

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	31-Mar-26 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
<i>Authorized share capital</i>		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserves		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		538,832,565	793,448,058
<b>TOTAL EQUITY</b>		<b>7,705,813,065</b>	<b>7,960,428,558</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Long term finances		2,845,856,882	3,157,365,541
Employees retirement benefits		365,490,471	354,512,534
Deferred grant		23,873,698	35,009,608
		<b>3,235,221,051</b>	<b>3,546,887,683</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables		3,727,915,979	3,238,822,589
Unclaimed dividend		9,149,547	9,261,690
Accrued interest/profit		211,886,102	582,946,264
Short term borrowings		9,877,302,514	9,222,351,749
Current portion of non-current liabilities		741,530,168	710,491,402
		<b>14,567,784,310</b>	<b>13,763,873,694</b>
<b>TOTAL LIABILITIES</b>		<b>17,803,005,361</b>	<b>17,310,761,377</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	5	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>25,508,818,426</b>	<b>25,271,189,935</b>

The annexed notes from 1 to 15 form an integral part of these interim financial statements.

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Director

Chief Financial Officer

Chief Executive

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	31-Mar-26 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	6	7,654,334,711	7,824,603,774
Long term deposits		191,697,027	66,292,882
		7,846,031,738	7,890,896,656
<b>CURRENT ASSETS</b>			
Stores and spares		292,114,662	233,863,535
Stock in trade		9,086,523,659	10,073,751,197
Trade receivables		4,279,701,826	3,567,500,994
Short term investments	7	621,761,623	-
Short term deposits		580,741,931	1,002,181,149
Prepayments		669,048,080	632,426,580
Advances, prepayments and other receivables		211,561,420	150,427,953
Tax refunds due from government		849,534,898	872,539,075
Cash and bank balances		1,071,798,589	847,602,796
		17,662,786,688	17,380,293,279
<b>TOTAL ASSETS</b>		<b>25,508,818,426</b>	<b>25,271,189,935</b>

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Director

Chief Financial Officer

Chief Executive

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

Note	Nine Months Ended		Three Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Rupees	Rupees	Rupees	Rupees
Revenue from contracts with customers - net	22,864,188,231	23,621,211,366	7,897,977,466	7,632,370,905
Cost of sales	(21,340,731,619)	(22,052,592,990)	(7,459,809,501)	(7,053,508,141)
<b>Gross profit</b>	<b>1,523,456,612</b>	<b>1,568,618,376</b>	<b>438,167,965</b>	<b>578,862,764</b>
Selling and distribution expenses	(294,640,805)	(343,763,978)	(81,656,226)	(104,839,667)
Administrative expenses	(272,625,222)	(256,072,917)	(86,482,111)	(85,866,500)
	(567,266,027)	(599,836,895)	(168,138,337)	(190,706,167)
Impairment reversals for expected credit losses	8,042,395	617,658	-	-
	964,232,980	969,399,139	270,029,628	388,156,597
Other income	74,473,427	109,406,382	22,840,044	27,576,028
<b>Operating profit</b>	<b>1,038,706,407</b>	<b>1,078,805,521</b>	<b>292,869,672</b>	<b>415,732,625</b>
Finance cost	(1,019,605,850)	(913,837,027)	(325,888,878)	(286,740,417)
<b>Profit /(loss) before levies and taxation</b>	<b>19,100,557</b>	<b>164,968,494</b>	<b>(33,019,206)</b>	<b>128,992,208</b>
Provision for statutory levies	8 (273,716,050)	(286,991,427)	(92,303,801)	(102,778,229)
<b>(Loss) / profit before taxation</b>	<b>(254,615,493)</b>	<b>(122,022,933)</b>	<b>(125,323,007)</b>	<b>26,213,979</b>
Provision for taxation	-	-	-	-
<b>(Loss) / Profit after taxation</b>	<b>(254,615,493)</b>	<b>(122,022,933)</b>	<b>(125,323,007)</b>	<b>26,213,979</b>
<b>(Loss) / earnings per share - basic and diluted</b>	<b>(39.59)</b>	<b>(18.97)</b>	<b>(19.48)</b>	<b>4.08</b>

The annexed notes from 1 to 15 form an integral part of these interim financial statements.

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Director

Chief Financial Officer

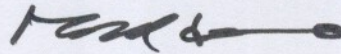
Chief Executive

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

	Nine Months Ended		Three Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Rupees	Rupees	Rupees	Rupees
Other comprehensive loss	-	-	-	-
(Loss) / profit after taxation	(254,615,493)	(122,022,933)	(125,323,007)	26,213,979
<b>Total comprehensive loss</b>	<b>(254,615,493)</b>	<b>(122,022,933)</b>	<b>(125,323,007)</b>	<b>26,213,979</b>

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



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Director

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Chief Financial Officer

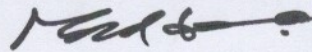
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Chief Executive

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

	Issued share capital <i>Rupees</i>	General reserve <i>Rupees</i>	Loan from directors and sponsors <i>Rupees</i>	Retained earnings <i>Rupees</i>	Total equity <i>Rupees</i>
As at 01 July 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Comprehensive loss					
Loss after taxation	-	-	-	(122,022,933)	(122,022,933)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(122,022,933)	(122,022,933)
As at 31 March 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	793,558,885	7,960,539,385
As at 01 July 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Comprehensive loss					
Loss after taxation	-	-	-	(254,615,493)	(254,615,493)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(254,615,493)	(254,615,493)
As at 31 March 2026 - [un-audited]	64,320,000	7,000,000,000	102,660,500	538,832,565	7,705,813,065

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



Director

Chief Financial Officer

Chief Executive

# BLESSED TEXTILES LIMITED

## CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

Note	31-Mar-26 Rupees	31-Mar-25 Rupees
<b>CASH GENERATED FROM OPERATIONS</b>		
Profit before levies and taxation	19,100,557	153,673,964
<b>Adjustments for non-cash and other items</b>		
Interest on borrowings	989,303,779	869,831,653
Gain on disposal of property, plant and equipment	(92,168)	(1,184,312)
Impairment (reversals)/allowance for expected credit losses	(8,042,395)	(617,658)
Changes in fair value of short term investments	(17,261,623)	-
Provision for employees retirement benefits	100,080,000	90,630,000
Depreciation	620,000,000	587,700,000
	<b>1,683,987,593</b>	<b>1,546,359,683</b>
<b>Operating profit before changes in working capital</b>	<b>1,703,088,150</b>	<b>1,700,033,647</b>
<b>Changes in working capital</b>		
Stores and spares	(58,251,127)	(260,257,528)
Stock in trade	987,227,538	1,460,819,452
Trade receivables	(704,158,437)	(1,492,677,117)
Short term deposits	421,439,218	(397,307,446)
Advances, prepayments and other receivables	(97,754,967)	(132,914,382)
Sales tax refundable	23,004,177	258,542,009
Trade and other payables	489,093,390	430,236,895
	<b>1,060,599,792</b>	<b>(133,558,117)</b>
<b>Net cash generated from operations</b>	<b>2,763,687,942</b>	<b>1,566,475,530</b>
<b>Payments for:</b>		
Employees retirement benefits	(89,102,063)	(53,004,612)
Interest/profit on borrowings	(1,360,363,941)	(895,303,800)
Income tax	(273,716,050)	(275,696,897)
Long term deposits	(125,404,145)	(5,251,893)
<b>Net cash generated from operating activities</b>	<b>915,101,743</b>	<b>337,218,328</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(449,738,769)	(417,788,634)
Short term investments	(604,500,000)	-
Proceeds from disposal of property, plant and equipment	100,000	9,424,577
<b>Net cash used in investing activities</b>	<b>(1,054,138,769)</b>	<b>(408,364,057)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Long term finance availed	231,611,481	59,737,000
Repayment of long term finances	(523,217,284)	(406,491,424)
Net increase / (decrease) in short term borrowings	654,950,765	261,654,021
Dividend paid	(112,143)	-
<b>Net cash generated from / (used in) financing activities</b>	<b>363,232,819</b>	<b>(85,100,403)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>224,195,793</b>	<b>(156,246,132)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	<b>847,602,796</b>	<b>945,862,986</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1,071,798,589</b>	<b>789,616,854</b>

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



Director

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