

PERVEZ AHMED CONSULTANCY SERVICES LIMITED

+92-42-35759464

www.pasl.com.pk

+92-42-35761640

ds@dsgpk.com

To
The General Manager
Pakistan Stock Exchange Limited
Karachi

October 29, 2026

Subject: Financial Results for the First Quarter Ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of Pervez Ahmed Consultancy Services Limited in the meeting held today at the Registered Office, 20-K, Gulberg II, Lahore, recommended the followings;

Cash Dividend	Nil
Bonus Shares	Nil
Right Shares	Nil

The Board of Directors has also approved following financial results for the first quarter ended September 30, 2026

	2026	2025
	Rupees	Rupees
Revenue from contracts with customers	-	-
Administrative & financial charges	(447,476)	(372,744)
Change in fair value of investments	(237,283)	849,063
	(684,759)	476,319
Share of (loss)/profit of associate	(4,449,193)	5,307,532
(Loss)/profit before taxation	(5,133,952)	5,783,851
Taxation	-	-
(Loss)/profit after taxation	(5,133,952)	5,783,851
(Loss)/earning per share - basic and diluted	(0.028)	0.031

Chief Executive

Chief Financial Officer

Director

PERVEZ AHMED CONSULTANCY SERVICES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	September 30 2026 (Un-Audited) Rupees	June 30 2026 (Audited) Rupees
Non Current Assets			
Property and equipment		9,392	9,940
Long term investment in associate		103,087,609	107,536,802
Long term security deposits		150,000	150,000
		<u>103,247,001</u>	<u>107,696,742</u>
Current Assets			
Short term investments		3,065,629	3,302,912
Advances & prepayments		1,056,947	-
Bank balances		919,179	919,179
		<u>5,041,755</u>	<u>4,222,091</u>
Current Liabilities			
Trade and other payables		(479,041,904)	(477,734,193)
Unclaimed dividend		(885,404)	(885,404)
Accrued mark up		(21,757,327)	(21,757,327)
Short term borrowings		(89,839,551)	(89,839,551)
Due to related parties		(59,968,853)	(59,772,689)
		<u>(651,493,039)</u>	<u>(649,989,164)</u>
Net Current Assets		<u>(646,451,284)</u>	<u>(645,767,073)</u>
Non Current Liabilities		-	-
NET ASSETS		<u><u>(543,204,283)</u></u>	<u><u>(538,070,331)</u></u>
REPRESENTED BY			
Authorized share capital			
230,000,000 (2026:230,000,000) ordinary shares of Rs. 10 each		<u>2,300,000,000</u>	<u>2,300,000,000</u>
Issued, subscribed and paid up capital		1,865,684,870	1,865,684,870
Discount on issue of shares		(818,331,810)	(818,331,810)
Accumulated losses		(1,611,180,193)	(1,606,046,241)
		<u>(563,827,133)</u>	<u>(558,693,181)</u>
Advance against issue of ordinary shares		<u>20,622,850</u>	<u>20,622,850</u>
		<u>(543,204,283)</u>	<u>(538,070,331)</u>
Contingencies and Commitments	4	-	-
		<u><u>(543,204,283)</u></u>	<u><u>(538,070,331)</u></u>

The annexed notes form an integral part of these un-audited accounts.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

PERVEZ AHMED CONSULTANCY SERVICES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	July 1 to September 30 2026 (Un-Audited) Rupees	July 1 to September 30 2025 (Un-Audited) Rupees
(Loss)/profit after taxation	(5,133,952)	5,783,851
Other comprehensive income	-	-
Total comprehensive (loss)/income for the quarter	<u>(5,133,952)</u>	<u>5,783,851</u>

The annexed notes form an integral part of these accounts.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

PERVEZ AHMED CONSULTANCY SERVICES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share Capital Rupees (Un-Audited)	Share Deposit Money Rupees (Un-Audited)	Discount on Issue of Shares Rupees (Un-Audited)	Unappropriated (Loss) Rupees (Un-Audited)	Total Rupees (Un-Audited)
Balance as at July 1, 2025	1,865,684,870	20,622,850	(818,331,810)	(1,622,169,350)	(554,193,440)
Total comprehensive income for the quarter ended September 30, 2025	-	-		5,783,851	5,783,851
Balance as at September 30, 2025	<u>1,865,684,870</u>	<u>20,622,850</u>	<u>(818,331,810)</u>	<u>(1,616,385,499)</u>	<u>(548,409,589)</u>
Balance as at July 1, 2026	1,865,684,870	20,622,850	(818,331,810)	(1,606,046,241)	(538,070,331)
Total comprehensive income for the quarter ended September 30, 2026	-	-	-	(5,133,952)	(5,133,952)
Balance as at September 30, 2026	<u>1,865,684,870</u>	<u>20,622,850</u>	<u>(818,331,810)</u>	<u>(1,611,180,193)</u>	<u>(543,204,283)</u>

The annexed notes form an integral part of these accounts.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

PERVEZ AHMED CONSULTANCY SERVICES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	July 1 to September 30 2026 (Un-Audited) Rupees	July 1 to September 30 2025 (Un-Audited) Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	(5,133,952)	5,783,851
Adjustments for:		
- (Deficit)/surplus on remeasurement of investments at fair value through profit and loss - Net	237,283	(849,063)
Share of loss/(profit) from investment in associated undertaking	4,449,193	(5,307,532)
- Depreciation	548	717
	4,687,024	(6,155,878)
Operating (loss)/profit before working capital changes	(446,928)	(372,027)
(increase) / decrease in current assets		
- Advances & prepayments	(1,056,947)	(1,003,629)
Increase / (decrease) in current liabilities:		
- Trade and other payables	1,307,711	1,375,656
	250,764	372,027
Cash used in operations	(196,164)	-
Taxes paid	-	-
Net cash used in operating activities	(196,164)	-
CASH FLOW FROM INVESTING ACTIVITIES		
	(196,164)	-
Net cash from financing activities		
- Short term borrowings	196,164	-
Net Increase in Cash and Cash Equivalents	(0)	-
Cash and cash equivalents at the beginning of the period	919,179	919,179
Cash and Cash Equivalents at the End of the period	919,179	919,179

The annexed notes form an integral part of these accounts.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR