

HAJI MOHAMMAD ISMAIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

ASSETS	Note	September 30, 2026 Rupees	June 30, 2025 Rupees
NON-CURRENT ASSETS			
Deferred Taxation		-	-
Long term deposits		50,000	50,000
		50,000	50,000
CURRENT ASSETS			
Investments - available for sale		1,348,725	1,137,500
Tax refund due from Government		964,032	963,072
Other receivables		1,051,323	1,056,323
Cash and bank balances		437,060	490,871
		3,801,140	3,647,766
TOTAL ASSETS		3,851,140	3,697,766
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised Share Capital			
12,000,000 (2026: 12,000,000)ordinary shares of Rs. 10 each.		120,000,000	120,000,000
Issued, subscribed and paid up share capital	5	119,750,400	119,750,400
Capital Reserve		8,237,589	7,931,890
Revenue Reserve		(133,447,997)	(132,002,413)
		(5,460,008)	(4,320,123)
LIABILITIES			
NON-CURRENT LIABILITIES			
Retirement benefit obligation		4,673,863	4,613,762
		4,673,863	4,613,762
CURRENT LIABILITIES			
Trade and other payables		4,637,285	3,404,127
		4,637,285	3,404,127
CONTINGENCIES AND COMMITMENTS	6		
TOTAL EQUITY AND LIABILITIES		3,851,140	3,697,766

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


Director


Director **Chief Financial Officer**

Haji Mohammad Ismail Mills Limited
Condensed Interim Statement of Profit or Loss (Un-audited)
First Quarter Ended September 30, 2026

	Note	Sep 30, 2026 Rupees	Sep 30, 2025 Rupees
Operating expenses			
Administrative expenses		(1,449,514)	(1,297,289)
Operating (Loss)		<u>(1,449,514)</u>	<u>(1,297,289)</u>
Other income		4,793	12,856
(Loss) before taxation		<u>(1,444,721)</u>	<u>(1,284,433)</u>
Finance cost		(863)	-
(Loss) before taxation		<u>(1,445,584)</u>	<u>(1,284,433)</u>
Taxation		-	-
(Loss) after taxation		<u>(1,445,584)</u>	<u>(1,284,433)</u>
(Loss) per share - basic and diluted	7	<u>(0.12)</u>	<u>(0.11)</u>

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


Director

Director


Chief Financial Officer

HAJI MOHAMMAD ISMAIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Sep 30, 2026 Rupees	Sep 30, 2025 Rupees
(Loss) after taxation	(1,445,584)	(1,284,433)

Other comprehensive income

Items that will not be reclassified subsequently to profit or (loss)

Gain on re-measurement on investments available for sale to fair value - net of tax	211,225	2,062,725
Gain/ (Loss) on re-measurement of staff retirement benefits	94,474	(75,648)
	305,699	1,987,077
Total comprehensive (loss) for the Period	(1,139,885)	702,644

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


Director

Director


Chief Financial Officer

Haji Mohammad Ismail Mills Limited
Condensed Interim Statement of Changes in Equity (Un-audited)
First Quarter Ended September 30, 2026

	Share Capital	Reserves				Total Equity
		Capital Reserve		Sub total	Revenue Reserve	
	Issued, subscribed and paid-up share capital	Share premium	Fair value reserve		Accumulated (loss)	
Balance as at July 01, 2025	119,750,400	6,912,000	(163,181)	6,748,819	(128,967,009)	(2,467,790)
(Loss) for the Period	-	-	-	-	(1,284,433)	(1,284,433)
Other comprehensive income for the Period	-	-	1,987,077	1,987,077		1,987,077
Total Comprehensive Income for the Period	-	-	1,987,077	1,987,077	(1,284,433)	702,644
Balance as at September 30, 2025	119,750,400	6,912,000	1,823,896	8,735,896	(130,251,442)	(1,765,146)
Balance as at July 01, 2026	119,750,400	6,912,000	1,019,890	7,931,890	(132,002,413)	(4,320,123)
(Loss) for the Period	-	-	-	-	(1,445,584)	(1,445,584)
Other comprehensive income for the Period	-	-	305,699	305,699	-	305,699
Total Comprehensive Income for the Period	-	-	305,699	305,699	(1,445,584)	(1,139,885)
Balance as at September 30, 2026	119,750,400	6,912,000	1,325,589	8,237,589	(133,447,997)	(5,460,008)

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


Director

Director


Chief Financial Officer

4/5

HAJI MOHAMMAD ISMAIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Sep 30, 2026 Rupees	Sep 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) before taxation	(1,445,584)	(1,284,433)
Adjustments for non cash item and other income:		
Finance cost	863	-
Staff retirement banefits- gratuity	154,575	235,508
	155,438	235,508
(Loss) before working capital changes	(1,290,146)	(1,048,925)
(Increase)/Decrease in current assets:		
Other receivables	5,000	-
Increase/(decrease) in current liabilities:		
Trade and other payables	1,233,158	(2,121)
Cash (used in) operations	(51,988)	(1,051,046)
Taxes paid	(959)	(2,571)
Finance cost paid	(863)	-
	(1,822)	(2,571)
Net cash (used in) operating activities	(53,810)	(1,053,617)
Net (decrease) in cash and cash equivalents	(53,810)	(1,053,617)
Cash and cash equivalents at beginning of the year	490,870	3,540,845
Cash and cash equivalents at end of the Period	437,060	2,487,228

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


Director

Director


Chief Financial Officer

5/5