



Crafting the Future

THIRD QUARTERLY REPORT
MARCH 2026

gadoo

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Company Information

Board of Directors	Mr. Muhammad Ali Tabba (Chairman) Mr. Muhammad Sohail Tabba (Chief Executive Officer) Mr. Jawed Yunus Tabba (Non-Executive Director) Mr. Muhammad Hassan Tabba (Non-Executive Director) Mr. Ibrahim Sohail Tabba (Non-Executive Director) Syed Muhammad Shabbar Zaidi (Independent Director) Mr. Moin M. Fudda (Independent Director) Ms. Fauzia Hasnain (Independent Director)
Audit Committee	Syed Muhammad Shabbar Zaidi (Chairman) Mr. Moin M. Fudda Mr. Muhammad Ali Tabba Mr. Jawed Yunus Tabba Mr. Ibrahim Sohail Tabba
HR and Remuneration Committee	Mr. Moin M. Fudda (Chairman) Mr. Jawed Yunus Tabba Mr. Ibrahim Sohail Tabba Ms. Fauzia Hasnain
Sustainability Committee	Ms. Fauzia Hasnain (Chairperson) Mr. Moin M. Fudda Mr. Ibrahim Sohail Tabba
Executive Director Finance	Mr. Abdul Sattar Abdullah
Chief Operating Officer	Mr. Imroz Iqbal
Chief Financial Officer	Mr. Muhammad Imran Moten
Chief Internal Auditor	Mr. Haji Muhammad Mundia
Company Secretary	Mr. Fuad Zakaria Bhuri
Auditors	Yousuf Adil Chartered Accountants Independent correspondent firm to Deloitte Touche Tohmatsu Limited
Registered Office	200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. Phone: 093-8270212-13 Fax: 093-8270311 Email: secretary@gadoontextile.com
Head Office	7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi 75350. Phone: 021-35205479-80 Fax: 021-34382436
Liaison Office	Office No. 401, 4th Floor, Tri Tower, Opposite Sarhad University, Ring Road, Peshawar.
Factory Locations	- 200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. - 57 K.M. on Super Highway, Near Karachi.
Share Registrar / Transfer Agent	CDC Share Registrar Services Limited CDC House, 99-B, Block B, S.M.C.H.S. Main Shahrah-e-Faisal, Karachi. Toll Free: 0800 23275
Bankers & DFIs	Al Baraka Bank Limited Allied Bank Limited Askari Bank Limited Bank Al-Falah Limited (Islamic Banking) Bank AL Habib Limited BankIslami Pakistan Limited Dubai Islamic Bank Pakistan Limited Faysal Bank Limited Habib Bank Limited Habib Metropolitan Bank Limited Industrial & Commercial Bank of China Limited JS Bank Limited MCB Bank Limited Meezan Bank Limited National Bank of Pakistan Pakistan Kuwait Investment Company Soneri Bank Limited Standard Chartered Bank (Pakistan) Limited The Bank of Khyber The Bank of Punjab United Bank Limited

Directors' Report to the Members

Dear Members

The Directors of your Company take pleasure in presenting the performance review and the unaudited financial statements for the nine months ended March 31, 2026.

Overview

During the period, despite a challenging operating environment, the Company's net sales increased by 2.15% to Rs. 56.55 billion, compared to Rs. 55.35 billion in the same period last year (SPLY), reflecting continued customer confidence. However, due to elevated conversion costs and limited pricing flexibility, net profit after tax declined significantly by 58.16% to Rs. 837.88 million, despite ongoing cost optimization and efficiency initiatives and strong support from the value-added segment.

Economic Prospects

Our economy continues its gradual recovery momentum with buoyed inflation, calibrated monetary easing, gradual recovery in commercial activity and domestic demand, along with stable external account position. However, towards the end of the period, escalated geopolitical situation(s) led to disruption in regional trade and triggered an unusual surge in global fuel prices, freight and insurance costs. These external shocks reflected in the domestic economy and affected the stable inflationary trend as energy price and logistics costs registered a surge.

During the period, the trade deficit widened to USD 27.8 billion compared to USD 23.99 billion SPLY, as exports contracted by 8% while imports increased by 6.64%. The rise in imports was primarily driven by petroleum and industrial inputs, reflecting a gradual recovery in domestic economic activity. Despite the widening trade gap, strong workers' remittances provided a critical buffer, resulting in a marginal surplus of USD 8 million, compared to USD 1.67 billion in the corresponding period last year.

The State Bank of Pakistan in their recent monetary policy committee increased the policy rate from 10.5% to 11.5%, considering it necessary to keep inflation expectations anchored amidst emerging pressure and preserve macroeconomic stability.

Pakistan's cotton production in 2025-26 remained broadly consistent at 5.6 million bales, compared to 5.5 million bales in SPLY, but remains far below domestic demand of 10-11 million bales. The persistent supply gap continues to drive heavy reliance on imports, straining foreign exchange reserves and keeping local cotton prices elevated.

Financial Performance

A comparison of the key financial results of the Company for the nine months ended March 31, 2026, is as follows:

Profit or Loss Summary	March 31, 2026	March 31, 2025	Percentage Favorable / (Unfavorable)
	----- (Rupees in '000) -----		
Sales (net)	56,546,213	55,353,450	2.15
Gross Profit	3,295,456	5,090,937	(35.27)
Distribution Cost	769,317	671,908	14.50
Administrative Expenses	530,035	429,589	23.38
Other Operating Expenses	100,722	320,038	(68.53)
Finance Cost	1,875,578	1,909,069	(1.75)
Other Income	1,030,072	1,242,979	(17.13)
Profit Before Taxation	1,049,876	3,003,312	(65.04)
Profit After Taxation	837,886	2,002,815	(58.16)
Earnings Per Share (Rs.)	29.89	71.45	

- During the period, overall sales witnessed an increase over the SPLY. While yarn prices remained under pressure, which impact was successfully offset by higher sales volumes.
- Conversion costs remained elevated due to high energy prices, particularly higher gas tariffs. Such increased energy costs adversely affected gross margins.
- The rise in Distribution costs is primarily attributed to the higher overall volumes and increased logistic charges. The increase in administrative expenses was primarily due to continued inflationary impact.
- Finance costs decreased by 1.75% to Rs. 1,875 million, compared to Rs. 1,909 million but continued to weigh-in on the bottom line. The elevated finance cost is attributable to increased working capital requirements due to higher conversion costs coupled with the capital expenditure incurred mainly in renewable energy and energy efficient equipment.

Segmental Review of Business Performance

During the period under review, cotton prices reflected a declining trend, however, an increase was noted towards the latter part of the period resulting in a corresponding effect on yarn prices; yet, the benefit arising from lower raw material costs, was offset by continued pressure on conversion costs. Moreover, demand remained stagnant due to a cautious procurement approach and the availability of competitive import alternatives in the market. Despite these challenges, the spinning segment was able to maintain its sales volumes through diversified product mix and proactive market outreach.

The knitted bedding segment retained volumes and margins despite challenging market conditions based on the Company's capitalization on favorable raw material prices, supported by strong customer relationships and ongoing efforts to expand the customer base.

An overview of the business performance across segments is detailed in the operating segment note of the financial statements.

Corporate Social Responsibility ("CSR")

The Company is committed to supporting the community through responsible and meaningful actions. Our CSR initiatives focus on promoting care, inclusion and the overall well-being of society through thoughtful and impactful contributions.

During the period, the Company visited the Karachi Down Syndrome Program, where our team spent time with children and adults through interactive activities. This experience highlighted the importance of inclusion, understanding and recognizing the potential of every individual. The Company also supported healthcare by donating hospital sheets to Murshid Hospital & Health Care Centre, with the aim of improving patient comfort and assisting healthcare staff in maintaining a better care environment. In addition, during Ramadan, the Company organized an Iftar at Sirat-ul-Jannah in collaboration with SWAT – Social Welfare and Trust. This initiative provided an opportunity to share a meal with children at the orphanage and reflect the values of kindness, generosity and togetherness.

Employee Training and Development

The Company views the development of its people as one of the cornerstones of sustainable organizational growth. During this period, the Company delivered a focused set of training initiatives spanning ethics, HSE, teamwork and employee well-being, each designed to build capability and reinforce a culture of responsibility at every level of the organization.

During the period, a series of targeted training sessions reinforced core organizational values and operational excellence. Code of Conduct Policy sessions at KP and Amazai equipped employees with practical guidance on ethical behavior, accountability and compliance, fostering a culture of integrity across both sites. A Fire Safety Induction further underscored the Company's commitment to workplace safety by building employee awareness around emergency preparedness and response protocols. At KP, a Building High Performance Teams session engaged employees in collaborative learning focused on communication, teamwork and shared goal alignment. Complementing these efforts, a Ramadan & Health session conducted in partnership with SOCH to promote the guidance on nutrition and well-being during the holy month, supporting employees both professionally and personally. Our female employees also actively participated in the WomenEra – Women, Wellness & Wisdom learning experience, a platform designed to promote learning, connection and personal growth. The experience enabled participants to gain fresh perspectives, strengthen confidence and enhance both their professional and personal development.

Together, these initiatives demonstrate the Company's commitment to nurturing a workforce that is ethically grounded, safety-conscious, collaborative and holistically supported.

Diversity, Equity & Inclusion (DEI)

The Company remains committed to fostering a culture rooted in diversity, equity and inclusion (DEI), an integral part of its long-term vision. We believe an inclusive environment strengthens our workforce and enhances our ability to serve the communities in which we operate. The Company continues to support CSR and community initiatives, promoting equal opportunities and engagement for all, without discrimination.

Going forward, management remains focused on expanding its participation in initiatives that advance DEI principles and create meaningful, sustainable impact for all stakeholders.

Future Outlook

Pakistan's economic outlook remains cautiously optimistic and reflects gradual strengthening of macroeconomic stability; however, the associated risks from global geo-political uncertainties pose threats. Sustained progress will depend on maintaining disciplined policies implementation, strengthening external buffers and advancing structural reform commitments under the IMF programme.

With regards to the spinning industry, intense pressure remains due, notably to the energy tariff disparity with those of regional competitors. The operational challenges are further exacerbated by the supply and price volatility in domestic cotton, influx of cheaper import

alternatives, liquidity constraints, primarily attributable to delayed tax refunds and outflow of super tax payments.

While persistent high energy costs and competition from imported yarn presents an ongoing challenge, the Company continues to persevere to enhance operational resilience through cost optimization, maximum capacity utilization and disciplined working capital management. Strategically, the Company remains focused on expanding into value-added segments, targeting untapped markets and continuing to refine the sales mix in line with evolving demand trends to strengthen profitability and deliver sustainable, long-term value to all our shareholders.

Composition of Board

The total number of Directors is eight including the Chief Executive as a deemed Director as per the following:

Total number of directors:	
a) Male	07
b) Female	01

The composition of the Board is as follows:

Particulars	No.	Name of Directors
a) Independent Directors	03	Syed Muhammad Shabbar Zaidi Mr. Moin M. Fudda Ms. Fauzia Hesnain
b) Executive Director	01	Mr. Muhammad Sohail Tabba
c) Other Non-Executive Directors	04	Mr. Muhammad Ali Tabba Mr. Jawed Yunus Tabba Mr. Muhammad Hassan Tabba Mr. Ibrahim Sohail Tabba

Further, there is no change in the remuneration policy of non-executive directors as disclosed in the Annual Report 2025.

Acknowledgments

The Directors record their appreciation of the performance of the Company's stakeholders, employees, staff and executives.

For and on behalf of the Board



MUHAMMAD ALI TABBA
Chairman



MUHAMMAD SOHAIL TABBA
Chief Executive Officer

Karachi: April 28, 2026

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	5	30,405,434	27,619,937
Biological assets		564,686	563,983
Long term loans		9,182	1,467
Long term deposits		72,032	72,668
Long term investments	6	6,711,890	6,518,977
		<u>37,763,224</u>	<u>34,777,032</u>
Current Assets			
Stores, spares and loose tools		1,747,856	2,100,960
Stock-in-trade	7	18,921,198	26,212,864
Trade debts		7,234,171	4,956,001
Loans and advances		274,028	306,403
Trade deposits and short term prepayments		103,031	61,948
Other receivables		1,598,027	2,620,022
Cash and bank balances		795,600	83,256
		<u>30,673,911</u>	<u>36,341,454</u>
TOTAL ASSETS		<u>68,437,135</u>	<u>71,118,486</u>
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized			
57,500,000 ordinary shares of Rs.10/- each		575,000	575,000
Issued, subscribed and paid-up capital		280,296	280,296
Capital reserves		16,637,541	16,637,541
Reserves		7,830,955	6,993,069
TOTAL EQUITY		<u>24,748,792</u>	<u>23,910,906</u>
Non-Current Liabilities			
Long term finance	8	3,942,011	3,638,198
Deferred government grant	9	81,938	107,509
Retirement benefit obligation		1,413,914	1,272,354
Deferred tax liabilities		207,926	743,934
		<u>5,645,789</u>	<u>5,761,995</u>
Current Liabilities			
Trade and other payables		17,412,920	12,939,736
Unclaimed dividend		31,987	32,273
Levies payable		45,517	383,967
Current portion of long term finance	8	776,092	729,389
Current portion of deferred government grant	9	23,555	27,650
Accrued mark up		410,295	540,843
Taxation-net		17,848	103,638
Short term borrowings	10	19,324,340	26,688,089
		<u>38,042,554</u>	<u>41,445,585</u>
TOTAL LIABILITIES		<u>43,688,343</u>	<u>47,207,580</u>
TOTAL EQUITY AND LIABILITIES		<u>68,437,135</u>	<u>71,118,486</u>
CONTINGENCIES AND COMMITMENTS			
	11		

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
 Chairman


MUHAMMAD SOHAIL TABBA
 Chief Executive Officer


MUHAMMAD IMRAN MOTEN
 Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-audited)
For the Nine Months Ended March 31, 2026

	Note	Nine Months Ended		Quarter Ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----					
Sales - net		56,546,213	55,353,450	19,572,872	17,590,110
Cost of sales	12	(53,250,757)	(50,262,513)	(18,781,072)	(15,789,085)
Gross profit		3,295,456	5,090,937	791,800	1,801,025
Distribution cost		(769,317)	(671,908)	(241,149)	(222,424)
Administrative expenses		(530,035)	(429,589)	(180,225)	(143,363)
		(1,299,352)	(1,101,497)	(421,374)	(365,787)
		1,996,104	3,989,440	370,426	1,435,238
Finance cost		(1,875,578)	(1,909,069)	(503,084)	(493,126)
Other operating expenses		(100,722)	(320,038)	(10,517)	(123,428)
		19,804	1,760,333	(143,175)	818,684
Other income		395,031	392,174	132,750	24,919
Share of profit from associates		635,041	850,805	97,809	235,026
Profit before revenue tax and income tax		1,049,876	3,003,312	87,384	1,078,629
Revenue tax		(659,192)	(353,566)	(256,273)	(51,785)
Profit / (loss) before income tax		390,684	2,649,746	(168,889)	1,026,844
Taxation - net		447,202	(646,931)	241,598	(332,507)
Profit for the period		837,886	2,002,815	72,709	694,337
Earnings per share					
- basic and diluted (Rupees)		29.89	71.45	2.59	24.77

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-audited)
For the Nine Months Ended March 31, 2026

	Nine Months Ended		Quarter Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	----- (Rupees in '000) -----			
Profit for the period	837,886	2,002,815	72,709	694,337
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	837,886	2,002,815	72,709	694,337

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-audited)

For the Nine Months Ended March 31, 2026

	Note	Nine Months Ended	
		March 31, 2026	March 31, 2025
		(Rupees in '000)	
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operating activities	14	15,374,069	6,144,358
Retirement benefits paid		(223,866)	(241,070)
Income taxes paid		(1,172,238)	(1,033,103)
Finance cost paid		(2,006,126)	(2,145,636)
		(3,402,230)	(3,419,809)
Net cash generated from operating activities		11,971,839	2,724,549
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(4,824,846)	(4,627,417)
Short term investments		-	(19,000,000)
Sale proceeds from disposal of property, plant and equipment		146,996	95,292
Sale proceeds from disposal of biological asset		35,796	173,459
Loans (paid to) / repaid by employees		(40,340)	19,506
Long term deposits received / (given)		636	(251)
Dividend received		442,128	1,057,241
Proceeds from disposal of investment		-	19,196,073
Profit received from bank deposits		23,320	59,916
Long term advances received		-	4,722
Net cash used in investing activities		(4,216,310)	(3,021,459)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finance obtained		916,253	-
Repayment of long-term finance		(442,207)	(427,473)
Repayment of term loan		-	(1,800,000)
Repayment of temporary economic refinance facility		(115,328)	(112,788)
Export loan - net		963,180	636,145
Export refinance - net		(479,006)	8,564
Import Loan - net		4,275,116	2,736,220
Dividend Paid		(286)	(53)
Repayment renewable energy financing		(37,868)	-
Net cash generated from financing activities		5,079,854	1,040,615
Net increase in cash and cash equivalents (A+B+C)		12,835,383	743,705
Cash and cash equivalents at the beginning of the period		(17,992,502)	(9,165,670)
Cash and cash equivalents at the end of the period		(5,157,119)	(8,421,965)
CASH AND CASH EQUIVALENTS			
Cash and bank balances		795,600	1,024,829
Short term borrowings excluding export refinance, import loan and discounting liability		(5,952,719)	(9,446,794)
		(5,157,119)	(8,421,965)

CHANGES ARISING FROM FINANCING ACTIVITIES

	July 01, 2025	Financing cash inflows	Financing cash outflows	Non- cash changes	March 31, 2026
(Rupees in '000)					
Loan from financial institutions	4,502,746	916,253	(595,403)	-	4,823,596
Unclaimed and unpaid dividend	32,273	-	(286)	-	31,987

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

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

	---Capital Reserves---					----- Revenue Reserves -----					Grand total
	Issued, subscribed and paid-up share capital	Share premium	Amalgamation reserve	Against Long term investment, capacity Expansion & BMR	Sub total	General reserve	Amalgamation reserve	Unappropriated profit	Sub total		
----- (Rupees in '000) -----											
Balance as at July 01, 2024	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	2,853,128	4,580,461	21,498,298	
Total comprehensive income for the period											
Profit for the period	-	-	-	-	-	-	-	2,002,815	2,002,815	2,002,815	
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	-	-	-	2,002,815	2,002,815	2,002,815	
Balance as at March 31, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	4,855,943	6,583,276	23,501,113	
Balance as at July 01, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	5,265,736	6,993,069	23,910,906	
Total comprehensive income for the period											
Profit for the period	-	-	-	-	-	-	-	837,886	837,886	837,886	
Other comprehensive income	-	-	-	-	-	-	-	-	-	-	
Total comprehensive income for the period	-	-	-	-	-	-	-	837,886	837,886	837,886	
Balance as at March 31, 2026	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	6,103,622	7,830,955	24,748,792	

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.


MUHAMMAD ALI TABBA
Chairman


MUHAMMAD SOHAIL TABBA
Chief Executive Officer


MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Notes to the Condensed Interim Financial Statements (Un-audited)

For the Nine Months Ended March 31, 2026

1. THE COMPANY AND ITS OPERATIONS

Gadoon Textile Mills Limited (the Company) was incorporated in Pakistan on February 23, 1988 as a public limited company under the repealed Companies Ordinance, 1984 (now Companies Act, 2017) and is listed on Pakistan Stock Exchange. The principal activity of the Company is manufacturing and sale of yarn and knitted bedding products, dyeing services and production and sale of milk.

Y.B. Holdings (Private) Limited is the Holding Company of the Company.

Following are the geographical location and address of all business units of the Company:

Head Office:

7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi, Province of Sindh, South, Pakistan.

Manufacturing facility:

a) 200-201, Gadoon Amazai Industrial Estate, District Swabi, Province of Khyber Pakhtunkhwa, North, Pakistan.

b) 57 K.M. on Super Highway (near Karachi), Province of Sindh, South, Pakistan.

Liaison Office:

Office No.401,4th Floor,Tri Tower,Opposite Sarhad University, Ring Road, Peshawar, Province of Khyber Pakhtunkhwa, North, Pakistan.

2. BASIS OF PREPARATION

2.1 These condensed interim financial statements of the Company for the nine months ended March 31, 2026 have been prepared in accordance with the requirements of the 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. These condensed interim financial statements does not include all the information required for the full financial statements and therefore should be read in conjunction with the annual financial statements of the Company for the year ended June 30, 2025.

2.2 These condensed interim financial statements are presented in Pak Rupees which is also the Company's functional currency and figures presented in these condensed interim financial statements has been rounded off to the nearest thousand rupee.

2.3 These condensed interim financial statements are un-audited and all relevant compliance with Companies Act, 2017 has been made accordingly. The comparative statement of financial position presented has been extracted from annual financial statements for the year ended June 30, 2025; the comparative condensed interim statement of profit or loss, condensed interim statement of other comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity of the Company have been extracted from the unaudited condensed interim financial statements for the nine months ended March 31, 2025.

3. MATERIAL ACCOUNTING POLICY INFORMATION

3.1 The accounting policies applied in the preparation of these condensed interim financial information are the same as those applied in the preparation of the

audited financial statements of the Company for the year ended June 30, 2025.

The preparation of these condensed interim financial statements in conformity with approved accounting standards requires management to make estimates, assumptions and use judgements that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognised prospectively commencing from the period of revision.

3.2 New / Revised Standards, Interpretations and Amendments

There are certain new and amended standards, issued by International Accounting Standards Board (IASB), interpretations and amendments that are mandatory for the Company's accounting periods beginning on or after July 01, 2025 but are considered not to be relevant or do not have any significant effect on the Company's operations and therefore not detailed in these condensed interim financial statements.

3.3 Standards, interpretations and amendments to published accounting and reporting standards that are not yet effective:

The following standards, amendments and interpretations with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretation:

Standards, interpretations and amendments	Effective from accounting period beginning on or after:
Annual Improvements to IFRS Accounting Standards (related to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7)	January 01, 2026
Amendments IFRS 9 'Financial Instruments' and IFRS 7 'Financial Instruments: Disclosures' - Contracts Referencing Nature-dependent Electricity	January 01, 2026
Amendments IFRS 9 'Financial Instruments' and IFRS 7 'Financial Instruments: Disclosures' - Classification and measurement of financial instruments	January 01, 2026
IFRS 17 - Insurance Contracts (including the June 2020 and December 2021 Amendments to IFRS 17)	January 01, 2026
IFRS 18 - Presentation and Disclosures in Financial Statements	January 01, 2027
IFRS 19 - Subsidiaries without Public Accountability: Disclosures	January 01, 2027

Other than the aforesaid amendments, IASB has also issued the following standards which have not been adopted locally by the Securities and Exchange Commission of Pakistan:

Standards

IFRS 1 - First-time Adoption of International Financial Reporting Standards

4. FINANCIAL RISK MANAGEMENT

The Company's financial risk objectives and policies are consistent with those disclosed in the annual audited financial statements as at and for the year ended June 30, 2025.

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
Note	----- (Rupees in '000) -----	

5. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	5.1	26,410,660	23,347,318
Capital work-in-progress	5.2	3,994,774	4,272,619
		<u>30,405,434</u>	<u>27,619,937</u>

5.1 Details of additions and disposals to operating fixed assets are as under:

	Nine Months Ended March 31, 2026		Nine Months Ended March 31, 2025	
	Additions/ transfers	Disposals at book value	Additions/ transfers	Disposals at book value
	----- (Rupees in '000) -----			
Buildings	289,208	-	464,288	-
Plant and machinery	3,723,880	87,542	1,906,079	102,185
Power plant	831,603	-	643,503	-
Electric installations	41,112	-	5,550	-
Tools and Equipment	110	-	10,091	-
Furniture and fittings	1,487	-	20,080	-
Computer equipment	18,463	216	15,242	758
Office equipment and installations	193,138	16,203	6,688	-
Vehicles	3,691	-	-	8,124
Fork lifter and tractors	-	-	2,912	-
	<u>5,102,692</u>	<u>103,961</u>	<u>3,074,433</u>	<u>111,067</u>

5.2 Details of additions and transfers from capital work in progress are as under:

	Nine Months Ended March 31, 2026		Nine Months Ended March 31, 2025	
	Additions	Transfers	Additions	Transfers
	----- (Rupees in '000) -----			
Civil works	726,104	289,208	311,292	464,288
Plant and machinery	3,751,291	4,555,481	4,258,778	2,549,582
Electric installations	41,112	41,112	5,550	5,550
Tools and Equipment	110	110	10,091	10,091
Vehicles	282,588	193,139	(3,216)	-
	<u>4,801,205</u>	<u>5,079,050</u>	<u>4,582,495</u>	<u>3,029,511</u>

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
	----- (Rupees in '000) -----	
6. LONG TERM INVESTMENTS		
Investment in associates		
Lucky Core Industries Limited	4,571,208	4,483,383
Lucky Holdings Limited	976	936
Yunus Energy Limited	2,139,706	2,034,658
	<u>6,711,890</u>	<u>6,518,977</u>
7. STOCK IN TRADE		
Raw material in		
- hand	6,538,053	10,298,309
- transit	4,665,923	6,241,656
- feed	159,833	88,891
	<u>11,363,809</u>	<u>16,628,856</u>
Work in process	2,364,744	2,118,657
Finished goods		
- yarn	4,079,964	6,645,249
- knitted fabric	1,014,708	722,858
- waste	96,636	95,354
- unprocessed milk	1,337	1,890
	<u>5,192,645</u>	<u>7,465,351</u>
	<u>18,921,198</u>	<u>26,212,864</u>
8. LONG TERM FINANCE		
Long term finance facility	8.1 3,323,174	2,849,128
Financing for Renewable Energy	8.2 799,639	837,507
Temporary economic refinance facility	8.3 595,290	680,952
Less: Current portion of long term finance	(776,092)	(729,389)
	<u>3,942,011</u>	<u>3,638,198</u>

- 8.1 The Company has entered into a long term finance agreement with commercial banks, with an approved limit of Rs.3.323 billion (June 30, 2025: Rs. 2.849 billion). The facility carries a mark-up ranging from SBP Base Rate + 0.10% to 2% payable on a quarterly basis (June 30, 2025: SBP Base Rate + 0.10% to 2% payable on a quarterly basis). The tenure of this facility is 12 years including 2 years moratorium period.

- 8.2 The Company entered into long-term loan agreements with commercial banks under the Renewable Energy Scheme of the State Bank of Pakistan with an approved limit of 0.799 billion (June 30, 2025: Rs. 0.83 billion). Facility is to be repaid in 12 years including 2 years moratorium period. Principal to be repaid in quarterly & semi annually equal installments. These facilities carries mark-up ranging from SBP Base Rate + 2% to 3% (June 30, 2025: SBP Base Rate + 2% to 3%) which is payable in arrears on quarterly basis.
- 8.3 The Company has entered into a temporary economic refinance facility agreement with commercial banks, with an approved limit of Rs. 0.700 billion (June 30, 2025: Rs. 0.816 billion). The facility carries a mark up of SBP Base Rate + 0.50% to 0.75% (June 30, 2025: SBP Base Rate + 0.50% to 0.75%). The tenure of this facility is 12 years including 2 years moratorium period.
- 8.4 The above financing agreements are secured by pari passu charge over plant and machinery of the Company.

	Note	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
----- (Rupees in '000) -----			
9. DEFERRED GOVERNMENT GRANT			
Deferred grant against temporary economic refinance facility	9.1	105,493	135,159
Less: Current portion of deferred grant		(23,555)	(27,650)
		<u>81,938</u>	<u>107,509</u>

- 9.1 Deferred government grant relates to the financing obtained at below market mark-up rates i.e. difference between the fair value and actual proceed of TERF loan obtained under SBP's refinance scheme. It is being amortised over the period of ten years from the date of loan disbursement with an amount equal to the difference between the finance cost charged that would have been charged to statement of profit or loss at market rate and the interest paid as per the scheme.

	Note	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
----- (Rupees in '000) -----			
10. SHORT TERM BORROWING			
Banking companies - secured			
Running finance under mark-up arrangement	10.1	5,952,719	10,238,217
Money Market	10.2	-	7,837,541
Export Loan	10.3	963,180	-
Export refinance	10.4	4,361,876	4,840,882
Import Loan	10.5	8,046,565	3,771,449
		<u>19,324,340</u>	<u>26,688,089</u>

- 10.1 Facilities for running finance, import finance, export finance and export refinance are available from various commercial banks upto Rs. 75.236 billion (June 30, 2025: Rs. Rs. 77.3 billion). For running finance facility, the rates of mark-up range between KIBOR 0.00% to KIBOR + 1.25% per annum (June 30, 2025: KIBOR + 0.05% to KIBOR + 1.00% per annum). These are secured against hypothecation of stock, receivables and plant and machinery.
- 10.2 The approved limit of Money Market Loan lies under sub-limit of the facilities mentioned in note 10.1 from various commercial banks. For Money Market loan, the rate of mark up range between KIBOR 0.00% to KIBOR + 0.20% per annum (June 30, 2025: KIBOR -0.5% to KIBOR + 0.2% per annum). These are secured against hypothecation of stock, receivables and plant and machinery.
- 10.3 During the period company has obtained FE-25 Foreign currency export loan (FCEF). The rate of mark-up is 3.00% to 3.5% inclusive of Libor.
- 10.4 The rate of mark-up on export refinance is SBP base rate +0.25% to +1% (June 30, 2025: SBP base rate +0.50% to +1%).
- 10.5. The rate of mark-up on Foreign currency import finance is 4.75% to 6.5% (June 30, 2025: 5% to 8%) inclusive of LIBOR.

11. CONTINGENCIES AND COMMITMENTS

11.1 Contingencies

- 11.1.1 Outstanding guarantees given on behalf of the Company by commercial banks in normal course of business amounting to Rs. 5.11 billion (June 30, 2025: Rs. 4.64 billion).

Other contingencies are same as disclosed in notes 24.1.1 to 24.1.8 to the annual financial statements for the year ended June 30, 2025.

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
	----- (Rupees in '000) -----	
11.1.2 Others		
Local bills discounted	361,372	153,351
Post dated cheques in favour of Collector of Customs against imports	12,366,113	10,947,984

**March 31,
2026
(Un-audited)** **June 30,
2025
(Audited)**
----- (Rupees in '000) -----

11.2 Commitments

Letters of credit opened by banks for:

Plant and machinery	2,057,379	734,692
Raw materials	10,692,929	4,239,761
Stores and spares	114,020	174,433

	Nine Months Ended		Quarter Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Note	----- (Rupees in '000) -----			

12. COST OF SALES

Opening stock				
- finished goods	7,465,351	4,318,972	7,586,067	4,427,098
Cost of goods				
manufactured 12.1	50,978,051	51,209,677	16,387,650	16,628,123
	58,443,402	55,528,649	23,973,717	21,055,221
Closing stock				
- finished goods	(5,192,645)	(5,266,136)	(5,192,645)	(5,266,136)
	53,250,757	50,262,513	18,781,072	15,789,085

12.1 Cost of goods manufactured

Opening stock				
- work in process	2,118,657	1,932,370	1,613,543	1,543,019
Raw and packing				
material consumed	32,214,737	32,942,161	10,816,363	10,693,587
Other manufacturing				
expenses	19,009,401	17,848,007	6,322,488	5,904,378
	51,224,138	50,790,168	17,138,851	16,597,965
	53,342,795	52,722,538	18,752,394	18,140,984
Closing stock				
- work in process	(2,364,744)	(1,512,861)	(2,364,744)	(1,512,861)
	50,978,051	51,209,677	16,387,650	16,628,123

13. TAXATION

There have been no change in the tax contingencies as disclosed in note number 24.1.5 to 24.1.8 to the annual financial statements for the year ended June 30, 2025.

		Nine Months Ended	
		March 31, 2026	March 31, 2025
		----- (Rupees in '000) -----	
	Note		
14. CASH GENERATED FROM OPERATIONS			
Profit before taxation		1,049,876	3,003,312
Adjustments for:			
Depreciation		1,935,389	1,852,790
(Gain) / loss on disposal of property, plant and equipment		(43,035)	15,775
Gain arising from changes in fair value of biological asset - animals		(111,346)	(35,922)
Loss on sale of biological asset - animals		74,846	86,199
Profit on deposits		(24,765)	(63,448)
Reversal of Impairment		-	(4,722)
Provision for retirement benefit obligation		365,426	332,389
Share of profit from associates		(635,041)	(850,805)
Gain on short term investment		-	(196,073)
Finance cost		1,875,578	1,909,069
Working capital changes	14.1	10,887,141	95,794
		<u>14,324,193</u>	<u>3,141,046</u>
Cash generated from operations		<u>15,374,069</u>	<u>6,144,358</u>

14.1 Working capital changes

Decrease / (increase) in current assets		
Stores, spares and loose tools	353,104	(115,393)
Stock in trade	7,291,666	(3,970,797)
Trade debts	(2,278,170)	(500,635)
Loans and advances	65,000	32,017
Trade deposits and short term prepayments	(41,083)	(5,609)
Other receivables	1,023,440	592,060
	<u>6,413,957</u>	<u>(3,968,357)</u>
Increase in current liabilities		
Trade and other payables	4,473,184	4,064,151
Working capital changes	<u>10,887,141</u>	<u>95,794</u>

15. TRANSACTIONS WITH RELATED PARTIES

Details of significant transactions with related parties, other than those which have been disclosed elsewhere in these condensed interim financial statements, are as follows:

Name of Related Party	Basis of relationship	% of Share holding	Nature of Transaction	Nine Months Ended	
				March 31, 2026 ----- (Rupees in '000) -----	March 31, 2025
Y.B.Holdings (Private) Limited	Holding Company	-	Reimbursement of expenses to Company	1,880	2,575
Lucky Core Industries Limited	Associate	7.21%	Purchase of fiber Purchase of Milk Replacer Dividend received Purchase of dyes and checmicals Purchase of Frozen Semen Purchase of berga fat	1,206,861 3,931 380,991 110,316 645 3,203	1,789,480 - 445,876 17,750 642 4,329
Yunus Energy Limited	Associate	19.99%	Reimbursement of expenses to Company Dividend received	- 61,137	60 611,365
Lucky Cement Limited	Associated Company	-	Purchase of cement Reimbursement of expenses to Company	59,734 1,278	22,067 2,379
Lucky Energy (Private) Limited	Associated Company	-	Purchase of electricity / steam Reimbursement of expenses to Company Purchase of Services	3,302,590 7,941 -	3,248,892 1,594 710
Lucky Knits (Private) Limited	Associated Company	-	Sale of yarn Knitting and Dyeing charges Dye and chemicals purchased Dyeing services provided Purchase of Store Items Purchase of Machinery Reimbursement of expenses to Company	2,339,029 103,978 - 1,228,937 - 391,271 -	3,654,415 64,634 72,380 1,744,105 198 480,000 881
Lucky Motor Corporation Limited	Associated Company	-	Purchase of Vehicle / Mobile phones	258,854	1,450

Name of Related Party	Basis of relationship	% of Share holding	Nature of Transaction	Nine Months Ended	
				March 31, 2026	March 31, 2025
				----- (Rupees in '000) -----	
Lucky Textile Mills Limited	Associated Company	-	Sale of yarn	333,658	378,149
			Sale of fabric	45,466	40,678
			Purchase of Store Item	352	-
			Sale of waste	549,463	573,590
			Dyeing services provided	970	3,704
			Printing charges	2,026	935
			CMT charges	730,969	652,744
			Reimbursement of expenses to Company	16,778	19,636
Tricom Solar Power (Private) Limited	Associated Company	-	Interest income on subordinated loan	1,485	2,152
Yunus Textile Mills Limited	Associated Company	-	Sale of yarn	1,617,763	627,938
			Sale of waste	15,103	146,584
			Purchase of Raw material	-	4,623
			Sale of Raw material	-	258
Yunus Wind Power Limited	Associated Company	-	Interest income on subordinated loan	397	575
National Bank of Pakistan	Associated Company	-	Markup Payment	1,610	-
			Loan Repayment	15,900	-
b) Benefits to key management personnel				187,922	147,225

16. SHARIAH DISCLOSURE

	March 31, 2026 (Unaudited)			June 30, 2025 (Audited)		
	Conventional	Sheriah Compliant	Total	Conventional	Sheriah Compliant	Total
----- (PKR in '000) -----						
Assets						
Bank deposits, bank balances, and TDRs	690,319	105,281	795,600	73,050	10,206	83,256
Liabilities						
Long-term loans	3,870,775	952,821	4,823,596	4,179,640	323,106	4,502,746
Short-term financing	3,485,425	15,838,915	19,324,340	15,507,751	11,180,338	26,688,089
Accrued interest / mark-up	68,977	341,318	410,295	325,086	215,757	540,843

	For the nine months period ended			For the nine months period ended		
	March 31, 2026			March 31, 2025		
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	------(PKR in '000)-----					
Statement of profit or loss						
Revenue earned from a Shariah-compliant business segment	-	56,546,213	56,546,213	-	55,353,450	55,353,450
Scrap sales	-	104,736	104,736	-	88,271	88,271
Gain on disposal of operating fixed assets	-	43,035	43,035	-	(86,199)	(86,199)
Mark-up on short and long term financing	603,856	1,199,382	1,803,238	1,255,380	557,375	1,812,755
Discounting charges on receivables	50,794	-	50,794	79,932	-	79,932
Interest earned on sub-ordinated loan	1,882	-	1,882	2,727	-	2,727
Insurance claim	4,163	-	4,163	1,011	-	1,011
Profit earned from bank deposits	14,763	10,002	24,765	63,448	-	63,448

Relationship with Shariah Compliant financial institutions

The company has obtained short term borrowing and long term finances, and has maintained bank balances with shariah compliant banks.

17. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level - 1: fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level - 2: fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level - 3: fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

As at March 31, 2026, the Company has no financial instruments that falls into any of the above category except biological assets which are classified in level 2 above.

18. OPERATING SEGMENTS

18.1 The financial information regarding operating segment is as follows:

Basis of segmentation

A business segment is a group of assets and operations engaged in providing products that are subject to risks and returns that are different from those of other business segments. Management has determined the operating segments based on the information that is presented to the Board of Directors of the Company for allocation of resources and assessment of performance. Based on internal management reporting structure and products produced and sold, the Company is organized into the following two operating segments:

- Spinning segment: manufacturing and sale of yarn
- Knitting segment: manufacturing and sale of knitted fabric

Management monitors the operating results of the abovementioned segments separately for the purpose of making decisions about resources to be allocated and of assessing performance. Segment performance is evaluated based on operating profit or loss which in certain respects, as explained in table below, is measured differently from statement of profit or loss in these financial statements. Segment results and assets include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. All non current assets of the Company as at March 31, 2026 are located in Pakistan.

Liabilities are incurred for the Company as a whole and are not segment-wise reported to the Board of Directors. All the unallocated results and assets are reported to the Board of Directors at entity level. The following information presents operating results information regarding operating segments for the respective years and asset information regarding operating segments as at reporting date:

	Nine months ended March 31, 2026				Nine months ended March 31, 2025			
	Spinning	Knitted Bedding	Others	Total	Spinning	Knitted Bedding	Others	Total
	----- (Rupees in '000) -----							
Segment revenues	44,176,478	9,995,340	2,374,395	56,546,213	42,666,521	9,973,526	2,713,403	55,353,450
Export	1,399,962	9,762,119	-	11,162,081	664,490	9,724,096	-	10,388,586
Indirect export	530,364	-	-	530,364	3,710,833	-	-	3,710,833
Local	42,246,152	233,221	2,374,395	44,853,768	38,291,198	249,430	2,713,403	41,254,031
(Loss) / profit before tax	(168,105)	1,064,367	153,614	1,049,876	2,133,570	655,484	214,258	3,003,312
Finance cost	1,289,567	1,825	584,186	1,875,578	1,039,520	11,065	858,484	1,909,069
Depreciation	1,580,583	51,014	303,792	1,935,389	1,331,999	44,630	476,161	1,852,790

	March 31, 2026 (Unaudited)				June 30, 2025 (Audited)			
	Spinning	Knitted Bedding	Others	Total	Spinning	Knitted Bedding	Othres	Total
	----- (Rupees in '000) -----							
Segment assets								
Property, plant and equipment	22,425,731	1,199,093	6,780,610	30,405,434	20,431,520	667,679	6,520,734	27,619,933
Other non-current assets	79,805	-	7,277,985	7,357,790	79,087	-	7,078,012	7,157,099
Current assets	24,851,796	4,740,327	1,081,788	30,673,911	31,044,411	4,057,273	1,239,770	36,341,454
Segment Liabilities								
Non-current Liabilities	4,694,658	360,083	591,048	5,645,789	4,896,064	179,644	686,287	5,761,995
Current Liabilities	23,318,417	4,550,038	10,174,099	38,042,554	27,842,069	3,504,094	10,099,422	41,445,585

18.2 Reconciliations of reportable segment net turnover, cost of sales, assets and liabilities.

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

18.2.1 Net Turnover

Total net turnover for reportable segments	62,663,034	61,468,556
Elimination of inter-segment net turnover	(6,086,821)	(6,115,106)
Total net turnover	<u>56,546,213</u>	<u>55,353,450</u>

18.2.2 Cost of sales

Total cost of sales for reportable segments	59,337,578	56,377,619
Elimination of inter-segment purchases	(6,086,821)	(6,115,106)
Total cost of sales	<u>53,250,757</u>	<u>50,262,513</u>

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
	----- (Rupees in '000) -----	
18.2.3 Assets		
Total assets for reportable segments	53,296,752	56,279,970
Other assets	15,140,383	14,838,516
Total assets	<u>68,437,135</u>	<u>71,118,486</u>
18.2.4 Liabilities		
Total liabilities for reportable segments	32,923,196	36,421,871
Other liabilities	10,765,147	10,785,709
Total liabilities	<u>43,688,343</u>	<u>47,207,580</u>

19. CORRESPONDING FIGURES

Comparative information has been re-classified, re-arranged or additionally incorporated in these condensed interim financial statements, wherever necessary, to facilitate comparison and to conform with changes in presentation in the current period.

20. DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been approved and authorized for issue on April 28, 2026 by the Board of Directors of the Company.



MUHAMMAD ALI TABBA
Chairman



MUHAMMAD SOHAIL TABBA
Chief Executive Officer



MUHAMMAD IMRAN MOTEN
Chief Financial Officer

ڈائریکٹرز رپورٹ برائے ممبران

عزیز ممبران

آج کی کمیٹی کے ڈائریکٹرز انتہائی مسرت کے ساتھ 31 مارچ 2026 کو ختم ہونے والی نو ماہی سے متعلق کارکردگی اور غیر آڈٹ شدہ مالیاتی نتائج آپ کی خدمت میں پیش کر رہے ہیں۔

چائزہ

زیر چائزہ مدت کے دوران، کمپنیں کاروباری ماحول کے باوجود، کمیٹی کی مجموعی فروختگی میں 15.2 فیصد کا اضافہ ہوا، جس کے بعد مجموعی فروختگی گزشتہ سال کی اسی مدت کے 55.35 ارب روپے کے مقابلے میں بڑھ کر 56.55 ارب روپے ہو گئی جو کہ کمیٹی پر صارفین کے مسلسل اعتماد کی عکاسی کرتا ہے۔ تاہم، برستی ہوئی لاگت تبادلہ اور مارکیٹ میں مناسب قیمت فروخت میں محدود استحکام کے باعث کمیٹی کی منفعت متاثر ہوئی جس کے تدارک کے لئے کمیٹی کی جانب سے لاگت سے متعلق اصلاحات اور کارکردگی میں بہتری کے مناسب اقدامات کئے گئے اور ساتھ ساتھ ویلیو ایڈڈ شعبے نے بھی منفعت کو سہارا دیا۔ تاہم باوجود ان کاوشوں کے، کمیٹی کا بعد از ٹیکس منافع گزشتہ سال کی اسی مدت کے مقابلے میں 58.16 فیصد سے کمایاں طور پر کم ہو کر 837.88 ملین روپے ہو گیا۔

معاشی منظر نامہ

وطن عزیز کی معیشت نے اپنی بتدریج بحالی کی رفتار کو جاری رکھا جس کے بنیادی عوامل میں مناسب افراط زر، زری پالیسی میں نئی ترقی، تجارتی سرگرمیوں اور طلب میں بتدریج بحالی کے ساتھ ساتھ بیرونی اکاؤنٹ کی مستحکم پوزیشن شامل ہیں۔ تاہم، نو ماہی مدت کے اختتام تک، بڑھتی ہوئی جغرافیائی سیاسی صورت حال، علاقائی تجارت میں خلل کا باعث بنی اور توانائی کی عالمی قیمتوں، مال برداری اور انشورنس کے اخراجات میں غیر معمولی اضافے کو متحرک کیا۔ یہ بیرونی عوامل ملکی معیشت پر اثر انداز ہوئے جس کے باعث توانائی کی قیمتوں اور رسد کی لاگت میں اضافہ ہوا جس نے افراط زر کے مستحکم رجحان کو متاثر کیا۔

زیر چائزہ مدت کے دوران ملکی برآمدات میں 8 فیصد کمی واقع ہوئی جبکہ درآمدات میں 6.64 فیصد اضافہ ہوا جس کے باعث وطن عزیز کا تجارتی خسارہ گزشتہ سال کے اسی عرصے کے 23.99 ارب امریکی ڈالر کے مقابلے میں 27.8 ارب امریکی ڈالر تک بڑھ گیا۔ درآمدات میں اضافہ بنیادی طور پر پٹرولیم اور صنعتی خام مال کی وجہ سے ہوا، جو ملکی اقتصادی سرگرمیوں میں بتدریج بحالی کی عکاسی کرتا ہے۔ بڑھتے ہوئے تجارتی فرق کے باوجود، بیرون ملک پاکستانیوں کی جانب سے مضبوط ترسبات زرنے ایک اہم بفر فراہم کیا، جس کے نتیجے میں جاری کھاتوں میں پچھلے سال کی اسی مدت 1.67 ارب امریکی ڈالر کے مقابلے میں 8 ملین ڈالر کا معمولی فاضل ہوا۔

اسٹیٹ بینک آف پاکستان نے اپنی حالیہ ماہی پالیسی کمیٹی میٹنگ میں ابھرتے ہوئے چیلنجز اور دباؤ کو مد نظر رکھتے ہوئے پالیسی ریٹ کو 10.5% سے بڑھا کر 11.5% کر دیا تاکہ افراط زر کو کنٹرول اور سیکر وڈ کنٹراکٹ استحکام کو برقرار رکھا جاسکے۔

رواں برس پاکستان کی کپاس کی پیداوار 5.6 ملین گانٹھوں پر مشتمل رہی، جو کہ پچھلے سال کی اسی مدت میں 5.5 ملین گانٹھوں کے مقابلے میں وسیع پیمانے پر مستقل رہی، تاہم کل مقامی طلب 10 سے 11 ملین گانٹھوں کے مقابلے میں اب بھی بہت کم ہے۔ کپاس میں رسد کا یہ مسلسل فرق، درآمدات پر بہت زیادہ انحصار کو بڑھاتا ہے جس سے نہ صرف زرمبادلہ کے ذخائر پر دباؤ بڑھتا ہے بلکہ مقامی کپاس کی قیمتوں پر بھی اثر انداز ہوتا ہے۔

مالیاتی کارکردگی

زیر نظر ششماہی اختتامیہ 31 مارچ 2026 سے متعلق کمپنی کے اہم مالیاتی نتائج کا موازنہ ذیل میں پیش خدمت ہے:

ثابت/ (منفی) فیصد	31 مارچ 2025	31 مارچ 2026	خلاصہ برائے نفع و نقصان
	روپے ہزاروں میں	روپے ہزاروں میں	
2.15	55,353,450	56,546,213	فروختگی (صافی)
(35.27)	5,090,937	3,295,456	خام منافع
14.50	671,908	769,317	لاگت برائے ترسیل مال
23.38	429,589	530,035	لاگت برائے انتظامی امور
(68.53)	320,038	100,722	دیگر اخراجات برائے کاروباری افعال
(1.75)	1,909,069	1,875,578	تمویلی لاگت
(17.13)	1,242,979	1,030,072	دیگر آمدن
(65.04)	3,003,312	1,049,876	منافع قبل از ٹیکس
(58.16)	2,002,815	837,886	منافع بعد از ٹیکس
	71.45	29.89	آمدن فی حصص (روپے)

دوران مدت کے دوران کمپنی کی مجموعی فروختگی میں اضافہ ہوا۔ سوت کی قیمت فروخت میں دباؤ کے اثرات کو کمپنی نے زیادہ حجم کے ذریعے سے پورا کیا۔

لاگت تبادلہ بھی بلند سطح پر رہی، جس کی بطور خاص وجہ توانائی کی لاگت بشمول گیس ٹیرف جن سے کمپنی کی خام منافع کی شرح شدید متاثر ہوئی۔

لاگت برائے ترسیل مال میں اضافہ بنیادی طور پر مجموعی فروخت میں اضافہ اور بڑھتے ہوئے لاجسٹک اخراجات بڑھتی ہے۔

تمویلی لاگت گزشتہ مدت کے 1,909 ملین روپے کے مقابلے میں 1,75 فیصد کی معمولی کمی کے ساتھ 1,875 ملین روپے رہی جس نے کمپنی کے خالص منافع کو متاثر کیا۔ اس کی بنیادی وجوہات میں اضافی لاگت تبادلہ کے باعث کاروباری سرمائے (ورکنگ کپٹل) کی زیادہ ضرورت اور ساتھ ہی ساتھ کمپنی کی جانب سے قابل تجدید توانائی اور مؤثر مشینوں میں سرمایہ کاری ہے۔

مختلف شعبوں میں کاروباری کارکردگی کا جائزہ

زیر جائزہ مدت کے دوران، کپاس کی قیمتوں میں کمی کارخانہ دیکھا گیا تاہم، مدت کے اختتام کے قریب کپاس کی قیمتوں میں اضافہ ہوا۔ نتیجے میں سوت کی قیمتوں میں بھی اسی نوعیت کے اثرات مرتب ہوئے۔ تاہم، خام مال کی کم لاگت سے پیدا ہونے والے فائدہ کو لاگت تبادلہ میں اضافے نے تحلیل کر دیا۔ مذید برآں، خریداری کے مختلط رویے اور مارکیٹ میں سستے درآمدی متبادل کی دستیابی کے سبب طلب جمود کا شکار رہی۔ ان چیلنجز کے باوجود، کمپنی اپنے سوت کٹائی کے شعبے کی فروخت کے حجم کو برقرار رکھنے میں کامیاب رہی، جو کہ مارکیٹ میں بہتر رسائی اور مصنوعات کے متنوع امتزاج کے ذریعے ممکن ہوا۔

مقامی اور بین الاقوامی سطح پر ناسازگار حالات کے باوجود بنائی کے شعبے نے اپنی فروخت کے حجم اور مارجنز کو برقرار رکھا۔ کمپنی نے خام مال کی سازگار قیمتوں کا فائدہ اٹھایا، جبکہ صارفین کے مضبوط تعلقات اور کسٹمر ہیں کو بڑھانے کے لیے جاری کوششوں کے ذریعے حجم کو برقرار رکھا گیا۔

کمپنی کے تمام شعبوں میں کاروباری کارکردگی کا جائزہ مالی بیانات کے آپریٹنگ سیکٹس نوٹ میں تفصیل سے دیا گیا ہے۔

کارپوریٹ معاشرتی ذمہ داری (CSR)

کمپنی ذمہ دارانہ اور با مقصد اقدامات کے ذریعے کمیونٹی کی معاونت کے لیے پُر عزم ہے۔ ہماری کارپوریٹ سماجی ذمہ داری کی سرگرمیاں گہما گہما، شمولیت اور معاشرے کی مجموعی فلاح و بہبود کے فروغ پر مرکوز ہیں، جو سوچ سمجھ کر اور مؤثر انداز میں کی جانے والی کوششوں کے ذریعے ممکن بنائی جاتی ہیں۔

زیر جائزہ عرصے کے دوران، کمپنی نے کراچی ڈاؤن سنڈروم پروگرام کا دورہ کیا جہاں ہماری ٹیم نے بچوں اور بالغ افراد کے ساتھ باہمی سرگرمیوں میں وقت گزارا۔ اس تجربے نے شمولیت، باہمی سمجھ بوجھ اور ہر فرد کی صلاحیت کو تسلیم کرنے کی اہمیت کو اجاگر کیا۔ کمپنی نے صحت کے شعبے میں بھی تعاون کیا اور مرشد ہسپتال اینڈ ہیلتھ کیئر سینٹر کو ہسپتال کی چار دیواریں عطیہ کیں، جس کا مقصد مریضوں کے آرام کو بہتر بنانا اور طبی عملے کو بہتر نگہداشت کے ماحول کی فراہمی میں مدد دینا تھا۔

مزید برآں، رمضان المبارک کے دوران کمپنی نے سیرٹ ایجنڈ میں SWAT – سوٹل ویلفیئر اینڈ ٹرسٹ کے تعاون سے افطار کا اہتمام کیا۔ اس اقدام نے یتیم خانے میں یتیم بچوں کے ساتھ کھانا شئیر کرنے اور ہمدردی، سخاوت اور باہمی یکجہتی کی اقدار کو فروغ دینے کا موقع فراہم کیا۔

عملے کی تربیت اور نمو

کمپنی اپنے افرادی وسائل کی ترقی کو پائیدار تنظیمی نمو کے بنیادی ستونوں میں سے ایک سمجھتی ہے۔ زیر نظر مدت کے دوران کمپنی نے تربیتی اقدامات کا ایک مربوط سلسلہ جاری رکھا، جس میں اخلاقیات، صحت و سلامتی (HSE)، ٹیم ورک اور ملازمین کی فلاح و بہبود جیسے اہم پہلوؤں کا احاطہ کیا گیا۔ ان تمام پروگرام کا مقصد صلاحیتوں کو نکھارنا اور تنظیم کے ہر سطح پر ذمہ داری کے کلچر کو فروغ دینا تھا۔

اس عرصے میں منعقدہ مدنی تربیتی سیشنز نے تنظیمی اقدار اور عملی کارکردگی کو مزید مستحکم کیا۔ کراچی اور رمازی میں مضابطہ اخلاق (Code of Conduct Policy) سے متعلق سیشنز کے ذریعے ملازمین کو اخلاقی طریقہ عمل، جو ابجدی اور قواعد و ضوابط کی پاسداری کے حوالے سے عملی رہنمائی فراہم کی گئی، جس سے دونوں مقامات پر دیانت داری پر مبنی کلچر کو فروغ ملا۔ فائز سٹی انڈکشن کے ذریعے پنچا می حالات سے نمٹنے اور حفاظتی اقدامات سے متعلق آگاہی میں اضافہ کیا گیا، جو کمپنی کے محفوظ کام کے ماحول کے عزم کی عکاسی کرتا ہے۔

کراچی میں بلڈنگ ہائی پرفارمنس ٹیسٹیشن کے تحت ملازمین کو باہمی اشتراک، مؤثر ابلاغ اور مشترکہ اہداف کے حصول کے حوالے سے تربیت دی گئی۔ ان کاوشوں کو مزید تقویت دینے ہوئے، رمضان اور صحت سے متعلق ایک سیشن SOCH کے تعاون سے منعقد کیا گیا، جس میں مقدس مہینے کے دوران غذا بہت اور فلاح و بہبود کے اصولوں پر رہنمائی فراہم کی گئی تاکہ ملازمین کی پیشہ ورانہ اور ذاتی زندگی میں توازن برقرار رہے۔

مزید برآں، ہماری خواتین ملازمین نے WomenEra – Women, Wellness & Wisdom لرننگ ایکسپیرینس میں فعال شرکت کی، جو سمجھنے، باہمی رابطے اور ذاتی ترقی کو فروغ دینے کا ایک مؤثر پلیٹ فارم ہے۔ اس تجربے نے شرکت کو نئے زاویے نظر حاصل کرنے، خود اعتمادی میں اضافہ کرنے اور پیشہ ورانہ و ذاتی ترقی کو مزید مستحکم بنانے میں مدد فراہم کی۔

یہ تمام اقدامات مل کر اس امر کی عکاسی کرتے ہیں کہ کمپنی ایک ایسی افرادی قوت کی تشکیل کے لیے پُر عزم ہے جو اخلاقی بنیادوں پر استوار، حفاظت سے آگاہ، باہمی تعاون پر مبنی اور ہمہ جہت معاونت سے مستفید ہو۔

تنوع، مساوات اور شمولیت (DE&I)


کمپنی ایک ایسے کلچر کو فروغ دینے پر پُر عزم ہے جو تنوع، مساوات اور شمولیت پر مبنی ہو، جو اس کے طویل المدتی وژن کا ایک لازمی جزو ہے۔ ہمارا ماننا ہے کہ ایک جامع اور شمولیتی ماحول نہ صرف ہماری افرادی قوت کو مضبوط بناتا ہے بلکہ ان کی یونٹیز کی بہتر خدمت کی صلاحیت بھی بڑھاتا ہے جہاں ہم کام کرتے ہیں۔ کمپنی کا رپورٹ سہ ماہی اور کمیونٹی اقدامات کی مسلسل حمایت جاری رکھے ہوئے ہے، اور بلا امتیاز تمام افراد کے لیے مساوی مواقع اور شمولیت کو فروغ دیتی ہے۔

مستقبل کے حوالے سے، انتظامیہ اپنی توجہ ایسے اقدامات میں شرکت کو مزید وسعت دینے پر مرکوز رکھے ہوئے ہے جو DE&I کے اصولوں کو فروغ دیں اور تمام اسٹیک ہولڈرز کے لیے باہمی اور پائیدار اثرات پیدا کریں۔

اظہار تشکر

ڈائریکٹرز کی جانب سے کمپنی کے تمام ملازمین، عملے اور منتظمین کی کارکردگی اور مسلسل لگن کو خراج تحسین پیش کرتے ہوئے اسے قلم بند کیا جاتا ہے۔

برائے و سچاناب یورڈ


محمد اسماعیل طیب
چیف ایگزیکٹو آفیسر


محمد علی شہ

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Gadoon Textile Mills Limited

7-A, Muhammad Ali Society
Abdul Aziz Haji Hashim Tabba Street
Karachi 75350 Pakistan

021 3520 5479 - 80
021 3869 4200
gadoontextile.com

