



COLONY
TEXTILE MILLS

L I M I T E D

**CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE 3RD QUARTER ENDED
MARCH 31, 2026
(UN-AUDITED)**



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COMPANY INFORMATION

Board Of Directors

Mr. M. Atta Ullah Khan	(Chairman)
Mr. Fareed Mughis Sheikh	(Chief Executive Officer)
Mr. Muhammad Tariq	
Mr. Muhammad Shahzad Jamil	
Syed Aftab Hussain Naqvi	
Mr. Abdul Hakeem Khan Qasuria	
Ms. Bisma Niazi	

Board Committees

Audit Committee

Mr. Abdul Hakeem Khan Qasuria	(Chairman)
Ms. Bisma Niazi	
Mr. Muhammad Shahzad Jamil	

HR & Remuneration Committee

Syed Aftab Hussain Naqvi	(Chairman)
Mr. Abdul Hakeem Khan Qasuria	
Mr. Muhammad Shahzad Jamil	

Other Management Committees

Executive Committee

Mr. Fareed Mughis Sheikh	(Chairman)
Mr. Muhammad Tariq	
Mr. Muhammad Shahzad Jamil	

Technical Committee

Mr. Fareed Mughis Sheikh	(Chairman)
Mr. Muhammad Tariq	
Mr. Noor Khan	

Social Compliance & Human Resource Committees

Mr. Fareed Mughis Sheikh	(Chairman)
Syed Aftab Hussain Naqvi	
Mr. Atta Mohyuddin Khan	

Chief Financial Officer

Mr. Atta Mohyuddin Khan

Company Secretary

Mr. Saud Haleem

Auditors

Ilyas Saeed & Co.
Chartered Accountants

Legal Advisor

BNR
Advocates and Corporate Counsel

Registered Address

Ismail Aiwan-e-Science Building
205 Ferozpur Road, Lahore-54600
Phone : 042-35758970-2
Fax : 042-35763247
Email : corporate@colonytextiles.com
Website: www.colonytextiles.com

Share Registrar

Hameed Majeed Associates (Pvt.) Limited
HM House, 7 Bank Square
Lahore.
Phone: (042) 37235081-2, Fax: 042-37358817
Email : shares@hmaconsultants.com

Bankers

Bank Islami Pakistan Limited
Meezan Bank Limited
Faysal Bank Limited
Habib Bank Limited
National Bank of Pakistan
Soneri Bank Limited
Standard Chartered Bank (Pakistan) Limited
Silk Bank Limited
The Bank of Punjab
United Bank Limited
Bank Makramah Limited

DIRECTORS' REVIEW

It is our pleasure to present the interim condensed financial statements of the Company for the nine months ended March 31, 2026.

During the period under review, the Company achieved a net turnover of Rs. 15,232 million, compared to Rs. 12,393 million in the corresponding period last year. The Company recorded a gross profit of Rs. 99 million, as against a gross loss of Rs. 291 million in the same period last year. Consequently, the net loss for the period stood at Rs. 1,341 million, compared to Rs. 1,799 million in the previous year. Loss per share decreased to Rs. 2.69 from Rs. 3.61 in the corresponding period.

The operating environment remained exceptionally challenging during the period. Pakistan's textile sector continues to face structural and cyclical pressures, most notably the persistently high cost of energy. Electricity tariffs in Pakistan remain significantly higher than those of competing regional economies, placing local manufacturers at a distinct disadvantage and eroding export competitiveness. This, coupled with high rate of taxation, volatile exchange rates, tight liquidity conditions, and a high cost of borrowing, has materially constrained the Company's operating performance. Additionally, persistent inflationary pressures and a contraction in domestic demand have further dampened business activity.

On the external front, global economic uncertainty, weak consumer demand in key export markets, and intensified competition from regional players has adversely impacted export volumes and pricing. At the same time, evolving trade dynamics, protectionist tendencies, and uncertainty surrounding preferential market access continue to limit visibility for export oriented businesses.

The sector is also confronting supply side constraints. A continued decline in domestic cotton production, driven by climate variability, pest infestations, and shifting cropping patterns has increased reliance on imported cotton, thereby exposing the industry to international price volatility and foreign exchange risk.

Furthermore, geopolitical tensions in key regions, particularly in the Middle East, have disrupted energy markets and global supply chains. Resultant volatility in fuel and hydrocarbon prices has further escalated energy and transportation costs, compounding the already elevated domestic energy tariffs and placing additional pressure on margins. Despite implementing stringent cost control measures, operational rationalization, and efficiency improvements, the benefits have been largely offset by these adverse external developments.

The management remains acutely aware of the Company's financial position and the operational challenges encountered during the period. In this regard, discussions with financial institutions are actively progressing towards a debt-to-asset swap arrangement, aimed at improving the Company's capital structure and ensuring long term financial sustainability. While the restructuring process is inherently complex and subject to multiple approvals, the management is fully committed to achieving a viable resolution.

The Directors wish to place on record their appreciation for the continued support extended by the Company's lenders and stakeholders. They also commend the resilience, dedication, and unwavering commitment of the management and employees, who have continued to navigate the Company through

For and on behalf of the board



Abdul Hakeem Khan Qasuria

Director



Fareed Mughis Sheikh

Chief Executive Officer

Lahore
April 30, 2026

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT MARCH 31, 2026

		(Unaudited) March 31, 2026	(Audited) June 30, 2025
	Note	(Rupees in '000')	
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital			
530,000,000 (30 June 2025: 530,000,000)			
Ordinary shares of Rs. 10 each		5,300,000	5,300,000
Issued, subscribed and paid up capital	4	4,980,100	4,980,100
Reserve arising on amalgamation		3,156,388	3,156,388
Revaluation surplus on property, plant and equipment		5,077,388	19,594
Director's loan		120,000	120,000
General reserves		4,702	4,702
Unappropriated Profit/(Loss)		(4,522,480)	(3,181,912)
Surplus on remeasurement of investments		1,138	1,101
Non current liabilities		8,817,236	5,099,973
Long term financing		5,069,576	5,692,279
Deferred liabilities		6,648,605	4,673,194
Current liabilities		11,718,181	10,365,473
Trade and other payables		6,667,114	7,047,400
Short term borrowings	6	1,483,377	1,510,455
Accrued mark-up		791,472	684,879
Unclaimed dividend		94	94
Current portion of long term liabilities		2,510,505	1,978,679
Provision for taxation		247,053	280,915
		11,699,615	11,502,422
Contingencies and commitments	7	-	-
Total equity and liabilities		32,235,032	26,967,867
ASSETS			
Non current assets			
Property, plant and equipment	8	24,014,708	18,152,911
Right of use assets		71,015	73,782
Investment Property		1,793,179	1,793,180
Long term investments	9	429,119	289,964
Long term deposits		62,542	55,541
Current assets		26,370,563	20,365,378
Stores, spares and loose tools		236,836	281,891
Stock in trade	10	2,445,690	2,919,461
Trade debts		144,074	149,079
Loans and advances		195,439	194,383
Trade deposits and short term prepayments		113,633	102,748
Other financial assets		54	41
Tax refunds due from Government		2,662,751	2,908,145
Cash and bank balances		65,992	46,741
		5,864,469	6,602,489
Total assets		32,235,032	26,967,867

The annexed selected notes from 1 to 15 form an integral part of this condensed interim financial information.



Chief Financial Officer



Director



Chief Executive Officer

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	<i>Nine months ended</i>		<i>Three months ended</i>	
	<i>March 31, 2026</i>	<i>March 31, 2025</i>	<i>March 31, 2026</i>	<i>March 31, 2025</i>
<i>Note</i>	----- (Rupees in '000') -----			
Sales - net	15,232,708	12,392,945	4,901,509	5,191,617
Cost of goods sold	(15,134,195)	(12,684,374)	(4,978,501)	(5,254,506)
Gross profit / (loss)	98,513	(291,429)	(76,992)	(62,889)
Distribution expenses	(163,292)	(153,690)	(58,977)	(80,810)
Administrative expenses	(224,800)	(292,474)	(77,632)	(86,447)
	(388,092)	(446,164)	(136,609)	(167,257)
Operating (loss) / Profit	(289,579)	(737,593)	(213,601)	(230,146)
Finance Cost	(1,072,263)	(1,096,645)	(349,509)	(341,502)
Other operating charges	(3,568)	-	(263)	-
	(1,075,831)	(1,096,645)	(349,772)	(341,502)
Other income	217,669	194,011	27,971	31,397
(Loss) / Profit before taxation	(1,147,741)	(1,640,227)	(535,402)	(540,251)
Taxation	11 (192,827)	(159,220)	(61,548)	(69,686)
(Loss) / Profit for the period	(1,340,568)	(1,799,447)	(596,950)	(609,937)
(Loss) / Earnings per share - basic and diluted (Rupees)	(2.69)	(3.61)	(1.20)	(1.22)
(Loss) / Profit for the period	(1,340,568)	(1,799,447)	(596,950)	(609,937)
(Loss) / Earnings per share - basic and diluted (Rupees)	(2.69)	(3.61)	(1.20)	(1.22)

The annexed selected notes from 1 to 15 form an integral part of this condensed interim financial information.

2026

3RD QUARTER

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COLONY TEXTILE MILLS LIMITED



Chief Financial Officer



Director



Chief Executive Officer

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	<i>Nine months ended</i>		<i>Three months ended</i>	
	<i>March 31, 2026</i>	<i>March 31, 2025</i>	<i>March 31, 2026</i>	<i>March 31, 2025</i>
<i>Note</i>	----- (Rupees in '000) -----			
(Loss) / Profit for the period	(1,340,568)	(1,799,447)	(596,950)	(609,937)
Other comprehensive income				
Surplus on revaluation of property, plant & equipment	6,275,400	-	-	-
Deferred tax on revaluation of surplus	(1,217,606)	-	-	-
	5,057,794	-	-	-
(Loss) / Profit on remeasurement of investments	37	131	-	-
Total comprehensive income / (loss)	3,717,263	(1,799,316)	(596,950)	(609,937)



Chief Financial Officer



Director



Chief Executive Officer

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

	<i>Nine months ended</i>	
	<i>March 31, 2026</i>	<i>March 31, 2025</i>
	<i>(Rupees in '000')</i>	
A. CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(1,147,741)	(1,640,227)
Adjustments for :		
Provision for staff retirement benefit - gratuity	72,000	141,997
Depreciation on property, plant and equipment	635,927	653,872
(Gain)/ Loss from investment in IL	(139,118)	(121,827)
(Gain)/ Loss on remeasurement of investment	(14)	(10)
(Gain)/Loss on disposal of property, plant and equipment	(6,307)	(7,917)
Finance cost	1,072,263	1,096,645
	<u>1,634,751</u>	<u>1,762,760</u>
Operating cash flows before movements in working capital	487,010	122,533
Changes in working capital		
(Increase) / decrease in current assets		
Stores, spares and loose tools	45,055	107,435
Stock in trade	473,771	937,918
Trade debtors	5,005	(378,606)
Loans, advances, deposits and other receivables	(11,941)	(421,490)
Increase / (decrease) in current liabilities		
Trade and other payables	(380,286)	106,580
	<u>131,604</u>	<u>351,837</u>
Cash generated from operations	618,614	474,370
Finance cost paid	(41,298)	(14,046)
Gratuity paid	(39,123)	(202,214)
Taxes paid	(180,736)	(150,140)
	<u>(261,157)</u>	<u>(366,400)</u>
Net cash from / (used in) operating activities	357,457	107,970
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(222,820)	(43,662)
Investment in subsidiary	-	-
Long term deposits	(7,001)	1,076
Proceeds from disposal of property, plant and equipment	9,570	11,475
Net cash (used in) / from investing activities	(220,251)	(31,111)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances repaid	(90,877)	(20,609)
Repayment of lease finance	-	-
Short term borrowings - net	(27,078)	(59,550)
Net cash (used in) / from financing activities	(117,955)	(80,159)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	19,251	(3,300)
Cash and cash equivalents at beginning of the period	46,741	87,878
Cash and cash equivalents at end of the period	<u>65,992</u>	<u>84,578</u>

The annexed selected notes from 1 to 15 form an integral part of this condensed interim financial information.



Chief Financial Officer



Director



Chief Executive Officer

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

Share capital	Reserve arising on amalgamation	Surplus on revaluation of property plant & equipment	Directors' Loan	Revenue reserves		(Deficit) / surplus on remeasurement of investments	Total
				General Reserves	Unappropriated profits		

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

Balance at July 1, 2024	4,980,100	3,156,388	19,594	120,000	4,702	(931,689)	819	7,349,914
Profit for the period	-	-	-	-	-	(1,799,447)	-	(1,799,447)
Other comprehensive Income:								
Profit on remeasurement of investment	-	-	-	-	-	-	131	131
Total comprehensive profit / (loss) for the period ended March 31, 2025	-	-	-	-	-	(1,799,447)	131	(1,799,316)
Balance at March 31, 2025	4,980,100	3,156,388	19,594	120,000	4,702	(2,731,136)	950	5,550,598
Balance at July 1, 2025	4,980,100	3,156,388	19,594	120,000	4,702	(3,181,912)	1,101	5,099,973
Profit for the period	-	-	-	-	-	(1,340,568)	-	(1,340,568)
Other comprehensive Income:								
Surplus on revaluation of property, plant & equipment	-	-	5,057,794	-	-	-	-	5,057,794
Profit on remeasurement of investment	-	-	-	-	-	-	37	37
Total comprehensive profit / (loss) for the period ended March 31, 2026	-	-	5,057,794	-	-	(1,340,568)	37	3,717,263
Balance at March 31, 2026	4,980,100	3,156,388	5,077,388	120,000	4,702	(4,522,480)	1,138	8,817,236

The annexed selected notes from 1 to 15 form an integral part of this condensed interim financial information.



Chief Financial Officer



Director



Chief Executive Officer

SELECTED EXPLANATORY NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

1. LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 Colony Textile Mills Limited "The Company" is a public company limited by shares incorporated in Pakistan on January 12, 2011. The company is listed on Pakistan Stock Exchange Limited. The Company's registered office is located at M. Ismail Aiwan e Science Building, Feroze Pur Road, Lahore, Pakistan. The principal activity of the company is manufacturing and sale of yarn, fabrics, garments, made ups and trading in real estate.

Geographical location and addresses of major business units including mills/plants of the Company are as under:

Location	Purpose
M. Ismail Aiwan e Science Building, Feroze Pur Road, Lahore	Head office
4 KM Raiwind Manga Road, Raiwind, District Kasur,	Weaving unit
Sher Shah Road Ismailabad, Multan.	Spinning unit

2. BASIS OF PREPARATION

- 2.1 This condensed interim financial information has been prepared under the "historical cost convention" except staff retirement gratuity carried at present value and certain financial instruments carried at fair value.
- 2.2 This condensed interim financial report of the company for the nine-months period ended March 31, 2026 has been prepared in accordance with the requirements of International Accounting Standard 34 - Interim Financial Reporting and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed.
- 2.3 Operations of the textile are very much seasonal in nature such as cotton purchase which depends upon the crop season. Effects of such operations are also reflected in the condensed interim financial information.
- 2.4 The Company incurred a net loss of Rs. 1,340.568million during the nine months period ended March 31, 2026. As at March 31, 2026 accumulated losses were Rs. 4,522.480million (June 30, 2025: Rs. 3181.912million) and as at that date current liabilities of the Company exceeded its current assets by Rs. 5,835.146million (June 30, 2025: 4,899.933million). These conditions may cast a significant doubt on the Company's ability to continue as a going concern as the Company may be unable to realise its assets and discharge its liabilities in the normal course of business.

The management of the Company has submitted a formal request along with a proposed scheme of arrangement to its lenders (bank/financial institutions) for the settlement of the Company's outstanding borrowings, including accrued mark-up, through a debt-to-asset swap arrangement.

The proposed scheme is currently under formal approval by the banks/financial institutions and is expected to be finalized and executed before the financial year-end.

Upon execution of the proposed arrangement, all outstanding financing facilities, together with related accrued mark-up, are expected to be settled through the transfer of specified assets. As a result, the Company anticipates a significant reduction in its finance costs in the foreseeable future, which is expected to materially improve its financial position and operational

Based on the expected approval and execution of the debt settlement arrangement, the projected improvement in operating performance, and the continued financial support of the sponsors, management has assessed that the Company will be able to meet its obligations as they fall due and will continue as a going concern for the foreseeable future.

Accordingly, these condensed interim financial statements have been prepared on a going concern basis. The financial statements do not include any adjustments to the carrying amounts or classifications of assets and liabilities that might be necessary should the Company be unable to continue as a going concern.

3. SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

The accounting policies and the methods of computation adopted in the preparation of this condensed interim financial report are the same as those applied in the preparation of the financial statements for the year ended June 30, 2025.

	Unaudited March 31, 2026	Audited June 30, 2025
	(Rupees in '000')	
4. ISSUED, SUBSCRIBED AND PAID UP CAPITAL		
20,000 (2025: 20,000) ordinary shares of Rs. 10 each issued as fully paid shares	200	200
497,989,959 (2025: 497,989,959) fully paid ordinary shares of Rs. 10 each issued to the shareholders of amalgamated entities.	4,979,900	4,979,900
	<u>4,980,100</u>	<u>4,980,100</u>

5. LONG TERM FINANCING - Secured

From banking companies	7,580,081	7,670,958
Current portion shown under current liabilities	<u>(2,510,505)</u>	<u>(1,978,679)</u>
	<u>5,069,576</u>	<u>5,692,279</u>

6. SHORT TERM BORROWINGS - Secured

Short term running finances are availed from various commercial banks under markup arrangements aggregate to Rs. 1,513 million (June 30, 2025: Rs. 1,510 million)

7. CONTINGENCIES AND COMMITMENTS

There is no significant change in the status of contingencies & commitments as reported in the annual financial statements for the year ended June 30, 2025.

8. PROPERTY, PLANT AND EQUIPMENT

Operating assets - owned	8.1	24,003,313	18,141,516
Capital work in progress		11,395	11,395
		<u>24,014,708</u>	<u>18,152,911</u>

8.1 Operating assets

Opening book value	18,141,516	18,655,271
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Additions during the period/ year:

Building on freehold land	-	290
Plant and machinery	204,656	83,666
Factory tools and equipments	2,912	180
Furniture and fixtures	1,460	2,144
Office and hospital equipments	1,868	503
Vehicles	11,924	-
	<u>222,820</u>	<u>86,783</u>

Surplus on revaluation of assets	6,275,400	-
Transfer from capital work in progress and stores during the period / year	-	271,472
Book value of assets disposed/transferred during the period / year	(3,263)	(3,588)
Depreciation charge for the period / year	(633,160)	(868,422)
Closing book value	<u>24,003,313</u>	<u>18,141,516</u>

<i>Unaudited</i>	<i>Audited</i>
<i>March 31,</i>	<i>June 30,</i>
<i>2026</i>	<i>2025</i>
<i>(Rupees in '000')</i>	

9. LONG TERM INVESTMENTS

Investment in Imperial Limited	427,507	288,389
Other investments	1,612	1,575
	<u>429,119</u>	<u>289,964</u>

10. STOCK IN TRADE

Textile

Raw material	551,769	681,359
Work in process	186,663	265,450
Finished goods	1,542,258	1,807,652
	<u>2,280,690</u>	<u>2,754,461</u>

Real estate business

Land held for development and resale	165,000	165,000
	<u>2,445,690</u>	<u>2,919,461</u>

<i>Unaudited</i>	<i>Unaudited</i>
<i>March 31,</i>	<i>March 31,</i>
<i>2026</i>	<i>2025</i>
<i>(Rupees in '000')</i>	

11. TAXATION

Current year	247,053	153,532
Previous year	-	5,688
	<u>247,053</u>	<u>159,220</u>

12. RELATED PARTIES TRANSACTIONS

Related parties comprise of subsidiary, associated companies, other related companies and key management personnel. The company in the normal course of business carries out transactions with various related parties.

13. SEGMENT INFORMATION

	Spinning		Weaving		Total Company	
	Nine Month Ended		Nine Month Ended		Nine Month Ended	
	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25
Rupees in "000"						
Sales						
Total	14,264,896	10,952,919	967,812	1,492,012	15,232,708	12,444,931
Inter-segment	-	(51,986)	-	-	-	(51,986)
External sales	14,264,896	10,900,933	967,812	1,492,012	15,232,708	12,392,945
Cost of Sales	(13,923,460)	(11,131,687)	(1,210,736)	(1,552,687)	(15,134,195)	(12,684,374)
Gross Profit / (Loss)	341,436	(230,754)	(242,924)	(60,675)	98,513	(291,429)
Distribution Cost	(122,469)	(108,214)	(40,823)	(45,476)	(163,292)	(153,690)
Administration Cost	(168,600)	(195,484)	(56,200)	(96,990)	(224,800)	(292,474)
	(291,069)	(303,698)	(97,023)	(142,466)	(388,092)	(446,164)
	50,367	(534,452)	(339,947)	(203,141)	(289,579)	(737,593)
Finance cost	(644,197)	(657,987)	(428,066)	(438,658)	(1,072,263)	(1,096,645)
	(593,830)	(1,192,439)	(768,013)	(641,799)	(1,361,842)	(1,834,238)
Unallocated income and expenses						
Other Income					217,669	194,011
Other operating charges					(3,568)	-
Profit before tax					(1,147,741)	(1,640,227)
Taxation					(192,827)	(159,220)
(Loss) / Profit after tax for the period					(1,340,568)	(1,799,447)
Other operating income:						
Revaluation gain net of taxation					5,057,794	-
(Loss) / Profit on remeasurement of					37	131
Total comprehensive (loss)/profit for the period					3,717,263	(1,799,316)

	Spinning		Weaving		Total Company	
	Three Month Ended		Three Month Ended		Three Month Ended	
	Mar-26	Mar-25	Mar-26	Mar-25	Mar-26	Mar-25
Rupees in "000"						
Sales						
Total	4,594,163	4,855,743	307,346	337,952	4,901,509	5,193,695
Inter-segment	-	(2,078)	-	-	-	(2,078)
External sales	4,594,163	4,853,665	307,346	337,952	4,901,509	5,191,617
Cost of Sales	(4,390,044)	(4,943,766)	(588,458)	(310,740)	(4,978,501)	(5,254,506)
Gross Profit/ (Loss)	204,119	(90,101)	(281,112)	27,212	(76,992)	(62,889)
Distribution Cost	(54,664)	(64,486)	(4,313)	(16,324)	(58,977)	(80,810)
Administration Cost	(68,526)	(71,868)	(9,106)	(14,579)	(77,632)	(86,447)
	(123,190)	(136,354)	(13,419)	(30,903)	(136,609)	(167,257)
	80,929	(226,455)	(294,531)	(3,691)	(213,601)	(230,146)
Finance cost	(210,545)	(204,901)	(138,964)	(136,601)	(349,509)	(341,502)
	(129,616)	(431,356)	(433,495)	(140,292)	(563,110)	(571,648)
Unallocated income and expenses						
Other Income					27,971	31,397
Other operating charges					(263)	-
Profit before tax					(535,402)	(540,251)
Taxation					(61,548)	(69,686)
(Loss) / profit after tax for the period					(596,950)	(609,937)
Other operating income:						
Revaluation gain net of taxation					-	-
(Loss) / Profit on remeasurement of investments					-	-
Total comprehensive Income for the period					(596,950)	(609,937)

Reconciliation of reportable segment assets and liabilities

Spinning		Weaving		Total Company	
Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
Mar-26	Jun-25	Mar-26	Jun-25	Mar-26	Jun-25

Rupees in "000"

Total assets for reportable segments	13,208,089	9,842,414	10,806,619	8,384,279	24,014,708	18,226,693
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Unallocated assets:

Investment property				1,793,179	1,793,180
Long term investments				429,119	289,964
Cash and bank balances				65,992	46,741
Other corporate assets				5,932,034	6,611,289
Total assets as per balance sheet				32,235,032	26,967,867

Unallocated liabilities:

Director's Subordinated Loan				120,000	120,000
Provision for taxation				247,053	280,915
Other corporate liabilities				31,867,979	26,566,952
Total liabilities as per balance sheet				32,235,032	26,967,867

14. DATE OF AUTHORIZATION OF ISSUE

This condensed interim financial information was authorized for issue by the Board of Directors on April 30, 2026.

15. GENERAL

Figures have been rounded off to the nearest thousand rupees.



Chief Financial Officer



Director



Chief Executive Officer

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ڈائریکٹرز کا جائزہ

معزز ممبران

ہمیں 31 مارچ 2026ء کو ختم ہونے والے نو ماہ کے عبوری مالی گوشوارے پیش کرتے ہوئے خوشی محسوس ہو رہی ہے۔

زیر جائزہ مدت کے دوران، کمپنی نے ختم ہونے والے نو ماہ میں 15,232 ملین روپے کا خالص کاروبار حاصل کیا جو گزشتہ سال کے اسی عرصے میں 12,393 ملین روپے تھا۔ کمپنی نے 99 ملین روپے کا خام منافع ریکارڈ کیا جبکہ گزشتہ سال کے اسی عرصے کے دوران 291 ملین روپے کا خام خسارہ حاصل ہوا تھا۔ نتیجتاً اس عرصے میں خالص خسارہ 1,341 ملین روپے رہا جبکہ گزشتہ سال 1,799 ملین روپے کا نقصان ہوا تھا۔ اس کے مطابق فی حصص نقصان کم ہو کر 2.69 روپے ہو گیا جو اسی مدت میں 3.61 روپے تھا۔

اس مدت کے دوران کام کرنے کا ماحول غیر معمولی طور پر مشکل رہا۔ پاکستان کے ٹیکسٹائل سیکٹر کو ساختی اور دورانیہ وار دباؤ کا سامنا جاری ہے، سب سے زیادہ نمایاں زیادہ توانائی کی مسلسل لاگت ہے۔ پاکستان میں بجلی کے نرخ مسابقتی علاقائی معیشتوں کے مقابلے میں نمایاں طور پر زیادہ ہیں، جس سے مقامی صنعت کاروں کو ایک خاص نقصان پہنچ رہا ہے اور برآمدی مسابقت کم ہو رہی ہے۔ اس کے ساتھ ساتھ ٹیکس کی اعلیٰ شرح، غیر منظم شرح مبادلہ، سخت لیویو پٹی کے حالات، اور قرض لینے کی زیادہ لاگت نے کمپنی کی آپریٹنگ کارکردگی کو مادی طور پر محدود کر دیا ہے۔ مزید برآں، مستقل مہنگائی کے دباؤ اور گھریلو طلب میں کمی نے کاروباری سرگرمیوں کو مزید سست کر دیا ہے۔

بیرونی ماحول پر، عالمی اقتصادی غیر یقینی صورتحال، کلیدی برآمدی منڈیوں میں صارفین کی کمزور مانگ، اور علاقائی کھلاڑیوں کی جانب سے تیز مسابقت نے برآمدی حجم اور قیمتوں کو بری طرح متاثر کیا ہے۔ ایک ہی وقت میں، ترقی پذیر تہاڑی حرکیات، تحفظ پسند رجحانات، اور ترجیحی مارکیٹ تک رسائی کے ارد گرد کی غیر یقینی صورتحال برآمدات پر مبنی کاروبار کو محدود کر رہی ہے۔


یہ شعبہ سپلائی کی جانب سے بھی مسائل کا سامنا کر رہا ہے۔ موسمی تغیرات، کپڑوں کے حملے، اور فصلوں کے بدلتے ہوئے نمونوں کی وجہ سے ملکی کپاس کی پیداوار میں مسلسل کمی نے درآمد شدہ کپاس پر انحصار بڑھا دیا ہے، جس کے نتیجے میں یہ صنعت بین الاقوامی قیمتوں کی غیر یقینی صورتحال اور زرمبادلہ کے خطرے کے سامنے آگئی ہے۔


مزید برآں، کلیدی خطوں، خاص طور پر مشرق وسطیٰ میں جغرافیائی سیاسی تناؤ نے توانائی کی منڈیوں اور عالمی سپلائی چین کو متاثر کیا ہے۔ ایندھن اور ہائیڈرو کاربن کی قیمتوں میں اتار چڑھاؤ کے نتیجے میں توانائی اور نقل و حمل کے اخراجات کو مزید بڑھا دیا ہے، جس سے پہلے سے بڑھے ہوئے گھریلو توانائی کے نرخوں میں اضافہ ہوا ہے اور مارجن پر اضافی دباؤ پڑا ہے۔ لاگت پر قابو پانے کے سخت اقدامات، آپریٹنگ معقولیت اور کارکردگی میں بہتری کے نفاذ کے باوجود، ان منفی بیرونی پینپٹر فتوں سے بڑے پیمانے پر نقصانات ہوئے ہیں۔

انتظامیہ کمپنی کی مالی حالت اور اس مدت کے دوران درپیش آپریٹنگ چیلنجوں سے پوری طرح آگاہ ہے۔ اس سلسلے میں، مالیاتی اداروں کے ساتھ بات چیت قرض سے اثاثوں کے تبادلے کے انتظام کی طرف فعال طور پر آگے بڑھ رہی ہے، جس کا مقصد کمپنی کے سرمائے کے ڈھانچے کو بہتر بنانا اور طویل مدتی مالی استحکام کو یقینی بنانا ہے۔ اگرچہ تنظیم نو کا عمل فطری طور پر پیچیدہ ہے اور متعدد منظوریوں سے مشروط ہے، انتظامیہ ایک قابل عمل حل کے حصول کے لیے پوری طرح پرعزم ہے۔

بورڈ انتظامیہ، عملے اور کارکنوں کی مسلسل لگن، محنت اور استقامت کو خلوص دل سے سراہتا ہے، جن کی غیر محسوس لگن کو اس آزمائشی وقت کا سامنا کرنے میں مدد کرنے میں اہم رہی ہیں۔

منجانب بورڈ آف ڈائریکٹرز


عبدالکیم خان قصوریہ
ڈائریکٹر


فرید منیش شیخ
چیف ایگزیکٹو آفیسر
لاہور: 30 اپریل 2026ء



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