

CCML/CS/PSX/ 93
February 27, 2026

The General Manager,
The Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road
Off: I.I. Chundrigar Road,
Karachi.

Dear Sir,

Re: **Announcement-Financial Results For
The Half Year Ended December 31, 2025**

We have to inform you that the Board of Directors of **Crescent Cotton Mills Limited** in their Meeting held today at 11:30 a.m. at Faisalabad have recommended the following:

(i) Cash Dividend	NIL
(ii) Bonus Shares	NIL
(iii) Right Shares	NIL
(iv) Any Other Entitlement/Corporate Action	NIL
(v) Any Other Price Sensitivity Information	NIL

The financial results for the half year ended December 31, 2025 alongwith the requisite additional statements are attached herewith as follows:

Condensed interim statement of Profit or Loss
Condensed interim statement of Financial Position
Condensed interim statement of Change in Equity
Condensed interim statement of Cash Flows

We will transmittte the Financial Statements of the company for the period ended December 31, 2025 through PUCAR within stipulated time.

Thanking you,
Yours faithfully,
for Crescent Cotton Mills Limited


(Sami Ullah Ch.)
Company Secretary
Copy for information to:

- (1) **Director**
Securities & Exchange
Commission of Pakistan
Supervision and Enforcement Department
NIC Building, 63 Jinnah Avenue, Blue Area,
Islamabad.
- (2). **The Joint Registrar**
Companies Registration Office,
Faisalabad Chamber Of Commerce
and Industries Bldg,
2nd Floor, East Canal Road,
Faisalabad

CRESCENT COTTON MILLS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

Half year ended		Quarter ended	
31 December 2025	31 December 2024	31 December 2025	31 December 2024

------(RUPEES IN THOUSAND)-----

CONTINUING OPERATIONS :

REVENUE	2,245,804	3,193,167	1,223,682	1,648,892
COST OF SALES	(2,054,204)	(2,962,171)	(1,137,691)	(1,539,447)
GROSS PROFIT	191,600	230,996	85,991	109,445
DISTRIBUTION COST	(23,447)	(36,442)	(6,954)	(16,783)
ADMINISTRATIVE EXPENSES	(121,797)	(105,607)	(64,410)	(56,730)
OTHER EXPENSES	(11,423)	(16,882)	(5,988)	(15,374)
OTHER INCOME	72,870	28,970	48,156	17,258
PROFIT FROM CONTINUING OPERATIONS	107,803	101,035	56,795	37,816
FINANCE COST	(41,012)	(43,702)	(22,043)	(20,159)
PROFIT BEFORE LEVY AND TAXATION	66,791	57,333	34,752	17,657
LEVY	(25,465)	(28,129)	(12,688)	(17,716)
PROFIT / (LOSS) BEFORE TAXATION	41,326	29,204	22,064	(59)
TAXATION	(2,579)	9,890	(1,381)	18,780
PROFIT AFTER TAXATION FROM CONTINUING OPERATIONS	38,747	39,094	20,683	18,721

DISCONTINUED OPERATION :

LOSS AFTER TAXATION FROM DISCONTINUED OPERATION	-	(13,262)	-	(4,240)
PROFIT AFTER TAXATION	38,747	25,832	20,683	14,481
EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)	1.71	1.14	0.91	0.64
EARNINGS PER SHARE - BASIC AND DILUTED FROM CONTINUING OPERATIONS (RUPEES)	1.71	1.73	0.91	0.83
LOSS PER SHARE - BASIC AND DILUTED FROM DISCONTINUED OPERATION (RUPEES)	-	(0.59)	-	(0.19)

CRESCENT COTTON MILLS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Un-audited	Audited		Un-audited	Audited
	31 December	30 June		31 December	30 June
	2025	2025		2025	2025
	(RUPEES IN THOUSAND)			(RUPEES IN THOUSAND)	
EQUITY AND LIABILITIES					
SHARE CAPITAL AND RESERVES					
Authorized share capital					
30 000 000 (30 June 2025: 30 000 000) ordinary shares of Rupees 10 each	300,000	300,000			
Issued, subscribed and paid up share capital					
22 660 126 (30 June 2025: 22 660 126) ordinary shares of Rupees 10 each	226,601	226,601			
Reserves					
Capital reserves					
Premium on issue of shares reserve	5,496	5,496			
Plant modernization reserve	12,000	12,000			
Fair value reserve of investments at FVTOCI	107,855	74,950			
Surplus on revaluation of freehold land and investment properties	4,896,102	4,896,102			
	5,021,453	4,988,548			
Revenue reserves	1,090,715	1,051,968			
Total reserves	6,112,168	6,040,516			
TOTAL EQUITY	6,338,769	6,267,117			
LIABILITIES					
NON-CURRENT LIABILITIES					
Long term financing	2,132	7,818			
Staff retirement gratuity	125,782	135,160			
	127,914	142,978			
CURRENT LIABILITIES					
Trade and other payables	1,247,471	1,070,663			
Accrued mark-up	14,226	12,930			
Short term borrowings	954,583	902,542			
Current portion of long term financing	11,373	11,373			
Unclaimed dividend	2,615	2,909			
	2,230,268	2,000,417			
TOTAL LIABILITIES	2,358,182	2,143,395			
CONTINGENCIES AND COMMITMENTS					
TOTAL EQUITY AND LIABILITIES	8,696,951	8,410,512			
			ASSETS		
			NON-CURRENT ASSETS		
				5,110,391	5,065,337
Property, plant and equipment				307,687	307,687
Investment properties				9,728	5,916
Long term investments				3,092	3,092
Long term deposits				72,591	72,591
Deferred income tax asset				5,503,489	5,454,623
			CURRENT ASSETS		
				40,936	50,196
Stores, spare parts and loose tools				1,053,073	647,141
Stock-in-trade				375,624	464,836
Trade debts				71,550	43,641
Loans, advances and prepayments				731,483	895,075
Other receivables				167,597	159,259
Taxation and levy - net				720,018	680,260
Short term investments				33,181	15,481
Cash and bank balances				3,193,462	2,955,889
TOTAL ASSETS				8,696,951	8,410,512

CRESCENT COTTON MILLS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

SHARE CAPITAL	RESERVES									TOTAL EQUITY	
	CAPITAL RESERVES				REVENUE RESERVES						
	Premium on issue of shares	Plant modernization	Fair value reserve of investments at FVTOCI	Surplus on revaluation of freehold land and investment properties	Sub total	General	Unappropriated profit	Sub total	Total		
----- (RUPEES IN THOUSAND) -----											
Balance as at 30 June 2024 - (Audited)	226,601	5,496	12,000	69,931	4,926,217	5,013,644	100,988	811,175	912,163	5,925,807	6,152,408
Transfer of gain on disposal of FVTOCI investment to unappropriated profit	-	-	-	(609)	-	(609)	-	609	609	-	-
Profit for the period	-	-	-	-	-	-	-	25,832	25,832	25,832	25,832
Other comprehensive loss for the period	-	-	-	(6,921)	-	(6,921)	-	-	-	(6,921)	(6,921)
Total comprehensive income for the period	-	-	-	(6,921)	-	(6,921)	-	25,832	25,832	18,911	18,911
Balance as at 31 December 2024 - (Un-audited)	226,601	5,496	12,000	62,401	4,926,217	5,006,114	100,988	837,616	938,604	5,944,718	6,171,319
Transfer of gain on disposal of FVTOCI investments to unappropriated profit	-	-	-	(44,273)	-	(44,273)	-	44,273	44,273	-	-
Surplus related to freehold land disposed of during the year	-	-	-	-	(30,115)	(30,115)	-	30,115	30,115	-	-
Profit for the period	-	-	-	-	-	-	-	34,878	34,878	34,878	34,878
Other comprehensive income for the period	-	-	-	56,822	-	56,822	-	4,098	4,098	60,920	60,920
Total comprehensive income for the period	-	-	-	56,822	-	56,822	-	38,976	38,976	95,798	95,798
Balance as at 30 June 2025 - (Audited)	226,601	5,496	12,000	74,950	4,896,102	4,988,548	100,988	950,980	1,051,968	6,040,516	6,267,117
Profit for the period	-	-	-	-	-	-	-	38,747	38,747	38,747	38,747
Other comprehensive income for the period	-	-	-	32,905	-	32,905	-	-	-	32,905	32,905
Total comprehensive income for the period	-	-	-	32,905	-	32,905	-	38,747	38,747	71,652	71,652
Balance as at 31 December 2025 - (Un-audited)	226,601	5,496	12,000	107,855	4,896,102	5,021,453	100,988	989,727	1,090,715	6,112,168	6,338,769

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

CRESCENT COTTON MILLS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

Half year ended	
31 December 2025	31 December 2024

(RUPEES IN THOUSAND)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	96,871	269,543
Finance cost paid	(39,716)	(57,579)
Staff retirement gratuity paid	(27,919)	(26,349)
Income tax and levy paid	(36,382)	(29,918)
Net decrease in long term advances	-	(45)
Net cash (used in) / generated from operating activities	(7,146)	155,652

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditure on property, plant and equipment	(94,317)	(2,859)
Proceeds from sale of property, plant and equipment	57,103	713
Proceeds from sale of non-current asset held for sale	-	205
Proceeds from sale of investment	16,000	609
Investments made - net	-	(174,409)
Net cash used in investing activities	(21,214)	(175,741)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long term financing	(5,686)	(33,887)
Short term borrowings - net	52,041	56,075
Dividend paid	(294)	(957)
Net cash from financing activities	46,061	21,231

NET INCREASE IN CASH AND CASH EQUIVALENTS

	17,700	1,142
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**CASH AND CASH EQUIVALENTS AT THE
BEGINNING OF THE PERIOD**

	15,481	20,429
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**CASH AND CASH EQUIVALENTS AT THE
END OF THE PERIOD**

	33,181	21,571
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