

PSL
Pakistan Synthetics Limited

Pakistan Synthetics Limited.
Office no. 1504, 15th floor,
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Karachi.
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Website : www.pslpet.com

PSL/PSX/FY2026/Q3
April 28, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi

Dear Sir,

SUBJECT: - FINANCIAL RESULTS FOR THE NINE MONTHS PERIOD ENDED
MARCH 31, 2026

We have to inform you that the Board of Directors of our Company, in their meeting held on Tuesday, April 28, 2026 at 4:00 pm, has considered and approved the unaudited financial statements for the nine months' period ended March 31, 2026.

The Board of Directors has not recommended any Cash Dividend / Bonus Shares / Right Shares to the Shareholders of the Company for the nine months' period ended March 31, 2026.

The Financial Results of the Company are annexed herewith.

You may inform your members accordingly.

Thanking you,

Yours faithfully,

For **PAKISTAN SYNTHETICS LIMITED**



MUHAMMAD IMRAN
COMPANY SECRETARY

C.C. Director/HOD,
Surveillance, Supervision and Enforcement Department
Securities and Exchange Commission of Pakistan
NIC Building,
63 Jinnah Avenue,
Blue Area, Islamabad

PAKISTAN SYNTHETICS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

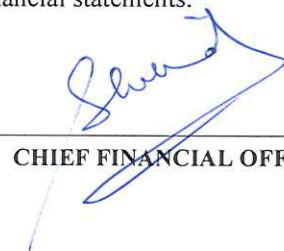
	March 31, 2026 Unaudited	June 30, 2025 Audited
Note	----- (Rupees in '000) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	4,075,589	3,418,755
Right-of-use assets	-	2,472
Long term loan to employees	2,495	490
Long term deposits	41,698	4,209
Deferred taxation	73,654	44,412
Investment in associates	897,781	974,895
	<u>5,091,217</u>	<u>4,445,233</u>
CURRENT ASSETS		
Stores and spares	571,313	515,112
Stock-in-trade	3,072,125	2,973,788
Trade debts	3,474,412	2,600,289
Loans and advances	160,190	35,662
Short term deposits and prepayments	209,252	91,880
Short term investments	527,153	5,249
Other receivables	57,530	2,030
Taxation - net	421,961	501,644
Cash and bank balances	37,795	27,625
	<u>8,531,731</u>	<u>6,753,279</u>
TOTAL ASSETS	<u><u>13,622,948</u></u>	<u><u>11,198,512</u></u>
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised share capital		
140,000,000 (June 30, 2025: 140,000,000) ordinary shares of Rs. 10 each	1,400,000	1,400,000
Issued, subscribed and paid-up capital		
138,699,000 (June 30, 2025: 138,699,000) ordinary shares of Rs. 10 each	1,386,990	1,386,990
Reserves	3,636,443	3,240,980
	<u>5,023,433</u>	<u>4,627,970</u>
NON-CURRENT LIABILITIES		
Long term borrowings	970,038	701,592
Deferred income	25,313	41,426
	<u>995,351</u>	<u>743,018</u>
CURRENT LIABILITIES		
Trade and other payables	2,876,450	3,149,619
Short term borrowings	4,403,424	2,417,611
Accrued markup	102,822	43,052
Current portion of long term borrowings	196,854	187,628
Current portion of lease liabilities	-	3,788
Current portion of deferred income	19,285	20,501
Unclaimed dividend	5,329	5,325
	<u>7,604,164</u>	<u>5,827,524</u>
TOTAL EQUITY AND LIABILITIES	<u><u>13,622,948</u></u>	<u><u>11,198,512</u></u>
CONTINGENCIES AND COMMITMENTS		
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The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE


DIRECTOR

CHIEF FINANCIAL OFFICER



PAKISTAN SYNTHETICS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended		Three months period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----					
Revenue from contracts with customers	13	10,652,130	12,223,059	4,664,025	5,648,329
Cost of sales		(9,120,273)	(10,691,463)	(3,918,513)	(5,091,364)
Gross profit		1,531,857	1,531,596	745,512	556,965
Administrative and general expenses		(177,741)	(152,230)	(102,999)	(88,175)
Distribution and selling costs		(53,822)	(109,830)	(21,621)	(14,496)
Other operating expenses		(146,550)	(66,952)	(119,534)	(28,536)
		(378,113)	(329,012)	(244,154)	(131,207)
Operating profit		1,153,744	1,202,584	501,359	425,758
Other income		37,974	23,648	(8,516)	9,671
Finance costs		(454,855)	(541,028)	(165,483)	(150,163)
Share of loss on investment in associate		(77,114)	(139,533)	(23,214)	(34,461)
Profit before tax		659,749	545,671	304,146	250,805
Taxation	14	(264,286)	(252,078)	(127,491)	(126,004)
Profit for the period		395,463	293,593	176,655	124,801
		(Rupees)		(Rupees)	
Earnings per share - basic and diluted	15	2.85	2.12	1.27	0.90

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

PAKISTAN SYNTHETICS LIMITED
 CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
 FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine months period ended		Three months period ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
	----- (Rupees in '000) -----			
Profit for the period	395,463	293,593	176,655	124,801
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	<u>395,463</u>	<u>293,593</u>	<u>176,655</u>	<u>124,801</u>

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.

 CHIEF EXECUTIVE



 DIRECTOR



 CHIEF FINANCIAL OFFICER

PAKISTAN SYNTHETICS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Issued, subscribed and paid-up capital	Reserves			Total	
		Revenue reserves		Total reserves		
		Capital reserve	Unappropriated profit			
	Share premium	General reserve				
Balance as at July 01, 2024 (Audited)	1,386,990	140,100	292,450	2,440,978	2,873,528	4,260,518
Total comprehensive income for the period ended March 31, 2025	-	-	-	293,593	293,593	293,593
Balance as at March 31, 2025 (Un-Audited)	1,386,990	140,100	292,450	2,734,571	3,167,121	4,554,111
Balance as at July 01, 2025 (Audited)	1,386,990	140,100	292,450	2,808,430	3,240,980	4,627,970
Total comprehensive income for the period ended March 31, 2026	-	-	-	395,463	395,463	395,463
Balance as at March 31, 2026 (Un-Audited)	1,386,990	140,100	292,450	3,203,893	3,636,443	5,023,433

----- (Rupees in '000) -----

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

PAKISTAN SYNTHETICS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	March 31, 2026	March 31, 2025
Note	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash (used in) / generated from operations	16 (583,023)	910,625
Financial charges paid	(377,367)	(523,977)
Taxes paid	(213,845)	(482,781)
Net cash used in operating activities	<u>(1,174,235)</u>	<u>(96,133)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure	(1,068,110)	(415,950)
Proceeds from disposal of property, plant and equipment	6,350	1,445
Profit on saving accounts	3,792	975
Net cash used in investing activities	<u>(1,057,968)</u>	<u>(413,529)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of lease liability	(3,788)	(7,292)
Repayment of long term borrowings	(149,977)	(166,492)
Proceeds from long term borrowings	410,321	-
Dividend paid	4	(7)
Proceeds from short term murabaha, salam and istisna	(83,771)	399,480
Net cash generated from financing activities	<u>172,789</u>	<u>225,689</u>
Net decrease in cash and cash equivalents during the period	<u>(2,059,414)</u>	<u>(283,973)</u>
Cash and cash equivalents at beginning of the period	<u>(796,000)</u>	<u>(1,556,085)</u>
Cash and cash equivalents at end of the period	<u><u>(2,855,414)</u></u>	<u><u>(1,840,058)</u></u>
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	37,795	62,522
Running finance and musharakah	(2,893,209)	(1,902,579)
	<u>(2,855,414)</u>	<u>(1,840,058)</u>

The annexed notes from 1 to 23 form an integral part of these condensed interim financial statements.

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DIRECTOR



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