



Crafting the Future

FIRST QUARTERLY REPORT
SEPTEMBER 2025

gadoo

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Company Information

Board of Directors	Mr. Muhammad Ali Tabba (Chairman) Mr. Muhammad Sohail Tabba (Chief Executive Officer) Mr. Jawed Yunus Tabba (Non-Executive Director) Mr. Muhammad Hassan Tabba (Non-Executive Director) Mr. Ibrahim Sohail Tabba (Non-Executive Director) Syed Muhammad Shabbar Zaidi (Independent Director) Mr. Moin M. Fudda (Independent Director) Ms. Fauzia Hasnain (Independent Director)
Audit Committee	Syed Muhammad Shabbar Zaidi (Chairman) Mr. Moin M. Fudda Mr. Muhammad Ali Tabba Mr. Jawed Yunus Tabba Mr. Ibrahim Sohail Tabba
HR and Remuneration Committee	Mr. Moin M. Fudda (Chairman) Mr. Jawed Yunus Tabba Mr. Ibrahim Sohail Tabba Ms. Fauzia Hasnain
Executive Director Finance	Mr. Abdul Sattar Abdullah
Chief Operating Officer	Mr. Imroz Iqbal
Chief Financial Officer	Mr. Muhammad Imran Moten
Chief Internal Auditor	Mr. Haji Muhammad Mundia
Company Secretary	Mr. Fuad Zakaria Bhuri
Auditors	Yousuf Adil Chartered Accountants Independent correspondent firm to Deloitte Touche Tohmatsu Limited
Registered Office	200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. Phone: 093-8270212-13 Fax: 093-8270311 Email: secretary@gadoontextile.com
Head Office	7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi 75350. Phone: 021-35205479-80 Fax: 021-34382436
Liaison Office	Office No. 401, 4th Floor, Tri Tower, Opposite Sarhad University, Ring Road, Peshawar.
Factory Locations	- 200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. - 57 K.M. on Super Highway, Near Karachi.
Share Registrar / Transfer Agent	CDC Share Registrar Services Limited CDC House, 99-B, Block B, S.M.C.H.S. Main Shahr-e-Faisal, Karachi. Toll Free: 0800 23275
Bankers & DFIs	<div> Al Baraka Bank Limited Allied Bank Limited Askari Bank Limited Bank Al-Falah Limited (Islamic Banking) Bank AL Habib Limited BankIslami Pakistan Limited Dubai Islamic Bank Pakistan Limited Faysal Bank Limited Habib Bank Limited Habib Metropolitan Bank Limited Industrial & Commercial Bank of China Limited </div> <div> JS Bank Limited MCB Bank Limited Meezan Bank Limited National Bank of Pakistan Pakistan Kuwait Investment Company Soneri Bank Limited Standard Chartered Bank (Pakistan) Limited The Bank of Khyber The Bank of Punjab United Bank Limited </div>

Directors' Report to the Members

Dear Members

The Directors of your Company are pleased to present the performance review and the unaudited financial statements for the first quarter ended September 30, 2025.

Overview

The Company concluded first quarter of the FY-2026 with steady growth in its topline by 8.46% which increased to Rs. 19.72 billion, compared to Rs. 18.18 billion for the same period last year (SPLY). However, the gross margins during the period, remained under pressure on account of increased conversion costs coupled with the pressure on yarn sales price owing to the availability of imported yarn, resulting in a bottom line of Rs. 561.27 million, as compared to Rs. 583.92 million in SPLY.

Economic Prospects

The first quarter of the fiscal year 2026 (FY26) was characterized by continued economic stabilization efforts, steered by fiscal discipline and external stability underpinned by the ongoing IMF program and support from multilateral and bilateral partners. External buffers improved, inflation remained relatively moderate despite the losses caused by recent floods. On the other hand, the current account remained under pressure primarily due to rising imports. Despite the rebound in imports, the foreign exchange reserves remained stable due to robust remittances from expatriates.

During the period, import bills increased by 13.49 % to USD 16.97 billion, compared to USD 14.95 billion in SPLY. The country's exports, on the other hand, witnessed a decline of 3.83% to USD 7.603 billion, compared to USD 7.906 billion in SPLY. Remittances surged by 8.68% to USD 9.535 billion compared to USD 8.8 billion SPLY, substantially supporting the current account and the foreign exchange reserves.

During the period, the State Bank of Pakistan ("SBP") decided to keep the policy rate unchanged at 11%, reflecting caution over near-term inflation outlook due to widespread disruptions caused by recent floods.

A positive development for the textile industry and the overall economy is the domestic cotton arrivals have been significantly higher compared to SPLY and according to the latest publication of the Pakistan Cotton Ginners Association (PCGA), 3.04 million bales had reached ginning factories across the country Compared to 2.04 million bales SPLY.

Financial Performance

A comparison of the key financial results of the Company for the three-months ended September 30, 2025, is as follows:

Profit or Loss Summary

	September 30, 2025	September 30, 2024	Percentage Favorable / (Unfavorable)
	----- (Rupees in '000) -----		
Sales (net)	19,727,949	18,188,720	8.46
Gross Profit	1,481,353	1,566,422	(5.43)
Distribution Cost	278,726	211,793	(31.60)
Administrative Expenses	172,113	141,667	(21.49)
Other Operating Expenses	59,375	82,033	27.62
Finance Cost	729,347	717,846	(1.60)
Other Income	439,848	437,177	0.61
Profit Before Taxation	681,640	850,260	(19.83)
Profit After Taxation	561,271	583,928	(3.88)
Earnings Per Share (Rs.)	20.02	20.83	

During the period, the overall sales witnessed an increase however, yarn prices remained under pressure compared to the SPLY on account of factors mentioned above.

Despite escalating conversion costs, particularly in energy, the Company managed to minimize its impact on the gross margins, though it is lower than last year.

The rise in Distribution costs is primarily attributed to the increase in overall volumes and increase in logistic charges. The increase in administrative expenses was primarily due to inflationary impact.

Finance costs slightly increased by 1.60% to Rs. 729.36 million, from Rs. 717.84 million in the SPLY, due to increased working capital requirements.

Segmental Review of Business Performance

During the period, cotton prices declined, leading to a corresponding reduction in yarn prices; however, the decline in yarn prices was more than cotton, which led to an adverse impact on gross margin. The spinning segment achieved higher sales volume, driven through improved market penetration and by diverse product mix.

The sales of knitted bedding products, increased both in terms of volume and prices, driven by the management's efforts to expand its customer base and market footprint. An overview of the business performance across segments is detailed in the operating segment note of the financial statements.

Corporate Social Responsibility ("CSR")

The Company's Corporate Social Responsibility (CSR) strategy reflects a deep commitment to sustainable development, ethical business conduct, and social welfare. The Company supports various community programs focusing on education, healthcare, women's empowerment, and skill development. Employee volunteerism is actively encouraged, creating a culture of social responsibility within the workforce.

During the period, as part of our continued commitment to supporting the healthcare sector, the Company collaborated with the ChildLife Foundation and engaged our Summer Internship Batch as volunteers. The experience of spending time with young patients and witnessing their strength and resilience firsthand served as a profound reminder of the power of empathy, compassion, and community-driven care.

Furthermore, the Company undertook a large-scale tree plantation drive in the KPK-Amazai area in collaboration with the local government authorities. The initiative aimed to support national reforestation goals, enhance biodiversity, and combat the adverse impacts of climate change. Under this program, a significant number of tree species were planted to prevent soil erosion and improve air quality in the region. The project also engaged local communities to ensure long-term care and sustainability of the plantations, reflecting our commitment to environmental stewardship.

Training & Development

At GTML, we believe that continuous learning and professional development are vital to organizational growth and individual success. Our Training & Development initiatives are designed to equip employees with the skills, knowledge, and mindset needed to excel in an evolving business environment.

During the period, the Company organized a diverse range of learning sessions through Learning Cafe, a unique initiative designed to empower our leaders and spread knowledge across all levels.

Under this initiative, the management arranged specialized training sessions including AI (Power of LLM), Reaction vs. Response, Sustainability (The Only Way Forward), and Head Says Yes, Heart Says No. These sessions offered employees valuable insights into emerging technologies, emotional intelligence, and sustainable leadership practices.

Furthermore, a series of Health, Safety, and Environment (HSE) trainings were conducted to reinforce our commitment to workplace safety and employee well-being. Through these initiatives, the Company continues to cultivate a culture of continuous improvement, empowering employees to adapt, lead, and contribute meaningfully in the long run.

Future Outlook

The Pakistan economy, in the midst of the recent floods, is likely to face negative impacts on economic growth, inflation, and current account; though, the extent of these effects remains uncertain. That being said, due to favorable overall macroeconomic conditions and stabilization efforts under the ongoing IMF programs, the long-term economic outlook is projected to remain stable.

Global rating agencies S&P and Moody's have upgraded Pakistan's sovereign credit ratings with stable outlook, acknowledging growing confidence in the Country's efforts to reduce fiscal deficits and significant progress on reforms for macroeconomic stability.

The recent tariff concession negotiations with the U.S., present a promising opportunity for the Country's textile industry to enhance its competitiveness in the U.S. market. However, exporters may face increased competition in the European markets due to higher tariffs on US exports from regional competitors. Additionally, the withdrawal of zero-rating on yarn imports through amendments to the Export Facilitation Scheme (EFS) marks a significant step toward supporting domestic spinning units. Despite these opportunities, the industry continues to face significant challenges due to rising cost(s) of doing business in Pakistan including energy costs, volatile cotton yields, delayed tax refund and intense regional competition. Addressing these challenges is crucial to fully capitalize on opportunities for both domestic and export-led growth.

The Company remains committed to maintaining a proactive approach, driving growth through improved operational efficiency, embedding sustainable practices, maximum capacity utilization, expanding value-added segments and renewable energy integration. It will also adjust the product mix and optimize cost structure to align with shifting market dynamics and position itself to continue creating significant value addition for the stakeholders and preserve profitability.

Composition of Board

Resignation and Appointment of Director:

On September 15, 2025, Ms. Zulekha Tabba Maskatiya had tendered her resignation as a Non-Executive Director of the Company, which was accepted by the Board of Directors. The casual vacancy was filled by the Board of Directors by appointing Ms. Fauzia Haseen as an Independent Director to hold office of director w.e.f., September 15, 2025.

The Board of Directors express their appreciation for the valuable contribution by Ms. Zulekha Tabba Maskatiya during her association with the Company.

The total number of Directors is eight including the Chief Executive as a deemed Director as per the following:

Total number of directors:	No.
a) Male	07
b) Female	01

The composition of the Board is as follows for the remainder term:

Particulars	No.	Name of Directors
a) Independent Directors	03	Syed Muhammad Shabbar Zaidi Mr. Moin M. Fudda Ms. Fauzia Haseen
b) Executive Director	01	Mr. Muhammad Sohail Tabba
c) Other Non-Executive Directors	04	Mr. Muhammad Ali Tabba Mr. Jawed Yunus Tabba Mr. Muhammad Hassan Tabba Mr. Ibrahim Sohail Tabba

Further, there is no change in the remuneration policy of non-executive directors as disclosed in the Annual Report 2025.

Acknowledgments

The Directors record their appreciation of the performance of the Company's workers, staff, and executives.

For and on behalf of the Board


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer

Karachi: October 24, 2025

Condensed Interim Statement of Financial Position

As at September 30, 2025

		September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
		----- (Rupees in '000) -----	
ASSETS			
Non-Current Assets			
Property, plant and equipment	5	28,839,753	27,619,937
Biological assets		564,425	563,983
Long term loans		-	1,467
Long term deposits		78,373	72,668
Long term investments	6	6,823,297	6,518,977
		36,305,848	34,777,032
Current Assets			
Stores, spares and loose tools		1,695,765	2,100,960
Stock-in-trade	7	26,034,255	26,212,864
Trade debts		6,166,201	4,956,001
Loans and advances		505,484	306,403
Trade deposits and short term prepayments		61,041	61,948
Other receivables		2,061,933	2,620,022
Cash and bank balances		554,329	83,256
		37,079,008	36,341,454
TOTAL ASSETS		73,384,856	71,118,486
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized			
57,500,000 ordinary shares of Rs.10/- each		575,000	575,000
Issued, subscribed and paid-up capital		280,296	280,296
Capital reserves		16,637,541	16,637,541
Reserves		7,554,340	6,993,069
TOTAL EQUITY		24,472,177	23,910,906
Non-Current Liabilities			
Long term finance	8	3,636,373	3,638,198
Deferred government grant	9	98,480	107,509
Retirement benefit obligation		1,302,360	1,272,354
Deferred tax liabilities		680,833	743,934
		5,718,046	5,761,995
Current Liabilities			
Trade and other payables		13,048,038	12,939,736
Unclaimed dividend		32,140	32,273
Taxation- net		128,544	103,638
Levies payable		395,177	383,967
Current portion of long term finance	8	765,594	729,389
Current portion of deferred government grant	9	26,304	27,650
Accrued mark-up		568,294	540,843
Short term borrowings	10	28,230,542	26,688,089
		43,194,633	41,445,585
TOTAL LIABILITIES		48,912,679	47,207,580
TOTAL EQUITY AND LIABILITIES		73,384,856	71,118,486
CONTINGENCIES AND COMMITMENTS			
	11		

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-audited)
For the First Quarter Ended September 30, 2025

	Note	Quarter Ended	
		September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
Sales - net		19,727,949	18,188,720
Cost of sales	12	(18,246,596)	(16,622,298)
Gross profit		1,481,353	1,566,422
Distribution cost		(278,726)	(211,793)
Administrative expenses		(172,113)	(141,667)
		(450,839)	(353,460)
		1,030,514	1,212,962
Finance cost		(729,347)	(717,846)
Other operating expenses		(59,375)	(82,033)
		241,792	413,083
Other income		135,529	115,745
Share of profit from associates		304,319	321,432
Profit before revenue taxes and income tax		681,640	850,260
Revenue taxes		(182,376)	(228,995)
Profit before income tax		499,264	621,265
Taxation - net	13	62,007	(37,337)
Profit for the period		561,271	583,928
Earnings per share - basic and diluted (Rupees)		20.02	20.83

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-audited)
For the First Quarter Ended September 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- (Rupees in '000) -----	
Profit for the period	561,271	583,928
Other comprehensive income	-	-
Total comprehensive income for the period	561,271	583,928

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-audited)
For the First Quarter Ended September 30, 2025

		Quarter Ended			
		September 30, 2025	September 30, 2024		
		— (Rupees in '000) —			
A. CASH FLOWS FROM OPERATING ACTIVITIES	Note				
Cash generated from operations	14	1,672,470	8,168,929		
Retirement benefits paid		(91,671)	(63,364)		
Income taxes paid		(147,354)	(275,395)		
Finance cost paid		(701,896)	(911,332)		
		(940,921)	(1,250,091)		
Net cash generated from operating activities		731,549	6,918,838		
B. CASH FLOWS FROM INVESTING ACTIVITIES					
Purchase of property, plant and equipment		(1,856,489)	(467,407)		
Sale proceeds from disposal of property, plant and equipment		27,313	18,388		
Sale proceeds from disposal of biological asset		6,902	18,949		
Loans (paid to) / repaid by employees - net		(3,737)	(2,814)		
Long term deposits received / (placed)		(5,705)	535		
Dividend received		-	305,683		
Long term advance received		-	4,722		
Profit received from bank deposits and short term investments		4,915	16,444		
Net cash used in investing activities		(1,826,801)	(105,500)		
C. CASH FLOWS FROM FINANCING ACTIVITIES					
Long term finance obtained		242,208	-		
Repayment of long term finance		(165,246)	(172,744)		
Repayment of term loan		-	(1,800,000)		
Repayment of temporary economic refinance facility		(48,289)	(31,555)		
Repayment of renewable energy financing		(4,668)	-		
Export loan -net		2,507,575	-		
Export refinance - net		(738,714)	1,635,777		
Import loan - net		1,498,539	(2,047,761)		
Dividend Paid		(133)	(1)		
Net cash generated / (used in) from financing activities		3,291,272	(2,416,284)		
Net increase in cash and cash equivalents (A+B+C)		2,196,020	4,397,054		
Cash and cash equivalents at the beginning of the period		(17,992,502)	(9,165,670)		
Cash and cash equivalents at the end of the period		(15,796,482)	(4,768,616)		
CASH AND CASH EQUIVALENTS					
Cash and bank balances		554,329	278,953		
Short term borrowings excluding export refinance, import loan & export loan		(16,350,811)	(5,047,569)		
		(15,796,482)	(4,768,616)		
CHANGES ARISING FROM FINANCING ACTIVITIES					
	July 01, 2025	Financing cash inflows	Financing cash outflows	Non-cash changes	September 30, 2025
			(Rupees in '000)		
Loan from financial institutions	4,502,746	242,208	(218,203)	-	4,526,751
Unclaimed dividend	32,273	-	(133)	-	32,140

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.

MUHAMMAD ALI TABBA
Chairman

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-audited)
For the First Quarter Ended September 30, 2025

	---Capital Reserves---					----- Revenue Reserves -----				
	Issued, subscribed and paid-up share capital	Share premium	Amalga- mation reserve	Against Long term invest- ment, capacity reserve Expansion & BMR	Sub total	General reserve	Amalga- mation reserve	Unappro- priated profit	Sub total	Grand total
----- (Rupees in '000) -----										
Balance as at July 01, 2024	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	2,853,128	4,580,461	21,498,298
Total comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	-	583,928	583,928	583,928
Other comprehensive income	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	583,928	583,928	583,928
Balance as at September 30, 2024	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	3,437,056	5,164,389	22,082,226
Balance as at July 01, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	5,265,736	6,993,069	23,910,906
Total comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	-	561,271	561,271	561,271
Other comprehensive income	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	561,271	561,271	561,271
Balance as at September 30, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	5,827,007	7,554,340	24,472,177

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Notes to the Condensed Interim Financial Statements (Un-audited)

For the First Quarter Ended September 30, 2025

1. THE COMPANY AND ITS OPERATIONS

Gadoon Textile Mills Limited (the Company) was incorporated in Pakistan on February 23, 1988 as a public limited company under the repealed Companies Ordinance, 1984 (now Companies Act, 2017) and is listed on Pakistan Stock Exchange. The principal activity of the Company is manufacturing and sale of yarn and knitted bedding products, dyeing services and production and sale of milk.

Y.B. Holdings (Private) Limited is the Holding Company of the Company.

Following are the geographical location and address of all business units of the Company:

Head Office:

7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi, Province of Sindh, South, Pakistan.

Manufacturing facility:

a) 200-201, Gadoon Amazai Industrial Estate, District Swabi, Province of Khyber Pakhtunkhwa, North, Pakistan.

b) 57 K.M. on Super Highway (near Karachi), Province of Sindh, South, Pakistan.

Liaison Office:

Office No. 401, 4th Floor, Tri Tower, Opposite Sarhad University, Ring Road, Peshawar.

2. BASIS OF PREPARATION

- 2.1 These condensed interim financial statements of the Company for the first quarter ended September 30, 2025 have been prepared in accordance with the requirements of the International Accounting Standard 34 - Interim Financial Reporting and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. These condensed interim financial statements does not include all the information required for the full financial statements and therefore should be read in conjunction with the annual financial statements of the Company for the year ended June 30, 2025.
- 2.2 These condensed interim financial statements are presented in Pak Rupees which is also the Company's functional currency and figures presented in these condensed interim financial statements has been rounded off to the nearest thousand rupee.
- 2.3 These condensed interim financial statements are un-audited and all relevant compliance with Companies Act, 2017 has been made accordingly. The

comparative statement of financial position presented has been extracted from annual financial statements for the year ended June 30, 2025; the comparative condensed interim statement of profit or loss, condensed interim statement of other comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity of the Company have been extracted from the unaudited condensed interim financial statements for the first quarter ended September 30, 2024.

3. SIGNIFICANT ACCOUNTING POLICIES

- 3.1 The accounting policies applied in the preparation of these condensed interim financial statements are the same as those applied in the preparation of the audited financial statements of the Company for the year ended June 30, 2025.

The preparation of these condensed interim financial statements in conformity with approved accounting standards requires management to make estimates, assumptions and use judgements that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognised prospectively commencing from the period of revision.

3.2 New / Revised Standards, Interpretations and Amendments

There are certain new and amended standards, issued by International Accounting Standards Board (IASB), interpretations and amendments that are mandatory for the Company's accounting periods beginning on or after July 01, 2025 but are considered not to be relevant or do not have any significant effect on the Company's operations and therefore not detailed in these condensed interim financial statements.

3.3 Standards, interpretations and amendments to published accounting and reporting standards that are not yet effective:

The following standards, amendments and interpretations with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretation:

Standards, interpretations and amendments	Effective from accounting period beginning on or after:
IFRS 17 – Insurance Contracts (including the June 2020 and December 2021 Amendments to IFRS 17)	January 01, 2026
Amendments IFRS 9 'Financial Instruments' and IFRS 7 'Financial instruments disclosures' - Classification and measurement of financial instruments	Deferred indefinitely January 01, 2026

Annual Improvements to IFRS Accounting Standards
(related to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7) January 01, 2026

Amendments IFRS 9 'Financial Instruments' and
IFRS 7 'Financial instruments disclosures'
- Contracts Referencing Nature-dependent Electricity January 01, 2026

Other than the aforesaid amendments, IASB has also issued the following standards which have not been adopted locally by the Securities and Exchange Commission of Pakistan:

Standards

IFRS 1 - First-time Adoption of International Financial Reporting Standards

IFRS 18 - Presentation and Disclosures in Financial Statements

IFRS 19 - Subsidiaries without Public Accountability: Disclosures

4. FINANCIAL RISK MANAGEMENT

The Company's financial risk objectives and policies are consistent with those disclosed in the annual audited financial statements as at and for the year ended June 30, 2025.

ended June 30, 2025.		September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
	Note	----- (Rupees in '000) -----	
5. PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	5.1	27,331,642	23,347,318
Capital work-in-progress	5.2	1,508,111	4,272,619
		<u>28,839,753</u>	<u>27,619,937</u>

5.1 Details of additions and disposals to operating fixed assets are as under:

	Quarter Ended September 30, 2025		Quarter Ended September 30, 2024	
	Additions/ transfers	Disposals at book value	Additions/ transfers	Disposals at book value
	----- (Rupees in '000) -----			
Buildings	229,454	-	296,737	-
Plant and Machinery	3,508,356	-	800,918	21,345
Power Plant	831,603	-	368,828	-
Electric Installations	-	-	5,550	-
Tools and Equipment	110	-	2,807	-
Furniture and Fittings	-	-	106	-
Computer Equipment	14,227	-	3,303	-
Office Equipment and Installations	2,863	-	5,981	-
Vehicles	34,384	10,259	-	759
	<u>4,620,997</u>	<u>10,259</u>	<u>1,484,230</u>	<u>22,104</u>

5.2 Details of additions and transfers from capital work in progress are as under:

	Quarter Ended September 30, 2025		Quarter Ended September 30, 2024	
	Additions	Transfers	Additions	Transfers
	----- (Rupees in '000) -----			
Civil works	173,210	229,453	83,165	296,737
Plant and machinery	609,572	3,508,356	127,865	806,468
Power Plant	1,022,123	831,603	244,180	368,828
	<u>1,804,905</u>	<u>4,569,412</u>	<u>455,210</u>	<u>1,472,033</u>

September 30,
2025
(Un-audited)
----- (Rupees in '000) -----

June 30,
2025
(Audited)

6. LONG TERM INVESTMENTS

Investment in associates

Lucky Core Industries Limited	4,695,305	4,483,383
Lucky Holdings Limited	952	936
Yunus Energy Limited	2,127,040	2,034,658
	<u>6,823,297</u>	<u>6,518,977</u>

7. STOCK IN TRADE

Raw material in		
- hand	13,662,312	10,298,309
- transit	3,523,177	6,241,656
- feed	154,002	88,891
	<u>17,339,491</u>	<u>16,628,856</u>
Work in process	2,472,298	2,118,657
Finished goods		
- yarn	5,139,608	6,645,249
- knitted fabric	949,283	722,858
- waste	132,952	95,354
- unprocessed milk	623	1,890
	<u>6,222,466</u>	<u>7,465,351</u>
	<u>26,034,255</u>	<u>26,212,864</u>

	Note	September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
		----- (Rupees in '000) -----	
8. LONG TERM FINANCE			
Long term finance facility	8.1	2,926,090	2,849,128
Financing for Renewable Energy	8.2	832,839	837,507
Temporary economic refinance facility	8.3	643,038	680,952
Less: Current portion of long term finance		(765,594)	(729,389)
		<u>3,636,373</u>	<u>3,638,198</u>

8.1 The Company has entered into a long term finance agreement with commercial banks, with an approved limit of Rs. 3.046 billion (June 30, 2025: Rs. 3.11 billion). The facility carries a mark-up ranging from SBP Base Rate + 0.10% to 2% payable on a quarterly basis (June 30, 2025: SBP Base Rate + 0.10% to 2% payable on a quarterly basis). The tenure of this facility is 12 years including 2 years moratorium period.

8.2 The Company entered into long-term loan agreements with commercial banks under the Renewable Energy Scheme of the State Bank of Pakistan with an approved limit of 0.832 Billion. Facility is to be repaid in 12 years including 2 years moratorium period. These facilities carries mark-up ranging from SBP Base rate + 2% to 3% (June 30, 2025: SBP Base Rate + 2% to 3%) which is payable in arrears on quarterly basis.

8.3 The Company has entered into a temporary economic refinance facility agreement with commercial banks, with an approved limit of Rs. 0.767 billion (June 30, 2025: Rs. 0.816 billion). The facility carries a mark up of SBP Base Rate + 0.50% to 0.75% (June 30, 2025: SBP Base Rate + 0.50% to 0.75%). The tenure of this facility is 12 years including 2 years moratorium period.

	Note	September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
		----- (Rupees in '000) -----	
9. DEFERRED GOVERNMENT GRANT			
Deferred grant against temporary economic refinance facility	9.1	124,784	135,159
Less: Current portion of deferred grant		(26,304)	(27,650)
		<u>98,480</u>	<u>107,509</u>

- 9.1 Deferred government grant relates to the difference between the fair value and actual proceed of temporary economic refinance facility loan obtained under SBP's refinance scheme. It is being amortised over the period of ten years from the date of loan disbursement with an amount equal to the difference between the finance cost that would have been charged to statement of profit or loss at market rate and the interest paid as per the scheme.

	September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
Note	----- (Rupees in '000) -----	

10. SHORT TERM BORROWING

Banking companies - secured

Running finance under mark-up

arrangements	10.1	9,220,956	10,238,217
Money Market	10.2	7,129,855	7,837,541
Import loan	10.3	5,269,988	3,771,449
Export refinance	10.4	4,102,168	4,840,882
Export loan	10.5	2,507,575	-
		<u>28,230,542</u>	<u>26,688,089</u>

- 10.1 Facilities for running finance, import finance, export finance and export refinance are available from various commercial banks upto Rs. 77.42 billion (June 30, 2025: Rs. Rs. 77.3 billion). For running finance facility, the rates of mark-up range between KIBOR + 0.05% to KIBOR + 1.25% per annum (June 30, 2025: KIBOR + 0.05% to KIBOR + 1.00% per annum). These are secured against hypothecation of stock, receivables and plant and machinery.
- 10.2 During the period company has repaid the Money Market Loan. The approved limit of Money Market Loan lies under sub-limit of the facilities mentioned in note 10.1 from various commercial banks. For Money Market loan, the rate of mark up range between KIBOR 0.0% to KIBOR + 0.2% per annum (June 30, 2025: KIBOR - 5% to KIBOR + 0.20% per annum). These are secured against hypothecation of stock, charge on receivables and plant and machinery.
- 10.3 During the period company has obtained Foreign currency import loan. The rate of mark-up on Foreign currency import finance is 5% to 6.5% (June 30, 2025: 5% to 8%).
- 10.4 The rate of mark-up on export refinance is SBP Base Rate + 0.50% to SBP Base Rate + 1.00% (June 30, 2025: SBP Base Rate 0.50% to SBP Base Rate + 1.00%).
- 10.5 During the period company has obtained Foreign currency export loan. The rate of mark-up on Foreign currency export finance is 3% to 3.5%.

11. CONTINGENCIES AND COMMITMENTS

11.1 Contingencies

- 11.2 Outstanding guarantees given on behalf of the Company by commercial banks in normal course of business amounting to Rs. 4.89 billion (June 30, 2025: Rs. 4.64 billion).

Other contingencies are same as disclosed in notes 24.1.1 to 24.1.8 to the annual financial statements for the year ended June 30, 2025.

	September 30, 2025 (Un-audited) ----- (Rupees in '000) -----	June 30, 2025 (Audited)
11.4 Others		
Local bills discounted	561,951	153,351
Export bills discounted	156,683	-
Post dated cheques in favour of Collector of Customs against imports	10,460,189	10,460,189

11.5 Commitments

Letters of credit opened by banks for:		
Plant and machinery	529,945	734,692
Raw materials	6,295,316	4,239,761
Stores and spares	101,589	174,433

	Quarter Ended	
	September 30, 2025	September 30, 2024
Note	----- (Rupees in '000) -----	

12. COST OF SALES

Opening stock - finished goods		7,465,351	4,318,972
Cost of goods manufactured	12.1	17,003,711	17,253,528
		24,469,062	21,572,500
Closing stock - finished goods		(6,222,466)	(4,950,202)
		18,246,596	16,622,298

		Quarter Ended	
		September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
12.1	Cost of goods manufactured		
	Opening stock - work in process	2,118,657	1,932,370
	Raw and packing material consumed	10,845,762	11,629,883
	Other manufacturing expenses	6,511,590	5,795,222
		17,357,352	17,425,105
		19,476,009	19,357,475
	Closing stock - work in process	(2,472,298)	(2,103,947)
		17,003,711	17,253,528

13. TAXATION

There have been no change in the tax contingencies as disclosed in note number 24.1.5 to 24.1.8 to the annual financial statements for the year ended June 30, 2025.

		Quarter Ended	
		September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
Note			

14. CASH GENERATED FROM OPERATIONS

Profit before taxation		681,640	850,260
Adjustments for:			
Depreciation		626,414	600,216
(Gain) / Loss on disposal of property, plant and equipment		(17,054)	3,716
Gain arising from changes in fair value of animals		(42,280)	(53,563)
Loss on sale of animals		34,936	36,596
Profit on deposits and short term investments		(4,095)	(17,795)
Reversal of Impairment		-	(4,722)
Provision for retirement benefit obligation		121,677	114,135
Share of profit from associates		(304,319)	(321,432)
Finance cost		729,347	717,846
Working capital changes	14.1	(153,796)	6,243,672
		990,830	7,318,669
Cash generated from operations		1,672,470	8,168,929

Quarter Ended	
September 30, 2025	September 30, 2024
----- (Rupees in '000) -----	

14.1 Working capital changes

Decrease / (increase) in current assets

Stores, spares and loose tools	405,195	9,703
Stock-in-trade	178,609	6,255,324
Trade debts	(1,210,200)	(248,582)
Loans and advances	(193,877)	(26,866)
Trade deposits and short term prepayments	907	12,855
Other receivables	557,269	1,000,094
	(262,097)	7,002,528
Increase / (decrease) in current liabilities		
Trade and other payables	108,301	(758,856)
Working capital changes	(153,796)	6,243,672

15 . TRANSACTIONS WITH RELATED PARTIES

Details of significant transactions with related parties, other than those which have been disclosed elsewhere in these condensed interim financial statements, are as follows:

				Quarter Ended	
				September 30, 2025	September 30, 2024
				----- (Rupees in '000) -----	
Name of Related Party	Basis of relationship	% of Share holding	Nature of Transaction		
Y.B.Holdings (Private) Limited	Holding Company	-	Reimbursement of expenses to Company	946	727
Lucky Core Industries Limited	Associate	7.21%	Purchase of fiber	716,472	356,129
			Purchase of milk replacer	592	-
			Purchase of dyes & chemical	21,710	-
			Purchase of berga fat	-	4,329
			Purchase of frozen semen	-	642
Yunus Energy Limited	Associate	19.99%	Reimbursement of expenses to Company	-	60
			Dividend received	-	305,683
Lucky Cement Limited	Associated Company	-	Purchase of cement	25,397	5,503
			Reimbursement of expenses to Company	561	491
Lucky Energy (Private) Limited	Associated Company	-	Purchase of electricity	1,086,774	1,097,822
			Reimbursement of expenses to Company	1,208	483

Name of Related Party	Basis of relationship	% of Share holding	Nature of Transaction	Quarter Ended	
				September 30, 2025	September 30, 2024
				----- (Rupees in '000) -----	
Lucky Knits (Private) Limited	Associated Company	-	Sale of yarn	636,926	1,374,822
			Knitting and Dyeing charges	38,570	20,790
			Dye and checmicals purchased	-	58,135
			Dyeing Services	403,717	699,979
Lucky Motor Corporation Limited	Associated Company	-	Purchase of vehicles and mobile phones	98,643	1,450
Lucky Textile Mills Limited	Associated Company	-	Sale of yarn	111,356	264,652
			Sale of waste	181,955	97,862
			CMT	238,039	226,669
			Sale of fabric	20,060	-
			Dyeing charges	1,999	733
			Reimbursement of expenses to Company	4,436	6,314
			Dyeing services	34	-
Tricom Solar Power (Private) Limited	Associated Company	-	Interest income on subordinated loan	506	899
Yunus Textile Mills Limited	Associated Company	-	Sale of yarn	354,217	-
			Sale of waste	-	19,614
			Sale of raw material	-	258
Yunus Wind Power Limited	Associated Company	-	Interest income on subordinated loan	135	240
National Bank of Pakistan	Associated Company	-	Repayment of Loan & Markup	5,873	-
Feroze 1888 Mills Limited	Associated Company	-	Dyeing Services	12,927	-
b) Benefits to key management personnel				52,643	50,446

16. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level - 1: fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level - 2: fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level - 3: fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

As at September 30, 2025, the Company has no financial instruments that falls into any of the above category except biological assets which are classified in level 2 above.

17. OPERATING SEGMENT

17.1 The financial information regarding operating segment is as follows:

	Quarter ended September 30, 2025				Quarter ended September 30, 2024			
	Spinning	Knitted Bedding Products	Unallocated	Total	Spinning	Knitted Bedding Products	Unallocated	Total
	----- (Rupees in '000) -----							
Segment revenues	15,143,511	3,781,861	802,577	19,727,949	14,328,096	2,899,884	960,740	18,188,720
Profit/(loss) before tax	(29,184)	540,962	169,862	681,640	550,200	258,664	41,396	850,260
Finance cost	509,691	1,267	218,389	729,347	418,424	752	298,670	717,846
Depreciation	514,420	13,198	98,796	626,414	431,598	13,125	155,493	600,216

	September 30, 2025 (Un-audited)				June 30, 2025 (Audited)			
	Spinning	Knitted Bedding Products	Unallocated	Total	Spinning	Knitted Bedding Products	Unallocated	Total
	----- (Rupees in '000) -----							
Segment assets								
Property, plant and equipment	21,629,607	764,202	6,445,944	28,839,753	20,431,520	667,679	6,520,734	27,619,933
Other non-current assets	79,781	-	7,386,314	7,466,095	79,087	-	7,078,012	7,157,099
Current assets	31,087,789	4,920,523	1,070,696	37,079,008	31,044,411	4,057,273	1,239,770	36,341,454
Segment Liabilities								
Non-current Liabilities	4,700,036	288,395	729,615	5,718,046	4,896,064	179,644	686,287	5,761,995
Current Liabilities	29,531,819	3,795,703	9,867,111	43,194,633	27,842,069	3,504,094	10,099,422	41,445,585

17.2 Reconciliations of segments net turnover, cost of sales, assets and liabilities

	September 30, 2025 (Un-audited)	September 30, 2024 (Un-audited)
	----- (Rupees in '000) -----	

17.2.1 Net Turnover

Total net turnover for all segments	22,157,985	20,529,268
Elimination of inter-segment net turnover	(2,430,036)	(2,340,548)
Total net turnover	<u>19,727,949</u>	<u>18,188,720</u>

17.2.2 Cost of sales

Total cost of sales for all segments	20,676,632	18,962,846
Elimination of inter-segment purchases	(2,430,036)	(2,340,548)
Total cost of sales	<u>18,246,596</u>	<u>16,622,298</u>

	September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
	----- (Rupees in '000) -----	

17.2.3 Assets

Total assets for all segments	58,481,902	56,279,970
Other unallocated assets	14,902,954	14,838,516
Total assets	<u>73,384,856</u>	<u>71,118,486</u>

17.2.4 Liabilities

Total liabilities for all segments	38,315,953	36,421,871
Unallocated liabilities	10,596,726	10,785,709
Total liabilities	<u>48,912,679</u>	<u>47,207,580</u>

18. CORRESPONDING FIGURES

Comparative information has been re-classified, re-arranged or additionally incorporated in these condensed interim financial statements, wherever necessary, to facilitate comparison and to conform with changes in presentation in the current period.

19. DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been approved and authorized for issue on October 24, 2025 by the Board of Directors of the Company.



MUHAMMAD ALI TABBA
Chairman



MUHAMMAD SOHAIL TABBA
Chief Executive Officer



MUHAMMAD IMRAN MOTEN
Chief Financial Officer

ڈائریکٹرز رپورٹ برائے ممبران

عزیز ممبران

آپ کی کمپنی کے ڈائریکٹرز انتہائی مسرت کے ساتھ 30 ستمبر 2025 کو ختم ہونے والی سہ ماہی سے متعلق کارکردگی اور غیر آڈٹ شدہ مالیاتی نتائج آپ کی خدمت میں پیش کر رہے ہیں۔

جائزہ

کمپنی نے مالی سال 2026 کی پہلی سہ ماہی کا اختتام مسلسل نمو کی صورت میں کیا اور کمپنی کی کل فروخت 8.46 فیصد کے اضافے کے بعد 19.72 ارب روپے تک پہنچ گئی جو کہ گزشتہ سال کی اسی مدت میں 18.18 ارب روپے تھی۔ تاہم، کمپنی کی شرح منافع و باؤ کا شکار رہی جس کی وجہ لاگت تبادلہ میں بے پناہ اضافہ اور درآمدی دھماگے کی دستیابی کے باعث مقامی دھماگے کی قیمتیں بھی زبرد باؤ رہیں۔ ان عوامل کے نتیجے میں کمپنی کا خالص منافع 561.27 ملین روپے رہا جو کہ گزشتہ سال کی اسی مدت میں 583.92 ملین روپے تھا۔

معاشی منظر نامہ

مالی سال 2026 کی پہلی سہ ماہی معاشی استحکام کی مسلسل کوششوں پر مبنی رہی جس دوران آئی ایم ایف کے جاری پروگرام اور کثیر جہتی اور دوطرفہ شراکت داروں کی حمایت کے زیر اثر، مالیاتی نظم و ضبط اور بیرونی استحکام پر توجہ مرکوز رہی۔ وطن عزیز میں حالیہ سیلاب سے ہونے والے نقصانات کے باوجود بیرونی ذرائع میں بہتری آئی اور افراط زر کی شرح بھی نسبتاً معتدل رہی۔ دوسری جانب بڑھتی ہوئی درآمدات کی وجہ سے جاری کھاتوں کا توازن بنیادی طور پر باؤ میں رہا تاہم، درآمدات میں اس اضافے کے باوجود سمندر پار پاکستانیوں کی جانب سے ترسیلات زر میں زبردست اضافے کی وجہ سے زرمبادلہ کے ذخائر مستحکم رہے۔

رواں مدت کے دوران، درآمدی بلز گزشتہ سال کی اسی مدت کے 14.95 ارب امریکی ڈالر کے مقابلے میں 13.49 فیصد سے بڑھ کر 16.97 ارب امریکی ڈالر ہو گئے۔ دوسری جانب ملک کی برآمدات جو کہ گزشتہ سال کی اسی مدت میں 7.90 ارب امریکی ڈالر تھیں، رواں مدت میں 3.83 فیصد سے کم ہو کر 7.60 ارب امریکی ڈالر ہو گئیں۔ ترسیلات زر میں 8.68 فیصد کا اضافہ دیکھا گیا جو کہ گزشتہ مدت کے 8.8 ارب امریکی ڈالر سے بڑھ کر رواں مدت میں 9.53 ارب امریکی ڈالر تک پہنچ گئیں جس کے باعث جاری کھاتوں اور زرمبادلہ کے ذخائر کو نمایاں طور پر تقویت ملی۔

رواں عرصے کے دوران بینک دولت پاکستان (مرکزی بینک) نے پالیسی ریٹ کو 11 فیصد پر برقرار رکھنے کا فیصلہ کیا۔ یہ فیصلہ حالیہ سیلاب کی وجہ سے بڑے پیمانے پر ہونے والی تباہ کاریوں کے باعث، افراط زر سے متعلق مرکزی بینک کے قلیل مدتی نقطہ نظر پر محتاط رویے کی عکاسی کرتا ہے۔

ملکی نیکسٹل کی صنعت اور مجموعی معیشت کے لیے ایک مثبت پیش رفت یہ ہے کہ مقامی کپاس کی آمد گزشتہ سال کے مقابلے میں نمایاں طور پر زیادہ رہی ہے اور پاکستان کاٹن جزایہ ویسی ایشن (پی سی جی اے) کی تازہ ترین اشاعت کے مطابق ملک بھر کی جنگ فیٹریوں کو 3.04 ملین گانٹھیں موصول ہوئی ہیں جبکہ گزشتہ سال کی اسی مدت کو دوران یہ تعداد 2.04 ملین گانٹھوں پر مبنی تھی۔

مالیاتی کارکردگی

زیر نظر سہ ماہی اختتامیہ 30 ستمبر 2025 سے متعلق کمپنی کے اہم مالیاتی نتائج کا موازنہ ذیل میں پیش خدمت ہے:

خلاصہ برائے نفع و نقصان	30 ستمبر 2025	30 ستمبر 2024	مثبت/(منفی) فیصد
فروختگی (حصانی)	19,727,949	18,188,720	8.46
خام منافع	1,481,353	1,566,422	(5.43)
لاگت برائے ترسیل مال	278,726	211,793	(31.60)
لاگت برائے انتظامی امور	172,113	141,667	(21.49)
دیگر اخراجات برائے کاروباری افعال	59,375	82,033	27.62
تمویلی لاگت	729,347	717,846	(1.60)
دیگر آمدن	439,848	437,177	0.61
منافع قبل از ٹیکس	681,640	850,260	(19.83)
منافع بعد از ٹیکس	561,271	583,928	(3.88)
آمدن فی حصص (روپے)	20.02	20.83	

رواں مدت کے دوران، سوت کی مجموعی فروختگی میں اضافہ دیکھا گیا تاہم، مذکورہ عوامل کی وجہ سے سوت کی قیمتیں گزشتہ سال کی اسی مدت کے مقابلے میں دباؤ میں رہیں۔

لاگت تبادلہ میں اضافے، بطور خاص توانائی کی لاگت پر دباؤ کے باوجود، کمپنی اپنی خام شرح منافع پر ان کے اثرات کو کم کرنے میں کامیاب رہی تاہم، خام شرح منافع گزشتہ سال کی اسی مدت کے مقابلے میں کم ہے۔

لاگت برائے ترسیل مال میں اضافہ بنیادی طور پر مجموعی فروخت کے حجم اور لاگت اخراجات میں اضافہ برپا ہے، جبکہ انتظامی اخراجات میں اضافے کی وجہ افراط زر کے اثرات ہیں۔

تمویلی لاگت گزشتہ مدت کے 717.84 ملین روپے کے مقابلے میں 1.60 فیصد سے بڑھ کر 729.36 ملین روپے ہوئی۔ اس اضافے کی بنیادی وجہ کاروباری سرمائے (ورکنگ کپٹل) کی ضروریات میں اضافہ ہے۔

مختلف شعبوں میں کاروباری کارکردگی کا جائزہ

زیر نظر سہ ماہی کے دوران، کپاس کی قیمتوں میں کمی آئی، جس کے باعث سوت کی قیمتوں میں بھی کمی واقع ہوئی۔ تاہم، سوت کی قیمتوں میں کمی کپاس کے مقابلے میں زیادہ واقع ہوئی، جس کی وجہ سے خام شرح منافع پر منفی اثرات مرتب ہوئے۔ تاہم سوت کٹائی کے شعبے نے زیادہ فروخت کا حجم حاصل کیا، جو مارکیٹ میں بہتر رسائی اور مصنوعات کے متنوع امتزاج کے ذریعے ممکن ہوا۔

انتظامیہ کی جانب سے اپنے کسٹمرز میں رسائی کو بڑھانے کی کوششوں کی وجہ سے بنائی کے شعبے کی مصنوعات کی فروخت، حجم اور قیمتوں دونوں کے لحاظ سے بڑھی۔ دونوں شعبہ جات میں کاروباری کارکردگی کا جائزہ مالی بیانات کے آپریٹنگ سیگمنٹ نوٹ میں تفصیل سے دیا گیا ہے۔

کمپنی کی کارپوریٹ سماجی ذمہ داری کی حکمت عملی پائیدار ترقی، اخلاقی کاروباری طرز عمل، اور سماجی بہبود کے لیے گہری وابستگی کی عکاسی کرتی ہے۔ کمپنی تعلیم، صحت، خواتین کو بااختیار بنانے اور عملے کی مہارت میں ترقی پر توجہ مرکوز کرنے والے مختلف کیونٹی پروگراموں کی نہ صرف حمایت بلکہ ایسے پروگراموں کا انعقاد بھی کرتی ہے۔ ملازمین کی رضا کارانہ سرگرمی کی حوصلہ افزائی کی جاتی ہے، جس سے افرادی قوت کے اندر سماجی ذمہ داری کا کلچر پیدا ہوتا ہے۔

زیر نظر سہ ماہی کے دوران، صحت کے شعبے کی حمایت کے لیے ہماری مسلسل وابستگی کے حصے کے طور پر، کمپنی نے چائلڈ لائف فاؤنڈیشن کے ساتھ تعاون کیا اور ہمارے سمرائنٹرن شپ پروگرام میں زیر تربیت عملے کو رضا کاروں کے طور پر شامل کیا۔ ننھے مریضوں کے ساتھ وقت گزارنے اور ان کی طاقت اور ہمت کا خود مشاہدہ کرنے کے تجربے سے رضا کاروں میں ہمدردی اور کیونٹی کی مدد کی افادیت کا احساس مزید اجاگر ہوا۔

مزید برآں، کمپنی نے مقامی حکومتی حکام کے ساتھ مل کر گلدون امانی، خیبر پختونخواہ کے علاقے میں بڑے پیمانے پر پنجرہ کاری مہم شروع کی۔ اس اقدام کا مقصد جنگلات کے قومی اہداف کی حمایت کرنا، حیاتیاتی تنوع کو بڑھانا اور موسمیاتی تبدیلی کے منفی اثرات کا مقابلہ کرنا ہے۔ اس پروگرام کے تحت علاقے میں مٹی کے کٹاؤ کو روکنے اور ہوا کے معیار کو بہتر بنانے کے لیے قابل ذکر تعداد میں درختوں کی مختلف اقسام لگائی گئیں۔ اس منصوبے میں پودوں کی طویل مدتی دیکھ بھال اور پائیداری کو یقینی بنانے کے لیے مقامی کمیونٹی کو بھی شامل کیا گیا جو کہ ماحولیاتی ذمہ داری کے لیے ہماری وابستگی کی عکاسی کرتا ہے۔

تربیت اور ترقی

کمپنی اس بات پر یقین رکھتی ہے کہ مسلسل سیکھنے اور پیشہ ورانہ ترقی، حیاتی ترقی اور انفرادی کامیابی کے لیے ضروری ہے۔ ہماری تربیت اور ترقی کے اقدامات ملازمین کو ان مہارتوں، علم اور ذہنیت سے آراستہ کرنے کے لیے بنائے گئے ہیں جو ایک ابھرتے ہوئے کاروباری ماحول میں بہترین کارکردگی کے لیے درکار ہیں۔

روانہ عرصے کے دوران، کمپنی نے لرننگ کیفے کے ذریعے عملے کی تربیت کی خاطر متنوع نشستوں کا اہتمام کیا، جو کہ ہمارے لیڈروں کو بااختیار بنانے اور علم کو ہر سطح پر پھیلانے کے لیے ڈیزائن کیا گیا ایک منفرد اقدام ہے۔

اس اقدام کے تحت، انتظامیہ نے خصوصی تربیتی نشستوں کا اہتمام کیا جس میں مصنوعی ذہانت (ایل ایل ایم کی طاقت)، رد عمل بمقابلہ جواب، پائیداری (مستقبل کا واحد راستہ) اور ”ذہن کہتا ہے ہاں، دل کہتا ہے نہیں“۔ ان نشستوں نے عملے کو ابھرتی ہوئی ٹیکنالوجیز، قائدانہ صلاحیتوں اور جذباتی صلاحیتوں کے بارے میں قابل قدر بصیرت فراہم کی۔

مزید برآں، ملازمت کی جگہ کی حفاظت اور ملازمین کی فلاح و بہبود کے لیے اپنے عزم کو تقویت دینے کی خاطر صحت، حفاظت، اور ماحولیات کی تربیت کا ایک سلسلہ منعقد کیا گیا۔ ان اقدامات کے ذریعے، کمپنی مسلسل بہتری کے رجحان کو فروغ دیتی ہے، ملازمین کو طویل مدت میں اپنانے، رہنمائی کرنے اور با معنی تعاون کرنے کے لیے بااختیار بناتی ہے۔

مستقبل کی پیش بینی

حالیہ سیلاب سے ہونے والے نقصانات کی وجہ سے خدشات ہیں کہ وطن عزیز پاکستان کی معیشت، اقتصادی ترقی، افراط زر، اور کرنٹ اکاؤنٹ پر منفی اثرات کا امکان ہے۔ تاہم، ان اثرات کی وسعت ابھی غیر یقینی ہے۔ اس بات کے باوجود، سازگار مجموعی میکرو اکنامک حالات اور آئی ایم ایف کے جاری پروگراموں کے تحت استحکام کی کوششوں کی وجہ سے، طویل مدتی اقتصادی نقطہ نظر کے مستحکم رہنے کا امکان ہے۔

عالمی ریٹنگ ایجنسیوں S&P اور Moody's نے پاکستان کی خود مختار کریڈٹ ریٹنگ کو مستحکم آؤٹ لک کے ساتھ اپ گریڈ کیا ہے، جس نے مالیاتی خسارے کو کم کرنے کے لیے ملک کی کوششوں میں بڑھتے ہوئے اعتماد اور میکرو اکنامک استحکام کے لیے اصلاحات پر اہم پیش رفت کا اعتراف کیا ہے۔

امریکہ کے ساتھ ٹیرف میں رعایت کے حالیہ مذاکرات، ملک کی ٹیکسٹائل صنعت کے لیے امریکی مارکیٹ میں اپنی مسابقت کو بڑھانے کا ایک امید افزا موقع فراہم کرتے ہیں۔ تاہم، علاقائی حریفوں کی طرف سے امریکی برآمدات پر زیادہ ٹیرف کی وجہ سے برآمد کنندگان کو یورپی منڈیوں میں بڑھتے ہوئے مسابقت کا سامنا کرنا پڑ سکتا ہے۔ مزید برآں، برآمدی سہولت اسکیم (ایکسپورٹ فیسیلیٹیشن اسکیم) میں ترامیم کے ذریعے سوت کی درآمد پر زیرو ریٹنگ کا خاتمہ، مقامی سوت کٹائی کے یونٹس کو سہارا دینے کی جانب ایک اہم قدم ہے۔ ان مواقع کے باوجود، ٹیکسٹائل صنعت کو کاروبار کرنے کی بڑھتی ہوئی لاگت بشمول توانائی کی لاگت، کپاس کی غیر مستحکم پیداوار، ٹیکس کے ریفرنڈم میں تاخیر اور شدید علاقائی مسابقت کی وجہ سے نمایاں چیلنجز کا سامنا ہے۔ ان چیلنجزوں سے نمٹنا بہت ضروری ہے تاکہ ملکی اور برآمدی ترقی دونوں کے مواقع سے بھرپور فائدہ اٹھایا جاسکے۔

کپنی اس بات کے لئے پرعزم ہے کہ اپنے فعال نقطہ نظر کو برقرار رکھتے ہوئے ترقی اور نمو کے حصول کے لئے پائیدار طریقوں کو بروئے کار لاتے ہوئے بہتر آپریشنل کارکردگی اپنائے، کاروباری سرمائے (ورکنگ کپیٹل) کا موثر طریقے سے انتظام کرے، پیداواری استعداد کا زیادہ سے زیادہ استعمال، ویلیو ایڈڈ شیڈ میں توسیع اور قابل تجدید توانائی کا زیادہ سے زیادہ استعمال کیا جائے۔ علاوہ ازیں، فروخت کیلئے پیش کی جانے والی مصنوعات کے امتزاج کو طلب ورسد کی بنیاد پر بہتر بنایا جائے اور لاگت کے تناسب کو بھی بہتر کیا جائے گا تاکہ کپنی مارکیٹ میں ہونے والے تبدیلیوں سے ہم آہنگ رہتے ہوئے اسٹیک ہولڈرز کے لئے منافع کی شرح کو بڑھا سکے اور اپنی پوزیشن کو مستحکم کر سکے۔

بورڈ آف ڈائریکٹرز کی ترتیب

ڈائریکٹر کا استعفیٰ اور تقرر

مؤرخہ 15 ستمبر 2025 کو، محترمہ زلیخہ بیگم مسکا طیبہ نے کپنی کی نان ایگزیکٹو ڈائریکٹر کی حیثیت سے اپنا استعفیٰ پیش کیا، جسے بورڈ آف ڈائریکٹرز نے قبول کر لیا۔ ان کی جگہ خالی ہونے والی آسامی کو پُر کرنے کے لئے بورڈ آف ڈائریکٹرز نے مؤرخہ 15 ستمبر 2025 کو محترمہ فوزیہ حسنین کو بحیثیت ایک خود مختار ڈائریکٹر کے طور پر مقرر کیا گیا۔

کپنی کے ساتھ اپنی وابستگی کے دوران محترمہ زلیخہ بیگم مسکا طیبہ کی گرانقدر خدمات کو پیش نظر رکھتے ہوئے کے لئے بورڈ آف ڈائریکٹرز نے تشکر کا اظہار کیا۔

کمپنی کے بورڈ آف ڈائریکٹرز میں ممبران کی کل تعداد آٹھ ہے بشمول چیف ایگزیکٹو ایجوکہ بحیثیت Deemed ڈائریکٹر اپنے فرائض سرانجام دے رہے ہیں۔

ڈائریکٹرز کی کل تعداد:	
07	الف) مرد
01	ب) خواتین

بقیہ مدت کیلئے بورڈ کا امتزاج درج ذیل ہے:

تفصیلات	تعداد	
الف) خود مختار ڈائریکٹرز	03	جناب سید محمد شہزاد زیدی جناب معین ایم فدا محترمہ فوزیہ حسین
ب) انتظامی ڈائریکٹر	01	جناب محمد سہیل ڈیہ
ج) دیگر غیر انتظامی ڈائریکٹرز	04	جناب محمد علی ڈیہ جناب جاوید یونس ڈیہ جناب محمد حسن ڈیہ جناب ابراہیم سہیل ڈیہ


کمپنی کے غیر انتظامی ڈائریکٹرز کے مشاہرے کی پالیسی میں کسی قسم کی کوئی تبدیلی نہیں آئی جیسا کہ کمپنی کی سالانہ رپورٹ برائے 2025 میں درج ہے۔

اظہار تشکر

ڈائریکٹرز کی جانب سے کمپنی کے تمام ملازمین، عملے اور منتظمین کی کارکردگی اور مسلسل لگن کو خراج تحسین پیش کرتے ہوئے اسے قلم بند کیا جاتا ہے۔

برائے و منجانب بورڈ


محمد سہیل ڈیہ
چیف ایگزیکٹو آفیسر


محمد علی ڈیہ
چیرمین

بمقام کراچی: مؤرخہ 24 اکتوبر 2025



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