1st Quarter Report



CONDENSED INTERIM FINANCIAL INFORMATION

1st Quarter Report (UN-AUDITED) September 30, 2025



COMPANY INFORMATION

CHAIRMAN: MR. MOHAMMAD SAEED

CHIEF EXECUTIVE OFFICER: MR. AMJAD SAEED

DIRECTORS: MRS. RUBINA AMJAD
MR. OMER SAEED

MR. AHSAN SAEED MR.KHIZER SAEED

MR.MUHAMMAD AZHAR (INDEPENDENT) MR. RIZWAN-UL-HASSAN (INDEPENDENT)

AUDIT COMMITTEE:

CHAIRMAN MR. MUHAMMAD AZHAR
MEMBER MR. MUHAMMAD SAEED
MEMBER MR. AHSAN SAEED

H.R. & REMUNERATION COMMITTEE:

 CHAIRMAN
 MR.MUHAMMAD AZHAR

 MEMBER
 MR. AHSAN SAEED

 MEMBER
 MRS. RUBINA AMJAD

NOMINATION COMMITTEE:

 CHAIRMAN
 MR.OMER SAEED

 MEMBER
 MR. AHSAN SAEED

 MEMBER
 MR. KHIZER SAEED

RISK MANAGEMENT COMMITTEE:

 CHAIRMAN
 MR. AHSAN SAEED

 MEMBER
 MR. OMER SAEED

 MEMBER
 MR. KHIZER SAEED

SUSTAINABILITY COMMITTEE:

 CHAIRMAN
 MR.MUHAMMAD AZHAR

 MEMBER
 MR. AHSAN SAEED

 MEMBER
 MRS. RUBINA AMJAD

CHIEF FINANCIAL OFFICER: MR.MUHAMMAD KASHIF ZAHUR

COMPANY SECRETARY: MR. MUHAMMAD NADEEM

SHARE REGISTRAR: F. D. Registrar Services Pvt. Limited

17th Floor, Saima Trade Tower-A, I. I. Chundrigar Road Karachi.

AUDITORS: M/S RIAZ AHMAD & COMPANY.

CHARTERED ACCOUNTANTS

BANK AL-FALAH LTD

NATIONAL BANK OF PAKISTAN

BANK AL-HABIB LTD
THE BANK OF PUNJAB
HABIB BANK LIMITED
SAMBA BANK LTD
MEEZAN BANK LTD

REGISTERED OFFICE:

ROOM NO 404 & 405, 4TH FLOOR, BUSINESS CENTRE, MUMTAZ

HASSAN ROAD, KARACHI. www.idealsm.com

FACTORY: 35-K.M SHEIKHUPURA ROAD, TEHSIL JARANWALA,

DISTT. FAISALABAD.

DIRECTORS' REVIEW REPORT TO THE SHAREHOLDERS

Your Directors feel pleasure in submitting un-audited financial statements of your Company for the period ended 30 September 2025.

FINANCIAL RESULTS	30.09.2025 (RUPEES IN T	30.09.2024 THOUSAND)
REVENUE FROM CONTRACTS WITH CUSTOMERS	356,861	1,239,898
COST OF SALES	(296,296)	(1,132,319)
GROSS PROFIT	60,565	107,579
DISTRIBUTION COST	(20,781)	(33,612)
ADMINISTRATIVE EXPENSES	(63,089)	(65,979)
OTHER EXPENSES	(1,037)	(585)
OTHER INCOME	51,270	6,050
FINANCE COST	(17,415)	(54,363)
PROFIT/(LOSS) BEFORE TAXATION AND LEVY	9,513	(40,910)
LEVY	(3,857)	(11,997)
_	5,656	(52,907)
TAXATION	-	_
PROFIT / (LOSS) AFTER TAXATION	5,656	(52,907)
EARNING / (LOSS) PER SHARE-BASIC AND DILUTED (RUPEES)	0.57	(5.33)

PERFORMANCE REVIEW:

With the blessings of Almighty Allah, the Company's financial performance has shown significan improvement during the year. Earnings per share increased to Rs. 0.57, compared to a loss of Rs.5.33 per share in the previous year.

FUTURE OUTLOOK:

The management is optimistic that through strategic planning, timely capitalization on market opportunities procurement of raw materials at competitive prices, efficient utilization of financial resources, and stric control over costs, the Company will be able to achieve a healthier bottom line.

ACKNOWLEDGEMENT

The Board offers thanks to our shareholdes and bankers for their continued support and trust in the company. The Board acknowledges the efforts and devotion of staff and workers which led to achieve milestones and hope these will continue in upcoming years.

Faisalabad October 30, 2025 Amjad Saeed Chief Executive Officer Omer Saeed Director

حصدداران کے لیے ڈائز میکٹرزی رپورٹ آپ کے ڈائز میکٹرز 30 متبر 2025 کوفتم ہونے والی مدت کے لیے آپ کی کمپنی کے فیرآ ڈٹ شدہ مالیاتی گوشوار سے جم کرانے میں فوقی محسوں کرتے ہیں۔

É			
C	30.09.2025	30.09.2024	
	رقم ہزاروں میں		
ں کے ساتھ معاہدوں سے حاصل ہونے والی آ مدنی	356,861	1,239,898	
ت کی لاگت	(296,296)	(1,132,319)	
منافع	60,565	107,579	
وشن اخراجات	(20,781)	(33,612)	
باخراجات	(63,089)	(65,979)	
راجات	(1,037)	(585)	
ر نی	51,270	6,050	
اخراجات	(17,415)	(54,363)	
ر ٹیکس کے بغیر منافع /(نقصان)	9,513	(40,910)	
	(3,857)	(11,997)	
	5,656	(52,907)	
ور لیوی کے بعد منافع / (نقصان)	5,656	(52,907)	
ا(نقصان) فی حصه بنیادی (روپے)	0.57	(5.33)	

کارکردگی کا جائزہ

خدا تطالی نے فضل وکرم سے کمپنی کی مالی کار کردگی میں روال سال نمایاں بہتری دیکھنے میں آئی ہے، فی حصص آلد نی میں اضافہ ہوکر 0.57 روپے تک بنٹی گئی ہے، جوگز شتہ سال فی حصص 5.33 روپے کے افتصان کے مقاطح میں ایک ثبیت بیش رفت ہے۔

بينتائج تمينى كى مئوثر حكمت عملى اور بهتر مالى نظم ونسق كامظهر بين _

انتظامیاں بہتری کے تسلسل کو برقر ارر کھنے کے لیے برعزم ہے۔

مستفتل کا حائز ہ

ا انتظامیہ پرامید ہے کیمئوژ حکمت عملی ، بروقت مارکیٹ مواقع سے فاکدواٹھا کر،مسابقتی نرخوں پرخام مال کی خریداری، مالی دسائل کےمئوژ استعال اوراخراجات پرخت کنٹرول کے ذریعے کمپٹی ایک بہتراور منتھلم مالی بتیجہ حاصل کرنے میں کامیاب ہوگی۔

اعتراف

ا دارہ اپنے تصفی یا فٹنگان اور پیکوں کاشکرییا داکرتا ہے جنہوں نے کپٹی پرسلسل اعتا داورتعاون کااظہار کیا۔ بورڈ، علے اورکار کنان کی محنت بگن اور خدمات کوسراہتا ہے جن کی بدولت کپٹی نے نمایاں کا میابیاں حاصل کیں۔

امیدہے کہ آئندہ برسوں میں بھی بیے جز بداور کارکردگی برقر اررہے گی۔

میں میں اللہ ڈائریکٹر

فیصل آباد 30-10-2025

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عمرسعيد

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	NOTE	Un-audited 30 September 2025	Audited 30 June		NOTE	Un-audited 30 September 2025	Audited 30 June
EQUITY AND LIABILITIES		(RUPEES IN THOUSAND)	(HOUSAND)	ASSETS		(RUPEES IN THOUSAND)	HOUSAND)
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital				Property, plant and equipment	S	1,373,648	1,572,160
zo ooo oou (aa bulle zoza: zo ooo oou) ordinaliji silates of Rupees 10 each		200,000	200,000	Long term deposits and prepayments		9,467	8,919
Issued, subscribed and paid up share capital 9 920 000 (30 June 2025; 9 920 000) ordinary shares of Rupees 10 each fully paid in cash		99,200	99,200			1,383,115	1,581,079
Sponsors' loans		241,800	241,800				
Reserves Capital reserves Figure 19, portion of shareholders' bans Surplus on revaluation of reservoid land		183,291 360,555 543,846	183,291 360,555 543,846				
Accumulated loss		(020'969)	(701,726)				
ΤΟΤΑL ΕQUITY		188,776	183,120				
LIABILITIES				CURRENT ASSETS			
NON-CURRENT LIABILITIES				Stores, spare parts and loose tools		96,062	97,109
Staff retirement gratuity		16,874	20,247	Stock-in-trade		217,527	283,211
				Trade debts		178,242	187,627
				Loans and advances		18,393	15,782
OZZAL IZUWA I AMBUMIN				Short term deposit and prepayments		11,441	2,114
CORRENT LIABILITES		000	on one	Advance income tax and levy - net		58,587	42,875
Trade and other payables Undaimed dividend		2,596	2,596	Other receivables		277,944	306,549
Actual Italy of Short term borrowings	m	1,664,704	1,788,458	Cash and bank balances		48,206	41,724
TOTAL LIABILITIES CONTINGENCIES AND COMMITMENTS	4	2,100,741	2,374,950				
TOTAL EQUITY AND LIABILITIES		2,289,517	2,558,070	TOTAL ASSETS		2,289,517	2,558,070
The arread notes form an integral part of these conjugated interin francial statements. AMÁJAD SAEED CHIEF EXECUTIVE OFFICER	inancial statements.		OMER SAEED	MUHAMMAD KASHIF ZAHUR CHIEF FINANCIAL OFFICER	CIAL OFFI	/ HE	

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited) FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	NOTE	FIRST QUARTER ENDED		
		30 September 2025	30 September 2024	
		·(RUPEES IN	THOUSAND)	
REVENUE FROM CONTRACTS WITH CUSTOMERS COST OF SALES	6	356,861 (296,296)	1,239,898 (1,132,319)	
GROSS PROFIT		60,565	107,579	
DISTRIBUTION COST ADMINISTRATIVE EXPENSES OTHER EXPENSES OTHER INCOME FINANCE COST PROFIT / (LOSS) BEFORE TAXATION AND LEVY		(20,781) (63,089) (1,037) 51,270 (17,415) 9,513	(33,612) (65,979) (585) 6,050 (54,363) (40,910)	
LEVY		(3,857)	(11,997)	
		5,656	(52,907)	
TAXATION		-	-	
PROFIT / (LOSS) AFTER TAXATION		5,656	(52,907)	
PROFIT/(LOSS) PER SHARE - BASIC AND DILUTED (RUPEES)		0.57	(5.33)	

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

AMJAD SAEED CHIEF EXECUTIVE OFFICER



CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited) FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

			J	CAPITAL RESERVES		REVENUE RESERVE		
	SHARE	SPONSORS' LOANS	Equity portion of shareholders' loan	Surplus on revaluation of freehold land	Sub total	UNAPPROPRIATED PROFIT	TOTAL	TOTAL EQUITY
				(RUPEES IN THO	USAND)	(RUPEES IN THOUSAND)		
Balance as at 30 June 2024 - (Audited)	99,200	241,800	183,291	360,555	543,846	(278,321)	265,525	606,525
Loss for the period Other comprehensive income for the period	1 1	1 1	1 1	1 1		(52,907)	(52,907)	(52,907)
Total comprehensive loss for the period						(52,907)	(52,907)	(52,907)
Balance as at 30 September 2024 - (Un-audited)	99,200	241,800	183,291	360,555	543,846	(331,228)	212,618	553,618
Loss for the period Other comprehensive income for the period	1 1		1 1	1 1		(423,559) 154	(423,559)	(423,559) 154
Total comprehensive loss for the period	•	ı	i			(423,405)	(423,405)	(423,405)
Balance as at 30 June 2025 - (Audited)	99,200	241,800	183,291	360,555	543,846	(701,726)	(157,880)	183,120
Profit for the period Other comprehensive income for the period	1 1		1 1	1 1		5,656	5,656	5,656
Total comprehensive Profit for the period	1	ı		1		5,656	5,656	5,656
Balance as at 30 September 2025 - (Un-audited)	66,200	241,800	183,291	360,555	543,846	(969'020)	(152,224)	188,776

The annexed notes form an integral part of these condensed interim financial statements. AMJAD SAEED CHIEF EXECUTIVE OFFICER

OMER SAEED DIRECTOR

CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited) FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	FIRST QUAF	RTER ENDED
	30 September 2025	30 September 2024
	(RUPEES IN	THOUSAND)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash (used in)/ generated from operations 7	(51,190)	145,810
Finance cost paid	(18,530)	(43,481)
Income tax paid Staff retirement gratuity paid	(19,569) (4,753)	(10,440)
3 71	(548)	(1,486)
Net (increase) / decrease in long term deposits and prepayments Net (increase) / decrease in long term loans	(346)	(7,695) -
Net cash (used in)/ generated from operating activities	(94,590)	82,708
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant, equipment and intangible asset	2,072	(1,909)
Proceeds from disposal of property, plant and equipment	222,754	500
Net cash from / (used in) investing activities	224,826	(1,409)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	-	(8,750)
Short term borrowings - net	(123,754)	(120,766)
Net cash used in financing activities	(123,754)	(129,516)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	6,482	(48,217)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	41,724	96,362
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	48,206	48,145

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

AMJAD SAEED CHIEF EXECUTIVE OFFICER



SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Un-audited) FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

1. THE COMPANY AND ITS OPERATIONS

Ideal Spinning Mills Limited (the Company) is a public limited company incorporated in Pakistan on 08 June 1989 under the Companies Ordinance, 1984 (Now Companies Act, 2017) and listed on Pakistan Stock Exchange Limited. The principal activity of the Company is manufacturing and sale of yarn, cloth and hosiery products. The Company's registered office is situated at Room No. 404-405, 4th Floor, Business Centre, Mumtaz Hassan Road, Karachi.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION

a) Statement of compliance

- i) These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:
 - International Accounting Standard (IAS) 34, Interim Financial Reporting, 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, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

- ii) These condensed interim financial statements do not include all the information and disclosures as required for annual financial statements and should be read in conjunction with the annual financial statements of the Company for the year ended 30 June 2025.
- iii) These condensed interim financial statements are un-audited, and are being submitted to the shareholders as required by the Listed Companies (Code of Corporate Governance) Regulations, 2019 and section 237 of the Companies Act, 2017.

b) Accounting policies, computation methods and financial risk management

The accounting policies and methods of computations adopted in the preparation of these condensed interim financial statements are consistent with those applied in the preparation of the annual financial statements of the Company for the year ended 30 June 2025. The Company's financial risk management objectives and policies are consistent with those disclosed in the annual financial statements for the year ended 30 June 2025.

2.2 CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of these condensed interim financial statements in conformity with approved accounting standards requires mangement to make estimates, assumptions and judgements that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

The significant judgments made by the management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those that applied in the annual financial statements of the Company for the year ended 30 June 2025.

Un-audited	Audited
30 September	30 June
2025	2025
(RUPEES IN	THOUSAND)

3. SHORT TERM BORROWINGS

From banking companies - secured

Cash finances Running finances Other short term finances

Others -	unsecured

Other related parties

-	-
151,746	182,353
376,790	400,862
528,536	583,215

1,136,168 1,205,243 1,664,704 1,788,458

CONTINGENCIES AND COMMITMENTS 4.

a) Contingencies

- Guarantees of Rupees 95.611 million (30 June 2025: Rupees 95.611 million) are given by the banks of the Company to Sui Northern Gas i) Pipelines Limited against gas connections and to Faisalabad Electric Supply Company Limited against electricity connections.
- There is no significant change in the status of other contingencies as reported in the annual financial statements of the Company for the year ended 30 June 2025.

Commitments b)

- Letters of credit other than for capital expenditure are 8.20 Million (30 June 2025; Rupees 0 million).
- Commitments arising from short term lease to be recognised on a straight line basis as expense under the practical expedient applied by the company with respect to IFRS 16 are of Rs 3.390 million (30 June 2025 Rupees 4.520 million) which are to be paid within one year (30 June 2025 within one year).

5. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets (Note 5.1) 1,364,	,417	1,560,290
Capital work-in-progress (Note 5.2) 9,	,231	11,870
1,373,	.648	1,572,160
5.1 Operating fixed assets		
Opening net book value 1,560,	,290	1,692,554
Add: Cost of additions during the period / year (Note $5.1.1$) Effect of surplus on revaluation during the period / year	567 -	32,825 -
1,560,	,857	1,725,379
Less: Book value of deletions during the period / year (Note 5.1.2)	,484	40,740
1,389,	,373	1,684,639
	,956	124,349
1,364,	417	1,560,290
5.1.1 Cost of additions during the period / year		
Plant and machinery	_	25,157
Stand-by equipment	-	-
Electric installations	-	6,823
Factory equipment	-	282
Computers	567	270
Electric appliances	-	182
Furniture and fixtures		111
Vehicles	-	-
	567	32,825
5.1.2 Book value of deletions during the period / year		
Plant and machinery 171,	276	39,842
	208	898
171,		40,740
5.2 Capital work-in-progress		
Stand-by equipment 3,	,475	3,475
	,756	8,395
9	,231	11,870

(Un-audited) First Quarter Ended

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7.1

	First Quarte	
	30 September 3	30 September 2024
	(RUPEES IN T	
COST OF SALES		
Raw materials consumed	74,028	414,398
Cost of raw materials sold	19,852	196,504
Stores, spare parts and loose tools consumed	25,467	41,287
Salaries, wages and other benefits	50,622	98,825
Fuel and power	43,598	201,677
Sizing materials consumed	12,720	9,478
Outside processing / conversion and other charges	2,545	4,255
Packing materials consumed	19,352	29,696
Repair and maintenance	159	448
Insurance	2,876	3,611
Rent, rates and taxes	1,695	1,695
Other factory overheads	490	2,403
Depreciation	18,509	23,472
	271,913	1,027,749
Work-in-process		
Opening stock	14,553	84,013
Closing stock	(10,809)	(74,376
	3,744	9,637
Cost of goods manufactured	275,657	1,037,386
Finished goods		
Opening stock	142,079	334,419
Closing stock	(121,440)	(239,486
	20,639	94,933
	296,296	1,132,319
	(Un-aud	ited)
	First Quarte	er Ended
	30 September	30 Septembe
	30 September 2025	30 September 2024
NET CASH (USED IN) / GENERATED FROM OPERATIONS	30 September	30 September 2024
NET CASH (USED IN) / GENERATED FROM OPERATIONS Profit/(Loss) before taxation	30 September 2025	30 Septembe 2024 HOUSAND)
Profit/(Loss) before taxation	30 September 2025 (RUPEES IN T	30 Septembe 2024 HOUSAND)
Profit/(Loss) before taxation Adjustments for non-cash charges and other items:	30 September 2025 (RUPEES IN T	30 Septembe 2024 HOUSAND) (40,910
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization	30 September 2025 (RUPEES IN TI	30 Septembe 2024 HOUSAND) (40,910
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation	30 September 2025 (RUPEES IN TI 9,513	30 Septembe 2024 HOUSAND) (40,910 365 30,899
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment	30 September 2025 (RUPEES IN TI 9,513	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Deprediation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost	30 September 2025 (RUPEES IN TI 9,513 24,956 (51,270) 1,380 17,415	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1)	30 September 2025 (RUPEES IN TI 9,513 24,956 (51,270) 1,380 17,415	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Deprediation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184)	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1)	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184)	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1)	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184)	30 Septembe 2024
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets	30 September 2025 (RUPEES IN TI 9,513	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794 145,810
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stock-in-trade	30 September 2025 (RUPES IN TI 9,513	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,5131 54,363 95,794 145,810
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184) (51,190)	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794 145,810
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools Stock-in-trade Trade debts Loans and advances	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184) (51,190) 1,047 65,684 9,385 (2,611)	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794 145,810 7,950 257,384 (5,068 (14,755
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stock-in-trade Trade debts Loans and advances Short term deposit and prepayments	30 September 2025 (RUPES IN TI 9,513	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,5131 54,363 95,794 145,810 7,950 257,384 (5,068 (14,756 (18,429
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools Stock-in-trade Trade debts Loans and advances Short term deposit and prepayments	30 September 2025 (RUPES IN TI 9,513 - 24,956 (51,270) 1,380 17,415 (53,184) (51,190) - 1,047 65,684 9,385 (2,611) (9,327) 28,605	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,799 145,810 7,950 257,381 (5,066 (14,756 (18,425 12,502
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools Stock-in-trade Trade debts Loans and advances Short term deposit and prepayments Other receivables	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184) (51,190) 1,047 65,684 9,385 (2,611) (9,327) 28,605 92,783	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794 145,810 7,950 257,384 (5,068 (14,756 (18,429 12,502 239,583
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools Stock-in-trade Trade debts Loans and advances Short term deposit and prepayments Other receivables	30 September 2025 (RUPES IN TI 9,513 - 24,956 (51,270) 1,380 17,415 (53,184) (51,190) - 1,047 65,684 9,385 (2,611) (9,327) 28,605	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794 145,810 7,950 257,384 (5,068 (14,756 (18,429 12,502 239,583
Profit/(Loss) before taxation Adjustments for non-cash charges and other items: Amortization Depreciation Gain on disposal of property, plant and equipment Provision for staff retirement gratuity Finance cost Working capital changes (Note 7.1) Working capital changes (Increase) / decrease in current assets Stores, spare parts and loose tools Stock-in-trade Trade debts Loans and advances	30 September 2025 (RUPES IN TI 9,513 24,956 (51,270) 1,380 17,415 (53,184) (51,190) 1,047 65,684 9,385 (2,611) (9,327) 28,605 92,783	30 Septembe 2024 HOUSAND) (40,910 365 30,899 (232 5,531 54,363 95,794

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œi	SEGMENT INFORMATION										
		Spinning	ning	Wea	Weaving	Š	Socks	transa	transactions transactions	Total - Company	ompany
		(Un-au	(Un-audited)	(Un-a	(Un-audited)	(Un-at	(Un-audited) First Quarter Ended	(Un-audited) First Duarter Fro	dited)	(Un-audited)	dited)
		30 30 30 September Septen	30 September 2024	30 September 2025	30 30 sember September 2025 2024	30 September 2025	30 September 2024	30 30 30 30 30 30 2025 202	30 September 2024	30 30 September Septem 2025 202	30 September 2024
	Revenue from contracts with customers Ferrangia	10.030	02.4.362	750 627	100.001	267.464	334.439			206.864	1 120 600
	Inter segment	Ole let	95,248		107/017		021,720		(95,248)	Topion:	-
	Cost of sales	19,970 (42,440)	831,427 (808,215)	79,437	179,291 (179,279)	257,454 (192,721)	324,428 (240,073)		(95,248) 95,248	356,861 (296,296)	1,239,896 (1,132,319)
	Gross (loss) / profit	(22,470)	23,212	18,302	12	64,733	84,355			60,565	107,579
	Distribution cost Administrative expenses Other income	(16,911)	(1,471) (29,616) 5,664	(820)	(1,307) (15,043) 386	(19,961) (32,561)	(30,834) (21,320)			(20,781) (63,089) 51,220	(33,612) (65,979)
	Profit / (Loss) before taxation and unallocated expenses	11,889	(2,211)	3,865	(15,952)	12,211	32,201			27,965	14,038
	Unallocated expenses:										
	Other expenses Finance cost Taxation									(1,037) (17,415) (3,857)	(585) (54,363)
i	(Loss) /profit after taxation									5,656	(52,907)
zi.	Reconciliation of reportable segment assets and liabilities	ies									
				Spir (Un-audited) 30 September 2025	Spinning (Audited) (30 June 2025	Weaving (Un-audited) 30 September 2025	S " :	Contact Cont	(Audited) 30 June 2025	Total - Company (Un-audited) (Auc 30 September 30.	(Audited) 30 June 2025
	Total assets for reportable segments as per condensed interim statement of financial position			1,228,125	1,466,151	366,779	367,375	636,026	681,659	2,230,930	2,515,195
	Unallocated assets Total liabilities as not condensed interim statement of financial position	financial position		808	1 036 555	253.820	256 507	1 038 093	1 081 888	58,587 2,289,517 2,100,741	42,875 2,558,070 2,374,950
8.2	Geographical information	-									
	The Company's segment wise revenue from external customers as per geographical locations is detailed below:	as per geographical la	ocations is detailed b	elow:							
				Spin (Un-au	Spinning Un-audited)	Weaving (Un-audited)	ring dited)	Socks (Un-audited)	ks dited)	Total - Company (Un-audited)	ompany dited)
				First Quar	First Quarter Ended		ter Ended		er Ended	First Quarter Ended	er Ended
				September 2025	September 2024	September 2025	September 2024 (RUPEES IN	September September 2024 2025(RUPEES IN THOUSAND)	September 2024	September 2025	September 2024
	Belginm				,	,		,		,	
	Denmark							51,772		51,772	
	Netherlands								٠		
	Poland Portugal										
	Sweden Hattad Khandam							. 01 001	188 751	. 00 100	100 751
	United States of America Pakistan			19,970	736,179	79,437	179,291	60,985 36,503	36,090	60,985	99,587
				19,970	736,179	79,437	179,291	257,454	324,428	356,861	1,239,898
8.3	Disaggregation of revenue from contracts with customers by major products / service lines	rs by major produc	ds / service lines								
	Yam / socks/tyocel/viscose Vante Grand income			19,970	733,717			221,895 3,152	290,736	241,865	1,024,453
	Conversion and CMT income / doth sale					79,437	179,291	32,407	31,105	111,844	210,396
				19,970	736,179	79,437	179,291	257,454	324,428	356,861	1,239,896

9. TRANSACTIONS WITH RELATED PARTIES

Detail of transactions and balances with related parties is as follows:

(Un-audited)		
First Quarter Ended		
30 September 2025	30 September	
2025	2024	
(RUPEES IN THOUSAND)		

i) Transactions

Associated undertakings

1,695 1,695 Rental expense

Other related parties

(69,075) (168,950)Loans repaid to directors Remuneration and meeting fee paid to Chief Executive 9,567 8,908 Officer, directors and executives

Un-audited	Audited	
30 September	30 June	
2025	2025	
(RUPEES IN THOUSAND)		

ii) Period end balances

Associated undertakings

Trade and other payables 13,804 14,369

Other related parties		
Sponsors' loans	241,800	241,800
Long term financing	-	58,850
Short term borrowings	1,136,168	660,918
Loans and advances	649	485

10. DATE OF AUTHORIZATION

These condensed interim financial statements were approved and authorized for issue on 30 October 2025 by the Board of Directors of the Company.

11. GENERAL

Figures have been rounded off to the nearest thousand of Rupees unless otherwise stated.

CHIEF EXECUTIVE OFFICER



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