



Elahi Cotton Mills Limited

270, Sector I-9/3, Industrial Area, Islamabad. (Pakistan)

Phone : +92 51 4433451-4

ECM/Secy/26/ _____

April 28, 2026

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
KARACHI.

RE: FINANCIAL RESULTS 3RD QUARTER UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on April 28, 2026 at 10:30 a.m. at 270-Sector I-9, Industrial Area, Islamabad recommended the following:

- | | | |
|-------|--|-----|
| (i) | <u>CASH DIVIDEND:</u> | Nil |
| (ii) | <u>BONUS SHARES:</u> | Nil |
| (iii) | <u>RIGHT SHARES:</u> | Nil |
| (iv) | <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION:</u> | Nil |
| (v) | <u>ANY OTHER PRICE-SENSITIVE INFORMATION:</u> | Nil |

In compliance to Notice No. PSX/N-062 dated January 10, 2025, we enclose herewith the following:

- Condensed Interim Un-Audited Financial Results (Statement of Profit or loss)
- Condensed Interim Un-Audited Statement of Financial Position
- Condensed Interim Un-Audited Statement of Cash Flows
- Condensed Interim Un-Audited Statement of Changes in Equity

The 3rd quarter Report of the Company for the period ended March 31, 2026 will be transmitted through PUCARS separately.

Yours faithfully,
for Elahi Cotton Mills Limited.

(MAHFOOZ ELAHI)
Chief Executive

ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)
FOR THE 3RD QUARTER ENDED MARCH 31, 2026

		9 MONTHS July 1, 2025 March 31, 2026 Rupees	9 MONTHS July 1, 2024 March 31, 2025 Rupees	QUARTER ENDED March 31, 2026 Rupees	QUARTER ENDED March 31, 2025 Rupees
Sales (Net)	12	722,164,296	779,426,726	227,623,871	235,259,912
Cost of sales	13	719,556,355	738,099,525	224,645,028	226,900,128
Gross Profit		2,607,941	41,327,201	2,978,843	8,359,784
Administrative expenses	14	(15,744,345)	(12,613,949)	(5,554,163)	(4,020,964)
Selling and distribution expense		(2,422,300)	(1,776,500)	(580,000)	(546,000)
Other operating charges	16	(229,572)	(224,669)	(58,738)	(53,328)
		(18,396,217)	(14,615,118)	(6,192,901)	(4,620,292)
Operating (loss) / profit		(15,788,276)	26,712,083	(3,214,058)	3,739,492
Other income	15	24,690	311,260	3,641	232,783
Financial charges	17	(57,028)	(134,851)	(17,807)	(26,329)
(Loss) / profit before income tax and minimum tax		(15,820,614)	26,888,492	(3,228,224)	3,945,946
Minimum tax		(9,027,362)	(9,746,725)	(2,845,607)	(2,944,640)
(Loss) / profit before income tax		(24,847,976)	17,141,767	(6,073,831)	1,001,306
Income tax		-	-	-	293,507
(Loss) / profit after taxation		(24,847,976)	17,141,767	(6,073,831)	1,294,813
(Loss) / Earning per share		(19.11)	13.19	(4.67)	1.00

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UNAUDITED)
AS AT MARCH 31, 2026

	Note	MARCH 31, 2026 Rupees	JUNE 30, 2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Operating fixed assets	1	170,366,450	174,896,304
Long term security deposits		918,810	918,810
Loans and advances		5,070,750	4,929,750
		<u>176,356,010</u>	<u>180,744,864</u>
CURRENT ASSETS			
Stores spares and loose tools	2	4,766,780	3,880,337
Stock in trade	3	48,284,470	38,739,116
Loans and advances	4	1,380,405	2,099,918
Trade debts		33,264,782	35,114,638
Short term prepayments		127,397	364,605
Short term investment		675,405	663,890
Sales tax refundable		956,793	421,083
Prepaid levy	9	3,949,445	4,345,417
Cash and bank balances	5	25,690,419	10,159,419
		<u>119,095,895</u>	<u>95,788,423</u>
TOTAL ASSETS		<u><u>295,451,905</u></u>	<u><u>276,533,287</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share Capital		13,000,000	13,000,000
Revaluation surplus on property, plant and equipment	10	136,585,344	138,408,462
Accumulated loss		<u>(81,757,621)</u>	<u>(58,732,763)</u>
		67,827,723	92,675,699
NON CURRENT LIABILITIES			
Staff Retirement Benefits - Gratuity	6	44,946,600	38,635,595
Financial liabilities	7	-	-
		44,946,600	38,635,595
CURRENT LIABILITIES			
Trade and other payables	8	62,630,441	32,370,884
Lease liabilities		1,200,000	1,200,000
Financial liabilities	7	-	2,453,967
Short term loan from directors		118,579,470	108,929,471
Unclaimed dividend		267,671	267,671
		<u>182,677,582</u>	<u>145,221,993</u>
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL EQUITY AND LIABILITIES		<u><u>295,451,905</u></u>	<u><u>276,533,287</u></u>

CHIEF EXECUTIVE

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ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE 3RD QUARTER ENDED MARCH 31, 2026

	Share Capital	Reserve		Total
		Capital	Revenue	
	Issued subscribed and Paid up Capital	Revaluation surplus on property, plant and equipment	Accumulated Loss	
Rupees				
Balance as at July 01, 2024	13,000,000	141,098,316	(69,609,890)	84,488,426
Total comprehensive income for the period:				
Income for the period	-	-	17,141,767	17,141,767
Transfer from revaluation surplus on property, plant and equipment on account of incremental depreciation-net of deferred tax	-	(2,017,390)	2,017,390	-
Balance as at March 31, 2025	13,000,000	139,080,926	(50,450,733)	101,630,193
Balance as at July 01, 2025	13,000,000	138,408,462	(58,732,763)	92,675,699
Total comprehensive income for the period:				
Loss for the period	-	-	(24,847,976)	(24,847,976)
Transfer from revaluation surplus on property, plant and equipment on account of incremental depreciation-net of deferred tax	-	(1,823,118)	1,823,118	-
Balance as at March 31, 2026	13,000,000	136,585,344	(81,757,621)	67,827,723

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

	March 31, 2026 Rupees	March 31, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (Loss) / profit before taxation	(15,820,614)	26,888,492
Adjustment for:		
Depreciation	4,580,854	5,512,406
Provision for gratuity	10,159,955	8,869,607
Profit on investment	24,690	(95,910)
Financial charges/Cost	57,028	134,851
	<u>14,822,527</u>	<u>14,420,954</u>
Profit before working capital changes	(998,087)	41,309,446
Changes in working capital:		
Decrease / (increase) in current assets		
Stock in trade	(9,545,354)	(5,156,760)
Stores, spares and loose tools	(886,443)	(188,715)
Trade debtors	1,849,856	(32,952,361)
Loans, advances and other receivables	956,721	(822,053)
Sales tax refundable	(535,710)	-
(Decrease) / increase in current liabilities		
Creditors, accrued and other liabilities	30,259,557	11,944,359
Financial Liabilities	(2,453,967)	(3,208,252)
	<u>19,644,660</u>	<u>(30,383,782)</u>
Cash generated from operations	18,646,573	10,925,664
Financial charges paid	(57,028)	(134,851)
Income tax paid	(8,631,390)	(9,948,984)
Gratuity paid	(3,848,950)	(7,422,150)
	<u>(12,537,368)</u>	<u>(17,505,985)</u>
Net cash generated from/(used in) operating activities	6,109,205	(6,580,321)
CASH FLOWS FROM INVESTING ACTIVITIES		
Loan and advances	(141,000)	(1,007,000)
Short Term Investments	(11,515)	-
Bank Profit received	(24,690)	27,869
Purchase of fixed assets	(51,000)	(1,150,000)
Net cash generated from/(used in) investing activities	(228,205)	(2,129,131)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of current portion of long term loan from directors	-	(500,000)
Short term loan from directors	9,650,000	8,750,000
Net cash generated from financing activities	9,650,000	8,250,000
Net increase/(decrease) in cash and cash equivalents	15,531,000	(459,452)
Cash and cash equivalents at the beginning of the period	10,159,419	13,835,204
Cash and cash equivalents at the end of the period	<u>25,690,419</u>	<u>13,375,752</u>

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DIRECTOR

CHIEF FINANCIAL OFFICER

