cash items:			
Depreciation		2,159,017	2,233,501
Finance Cost		8,000,191	8,000,191
Provision for Expected credit loss		526,134	526,132
Staff retirement benefits - gratuity		66,104	64,503
Operating (loss) before working capital changes		(14,498,120)	(13,690,312)
WORKING CAPITAL CHANGES			
(Increase) / Decrease in Current Assets:			
Store, Spares & Loose Tools		4,921,616	4,308,549
Stock in Trade		4,312,969	4,069,701
Other receivables		-	-
		9,234,585	8,378,250
Increase /(Decrease) in Current Liabilities:			
Trade and other payables		1,731,784	200,039
Cash generated from operations		1,731,785	200,039
Finance Cost Paid		(191)	(191)
Taxes Paid		(283,470)	(89,556)
		(283,661)	(89,747)
Net Cash Flows (Used in) Operating Activities		(3,815,411)	(5,201,770)
CASH FLOWS FROM INVESTING ACTIVITIES			
Net Cash Flows generated from Investing Activities		-	-
CASH FLOW FROM FINANCING ACTIVITIES			
HBL Loan Adjusted		-	-
Short term Loan		3,718,213	5,291,195
Net Cash generated from Financing Activities		3,718,213	5,291,195
Net changes in cash and cash equivalents during the year		(97,198)	89,425
Cash and cash equivalents at the beginning of the year		341,704	252,279
Cash and cash equivalents at the end of the year	21	244,506	341,704

The annexed notes form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR