

# Bhanero Textile Mills Limited

## Condensed Interim Statement of Financial Position As at March 31, 2026

	March 31, 2026	Jun 30, 2025		March 31, 2026	Jun 30, 2025
	Un-Audited Rupees	Audited Rupees		Un-Audited Rupees	Audited Rupees
<b>EQUITY AND LIABILITIES</b>			<b>ASSETS</b>		
<b>SHARE CAPITAL AND RESERVES</b>			<b>NON CURRENT ASSETS</b>		
Authorized capital 6,000,000 (June 30, 2025: 6,000,000) ordinary shares of Rs.10 each	60,000,000	60,000,000	Property, plant and equipment	8,940,757,446	8,857,084,233
Issued, subscribed and paid up capital	30,409,640	30,409,640	Long term investments	375,000,000	-
Share premium	108,598,461	108,598,461	Long term deposits	65,211,929	65,237,929
Reserves	9,000,000,000	9,000,000,000		9,380,969,375	8,922,322,162
Loan from directors and sponsors	183,118,200	183,118,200			
Unappropriated profit	1,704,533,336	1,640,029,176			
	11,026,659,637	10,962,155,477			
<b>NON CURRENT LIABILITIES</b>			<b>CURRENT ASSETS</b>		
Long term financing - secured	3,248,923,834	2,988,011,357	Stores, spares and loose tools	359,310,800	284,877,976
Staff retirement benefits	455,020,604	413,323,013	Stock in trade	7,730,132,295	12,016,094,917
Deferred government grant	440,861,375	558,708,185	Trade debts	4,192,864,669	3,635,024,902
	4,144,805,813	3,960,042,555	Short term investments	579,949,102	-
<b>CURRENT LIABILITIES</b>			Loans and advances	97,477,690	79,291,143
Trade and other payables	3,466,002,936	3,117,714,669	Trade deposits and prepayments	471,074,838	901,656,182
Unclaimed dividend	1,831,650	1,831,650	Other receivables	46,914,988	67,621,057
Accrued interest/markup	147,341,477	82,354,892	Advance income tax	605,478,791	450,212,786
Short term borrowings - secured	4,374,329,359	7,908,084,420	Sales tax refundable	222,293,287	396,074,692
Current portion of non current liabilities	925,369,393	892,828,966	Cash and bank balances	399,874,430	171,836,812
	8,914,874,815	12,002,814,597		14,705,370,890	18,002,690,467
<b>CONTINGENCIES AND COMMITMENTS</b>					
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>24,086,340,265</b>	<b>26,925,012,629</b>	<b>TOTAL ASSETS</b>	<b>24,086,340,265</b>	<b>26,925,012,629</b>

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# Bhanero Textile Mills Limited

## Condensed Interim Statement of Cash Flows (Un-Audited) For The Nine Months Period Ended March 31, 2026

	March 31, 2026	March 31, 2025
	Rupees	Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before levies and taxation	389,910,066	404,226,253
<b>Adjustments for:</b>		
Depreciation on property, plant and equipment	654,265,000	658,729,331
Provision for employees' benefits	111,060,000	103,365,000
Gain on disposal of property, plant and equipment	(97,734)	(1,128,271)
Changes in fair value of short term investments	(17,449,102)	-
Finance cost	864,588,376	877,541,479
<b>Operating cash flows before changes in working capital</b>	<b>2,002,276,606</b>	<b>2,042,733,792</b>
<b>Working capital changes</b>		
Inventories	4,211,529,798	(98,559,912)
Trade debts	(557,839,767)	(94,594,488)
Loans and advances	(18,186,547)	(16,137,065)
Trade deposits & prepayments	430,581,344	(538,504,902)
Other receivables	20,706,069	23,587,048
Sales tax refundable	173,781,405	171,768,053
Trade and other payables	348,288,267	455,954,712
	<b>4,608,860,569</b>	<b>(96,486,554)</b>
<b>Cash generated from operations</b>	<b>6,611,137,175</b>	<b>1,946,247,238</b>
Finance cost paid	(799,601,791)	(1,042,525,194)
Employees' benefits paid	(69,362,409)	(37,307,806)
Income taxes paid	(480,671,911)	(372,175,168)
Long term deposits - net	26,000	40,000
	<b>(1,349,610,111)</b>	<b>(1,451,968,168)</b>
<b>Net cash generated from operating activities</b>	<b>5,261,527,064</b>	<b>494,279,070</b>
	<b>A</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from disposal of property, plant and equipment	2,966,102	7,442,623
Additions in property, plant and equipment	(740,806,581)	(385,447,189)
Long term investments	(375,000,000)	-
Short term investments	(562,500,000)	-
<b>Net cash used in investing activities</b>	<b>(1,675,340,479)</b>	<b>(378,004,566)</b>
	<b>B</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of long term financing	(529,628,999)	(491,702,291)
Proceeds from long term loans	705,235,093	192,365,000
Loans received from directors and sponsors	-	2,500,000
Short term borrowings- net	(3,533,755,061)	(221,904,246)
<b>Net cash used in financing activities</b>	<b>(3,358,148,967)</b>	<b>(518,741,537)</b>
	<b>C</b>	
<b>Net Increase / (decrease) in cash and cash eq</b>	<b>228,037,618</b>	<b>(402,467,033)</b>
<b>Cash and cash equivalents at the beginning of the period</b>	<b>171,836,812</b>	<b>736,372,277</b>
<b>Cash and cash equivalents at the end of the period</b>	<b>399,874,430</b>	<b>333,905,244</b>

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# Bhanero Textile Mills Limited

## Condensed Interim Statement of Changes in Equity (Un-Audited) For The Nine Months Period Ended March 31, 2026

	Share capital	Share premium	Reserve for issue of shares	Revenue Reserves		Loan from directors and sponsors	Total
				General reserve	Unappropriated profits		
Rupees							
Balance as at July 01, 2024 - Audited	30,409,640	108,598,461	-	9,000,000,000	1,543,487,381	180,618,200	10,863,113,682
Comprehensive income							
Profit after taxation	-	-	-	-	87,218,740	-	87,218,740
Other comprehensive income	-	-	-	-	87,218,740	-	87,218,740
Loan proceeds from directors and sponsors	-	-	-	-	-	2,500,000	2,500,000
<b>Balance as at March 31, 2025 (Un-Audited)</b>	<b>30,409,640</b>	<b>108,598,461</b>	<b>-</b>	<b>9,000,000,000</b>	<b>1,630,706,121</b>	<b>183,118,200</b>	<b>10,952,832,422</b>
Balance as at July 01, 2025 - Audited	30,409,640	108,598,461	-	9,000,000,000	1,640,029,176	183,118,200	10,962,155,477
Comprehensive income							
Profit after taxation	-	-	-	-	64,504,160	-	64,504,160
Other comprehensive income	-	-	-	-	64,504,160	-	64,504,160
Loan proceeds from directors and sponsors	-	-	-	-	-	-	-
<b>Balance as at March 31, 2026 (Un-Audited)</b>	<b>30,409,640</b>	<b>108,598,461</b>	<b>-</b>	<b>9,000,000,000</b>	<b>1,704,533,336</b>	<b>183,118,200</b>	<b>11,026,659,637</b>

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# Bhanero Textile Mills Limited

## Condensed Interim Statement of Comprehensive Income (Un-Audited) For The Nine Months Period Ended March 31, 2026

	Nine Months Ended		Three Months Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Profit for the period after taxation	64,504,160	87,218,740	23,488,341	33,952,677
Other comprehensive income	-	-	-	-
<b>Total comprehensive Income for the period</b>	<b>64,504,160</b>	<b>87,218,740</b>	<b>23,488,341</b>	<b>33,952,677</b>

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# Bhanero Textile Mills Limited

## Condensed Interim Statement of Profit or Loss (Un-Audited) For The Nine Months Period Ended March 31, 2026

	Nine Months ended		Three Months ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
Sales	24,848,132,514	25,229,742,406	8,888,135,948	8,216,698,434
Cost of sales	(22,812,107,723)	(23,167,952,280)	(8,266,701,177)	(7,554,478,874)
<b>Gross profit</b>	<b>2,036,024,791</b>	<b>2,061,790,126</b>	<b>621,434,771</b>	<b>662,219,560</b>
Distribution cost	(555,430,683)	(552,187,291)	(184,339,090)	(177,770,578)
Administrative expenses	(294,626,877)	(284,127,506)	(92,165,142)	(88,913,348)
	(850,057,560)	(836,314,797)	(276,504,232)	(266,683,926)
Other income	88,195,212	86,569,318	31,142,285	21,612,520
	1,274,162,443	1,312,044,647	376,072,824	417,148,154
Other operating expenses	(19,664,001)	(30,276,915)	(6,755,128)	(9,970,581)
Finance cost	(864,588,376)	(877,541,479)	(228,123,184)	(274,228,027)
	(884,252,377)	(907,818,394)	(234,878,312)	(284,198,608)
<b>Profit before levies and taxation</b>	<b>389,910,066</b>	<b>404,226,253</b>	<b>141,194,512</b>	<b>132,949,546</b>
Levies	(325,405,906)	(319,314,690)	(117,706,171)	(101,304,046)
<b>Profit before taxation</b>	<b>64,504,160</b>	<b>84,911,563</b>	<b>23,488,341</b>	<b>31,645,500</b>
Taxation	-	2,307,177	-	2,307,177
<b>Profit after taxation</b>	<b>64,504,160</b>	<b>87,218,740</b>	<b>23,488,341</b>	<b>33,952,677</b>
<b>Earning per share - basic &amp; diluted</b>	<b>21.21</b>	<b>28.68</b>	<b>7.72</b>	<b>11.17</b>

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