AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-Audited) Rupees	June 30,2025 (Audited) Rupees
ASSETS			
Non-Current Assets			
Property, plant and equipment	5	1,590,714,092	1,597,669,584
Capital Work-in-Progress		28,839,153	18,188,304
		1,619,553,246	1,615,857,888
Long term loans	7	3,809,618	6,576,241
Long term deposits	8	21,203,498	16,813,862
Deferred Assets	22	49,568,000	36,883,099
		1,694,134,362	1,676,131,090
Current Assets			
Stores and Spares		11,156,780	9,006,603
Stock in trade	9	3,347,244,093	3,919,577,769
Trade debts (unsecured - considered good)	10	3,116,037,314	2,256,454,705
Loans and Advances	11	81,902,860	41,231,504
Trade Deposits and Short term prepayments	12	65,898,481	62,260,642
Other receivables	13	5,232,814	125,059,757
Taxation - net	14	-	79,202,137
Tax refund due from Government	15	256,560,820	186,980,379
Short term investments	16	78,400,707	58,782,172
Cash and bank balances	17	245,306,411	150,817,467
		7,207,740,280	6,889,373,136
TOTAL ASSETS		8,901,874,641	8,565,504,226
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital			
10,000,000 (2025: 10,000,000) ordinary shares of Rs. 100/- each		1,000,000,000	1,000,000,000
Issued, subscribed and paid-up capital	18	657,894,800.00	657,894,800
Unappropriated Profit		2,227,387,550	1,699,753,668
Capital Reserve			
Share Premium		541,579,164	541,579,164
Surplus on Revaluation		804,469,725	805,632,206
		4,231,331,239	3,704,859,838
NON-CURRENT LIABILITIES			
Liabilities against assets subject to finance leases	21	60,009,656	52,433,707
Provision For Gratuity	22	118,849,328	97,687,840
		178,858,984	150,121,547
CURRENT LIABILITIES			
Trade and other payables	23	2,536,923,829	2,786,852,144
Markup accrued	24	24,485,732	16,003,825
Short term borrowings	25	1,811,380,741	1,859,638,467
Taxation - net	14	97,773,070	-
Current portion of non current liabilities	26	21,121,051	48,028,396
		4,491,684,422	4,710,522,841
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES		8,901,874,641	8,565,504,226

The annexed notes from 1 to 36 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

AGRO PROCESSORS & ATMOSPHERIC GASES LTD.
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED MARCH, 2026

	Note	Nine months period ended March 31, 2026 (Un-Audited) Rupees	March 31,2025 (Un-Audited) Rupees
Net sales	28	15,849,608,782	13,747,601,660
Cost of sales	29	13,324,497,094	11,823,053,552
Gross profit		2,525,111,687	1,924,548,109
Operating expenses			
Selling and distribution expenses	31	1,101,687,235	990,052,456
Administrative expenses	30	222,488,249	179,917,986
Other operating expenses	33	76,117,297	42,683,169
		1,400,292,781	1,212,653,610
		1,124,818,906	711,894,499
Other income	32	28,428,245	24,230,947
Income-Investment Funds		-	210,570,815
Profit from operations		1,153,247,151	946,696,261
Financial charges	34	160,289,697	213,512,126
Financial charges on Short Term Loan		-	188,289,042
Profit before tax		992,957,454	544,895,093
Taxation	35	391,327,234	244,496,108
Current		400,185,220	224,247,109
Capital Gain Tax		-	7,079,817
Deferred		(8,857,986)	13,169,182
Profit after taxation		601,630,220	300,398,985

The annexed notes from 1 to 36 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR**

AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
SPECIAL PURPOSE STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (Un-Audited)

	Issued, subscribed and paid-up capital	Capital Reserve			Total
		Share premium	Surplus on Revaluation of property	Unappropriated profit	
	-----	-----	Rupees	-----	-----
Balance as at July 01, 2024 (Audited)	657,894,800	541,579,164	653,601,567	1,192,815,730	3,045,891,261
Total comprehensive income for the period					
Profit for nine month March 31, 2025	-	-	-	300,398,985	300,398,985
Remeasurement of defined benefit liability - net of deferred tax	-	-	-	2,035,512	2,035,512
Transferred from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	-	(2,991,622)	2,991,622	-
Total comprehensive income for the nine-month period	-	-	(2,991,622)	5,027,134	2,035,512
Transactions with owner					
Dividend till March 31, 2025	-	-	-	(52,631,584)	(52,631,584)
Balance as at March 31, 2025 (Un-Audited)	657,894,800	541,579,164	650,609,945	1,445,610,265	3,295,694,174
Balance as at July 01, 2025 (Audited)	657,894,800	541,579,164	805,632,206	1,699,753,668	3,704,859,838
Total comprehensive income for the nine-month period					
Profit for the nine-month period	-	-	-	601,630,220	601,630,220
Remeasurement of defined benefit liability - net of deferred tax	-	-	-	(9,369,338)	(9,369,338)
Transferred from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	-	(1,162,483)	1,162,483	-
	-	-	(1,162,483)	(8,206,856)	(9,369,338)
Transactions with owner					
Final dividend	-	-	-	(65,789,480)	(65,789,480)
Balance as at March 31, 2026 (Un-Audited)	657,894,800	541,579,164	804,469,723	2,227,387,552	4,231,331,239

The annexed notes from 1 to 36 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

AGRO PROCESSORS & ATMOSPHERIC GASES LTD.
STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED MARCH, 2026

	Nine months period ended March 31, 2026 (Un-Audited) Rupees	Nine months period ended March 31, 2025 (Un-Audited) Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation	992,957,454	544,895,093
Adjustments for items non-cash items and other items		
Gratuity	22,534,615	22,322,358
Depreciation	43,523,062	43,308,451
Gain on sale of operating fixed assets	(7,109,082)	(2,995,859)
Financial Charges	160,289,697	401,801,168
Bad debts written off	1,282,064	1,552,690
Operating profit before working capital changes	1,213,477,810	1,010,883,901
(Increase) / Decrease in current assets		
Stores and Spares	(2,150,177)	(4,715,756)
Stock in Trade	572,333,676	(906,934,962)
Trade Debts	(859,582,609)	(83,514,108)
Loan and Advances	(40,671,356)	31,418,999
Trade Deposits and short term prepayments	(3,637,840)	(49,904)
Other receivables	119,826,943	(72,660,121)
Tax Refund due from Government	(69,580,442)	100,358,566
	(283,461,804)	(936,097,286)
Increase / (Decrease) in current liabilities		
Trade and other Payables	(243,306,794)	480,638,080
Cash generated from operations	686,709,212	555,424,695
Financial Charges paid	(151,807,789)	(429,591,387)
Gratuity paid	(20,941,011)	(25,209,854)
Taxes paid	(223,210,013)	(323,870,253)
Cash generated from operating activities	290,750,399	(223,246,798)
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to operating fixed assets	(13,121,171)	(94,336,933)
Additions to capital work in progress	(10,650,849)	(28,788,410)
Proceeds from sale of operating fixed assets	9,000,000	3,750,000
Long term loans and deposits	(1,623,013)	(4,193,895)
Short term investments - net	(19,618,535)	5,950,000
Net Cash (used in) / generated from investing activities	(36,013,568)	(117,619,238)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term financing - net	(30,000,000)	(30,000,000)
Liabilities against assets subject to finance leases	(16,302,823)	(10,099,638)
Dividend-paid	(65,687,339)	(52,565,193)
Short term borrowings - net	300,025,239	(25,573,653)
Net Cash used in financing activities	188,035,077	(118,238,484)
Net increase in cash and cash equivalent	442,771,908	(459,104,521)
Cash and cash equivalent at the beginning of the year	(1,559,395,392)	(862,618,783)
Cash and cash equivalent at the end of the year	(1,116,623,484)	(1,321,723,303)

The annexed notes from 1 to 36 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR**

AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026

1 STATUS AND NATURE OF BUSINESS

1.1 The Company was incorporated in Pakistan on September 25, 1980 as a private limited company under Companies Act, 2017. On February 11, 2021 the Company changed its status from private company into a public company. The Company is mainly engaged in manufacturing and selling of vegetable ghee, cooking oil, allied items and substances.

1.2 JCR - VIS Credit Rating Company Limited has upgrade A- and A-2 ratings to the Company for long term and short term, respectively on October 20, 2025.

2 GEOGRAPHICAL LOCATION AND ADDRESS OF BUSINESS UNIT

The registered office of the Company is situated at F/392, S.I.T.E., Karachi.

3 BASIS OF PREPARATION

3.1 These special purpose financial statements have been prepared by the management for the initial public offering purpose .

3.2 As these are special purpose financial statements, therefore, these may not contain full disclosure as required under the applicable financial reporting framework.

3.3 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards as applicable in Pakistan comprise of :

- International Financial Reporting Standards (IFRS Standards) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 201

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS Standards, the provisions of and directives issued under the Companies Act, 2017 have been followed.

4 Basis of measurement

These financial statements have been prepared under the historical cost convention, except for certain items as disclosed in the relevant accounting policies to the financial statements.

4.1 Functional and presentation currency

These Financial statements are prepared in Pakistani Rupees, which is the Company's functional and presentation currency.

5 PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets

Particulars	Cost				Rate	Depreciation				Written down value as at 31st March 2026
	As At 30th June 2025	Additions / *transfer/ **revaluation	Deletions	AS AT March 2026	%	As At 30th June 2025	For the year	Adjustments	AS AT March 2026	
Owned										
Leasehold land	775,000,000	-	-	775,000,000	0%	-	-	-	-	775,000,000
Buildings on leasehold land	168,951,778	-	-	168,951,778	5%	75,520,232	3,503,683	-	79,023,915	89,927,863
Lahore office	1,138,281	-	-	1,138,281	5%	854,946	10,625	-	865,571	272,710
Plant and machinery	949,922,434	5,472,000	-	955,394,434	5%	431,407,920	19,575,563		450,983,483	504,410,951
Electric and gas installation	4,408,987	246,681	-	4,655,668	10%	3,730,610	69,379	-	3,799,989	855,679
Furniture and fixtures	12,166,164	120,000	-	12,286,164	10%	7,964,053	323,158	-	8,287,211	3,998,953
Office equipment	41,561,928	3,069,146	-	44,631,074	10%	20,717,042	1,630,057	-	22,347,099	22,283,975
Tools and equipment	55,685,593	525,000	-	56,210,593	10%	20,663,145	2,632,025	-	23,295,170	32,915,423
Vehicles	51,475,490	3,688,344	6,096,105	49,067,729	20%	44,753,567	1,378,881	1,212,717	44,919,731	4,147,998
Lab Equipment	3,771,250	-	-	3,771,250	10%	2,257,215	113,553	-	2,370,767	1,400,483
Mobile phone	148,000			148,000	20%	45,600	15,360		60,960	87,040
Solar Power Project-2024	54,952,199	-	-	54,952,199	5%	2,747,610	1,957,672		4,705,282	50,246,917
Defence Office	27,000,000	-	-	27,000,000	5%	1,350,000	961,875		2,311,875	24,688,125
	2,146,182,106	13,121,171	6,096,105	2,153,207,171		612,011,940	32,171,831	1,212,717	642,971,053	1,510,236,118
Leased										
Vehicles	97,781,070	29,909,422	3,962,000	123,728,492	20%	34,281,650	11,351,231	2,382,365	43,250,516	80,477,976
Total Rupees	2,243,963,176	43,030,593	10,058,105	2,276,935,663		646,293,590	43,523,062	3,595,082	686,221,569	1,590,714,094

5.1 Depreciation charged has been allocated as under:

	Note	Mar-26 Rupees	Mar-2025 Rupees
Cost of sales	29	27,862,500	28,375,208
Administrative expenses	30	15,660,562	14,933,243
		43,523,062	43,308,451

		Mar-31 2026 (Un-Audited) Rupees	Jun-30 2025 (Audited) Rupees
7	**LONG TERM LOANS**		
	(Unsecured - considered good)		
	Loan to staff	11,811,165	15,596,132
	Less: Current portion shown under current assets	(8,001,547)	(9,019,891)
		3,809,618	6,576,241
8	**LONG TERM DEPOSITS**		
	Security deposits	21,203,498	16,813,862
9	**STOCK IN TRADE**		
	Raw material		
	Oil	2,432,387,116	2,882,682,793
	Chemicals	43,102,355	46,721,602
	Packing material	80,303,265	78,056,355
	Finished goods	791,451,356	912,117,019
		3,347,244,093	3,919,577,769
10	**TRADE DEBTS**		
	Unsecured		
	Considered good	3,116,037,314	2,256,454,704
	Considered doubtful	177,738,347	162,738,347
		3,293,775,661	2,419,193,052
	Provision against doubtful debts	(177,738,347)	(162,738,347)
		3,116,037,314	2,256,454,704
10.1	**Movement in provision for doubtful debts**		
	Opening balance	162,738,348	162,738,348
	Provision made during the year	15,000,000	-
	Closing balance	177,738,348	162,738,348
11	**LOANS AND ADVANCES**		
	(Unsecured - considered good)		
	Loan		
	To staff	8,001,547	9,019,891
	Advance		
	To staff for expenses	584,514	515,212
	Against Salary	147,800	-
	Against supply of goods and services	73,168,999	31,696,401
		73,901,313	32,211,613
		81,902,860	41,231,504

	Mar-31 2026 (Un-Audited) Rupees	Jun-30 2025 (Audited) Rupees
12 TRADE DEPOSITS AND SHORT TERM PREPAYMENTS		
Prepayments	5,804,863	2,542,024
Security Deposits	60,093,618	59,718,618
	65,898,481	62,260,642
13 OTHER RECEIVABLES		
(Considered good)		
Sales tax	-	124,752,803
Others	5,232,814	306,954
	5,232,814	125,059,757
14 TAXATION - NET		
Advance tax	302,412,148	447,702,536
Less: Provision for taxation	(400,185,218)	(368,500,399)
	(97,773,070)	79,202,137
15 TAX REFUND DUE FROM GOVERNMENT		
Income tax refundable	256,560,820	186,980,379
	256,560,820	186,980,379
16 SHORT TERM INVESTMENTS		
Held to maturity		
Term deposit receipts	78,400,707	58,782,172
17 CASH AND BANK BALANCES		
Cash in hand	6,642,769	7,581,430
Cash in banks		
In current accounts	205,715,740	59,615,141
In saving account	32,947,902	83,620,896
	238,663,642	143,236,038
	245,306,411	150,817,468
18 ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
Issued for shares	1,199,473,964	1,199,473,964
	1,199,473,964	1,199,473,964

		Mar-31 2026 (Un-Audited) Rupees	Jun-30 2025 (Audited) Rupees
19	**SURPLUS ON REVALUATION OF FIXED ASSETS**		
	Surplus on leasehold land	774,221,119	774,221,119
	Surplus on buildingd on leasehold land	30,248,606	31,411,087
		804,469,725	805,632,206
20	**LONG TERM FINANCING**		
	Secured		
	From banking company		
	Term finance	-	30,000,004
	Less: Current portion shown under current liabilities	-	(30,000,004)
		-	-
21	**LIABILITIES AGAINST ASSETS SUBJECT TO FINANCE LEASE**		
	Secured		
	Balance as July 01	70,462,108	49,665,581
	Additions during the year	26,971,422	35,218,070
		97,433,530	84,883,651
	Payments/adjustment during the year	(16,302,823)	(14,421,543)
		81,130,707	70,462,108
	Less: Payable within one year shown under current liabilities	(21,121,051)	(18,028,401)
		60,009,656	52,433,707
22	**DEFERRED LIABILITY - GRATUITY**		
	Deferred taxation	(49,568,000)	(36,883,099)
	Provision for gratuity	118,849,328	97,687,840
		69,281,327	60,804,741
23	**TRADE AND OTHER PAYABLES**		
	Trade creditors	1,701,408,412	2,074,123,033
	Accrued expenses	644,513,210	512,287,350
	Advance from customers	24,312,905	75,613,149
	Deposits	492,958	1,165,415
	Sales Tax and Special Excise duty	27,819,617	-
	Workers' Profit Participation Fund	58,665,591	49,850,333
	Workers' Welfare Fund	41,942,257	40,500,895
	Others	37,768,879	33,311,969
		2,536,923,829	2,786,852,144
23.1	**Workers' Profit Participation Fund**		
	Balance as at July 01	49,850,333	28,932,543
	Add: Interest credited at prescribed rates	7,528,231	2,893,254
		57,378,564	31,825,798
	Less: Amount paid to Trust	(52,166,711)	(31,825,798)
		5,211,853	-
	Add: Current year's allocation at 5%	53,453,737	49,850,333
		58,665,591	49,850,333

		Mar-31 2026 (Un-Audited) Rupees	Jun-30 2025 (Audited) Rupees
24 MARKUP ACCRUED			
Running finance		24,187,771	13,382,743
Term finance		297,961	2,621,081
		24,485,732	16,003,824
25 SHORT TERM BORROWINGS			
Secured - from banking companies			
Istisna Fiancing		449,450,846	149,425,607
Running finance - I		1,361,929,895	1,710,212,859
		1,811,380,741	1,859,638,466
26 CURRENT PORTION OF NON-CURRENT LIABILITIES			
Long term financing	20	-	30,000,000
Liabilities against assets subject to finance l(	21	21,121,051	18,028,401
		21,121,051	48,028,401

27 CONTIGENCIES AND COMMITMENTS

27.1 Contingencies

27.1.1 Guarantee

There is a contingent liability in respect of guarantees issued by bank amounting to Rs. 78.40 million (June 30, 2025: Rs. 55.329 million) in the ordinary course of business.

27.1.2 Sindh development and maintenance infrastructure fee

There is a contingent liability in respect of demand raised by the Director of Excise and Taxation, (Taxes-II) Karachi against Sindh Development and Maintenance Infrastructure fee amounting to Rs. 22.127 million. (June 30. 2025: Rs. 22.127 million.)

The Company had filed an appeal before the Honorable High Court of Sindh against this demand. The Court decided the case on the basis of which the net liability computed by management amounts to Rs. 11.298 million. The Company and department have both filed appeals before the Honorable Supreme Court against the order. In the event of adverse decision, the Company will be faced with a maximum liability of Rs. 22.127 million resulting in a charge

27.2 Commitments

The commitments of the Company in respect of letters of credit as at March 31, 2026 are amounting to Rs. 1,309 million (June 30, 2025: Rs. 2,090 million).

		YTD March 31, 2026 (Un-Audited) Rupees	YTD March 31st, 2025 (Un-Audited) Rupees
28 SALES - NET			
Sales		19,068,317,341	18,263,172,726
Less: Sales tax		(2,716,710,769)	(4,051,084,397)
Trade discount		(501,997,791)	(464,486,669)
		15,849,608,782	13,747,601,660
29 COST OF SALES			
Material consumed			
Oil consumed		11,636,849,405	10,443,276,167
Sales Tax Charged		43,174,251	189,252,336
Chemical consumed		160,372,369	157,165,814
Packing material consumed		807,435,750	760,266,044
		12,647,831,774	11,549,960,360
Salaries, wages and other benefits		193,156,064	177,230,587
Water		20,151,455	18,932,648
Gas		129,383,478	148,743,959
Biomass fuel		1,716,149	-
Power and electricity		57,105,218	79,689,970
Consumable stores		58,852,436	54,638,010
Insurance		12,012,213	10,869,742
Repairs and maintenance		11,947,204	6,374,463
Cartage		43,236,943	37,319,321
Depreciation	5.2	27,851,873	28,375,208
Consultancy Charges		4,387,776	3,940,987
Fees and subcription		6,851,953	5,847,677
Ijara Rentals		-	621,653
Miscellaneous		3,426,815	3,676,065
Legal & Professional Charges		-	1,000,000
		13,217,911,351	12,127,220,650
Less: Insurance claim received		(14,079,920)	(3,381,719)
Cost of goods manufactured		13,203,831,431	12,123,838,931
Finished goods			
Opening stock		912,117,019	493,420,991
Closing stock		(791,451,356)	(794,206,366)
		120,665,663	(300,785,375)
COGS		13,324,497,095	11,823,053,552
GROSS PROFIT		2,525,111,687	1,924,548,109
29.1 Oil consumed			
Opening stock		2,882,682,793	1,953,442,053
Purchases		11,186,333,728	11,035,517,511
		14,069,016,521	12,988,959,564
		-	-
Less: Closing stock		(2,432,387,116)	(2,548,683,397)
		11,636,629,405	10,440,276,167

		Note	YTD Mar-31st 2026 (Un-Audited) Rupees	YTD Mar-31st 2025 (Un-Audited) Rupees
29.2	Chemical consumed			
	Opening stock		46,721,602	43,512,828
	Purchases		156,753,122	155,758,811
			203,474,724	199,271,639
	Less: Closing stock		(43,102,355)	(42,105,825)
			160,372,369	157,165,814
29.3	Packing material consumed			
	Opening stock		78,056,355	67,267,774
	Purchases		809,682,660	772,581,288
			887,739,015	839,849,062
	Less: Closing stock		(80,303,265)	(79,583,018)
			807,435,750	760,266,044

		Note	YTD Mar-31st 2026	YTD Mar-31st 2025
30	**ADMINISTRATIVE EXPENSES**			
	Director's Remuneration		22,074,514	17,352,486
	Salaries, wages and other benefits		112,834,695	102,853,639
	Provision for expected credit loss		15,000,000	-
	Printing and stationary		367,350	443,100
	Telephone and telex		2,170,306	2,786,677
	Postage and telegram		553,379	873,788
	Traveling and conveyance		2,918,348	2,918,533
	Legal and professional charges		12,155,637	8,170,611
	Audit fee		1,100,000	940,000
	Fees and subcription		3,924,911	1,679,815
	Rent, rate and taxes		1,027,073	1,356,584
	Ijara Rentals		-	580,059
	IT Expenses		1,893,686	2,347,141
	Entertainment		1,928,224	1,856,895
	Charity and donation		8,001,359	6,797,524
	Repair and maintenance		7,760,415	4,373,524
	Depreciation	5.2	15,671,189	14,933,243
	Insurance		8,549,678	6,789,181
	Miscellaneous expenses		4,557,487	2,865,186
			222,488,249	179,917,986

		YTD Mar-31st 2026	YTD Mar-31st 2025
31	**SELLING AND DISTRIBUTION EXPENSES**		
	Salaries, wages and other benefits	194,766,240	175,264,220
	Transport charges	316,291,096	265,280,838
	Business promotion expenses	233,113,683	254,943,694
	Advertisement	301,879,625	239,337,540
	Traveling expenses	5,915,830	6,092,309
	Insurance	3,907,006	3,200,319
	Electricity	5,338,613	6,437,326
	Repair and maintenance	1,908,559	1,467,913
	Telephone	1,397,170	1,608,535
	Utilities	155,030	176,967
	Postage and telegram	159,458	74,582
	Printing and stationery	283,251	771,604
	Rent, rate and taxes	31,719,198	32,307,230
	Ijara Rentals	211,260	460,576
	Miscellaneous	3,844,758	2,428,175
	Fees and subcription	796,458	200,628
		1,101,687,235	990,052,456

	YTD Mar-31st 2026 (Un-Audited) Rupees	YTD Mar-31st 2025 (Un-Audited) Rupees
32 OTHER INCOME		
Interest on short term investment	13,585,269	7,084,857
Gain on sale of fixed assets	7,109,082	2,995,859
Sale of Scrap	6,845,463	6,309,039
Profit on saving account	1,144,074	7,884,018
Gain/(Loss) on Foreign Exchange	(255,643)	(42,826)
Income from Al-Meezan Investment	-	28,319,396
Income from T-Bills	-	182,251,419
	28,428,245	234,801,762
33 OTHER EXPENSE		
Workers' Profit Participation Fund	53,453,737	29,378,913
Workers' Welfare Fund	21,381,495	11,751,565
Bad Debt Written Off	1,282,064	1,552,690
	76,117,297	42,683,169
34 FINANCIAL CHARGES		
Secured finances and letter of credit	135,009,739	190,279,977
Short Term Finance	-	188,289,042
Workers' Profit Participation Fund	7,528,231	2,869,144
Finance Leases	5,859,055	6,779,341
	148,397,025	388,217,504
Bank charges	11,892,672	13,583,664
	160,289,697	401,801,168
35 TAXATION		
Current	400,185,220	224,247,109
Deferred	(8,857,986)	13,169,182
Capital Gain tax	-	7,079,817
	391,327,234	244,496,108

36 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever necessary for the purpose of comparison and these corresponding figures are un-audited.

CHIEF EXECUTIVE OFFICER

DIRECTOR