



**SHAMS TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (Un-audited)**  
**FOR THE NINE MONTHS ENDED 31 MARCH 2026**

	Note	NINE MONTHS ENDED		QUARTER ENDED	
		31 March 2026	31 March 2025	31 March 2026	31 March 2025
----- (Rupees in thousand) -----					
SALES	18	<b>3,072,861</b>	3,744,031	<b>1,173,798</b>	928,910
COST OF SALES	19	<b>(2,821,944)</b>	(3,618,992)	<b>(1,041,358)</b>	(903,633)
GROSS PROFIT		<b>250,917</b>	125,039	<b>132,440</b>	25,277
DISTRIBUTION COST	20	<b>(20,879)</b>	(17,464)	<b>(3,278)</b>	(3,353)
ADMINISTRATIVE EXPENSES	21	<b>(101,818)</b>	(96,595)	<b>(36,406)</b>	(28,978)
OTHER EXPENSES	22	<b>(6,938)</b>	-	<b>(1,907)</b>	-
		<b>(129,635)</b>	(114,059)	<b>(41,591)</b>	(32,331)
		<b>121,282</b>	10,980	<b>90,849</b>	(7,054)
OTHER INCOME	23	<b>27,289</b>	25,641	<b>8,080</b>	8,629
PROFIT FROM OPERATIONS		<b>148,571</b>	36,621	<b>98,928</b>	1,575
FINANCE COST	24	<b>(123,228)</b>	(79,653)	<b>(42,274)</b>	(21,211)
PROFIT / (LOSS) BEFORE LEVY AND TAXATION		<b>25,343</b>	(43,032)	<b>56,655</b>	(19,636)
LEVY AND TAXATION	25	<b>(38,411)</b>	(46,801)	<b>(14,724)</b>	(11,545)
(LOSS) / PROFIT AFTER LEVY AND TAXATION		<b>(13,068)</b>	(89,833)	<b>41,931</b>	(31,181)
(LOSS) / EARNING PER SHARE - BASIC AND DILUTED (RUPEES)	26	<b>(1.51)</b>	(10.40)	<b>4.85</b>	(3.61)

The annexed notes form an integral part of this condensed interim financial information.

  
**CHIEF EXECUTIVE**

  
**CHIEF FINANCIAL OFFICER**

**DIRECTOR**

**SHAMS TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)**  
**FOR THE NINE MONTHS ENDED 31 MARCH 2026**

	NINE MONTHS ENDED		QUARTER ENDED	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	----- (Rupees in thousand) -----			
<b>(LOSS) / PROFIT AFTER TAXATION</b>	(13,068)	(89,832)	41,931	(31,181)
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>Items that will not be reclassified to profit or loss</b>	-	-	-	-
Surplus / (Deficit) arising on remeasurement of investments at fair value through other comprehensive income	(3,259)	(18,485)	(17,584)	(1,125)
<b>Other comprehensive (loss) / income for the period</b>	(3,259)	(18,485)	(17,584)	(1,125)
<b>TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD</b>	<u>(16,327)</u>	<u>(108,317)</u>	<u>24,347</u>	<u>(32,306)</u>

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**CHIEF FINANCIAL OFFICER**

\_\_\_\_\_  
**DIRECTOR**

**SHAMS TEXTILE MILLS LIMITED**  
**CONDENSED INTERM CASH FLOW STATEMENT (Un-audited)**  
**FOR THE NINE MONTHS ENDED MARCH 31, 2026**

NINE MONTHS ENDED	
March 31, 2026	March 31, 2025
(Rupees in thousand)	

**CASH GENERATED FROM / (USED IN) OPERATIONS**

Profit / (Loss) before Levy	25,343	(43,031)
<b>Adjustment for non-cash charges and other items:</b>		
Depreciation	59,876	51,876
Depreciation on right of use asset	1,663	-
Return on bank deposit	(1,896)	(6,094)
Allowance for expected credit losses	2,365	-
Provision for worker welfare fund	545	-
Provision for worker profit participation fund	1,363	-
Provision for slow moving	2,666	(4,095)
Gain on sale of property, plant and equipment	(13,215)	(1,023)
Dividend Income	(180)	(716)
Financial cost	123,228	79,653
	<b>201,757</b>	<b>76,570</b>

**Working capital changes**

(Increase) / decrease in current assets:

Stores, spares and loose tools	(1,012)	4,597
Stock-in-trade	89,105	(322,968)
Trade debts	(514,389)	(32,339)
Advances	(12,021)	(13,673)
Short term prepayments	(2,281)	(2,023)
Other receivable	(3,927)	1,796
Sales tax refundable	48,916	15,638
	<b>(395,609)</b>	<b>(348,972)</b>

Increase in trade and other payables	126,978	347,730
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>(66,874)</b>	<b>75,328</b>

Income tax paid	(51,163)	(44,661)
Finance cost paid	(111,207)	(82,991)
Long term security deposit	0	(28,143)
Worker Profit participation fund paid	-	(2,834)
	<b>(162,369)</b>	<b>(158,629)</b>
<b>Net cash used in operating activities</b>	<b>(229,244)</b>	<b>(83,301)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Capital expenditure on property, plant and equipment	(29,786)	(199,511)
Dividend received	180	716
Return on bank deposit	1,896	6,094
Addition in right of use assets	(1,107)	-
Proceeds from sale of property, plant and equipment	14,512	3,000
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(14,305)</b>	<b>(189,701)</b>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of lease liabilities	(833)	-
Long term loan obtained	35,100	-
Short term borrowing - net	224,850	219,218
<b>Net cash from financing activities</b>	<b>259,117</b>	<b>219,218</b>

**Net increase in cash and cash equivalents** 15,568 (53,784)

**Cash and cash equivalents at the beginning of the period** 28,456 59,013

**Cash and cash equivalents at the end of the period** 44,024 5,229

The annexed notes form an integral part of these accounts.



**CHIEF EXECUTIVE**



**CHIEF FINANCIAL OFFICER**

**DIRECTOR**

**SHAMS TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE NINE MONTHS ENDED 31 MARCH 2026**

SHARE CAPITAL	RESERVES							TOTAL EQUITY	
	CAPITAL			REVENUE			Total reserves		
	Premium on issue of right shares	Fair value reserve	Sub total	General reserve	Unappropriated profit / (Accumulated loss)	Sub total			
----- (Rupees in thousand) -----									
Balance as at 30 June 2024 (Audited)	86,400	86,400	47,423	133,823	600,000	111,095	711,095	844,918	931,318
Loss for the period ended 31 March 2025	-	-	-	-	-	(89,832)	(89,832)	(89,832)	(89,832)
Other comprehensive loss for the period ended 31 March 2025	-	-	(18,485)	(18,485)	-	-	-	(18,485)	(18,485)
Total comprehensive (loss) for the period ended 31 March 2025	-	-	(18,485)	(18,485)	-	(89,832)	(89,832)	(108,317)	(108,317)
Balance as at 31 March 2025 (Un-audited)	86,400	86,400	28,938	115,338	600,000	21,263	621,263	736,601	823,001
Loss for the period ended 30 June 2025	-	-	-	-	-	(47,362)	(47,362)	(47,362)	(47,362)
Other comprehensive profit for period ended 30 June 2025	-	-	4,220	4,220	-	-	-	4,220	4,220
Total comprehensive (loss) for the ended 30 June 2025	-	-	4,220	4,220	-	(47,362)	(47,362)	(43,142)	(43,142)
Balance as at 30 June 2025 (Audited)	86,400	86,400	33,158	119,558	600,000	(26,099)	573,901	693,459	779,859
Loss for the period ended 31 March 2026	-	-	-	-	-	(13,068)	(13,068)	(13,068)	(13,068)
Other comprehensive loss for the period ended 31 March 2026	-	-	(3,260)	(3,260)	-	-	-	(3,260)	(3,260)
Total comprehensive loss for the nine months ended 31 March 2026	-	-	(3,260)	(3,260)	-	(13,068)	(13,068)	(16,328)	(16,328)
Balance as at 31 March 2026 (Un-audited)	86,400	86,400	29,898	116,298	600,000	(39,167)	560,833	677,131	763,531

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**CHIEF EXECUTIVE**



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**DIRECTOR**