



INDUS DYEING & MANUFACTURING CO. LIMITED

April 30, 2026
IDYM/01/C&SD/2026

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Subject: Financial Results for the 3rd Quarter ended March 31, 2026

Dear Sir,

We have to inform you that the Board of Management of our Company in their meeting held on **Thursday April 30, 2026** at **12:00 p.m.** at its registered office Karachi has recommended a 'NIL' Cash Dividend

FINANCIAL RESULTS

The financial results of the company for the 3rd Qtr ended **March 31, 2026** are attached as follows:

- The standalone financial results of the Company are attached as **(Annexures-A1 to A4)**
- The Consolidated financial results of the Company are attached as **(Annexures-B1 to B4)**

The 3rd Quarter Report of the company for the period ended **March 31, 2026** will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,


Director

Encls.: The Executive Director / HOD,
Offsite-II Department,
Supervision Division,
Securities & Exchange Commission of Pakistan,
NIC Building, 63 Jinnah Avenue,
Islamabad.

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INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	Note	(Un-Audited) March 31, 2026	(Audited) June 30, 2025
----- (Rupees in '000) -----			
ASSETS			
Non-current assets			
Property, plant and equipment	5	12,098,802	12,510,298
Intangibles	6	1,324	1,709
Long-term investments	7	6,399,992	6,399,992
Long-term deposits		6,890	6,890
Deferred taxation		1,037,528	786,763
Advance against issue of right shares		500,000	-
		<u>20,044,536</u>	<u>19,705,652</u>
Current assets			
Stores, spares and loose tools		938,907	926,840
Stock-in-trade		12,482,509	13,040,698
Trade debts		16,318,538	13,097,955
Loans and advances		723,603	418,346
Trade deposits and short term prepayments		356,638	165,746
Other receivables		958,201	915,861
Other financial assets	8	4,034,195	620,376
Tax refundable	9	1,636,693	181,207
Cash and bank balances		245,338	87,183
		<u>37,694,622</u>	<u>29,454,212</u>
TOTAL ASSETS		<u>57,739,158</u>	<u>49,159,864</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised share capital 100,000,000 ordinary shares of Rs.10 each		<u>1,000,000</u>	<u>1,000,000</u>
Issued, subscribed and paid-up capital		542,211	542,211
Reserves		<u>24,183,784</u>	<u>23,772,324</u>
		<u>24,725,995</u>	<u>24,314,535</u>
Non-current liabilities			
Long-term financing		3,772,092	4,560,262
Deferred liabilities		606,238	583,930
		<u>4,378,330</u>	<u>5,144,192</u>
Current liabilities			
Current portion of long-term financing		1,169,629	1,041,978
Current portion of deferred liabilities		1,029,232	1,031,386
Trade and other payables	10	4,386,083	3,900,307
Contract liabilities		219,511	88,303
Unclaimed dividend		2,011	2,370
Interest / mark-up payable		302,185	396,099
Short-term borrowings	11	21,526,182	13,240,694
		<u>28,634,833</u>	<u>19,701,137</u>
TOTAL EQUITY AND LIABILITIES		<u>57,739,158</u>	<u>49,159,864</u>
CONTINGENCIES AND COMMITMENTS			
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The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended		Three months period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		(Rupees in '000)			
Revenue from contracts with customers	13	51,836,893	51,054,005	18,382,859	17,711,816
Cost of goods sold	14	(48,902,030)	(48,529,033)	(17,264,805)	(16,704,896)
Gross profit		2,934,863	2,524,972	1,118,054	1,006,920
Other income	15	734,642	388,478	(446,908)	34,144
		3,669,505	2,913,450	671,146	1,041,064
Distribution cost		(509,133)	(453,709)	(172,928)	(155,002)
Administrative expenses		(496,539)	(413,373)	(175,455)	(166,335)
Other operating expenses		(77,250)	(78,405)	4,257	(31,806)
Finance cost	16	(1,332,788)	(1,195,408)	(327,571)	(436,048)
Profit before levies and taxation		1,253,795	772,555	(551)	251,873
Levies	17	(627,910)	(510,567)	(205,846)	(152,867)
Profit before taxation		625,885	261,988	(206,397)	99,006
Taxation	18	(214,425)	267,437	45,505	324,507
Profit for the period		411,460	529,425	(160,892)	423,513
		(Rupees)			
Earnings per share - basic and diluted	19	7.59	9.76	(2.97)	7.81

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

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Annexure - A4.

INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED 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
		Note ----- (Rupees in '000) -----	
A.	CASH FLOWS FROM OPERATING ACTIVITIES		
	Cash generated from operations	20 (1,440,645)	(2,471,157)
	Levies and taxes paid	(668,499)	(639,243)
	Finance cost paid	(1,398,375)	(1,073,004)
	Gratuity paid	(76,649)	(47,565)
	Net cash generated from operating activities	(3,584,168)	(4,230,969)
B.	CASH FLOWS FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment - net of capital work in progress	(451,398)	(339,039)
	Proceeds from disposal of property, plant and equipment	36,704	3,675
	Advance against issue of shares	(500,000)	-
	Investment in other financial assets	(4,698,500)	(464,979)
	Proceeds from redemption of investments in other financial assets	1,541,720	-
	Profit on bank deposit received	854	1,369
	Dividend received	114,810	229,239
	Net cash used in investing activities	(3,955,810)	(569,735)
C.	CASH FLOWS FROM FINANCING ACTIVITIES		
	Long-term financing obtained	187,037	-
	Long-term financing repaid	(847,556)	(720,887)
	Payment against lease liabilities	-	(24,624)
	Short-term financing	4,850,785	2,028,229
	Dividend paid	(359)	(13)
	Net cash used in financing activities	4,189,907	1,282,705
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(3,350,072)	(3,517,999)
	Cash and cash equivalents at beginning of the period	(5,824,031)	(19,654)
	Effect of exchange rate changes on cash and cash equivalents	-	(279)
	Cash and cash equivalents at end of the period	(9,174,103)	(3,537,932)
	CASH AND CASH EQUIVALENTS		
	Cash and bank balances	245,338	202,809
	Other financial assets - term deposits with banks	14,725	28,228
	Short term running finance	(9,434,166)	(3,768,969)
		(9,174,103)	(3,537,932)

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



INDUS DYEING & MANUFACTURING COMPANY LIMITED
 CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
 FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

Issued, subscribed and paid-up capital	Reserves					Total	
	Capital			Revenue			
	Share Premium	Merger Reserve	Investments and bonus shares	General Reserve	Un- appropriated Profits		
----- (Rupees in '000) -----							
Balance as at June 30, 2024	542,211	10,920	11,512	6,000,000	16,977,568	306,965	23,849,176
Profit for the period	-	-	-	-	-	529,425	529,425
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	529,425	529,425
Balance as at March 31, 2025	542,211	10,920	11,512	6,000,000	16,977,568	836,390	24,378,601
Balance as at June 30, 2025	542,211	10,920	11,512	6,000,000	16,977,568	772,324	24,314,535
Profit for the period	-	-	-	-	-	411,460	411,460
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	411,460	411,460
Balance as at March 31, 2026	542,211	10,920	11,512	6,000,000	16,977,568	1,183,784	24,725,995

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



INDUS DYEING & MANUFACTURING COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	Note	March 31, 2026 (Un-Audited) ----- (Rupees in '000) -----	June 30, 2025 (Audited)
ASSETS			
Non-current assets			
Property, plant and equipment	6	38,872,470	40,593,165
Intangibles	7	6,439	8,308
Long-term investments	8	91,709	90,646
Long-term deposits		19,193	19,359
Long-term advances		-	75,555
Deferred taxation		1,533,400	1,138,081
		<u>40,523,211</u>	<u>41,925,114</u>
Current assets			
Stores, spares and loose tools		1,542,718	1,729,338
Stock-in-trade		22,919,706	22,554,326
Trade debts		26,228,685	21,328,610
Loans and advances		1,061,027	1,026,677
Trade deposits & short term prepayments		391,402	260,743
Other receivables		1,173,600	1,325,335
Other financial assets	9	5,118,947	738,218
Tax refundable		3,616,534	1,139,364
Cash and bank balances		673,980	512,518
		<u>62,726,599</u>	<u>50,615,129</u>
TOTAL ASSETS		<u><u>103,249,810</u></u>	<u><u>92,540,243</u></u>
EQUITY AND LIABILITIES			
Authorized share capital			
100,000,000 ordinary shares of Rs.10 each		<u>1,000,000</u>	<u>1,000,000</u>
Share capital and reserves			
Issued, subscribed and paid-up capital			
54,221,196 ordinary shares of Rs.10 each		542,211	542,211
Reserves		22,998,998	23,000,677
Unappropriated profits		9,870,112	8,966,834
		<u>33,411,321</u>	<u>32,509,722</u>
Non-current liabilities			
Long-term financing		18,254,524	20,645,110
Deferred liabilities		845,573	870,381
Lease liabilities		23,609	27,157
		<u>19,123,706</u>	<u>21,542,648</u>
Current liabilities			
Trade and other payables	10	7,896,598	6,505,714
Contract liabilities		352,389	262,408
Unclaimed dividend		2,011	2,370
Interest / mark-up payable		592,168	825,857
Short-term borrowings	11	37,469,286	26,694,252
Current portion of long-term financing		3,316,179	3,104,182
Current portion of deferred liabilities		1,043,099	1,093,090
Current portion of lease liabilities		43,053	-
		<u>50,714,783</u>	<u>38,487,873</u>
TOTAL EQUITY AND LIABILITIES		<u><u>103,249,810</u></u>	<u><u>92,540,243</u></u>

CONTINGENCIES AND COMMITMENTS

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The annexed explanatory notes from 1 to 22 form an integral part of these condensed interim financial statements.



INDUS DYEING & MANUFACTURING COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND THREE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Nine months period ended		Three months period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----					
Sales - net	13	79,598,379	80,151,416	28,726,420	28,023,500
Revenue from sale of electricity		1,881,368	1,384,160	822,862	358,831
Directly attributable cost for generating revenue	14	(75,199,494)	(75,699,703)	(26,796,594)	(26,164,402)
Gross profit		6,280,253	5,835,873	2,752,688	2,217,929
Other income	15	1,090,054	536,599	(368,383)	110,612
		7,370,307	6,372,472	2,384,305	2,328,541
Distribution cost		(1,233,540)	(1,307,301)	(433,736)	(404,735)
Administrative expenses		(918,408)	(821,893)	(323,650)	(300,916)
Other operating expenses		(121,445)	(155,823)	(6,228)	(76,478)
Finance cost		(3,078,317)	(2,949,608)	(893,134)	(1,059,242)
		(5,351,710)	(5,234,625)	(1,656,748)	(1,841,371)
Share of profit from associate - net of tax		1,063	3,818	814	718
Profit before levies and taxation		2,019,660	1,141,665	728,371	487,888
Levies	16	(929,149)	(775,588)	(316,600)	(350,111)
Profit before taxation		1,090,511	366,077	411,771	137,777
Taxation	17	(187,233)	(2,121)	(30,887)	170,748
Profit after taxation		903,278	363,956	380,884	308,525
----- (Rupees) -----					
Earnings per share - basic and diluted	18	16.66	6.71	7.02	5.69

The annexed explanatory notes from 1 to 22 form an integral part of these condensed interim financial statements.



INDUS DYEING & MANUFACTURING COMPANY LIMITED
 CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
 FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

Issued, subscribed and paid-up capital	Reserves					General Reserve	Un-appropriated Profits	Total	
	Capital		Investment and bonus shares	Exchange translation reserve	Revenue				
	Share Premium	Merger Reserve							
(Rupees in '000)									
Balance at June 30, 2024 (Audited)	542,211	10,920	11,512	6,000,000	677	16,977,568	8,404,707	31,947,595	
Total comprehensive Income for the period ended March 31, 2025									
Profit for the period	-	-	-	-	-	-	363,956	363,956	
Other comprehensive income	-	-	-	-	(5,670)	-	-	(5,670)	
	-	-	-	-	(5,670)	-	363,956	358,286	
Balance at March 31, 2025 (Un-Audited)	542,211	10,920	11,512	6,000,000	(4,993)	16,977,568	8,768,663	32,305,881	
Balance at June 30, 2025 (Audited)	542,211	10,920	11,512	6,000,000	677	16,977,568	8,966,834	32,509,722	
Total comprehensive Income for the period ended March 31, 2026									
Profit for the period	-	-	-	-	-	-	903,278	903,278	
Other comprehensive income	-	-	-	-	(1,679)	-	-	(1,679)	
	-	-	-	-	(1,679)	-	903,278	901,599	
Balance at March 31, 2026 (Un-Audited)	542,211	10,920	11,512	6,000,000	(1,002)	16,977,568	9,870,112	33,411,321	

The annexed explanatory notes from 1 to 22 form an integral part of these condensed interim financial statements.



INDUS DYEING & MANUFACTURING COMPANY LIMITED
 CONSOLIDATED 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) -----	
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,090,511	366,077
Adjustments		
Depreciation of property, plant and equipment	1,574,208	2,090,104
Depreciation on right of use assets	-	11,960
Amortization on intangibles	384	2,669
Provision for gratuity	166,249	137,983
Provision against expected credit loss	19,900	-
Profit on sale of investments	(395,472)	-
Unrealized (gain) / loss on revaluation of foreign currency loans	(57,383)	52,690
Unrealized loss / (gain) on revaluation of foreign currency deposit accounts - net	-	-
(Gain) / loss on revaluation of foreign currency debtors	-	(6,743)
Loss on disposal of property, plant and equipment	365	9,584
Unwinding of deferred government grant	(46,902)	(124,302)
Unrealized (gain) / loss on revaluation of other financial assets	114,766	24,037
Dividend income	(264,355)	(3,662)
Finance cost	2,265,153	1,987,363
Unrealized loss / (gain) on mutual funds	-	689
Profit on fixed deposits	(854)	(113,943)
Profit on treasury bills	(5,514)	-
Levies	758,873	775,588
Cash generated before working capital changes	5,219,929	5,210,094
Working capital changes		
(Increase) / decrease in current assets		
Stores, spares and loose tools	34,195	(63,813)
Stock in trade	191,211	(4,936,325)
Trade debts	(4,581,528)	(4,804,878)
Loans and advances	(714,996)	140,158
Trade deposits & short term prepayments	(188,354)	(56,538)
Other receivables	141,026	(1,039,164)
Sales tax refundable	(2,135,589)	(833,162)
Long term deposits	-	(12,423)
	(7,254,035)	(11,606,145)
Increase / (decrease) in current liabilities		
Trade and other payables	617,640	(105,872)
Contract liabilities	30,064	2,383,860
	647,704	2,277,988
Cash generated from / (used in) operations	(1,386,402)	(4,118,063)
Income taxes paid	(894,395)	(1,112,860)
Finance cost paid	(2,436,714)	(2,627,757)
Gratuity paid	(110,773)	(123,120)
	(3,441,882)	(3,863,737)
Net cash generated from / (used in) operating activities	(4,828,284)	(7,981,800)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment- net of capital work in progress	(616,190)	(4,157,948)
Proceeds from disposal of property, plant and equipment	36,704	3,675
Profit on fixed deposits	854	113,943
Dividend received	114,810	3,662
Purchase of short term investment	(5,385,752)	(565,386)
Proceeds from disposal of short term investment	1,541,720	-
Net cash used in investing activities	(4,307,854)	(4,602,054)



Nine months period ended

March 31, 2026	March 31, 2025
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----- (Rupees in '000) -----

C. CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from long-term financing	187,037	3,311,537
Repayment of long-term financing	(1,782,307)	(2,228,183)
Payment against lease liabilities	(5,564)	(29,671)
Short-term borrowings	6,364,252	5,554,646
Dividend paid	(359)	(226,044)
Net cash (used in) / generated from financing activities	4,763,059	6,382,285
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(4,373,079)	(6,201,569)
Cash and cash equivalents at beginning of the period	(8,125,184)	976,237
Effect of exchange rate changes on cash and cash equivalents	(2,800)	(5,670)
Cash and cash equivalents at end of the period	(12,501,063)	(5,231,002)
CASH AND CASH EQUIVALENTS		
Cash and bank balances	673,980	509,740
Term deposits with banks	15,725	28,228
Short-term running finance	(13,190,768)	(5,768,970)
	(12,501,063)	(5,231,002)

The annexed explanatory notes from 1 to 22 form an integral part of these condensed interim financial statements.

