

Saif Textile Mills Limited
Condensed Interim Statement of Financial Position As at March 31, 2026

	Un-audited March 31, 2026	Audited June 30, 2025
Note	--- Rupees in '000 ---	
Equity and liabilities		
Share capital and reserves		
Authorised capital		
30,000,000 ordinary shares of Rs. 10 each	300,000	300,000
Issued, subscribed and paid-up capital		
26,412,880 ordinary shares of Rs. 10 each	264,129	264,129
Reserves	265,884	265,884
Unappropriated profit	951,219	841,950
Surplus on revaluation of property, plant and equipment	2,304,553	2,375,247
	3,785,785	3,747,210
Non-current liabilities		
Long term financing	2,114,059	967,393
Deferred income - government grant	2,517	4,194
Long term deposits	13,427	13,519
Staff retirement benefits - gratuity	248,829	244,886
Deferred taxation-net	543,660	578,785
	2,922,492	1,808,777
Current liabilities		
Trade and other payables	1,765,217	1,468,361
Contract liabilities	238,794	165,145
Unclaimed dividend	9,042	9,042
Accrued mark-up and interest	309,420	595,757
Short term borrowings	5,705,445	6,040,687
Current portion of non-current liabilities	224,259	341,003
Provision for tax levies	103,541	145,193
	8,355,718	8,765,188
Contingencies and commitments	4	-
	15,063,995	14,321,175
Assets		
Non-current assets		
Property, plant and equipment	8,008,389	7,595,727
Long term investments	14,903	14,903
Long term loans	3,480	4,391
Long term deposits	81,585	51,799
	8,108,357	7,666,820
Current assets		
Stores, spare parts and loose tools	213,807	245,320
Stock-in-trade	3,163,155	2,912,842
Trade debts	3,135,795	3,053,435
Loans and advances	23,424	27,552
Trade deposits and short term prepayments	3,299	18,404
Other receivables	49,011	49,184
Taxation-net	328,797	309,184
Sales tax refundable	18,465	5,034
Cash and bank balances	19,885	33,400
	6,955,638	6,654,355
	15,063,995	14,321,175

The annexed notes 1 to 9 form an integral part of this condensed interim financial statements.

M. Waseem Aslam

Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Condensed Interim Statement of Profit or Loss &
Other Comprehensive Income (Un-audited)
For the Quarter and Nine Months Period Ended March 31, 2026

	Quarter ended		Nine months period ended	
	31 March, 2026	31 March, 2025	31 March, 2026	31 March, 2025
	-----Rupees in thousand -----			
Sales - Net	3,165,817	2,556,706	8,074,832	8,693,114
Cost of Sales	(2,815,570)	(2,391,305)	(6,973,475)	(7,722,123)
Gross profit	350,248	165,401	1,101,358	970,991
Distribution cost	(61,997)	(48,790)	(156,567)	(150,684)
Administrative expenses	(55,933)	(60,460)	(177,800)	(171,477)
Other expenses	(950)	-	(5,365)	-
Other income	6,878	4,324	12,860	28,477
Profit from operations	238,246	60,475	774,486	677,306
Finance cost	(218,835)	(259,391)	(666,781)	(985,748)
	19,410	(198,916)	107,704	(308,442)
Exchange fluctuation (Loss) /Gain	-	28	-	(108)
Profit / (Loss) before taxation minimum and final tax levies	19,410	(198,889)	107,704	(308,550)
Minimum and final tax levies	(40,132)	(31,948)	(104,254)	(108,931)
Profit / (Loss) before taxation	(20,722)	(230,837)	3,451	(417,480)
Taxation	5,281	20,541	35,125	50,236
Profit / (Loss) after taxation	(15,441)	(210,296)	38,575	(367,245)
Other comprehensive income/ (loss)	-	-	-	-
Total comprehensive Income / (Loss)	(15,441)	(210,296)	38,575	(367,245)
	-----Rupees-----			
Earnings / (Loss) per share				
- basic and diluted	(0.58)	(7.96)	1.46	(13.90)

The annexed notes 1 to 9 form an integral part of this condensed interim financial statements.




Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Condensed Interim Statement of Cash Flows (Un-audited)
For the Nine Months Period Ended March 31, 2026

	Nine months period ended	
	March 31, 2026	March 31, 2025
	--- Rupees in '000 ---	
Cash flows from operating activities		
Profit / (loss) for the period - before taxation and minimum tax levies	107,704	(308,550)
Adjustments for non-cash charges and other items:		
Depreciation and amortization	257,874	268,953
Staff retirement benefits - net	3,943	(838)
Gain on disposal of property plant and equipment - net	(6,761)	(3,317)
Exchange Fluctuation Loss- net	-	108
Finance cost	666,781	985,748
Profit before working capital changes	1,029,542	942,104
(Increase) / decrease in current assets:		
Store, spare parts & loose tools	31,513	28,050
Stock-in-trade	(250,313)	(124,630)
Trade debts	(82,360)	(586,390)
Loans and advances	4,128	(3,722)
Trade deposits and short term prepayments	15,105	(44,820)
Other receivables	173	(1,039)
Increase/(Decrease) in trade and other payables		
Trade and other Payables	296,856	420,534
Contract liabilities	73,649	(18,420)
	88,751	(330,438)
Cash generated from operating activities		
- Before taxation	1,118,293	611,666
Taxes paid	(178,950)	17,697
Cash Inflow From Operating Activities		
- After taxation	939,343	629,363
Long term loans - net	911	(2,652)
Long term deposits	(29,878)	(21,571)
	(28,967)	(24,223)
Net cash generated from operating activities	910,376	605,140
Cash flows from financing activities		
Long term financing		
-Obtained	1,200,000	-
-repaid	(171,757)	(306,389)
Short term borrowings - net	(335,242)	531,873
Dividend paid	-	(16)
Finance cost paid	(953,118)	(809,953)
Net cash used in financing activities	(260,117)	(584,485)
Cash flows from investing activities		
Additions to property, plant and equipment	(673,314)	(33,278)
Sale proceeds of fixed assets	9,539	5,633
Net cash used in investing activities	(663,774)	(27,645)
Net increase in cash and cash equivalents	(13,515)	(6,990)
Cash and cash equivalents - at beginning of the period	33,400	20,723
Cash and cash equivalents - at end of the period	19,885	13,733

The annexed notes 1 to 9 form an integral part of this condensed interim financial statements.


Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Condensed Interim Statement of Changes in Equity (Un-audited)
For the Nine Months Period Ended March 31, 2026

Share capital	Reserves		Unappropriated (loss) / profit	unrealized (loss)/gain on financial assets at FVOCI	Revaluation surplus on property plant & equipment	Total
	Capital reserve	Revenue reserve				

----- Rupees in thousand -----

Balance as at July 01, 2024 (audited)	264,129	115,981	150,000	1,144,442	(114)	2,474,112	4,148,550
Total comprehensive loss for the nine months period ended March 31, 2025	-	-	-	(367,245)	-	-	(367,245)
Transfer from surplus on revaluation of property, plant & equipment on account of incremental depreciation for the nine month period ended- net of deferred taxation	-	-	-	74,007	-	(74,007)	-
Balance as at March 31, 2025 (un-audited)	264,129	115,981	150,000	851,204	(114)	2,400,105	3,781,305
Total comprehensive loss for the quarter ended June 30, 2025	-	-	-	(34,112)	17	-	(34,095)
Transfer from surplus on revaluation of property, plant & equipment on account of incremental depreciation for the three month period ended- net of deferred taxation	-	-	-	24,858	-	(24,858)	-
Balance as at June 30, 2025 (audited)	264,129	115,981	150,000	841,950	(97)	2,375,247	3,747,210
Balance as at July 01, 2025 (audited)	264,129	115,981	150,000	841,950	(97)	2,375,247	3,747,210
Total comprehensive income for the nine months period ended March 31, 2026	-	-	-	38,575	-	-	38,575
Transfer from surplus on revaluation of property, plant & equipment on account of incremental depreciation for the nine month period ended- net of deferred taxation	-	-	-	70,694	-	(70,694)	-
Balance as at March 31, 2026 (un-audited)	264,129	115,981	150,000	951,219	(97)	2,304,553	3,785,785

The annexed notes 1 to 9 form an integral part of this condensed interim financial statements.



Muhammad Waseem Aslam
Chief Financial Officer

