



HALA ENTERPRISES LIMITED

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The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Road,
Karachi

Ref: Hala/26
October 30, 2026

FINANCIAL RESULTS FOR 1ST QUARTER ENDED SEPTEMBER 30, 2026

Dear Sir,

We wish to inform you that the Board of Directors of our Company in their meeting held at 3.30 PM on Friday, October 30, 2026 at 19 A-1 BLOCK E-II, Gulberg-III, Lahore, have approved 1st Quarter Ended financial results for the period ended September 30, 2026.

- | | |
|--|-----|
| 1) CASH DIVIDEND | NIL |
| 2) BONUS SHARES | NIL |
| 3) RIGHT SHARES | NIL |
| 4) ANY OTHER ENTITLEMENT /CORPORATE ACTION | NIL |
| 5) ANY OTHER SENSITIVE INFORMATION | NIL |

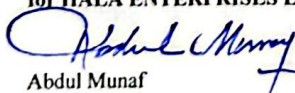
The Financial Results of the Company are as follows:-

	Sep 30, 2026 Rupees	Sep 30, 2025 Rupees
Revenue	222,545,344	169,231,057
Cost of Revenue	(182,928,302)	(138,282,785)
Gross Profit	39,617,042	30,948,272
Operating Expenses		
- Selling and Distribution Costs	(19,256,392)	(9,417,226)
- Administrative Expenses	(8,230,018)	(7,581,173)
- Other Operating Expenses	(100,000)	(626,163)
	(27,586,410)	(17,624,562)
Operating Profit	12,030,632	13,323,710
Finance Cost	(4,766,709)	(8,052,003)
Other Income	23,744	-
Profit before Taxation and Levies	7,287,667	5,271,707
Levies	(2,765,632)	(2,099,016)
Profit before Taxation	4,522,035	3,172,691
Taxation	-	-
Net Profit for the period	4,522,035	3,172,691
Earning per share-Basic	0.35	0.24

The Quarterly Report of the company for the period ended September 30, 2026 will be transmitted through PUCARS separately within the specified time.

Thanking you,

Yours faithfully
for HALA ENTERPRISES LIMITED


Abdul Munaf
Director



CC: Executive Director/ HOD,
(Surveillance, Supervision and Enforcement Department,
SECP, NIC Building, Blue Area Islamabad.



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HALA ENTERPRISES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026 (UN-AUDITED)

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	Sep 2026 Un-Audited Rupees	Jun 2026 Audited Rupees		Sep 2026 Un-Audited Rupees	Jun 2026 Audited Rupees
CAPITAL AND LIABILITIES			ASSETS		
Share capital and reserves			Non Current Assets		
Authorized capital 16,000,000 ordinary shares of Rs. 10 each	160,000,000	160,000,000	Property, Plant and equipment	412,069,921	414,881,275
Issued, subscribed and paid up capital	129,963,040	129,963,040	Long term Investments	10,781,162	12,515,159
Capital reserve			Long term deposits	6,569,548	6,569,548
Surplus on revaluation of Property, Plant & equipment	200,173,715	201,686,659	Total Non- Current Assets	429,420,631	433,965,982
Fair value reserve of financial assets at FVOC	9,597,528	11,331,525			
Other capital reserve	2,274,287	2,274,287			
	212,045,530	215,292,471			
Revenue reserve					
Other revenue reserve	7,000,000	7,000,000			
Accumulated loss	(41,096,045)	(47,131,024)			
	(34,096,045)	(40,131,024)			
Loan from Director	238,000,000	238,000,000			
Total Share Capital And Reserves	545,912,525	543,124,487			
Non Current Liabilities			Current assets		
Deferred liability	42,800,327	43,674,591	Stores and spares	4,883,639	4,396,296
Long term borrowing	-	-	Stock in trade	160,801,002	158,141,988
Total Non Current Liabilities	42,800,327	43,674,591	Trade debtors	115,558,463	115,818,093
Current Liabilities			Advances, deposits, prepayments and other receivables	105,169,007	99,955,723
Trade and other payables	70,381,663	68,969,576	Tax refund due from Government	83,578,876	105,483,778
Accrued mark up	2,145,530	2,045,735	Cash and bank balances	13,894,942	4,056,003
Short term borrowings	150,401,000	193,245,000	Total Current Assets	483,885,929	487,851,881
Due to related parties	101,665,515	70,758,474			
Provision for taxation	-	-			
Total Current Liabilities	324,593,708	335,018,785			
Contingencies and Commitments	-	-			
TOTAL EQUITY AND LIABILITIES	913,306,560	921,817,863	TOTAL ASSETS	913,306,560	921,817,863

NOTES TO THE ACCOUNTS

- These accounts are un-audited and are being submitted to the share holders in accordance with the requirements of the companies Act, 2017.
- Accounts policies adopted for the preparation of these accounts are the same as those applied in the preparation of the preceding annual accounts of the company
- Amounts set aside in these accounts for taxation are provisional. Final liability will be determined on the basis of annual results.
- Cash flow statement, comprehensive income statement and statement of changes in equity has been disclosed as per requirements of the IAS No 34
- where necessary, previous figures have been re-arranged for the purpose of fair comparison.

LAHORE: October 30, 2026



HALA ENTERPRISES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN AUDITED)

	Quarter ended Sep. 2026	Quarter ended Sep. 2025
	Rupees	Rupees
Net Profit for the period	4,522,035	3,172,691
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Unrecognised actuarial gain due to experience adjustment on remeasurement of staff retirement benefits	-	-
Items that may be reclassified subsequently to profit or loss		
Deficit on remeasurement of investment available for sale	(1,733,997)	(366,706)
Other comprehensive (Loss) / income	(1,733,997)	(366,706)
Total comprehensive income for the period	<u>2,788,038</u>	<u>2,805,985</u>

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HALA ENTERPRISES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

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Particulars	Share Capital	Capital Reserves				Revenue Reserves				Total Share Capital and Reserve
		surplus on revaluation of Property plant and equipment	Fair value Reserve of Financial Assets at FVOCI	Other Capital Reserve	Total Capital Reserve	Loan from Director	Other Revenue Reserve	Accumulated Loss	Total Revenue Reserve	
Balance as at Jul 01, 2025	129,963,040	207,738,432	15,282,971	2,274,287	225,295,690	120,000,000	7,000,000	(63,076,981)	(56,076,981)	419,181,749
Net Profit for the period ended Sep 30, 2025	-	-	-	-	-	-	-	3,172,691	3,172,691	3,172,691
Other comprehensive income for the period	-	-	(366,706)	-	(366,706)	-	-	-	-	(366,706)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period	-	(1,512,944)	-	-	(1,512,944)	-	-	1,512,944	1,512,944	-
Surplus realized on disposal	-	-	-	-	-	68,000,000	-	-	-	68,000,000
Balance as at Sep 30, 2025	129,963,040	206,225,488	14,916,265	2,274,287	223,416,040	188,000,000	7,000,000	(58,391,346)	(51,391,346)	489,987,734
Balance as at Jul 01, 2026	129,963,040	201,686,659	11,331,525	2,274,287	215,292,471	238,000,000	7,000,000	(47,131,024)	(40,131,024)	543,124,487
Net Profit for the period ended Sep 30, 2026	-	-	-	-	-	-	-	4,522,035	4,522,035	4,522,035
Other comprehensive income for the period	-	-	(1,733,997)	-	(1,733,997)	-	-	-	-	(1,733,997)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period	-	(1,512,944)	-	-	(1,512,944)	-	-	1,512,944	1,512,944	-
Loan from Director	-	-	-	-	-	-	-	-	-	-
Balance as at Sep 30, 2026	129,963,040	200,173,715	9,597,528	2,274,287	212,045,530	238,000,000	7,000,000	(41,096,045)	(34,096,045)	545,912,525

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HALA ENTERPRISES LIMITED
CONCEDED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

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	QUARTER ENDED SEP 30, 2026 (UN-AUDITED) Rupees	QUARTER ENDED SEP 30, 2025 (UN-AUDITED) Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	7,287,667	5,271,707
Adjustments for :		
Depreciation	6,272,715	3,882,017
Financial charges	4,766,709	8,052,003
Gratuity	1,370,736	1,370,736
Gain on disposal of property, plant and equipment	-	-
	<u>12,410,160</u>	<u>13,304,756</u>
Operating profit before working capital changes	19,697,827	18,576,463
(Increase) / decrease in current assets		
Stores and spares	(487,343)	(2,605,993)
Stock in trade	(2,659,014)	(3,156,116)
Trade debtors	259,630	47,311,355
Advances, deposits, prepayments and other receivables	(5,213,284)	(18,607,909)
Sales tax refundable	21,904,902	6,419,274
Due from associated undertakings	-	-
(Decrease)/ increase in current liabilities		
Due to directors and associated undertakings	30,907,041	8,775,493
Creditors, accrued and other liabilities	1,412,087	(8,037,847)
	<u>46,124,019</u>	<u>30,098,257</u>
Cash generated from operations	65,821,846	48,674,720
Financial charges paid	(4,666,914)	(8,217,395)
Income tax paid	(2,765,632)	(2,099,015)
Gratuity paid	(2,245,000)	(2,065,910)
Net cash (used in) / from operating activities	<u>56,144,300</u>	<u>36,292,400</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure	(3,461,361)	(16,810,012)
Long term deposits	-	-
Net cash (used in) investing activities	<u>(3,461,361)</u>	<u>(16,810,012)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Long term loans	-	-
Current portion of long term loans	-	(558,500)
Proceeds from director loan	-	68,000,000
Short term finances	(42,844,000)	(5,339,934)
Net cash from / (used in) financing activities	<u>(42,844,000)</u>	<u>62,101,566</u>
Net increase in cash and cash equivalents	<u>9,838,939</u>	<u>81,583,954</u>
Cash and cash equivalents at the beginning of year	4,056,003	3,090,932
Cash and cash equivalents at the end of the period	<u><u>13,894,942</u></u>	<u><u>84,674,886</u></u>

Abdul Wahid

