T. 111-333-777
E. info@igcpk.com
W. www.igcpk.com

FORM-7
Ref. No: IFL/PSX/047/2026
Date: August 21, 2026

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

Subject: Financial Results For The Half Year Ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on August 21, 2026 at 11:30 A.M. at 1-Ahmed Block, New Garden Town, Lahore, has approved the financial results of the Company.

(i)	CASH DIVIDEND	:	NIL
(ii)	BONUS SHARES	:	NIL
(iii)	RIGHT SHARES	:	NIL
(iv)	ANY OTHER ENTITLEMENT/CORPORATE ACTION	:	NIL
(v)	ANY OTHER PRICE- SENSITIVE INFORMATION	:	NIL

The financial statements of the Company are attached as **'Annexure A (1 to 5)'**.

The Half Yearly Financial Statements (Half Year Report) of the Company shall be transmitted through PUCARS within 60 days of close of 2nd quarter.

Yours Sincerely,

For IBRAHIM FIBRES LIMITED

COMPANY SECRETARY

Annexure - A(1)

Ibrahim Fibres Limited
Condensed Interim Statement of Financial Position
As at June 30, 2026

	Note	Unaudited June 30, 2026 Rupees	Audited December 31, 2025 Rupees
Non - Current Assets			
Property, plant and equipment	3	40,017,628,123	41,333,120,597
Intangible assets		118,336,533	119,559,055
Long term loans		150,268,149	138,428,427
Long term deposits		12,019,916	11,773,490
		40,298,252,721	41,602,881,569
Current Assets			
Stores, spare parts and loose tools		10,971,093,989	10,960,400,887
Stock in trade		23,163,694,512	27,241,663,728
Trade debts		4,248,082,817	3,263,546,670
Advance income tax		3,047,799,217	3,303,528,031
Loans and advances		982,604,263	563,360,210
Prepayments and other receivables		724,286,743	804,842,522
Refunds due from Government		7,101,897,251	9,153,814,970
Cash and bank balances		167,786,757	104,106,902
		50,407,245,549	55,395,263,920
Current Liabilities			
Trade and other payables		4,301,177,073	5,308,564,784
Mark up / interest payable		393,368,188	432,878,439
Short term bank borrowings		10,462,197,498	13,690,862,688
Current portion of non - current liabilities		1,762,926,776	1,225,362,273
Unclaimed dividend		26,990,960	26,990,960
Levy payable		1,453,527,074	779,443,457
Provision for taxation - income tax		1,013,189,602	3,699,111,911
		19,413,377,171	25,163,214,512
Working capital		30,993,868,378	30,232,049,408
Total capital employed		71,292,121,099	71,834,930,977
Non - Current Liabilities			
Long term financing		4,734,840,649	5,222,104,136
Deferred taxation		5,705,660,403	6,301,455,122
Other deferred liabilities	4	4,050,647,609	2,590,612,960
		14,491,148,661	14,114,172,218
Contingencies and Commitments	5	-	-
Net worth		56,800,972,438	57,720,758,759
Represented by:			
Share Capital and Reserves			
Share capital		3,105,069,950	3,105,069,950
Capital reserves		1,072,017,550	1,072,017,550
Revenue reserves		52,623,884,938	53,543,671,259
		56,800,972,438	57,720,758,759

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

Director

Director

Chief Financial Officer

Ibrahim Fibres Limited
IFL

Annexure - A(2)

Ibrahim Fibres Limited
Condensed Interim Statement of Profit or Loss (Unaudited)
For the Half Year Ended June 30, 2026

	Note	Quarter Ended June 30, 2026 Rupees	Quarter Ended June 30, 2025 Rupees	Half Year Ended June 30, 2026 Rupees	Half Year Ended June 30, 2025 Rupees
Sales - net		24,933,436,412	25,606,989,379	53,820,144,906	53,328,471,983
Cost of goods sold	6	(21,965,188,476)	(23,677,498,971)	(49,522,538,721)	(48,308,163,194)
Gross profit		2,968,247,936	1,929,490,408	4,297,606,185	5,020,308,789
Selling and distribution expenses		(185,185,890)	(172,007,378)	(363,175,195)	(359,572,451)
Administrative expenses		(738,118,704)	(659,887,868)	(1,386,681,515)	(1,276,969,166)
Other operating expenses		(2,546,256,084)	(59,719,409)	(2,561,023,563)	(613,960,208)
Finance cost		(295,925,578)	(266,965,888)	(738,987,740)	(553,887,194)
		(3,765,486,256)	(1,158,580,543)	(5,049,868,013)	(2,804,389,019)
		(797,238,320)	770,909,865	(752,261,828)	2,215,919,770
Other income		6,696,059	10,892,764	15,393,177	32,492,539
(Loss) / profit before levy and taxation		(790,542,261)	781,802,629	(736,868,651)	2,248,412,309
Levy		(407,895,422)	-	(674,083,617)	-
(Loss) / profit before taxation		(1,198,437,683)	781,802,629	(1,410,952,268)	2,248,412,309
Reversal of / (provision for) taxation		615,424,381	(417,755,574)	507,749,759	(808,101,356)
(Loss) / profit for the period		(583,013,302)	364,047,055	(903,202,509)	1,440,310,953
Earnings per share - basic and diluted		(1.88)	1.17	(2.91)	4.64

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

Director

Director

Chief Financial Officer

Ibrahim Fibres Limited IFL

Annexure - A(3)

Ibrahim Fibres Limited
Condensed Interim Statement of Comprehensive Income (Unaudited)
For the Half Year Ended June 30, 2026

	Quarter Ended June 30,		Half Year Ended June 30,	
	2026	2025	2026	2025
	Rupees	Rupees	Rupees	Rupees
(Loss) / profit for the period	**(583,013,302)**	364,047,055	**(903,202,509)**	1,440,310,953
Other comprehensive income for the period				
Item that will not be reclassified subsequently to profit or loss				
Impact of change in tax rate	**(16,583,812)**	-	**(16,583,812)**	-
Total comprehensive income for the period	**(599,597,114)**	364,047,055	**(919,786,321)**	1,440,310,953

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

Director

Director

Chief Financial Officer

Ibrahim Fibres Limited IFL

Ibrahim Fibres Limited
Condensed Interim Statement of Cash Flows (Unaudited)
For the Half Year Ended June 30, 2026

	Note	Half Year Ended June 30, 2026 Rupees	2025 Rupees
a) Cash flows from operating activities			
Operating cash flows before working capital changes	7	4,191,342,733	5,222,043,028
Changes in working capital			
(Increase) / decrease in current assets			
Stores, spare parts and loose tools		(10,693,102)	(511,882,290)
Stock in trade		4,077,969,216	4,101,309,622
Trade debts		(984,536,147)	(140,236,976)
Loans and advances		(412,788,632)	(429,975,319)
Prepayments and other receivables		80,555,779	401,527,209
Refunds due from Government		1,040,261,410	1,129,934,497
Decrease in current liabilities			
Trade and other payables		(1,017,214,530)	(828,086,825)
		2,773,553,994	3,722,589,918
Cash generated from operations		6,964,896,727	8,944,632,946
Long term loans - net		(18,295,143)	(12,858,218)
Finance cost paid		(778,497,991)	(681,615,501)
Levy and income tax paid - net		(1,523,165,958)	(906,052,299)
Staff retirement gratuity paid		(121,167,749)	(28,289,082)
Net cash from operating activities		4,523,769,886	7,315,817,846
b) Cash flows from investing activities			
Additions in:			
Property, plant and equipment		(662,498,224)	(5,732,422,254)
Intangible assets		(23,631,369)	(42,338,137)
Proceeds from disposal of property, plant and equipment		5,767,283	44,823,023
Long term deposits		(246,426)	(275,777)
Profit on deposits		210,468	388,063
Net cash used in investing activities		(680,398,268)	(5,729,825,082)
c) Cash flows from financing activities			
Long term financing obtained		-	3,000,000,000
Repayment of long term financing		(551,026,573)	(551,026,573)
Dividend paid		-	(3,681)
Net cash (used in) / from financing activities		(551,026,573)	2,448,969,746
Net increase in cash and cash equivalents (a+b+c)		3,292,345,045	4,034,962,510
Cash and cash equivalents at the beginning of the period		(13,586,755,786)	(8,535,431,155)
Cash and cash equivalents at the end of the period	8	(10,294,410,741)	(4,500,468,645)

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

Director

Director

Ibrahim Fibres Limited
IFL

Chief Financial Officer

Annexure - A(5)

Ibrahim Fibres Limited
Condensed Interim Statement of Changes in Equity (Unaudited)
For the Half Year Ended June 30, 2026

	Share Capital	Capital Reserves		Revenue Reserves		Total
		Share premium	Merger reserve	General reserve	Unappropriated profit	
	Rupees					
Balance as at January 01, 2025	3,105,069,950	1,000,000,000	72,017,550	4,089,673,099	48,581,580,755	56,848,341,354
Total comprehensive income for the period						
Profit for the period	-	-	-	-	1,440,310,953	1,440,310,953
Other comprehensive income	-	-	-	-	-	-
	-	-	-	-	1,440,310,953	1,440,310,953
Balance as at June 30, 2025	3,105,069,950	1,000,000,000	72,017,550	4,089,673,099	50,021,891,708	58,288,652,307
Total comprehensive income for the period						
Loss for the period	-	-	-	-	(507,396,551)	(507,396,551)
Other comprehensive income	-	-	-	-	(60,496,997)	(60,496,997)
	-	-	-	-	(567,893,548)	(567,893,548)
Balance as at December 31, 2025	**3,105,069,950**	**1,000,000,000**	**72,017,550**	**4,089,673,099**	**49,453,998,160**	**57,720,758,759**
Total comprehensive income for the period						
Loss for the period	**-**	**-**	**-**	**-**	**(903,202,509)**	**(903,202,509)**
Other comprehensive income	**-**	**-**	**-**	**-**	**(16,583,812)**	**(16,583,812)**
	-	**-**	**-**	**-**	**(919,786,321)**	**(919,786,321)**
Balance as at June 30, 2026	**3,105,069,950**	**1,000,000,000**	**72,017,550**	**4,089,673,099**	**48,534,211,839**	**56,800,972,438**

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

Director

Director

Ibrahim Fibres Limited IFL

Chief Financial Officer