

AIL/PSX/26-27/Q2/FIN

October 27, 2026

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

FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026
CONSOLIDATED AND STANDALONE

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company in their meeting held on October 27, 2026 at 2:00 PM at Karachi have approved the unaudited accounts (consolidated and standalone) for the quarter ended September 30, 2026 for submission to the shareholders and the Stock Exchange.

The Board of Directors have recommended the following:

CASH DIVIDEND	NIL
BONUS ISSUE	NIL
RIGHT SHARES	NIL
ANY OTHER ENTITLEMENT / CORPORATE ACTION	NIL
ANY OTHER PRICE SENSITIVE INFORMATION	NIL

The unaudited consolidated and standalone financial results of the Company for the quarter ended September 30, 2026 are attached as Annexure "A" and "B" respectively.

The quarterly report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,
For **Agriauto Industries Limited**


Shaharyar Ashraf Khan
Company Secretary



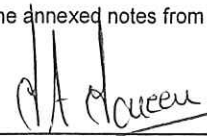
Head Office :
5th. Floor, House of Habib, 3 JCHS, Block-7/8,
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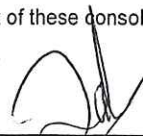
Factory :
Hub Chowki, Distt. Lasbella, Balochistan.
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E-mail : info@agriauto.com.pk

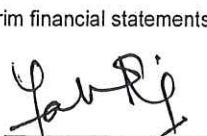
AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
Note		(Rupees in '000)	
ASSETS			
NON-CURRENT ASSETS			
	6	3,595,926	3,597,356
Property, plant and equipment		7,072	3,784
Right-of-use assets		23,517	8,810
Intangible assets		21,568	20,068
Long-term deposits	7	152,352	143,568
Deferred taxation - net		3,800,435	3,773,586
CURRENT ASSETS			
		180,753	171,338
Stores, spares and loose tools		3,799,336	3,605,231
Stock-in-trade	8	2,150,779	1,783,853
Trade debts - unsecured	9	568,924	437,226
Advances, deposits, prepayments and other receivables		198,900	284,649
Taxation - net	10	439,720	361,042
Cash and bank balances		7,338,412	6,643,339
TOTAL ASSETS		11,138,847	10,416,925
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital		200,000	200,000
40,000,000 (June 30, 2026: 40,000,000) ordinary shares of Rs. 5/- each			
Issued, subscribed and paid-up capital		180,000	180,000
36,000,000 (June 30, 2026: 36,000,000) ordinary shares of Rs. 5/- each		7,282,660	7,012,975
Reserves		7,462,660	7,192,975
NON-CURRENT LIABILITIES			
Long-term financings	11	142,542	182,829
Sindh Infrastructure Development Cess (SIDC) payable		289,336	277,084
Deferred income	11.6	14,273	15,388
		446,151	475,301
CURRENT LIABILITIES			
Trade and other payables		1,665,939	1,776,483
Lease liabilities		4,936	4,936
Current maturity of long-term financings	11	145,150	147,403
Current maturity of deferred Income		4,894	4,894
Current maturity of SIDC payable		66,076	66,076
Sales tax payable		50,780	47,109
Warranty obligations		172,587	157,916
Unpaid dividend		654	654
Unclaimed dividend		32,265	32,458
Short-term finances	12	1,086,755	510,720
		3,230,036	2,748,649
CONTINGENCIES AND COMMITMENTS			
13			
TOTAL EQUITY AND LIABILITIES		11,138,847	10,416,925

The annexed notes from 1 to 24 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer



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AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Three months period ended	
		September 30, 2026	September 30, 2025
	Note	----- (Rupees in '000) -----	
Turnover - net	14	5,090,198	3,856,272
Cost of sales		(4,291,625)	(3,294,870)
Gross profit		798,573	561,402
Distribution and marketing expenses		(81,265)	(77,874)
Administrative expenses		(155,560)	(129,020)
Finance costs - net		(55,080)	(51,352)
Other expenses	15	(60,556)	(25,574)
Other income	16	12,781	7,255
Profit before taxation		458,893	284,837
Taxation	17	(189,208)	(92,258)
Profit after taxation		269,685	192,579
		----- (Rupees) -----	
Earnings per share - basic and diluted	18	7.49	5.35

The annexed notes from 1 to 24 form an integral part of these consolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer

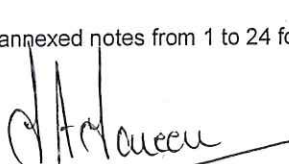




AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	<u>Three months period ended</u>	
	<u>September 30, 2026</u>	<u>September 30, 2025</u>
	----- (Rupees in '000) -----	
Profit after taxation for the period	269,685	192,579
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u><u>269,685</u></u>	<u><u>192,579</u></u>

The annexed notes from 1 to 24 form an integral part of these consolidated condensed interim financial statements.



 Director



 Chief Executive



 Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

Issued, subscribed and paid-up capital	Reserves			Total reserves	Total equity
	Capital reserves	Revenue reserves			
		Share premium	General		

----- (Rupees in '000) -----

Balance as at July 1, 2025 (audited) 180,000 12,598 3,165,000 2,694,969 5,872,567 6,052,567

**Total comprehensive income for the period
ended September 30, 2025**

Profit after taxation for the period	-	-	-	192,579	192,579	192,579
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	192,579	192,579	192,579

Balance as at September 30, 2025 (un-audited) 180,000 12,598 3,165,000 2,887,548 6,065,146 6,245,146

Balance as at July 1, 2026 (audited) 180,000 12,598 3,102,000 3,898,377 7,012,975 7,192,975

**Total comprehensive income for the period
ended September 30, 2026**

Profit after taxation for the period	-	-	-	269,685	269,685	269,685
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	269,685	269,685	269,685

Balance as at September 30, 2026 (un-audited) 180,000 12,598 3,102,000 4,168,062 7,282,660 7,462,660

The annexed notes from 1 to 24 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Three months period ended	
		September 30, 2026	September 30, 2025
	Note-----	(Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	19	(160,598)	(814,875)
Finance costs paid		(44,699)	(38,304)
Long-term deposits paid		(1,000)	-
Warranty claims paid		(1,672)	(1,756)
Royalties paid		(21,544)	-
Income tax paid		(112,242)	(89,090)
Short-term financing obtained during the period		175,551	414,209
Net cash used in operating activities		(166,204)	(529,816)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures		(105,808)	(120,216)
Proceeds from disposal of operating fixed assets		10,945	4,916
Profit received on deposit accounts and term deposit receipts		4,277	3,538
Net cash used in investing activities		(90,586)	(111,762)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financings repaid during the period		(49,577)	(39,321)
Dividends paid during the period		(193)	-
Lease rentals paid during the period		(4,246)	(3,675)
Net cash used in financing activities		(54,016)	(42,996)
Net decrease in cash and cash equivalents		(310,806)	(684,574)
Cash and cash equivalents at the beginning of the period		280,867	(393,560)
Cash and cash equivalents at the end of the period	20	(29,939)	(1,078,134)

The annexed notes from 1 to 24 form an integral part of these consolidated condensed interim financial statements.



 Director



 Chief Executive



 Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

AS AT SEPTEMBER 30, 2026

	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
Note	(Rupees in '000)	
ASSETS		
Non-Current Assets		
Property, plant and equipment	6 1,767,176	1,767,616
Right-of-use assets	7,072	3,784
Intangible assets	6,081	8,810
Long-term investment	1,144,006	1,144,006
Long-term deposits	12,215	11,215
Deferred taxation - net	7 123,681	111,276
	3,060,231	3,046,707
Current Assets		
Stores, spares and loose tools	145,653	140,736
Stock-in-trade	2,236,311	1,926,794
Trade debts - unsecured	8 1,349,943	1,228,362
Advances, deposits, prepayments and other receivables	9 518,271	530,638
Taxation – net	510,088	485,531
Cash and bank balances	10 89,878	43,404
	4,850,144	4,355,465
TOTAL ASSETS	7,910,375	7,402,172
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorised capital		
40,000,000 (June 30, 2026: 40,000,000) ordinary shares of Rs. 5/- each	200,000	200,000
Issued, subscribed and paid-up capital		
36,000,000 (June 30, 2026: 36,000,000) ordinary shares of Rs. 5/- each	180,000	180,000
Reserves	4,787,993	4,738,540
	4,967,993	4,918,540
Non-Current Liabilities		
Long-term financings	11 103,897	129,040
Sindh Infrastructure Development Cess (SIDC) payable	188,027	180,065
Deferred income	11.4 10,125	10,689
	302,049	319,794
Current Liabilities		
Trade and other payables	12 1,169,282	1,281,411
Lease liabilities	4,936	4,936
Current maturity of long-term financings	11 90,069	90,069
Current maturity of deferred income	11.4 2,251	2,251
Current maturity of SIDC payable	42,940	42,940
Sales tax payable	40,776	43,433
Warranty obligations	172,587	157,916
Unpaid dividend	654	654
Unclaimed dividend	32,265	32,458
Short-term finances	13 1,084,573	507,770
	2,640,333	2,163,838
CONTINGENCIES AND COMMITMENTS	14	
TOTAL EQUITY AND LIABILITIES	7,910,375	7,402,172

The annexed notes from 1 to 25 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Three months period ended	
		September 30, 2026	September 30, 2025
Note		(Rupees in '000)	
Turnover - net	15	2,985,680	2,507,660
Cost of sales		(2,684,108)	(2,327,864)
Gross profit		301,572	179,796
Distribution and marketing expenses		(64,957)	(65,295)
Administrative expenses		(102,043)	(93,423)
Finance costs - net		(47,376)	(45,140)
Other expenses	16	(22,091)	(1,324)
Other income	17	6,863	232,159
Profit before taxation		71,968	206,773
Taxation	18	(22,515)	(12,497)
Profit after taxation		49,453	194,276
		(Rupees)	
Earnings per share - basic and diluted	19	1.37	5.40

The annexed notes from 1 to 25 form an integral part of these unconsolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer





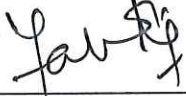
AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	<u>Three months period ended</u>	
	<u>September 30, 2026</u>	<u>September 30, 2025</u>
	<u>----- (Rupees in '000) -----</u>	
Profit after taxation for the period	49,453	194,276
Other comprehensive income for the period	-	-
Total comprehensive income for the period	<u>49,453</u>	<u>194,276</u>

The annexed notes from 1 to 25 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer





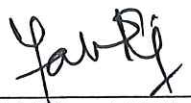
AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up capital	Capital reserves	Reserves		Total reserves	Total equity
		Share premium	Revenue reserves			
			General	Unappro- priated (loss) / profit		
----- (Rupees in '000) -----						
Balance as at July 1, 2025 (audited)	180,000	12,598	4,265,000	(157,417)	4,120,181	4,300,181
Total comprehensive income for the period ended September 30, 2025						
Profit after taxation for the period	-	-	-	194,276	194,276	194,276
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	194,276	194,276	194,276
Balance as at September 30, 2025 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>4,265,000</u>	<u>36,859</u>	<u>4,314,457</u>	<u>4,494,457</u>
Balance as at July 1, 2026 (audited)	180,000	12,598	4,202,000	523,942	4,738,540	4,918,540
Total comprehensive income for the period ended September 30, 2026						
Profit after taxation for the period	-	-	-	49,453	49,453	49,453
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	49,453	49,453	49,453
Balance as at September 30, 2026 (un-audited)	<u>180,000</u>	<u>12,598</u>	<u>4,202,000</u>	<u>573,395</u>	<u>4,787,993</u>	<u>4,967,993</u>

The annexed notes from 1 to 25 form an integral part of these unconsolidated condensed interim financial statements.


 Director


 Chief Executive


 Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Three months period ended	
		September 30, 2026	September 30, 2025
	Note	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	20	(340,512)	(775,825)
Finance costs paid		(32,926)	(31,239)
Long-term deposit paid		(1,000)	-
Warranty claims paid		(1,672)	(1,756)
Levies and income tax paid		(59,477)	(55,612)
Short-term finances obtained during the period - net		175,551	414,209
Net cash used in operating activities		(260,036)	(450,223)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures		(59,651)	(90,167)
Proceeds from disposal of operating fixed assets		7,565	3,209
Dividends received from subsidiary company		-	228,801
Profit received on deposit accounts and term deposit receipts		3,797	978
Net cash (used in) / generated from investing activities		(48,289)	142,821
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing repaid during the period		(30,246)	(24,781)
Dividends paid during the period		(193)	-
Lease rentals paid during the period		(4,246)	(3,675)
Net cash used in financing activities		(34,685)	(28,456)
Net decrease in cash and cash equivalents		(343,010)	(335,858)
Cash and cash equivalents at the beginning of the period		(36,771)	(527,128)
Cash and cash equivalents at the end of the period	21	(379,781)	(862,986)

The annexed notes from 1 to 25 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer



