



Elahi Cotton Mills Limited

270, Sector I-9/3, Industrial Area, Islamabad. (Pakistan)

Phone : +92 51 4433451-4

ECM/Secy/26/_____

September 28, 2026

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

RE: FINANCIAL RESULTS FOR THE 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 September 28, 2026 at 10:30 a.m. at 270-Sector I-9, Industrial Area, Islamabad recommended the following:

- | | | |
|-------|--|-----|
| (i) | <u>CASH DIVIDEND:</u> | Nil |
| (ii) | <u>BONUS SHARES:</u> | Nil |
| (iii) | <u>RIGHT SHARES:</u> | Nil |
| (iv) | <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION:</u> | Nil |
| (v) | <u>ANY OTHER PRICE-SENSITIVE INFORMATION:</u> | Nil |

In compliance with Notice No. PSX/N-062 dated January 10, 2025, we enclose herewith the following:

- Audited Financial Results
(Statement of Profit or loss)
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Equity

The Annual General Meeting of the Company will be held on October 26, 2026 at 10.00 a.m. at the Registered Office of the Company at 270-Sector I-9, Industrial Area, Islamabad. The share transfer books of the Company will remain closed from October 20, 2026 to October 26, 2026 (both days inclusive). The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting. The financial statements are available on the Company's website.

Yours faithfully,
for Elahi Cotton Mills Limited.

(MAHFOOZ ELAHI)
Chief Executive

ELAHI COTTON MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	253,664,194	174,896,304
Long term security deposits	6	918,810	918,810
Loans and advances	7	4,594,250	4,929,750
		<u>259,177,254</u>	<u>180,744,864</u>
CURRENT ASSETS			
Short term prepayments		374,772	364,605
Stores and spares	8	3,763,589	3,880,337
Stock in trade	9	50,596,684	38,739,116
Trade debts	10	31,949,580	35,114,638
Loans and advances	11	596,581	2,099,918
Short term investment	12	712,681	663,890
Sales tax refundable		-	421,083
Prepaid levy	13	5,299,783	4,345,417
Cash and bank balances	14	9,933,747	10,159,419
		<u>103,227,417</u>	<u>95,788,423</u>
TOTAL ASSETS		<u><u>362,404,671</u></u>	<u><u>276,533,287</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital	15	13,000,000	13,000,000
Revaluation surplus on property, plant and equipment	16	220,601,998	138,408,462
Accumulated losses		(90,875,845)	(58,732,763)
		<u>142,726,153</u>	<u>92,675,699</u>
NON-CURRENT LIABILITIES			
Deferred liabilities	17	53,315,388	38,635,595
CURRENT LIABILITIES			
Short term loan from directors	18	122,579,471	108,929,471
Trade and other payables	19	43,522,680	32,370,884
Financial liabilities	20	-	2,453,967
Lease liabilities	21	-	1,200,000
Unclaimed dividend		260,979	267,671
		<u>166,363,130</u>	<u>145,221,993</u>
TOTAL EQUITY AND LIABILITIES		<u><u>362,404,671</u></u>	<u><u>276,533,287</u></u>

CONTINGENCIES AND COMMITMENTS

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The annexed notes from 1 to 44 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



Signature of Chief Financial Officer

ELAHI COTTON MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Sales - net	23	949,914,283	996,623,852
Cost of sales	24	(949,695,104)	(954,986,185)
Gross profit		219,179	41,637,667
Administrative expenses	25	(19,263,018)	(14,104,614)
Selling and distribution expenses		(3,537,300)	(2,460,500)
Other operating charges	26	(964,375)	(2,462,816)
		(23,764,693)	(19,027,930)
Operating (loss) / profit		(23,545,514)	22,609,737
Other income	27	583,629	617,836
Finance cost	28	(79,409)	(173,634)
(Loss) / profit before levies and taxation		(23,041,294)	23,053,939
Levies	29	(11,877,490)	(12,461,916)
(Loss) / profit before taxation		(34,918,784)	10,592,023
Taxation	30	-	-
(Loss) / profit for the year		(34,918,784)	10,592,023
(Loss) / earning per share - basic and diluted	31	(26.86)	8.15

The annexed notes from 1 to 44 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



Signature

ELAHI COTTON MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Reserves			Total
		Capital	Revenue	Revenue	
	Issued, subscribed and paid-up capital	Revaluation surplus on property, plant and equipment	Accumulated loss		
Note					
		Rupees			
Balance as at July 01, 2024	13,000,000	141,098,316	(69,609,891)		84,488,425
Total comprehensive income for the year ended June 30, 2025					
Profit for the year	-	-	10,592,023		10,592,023
Other comprehensive loss for the year	-	-	(2,404,749)		(2,404,749)
Transfer from revaluation surplus on property, plant and equipment:					
- On account of incremental depreciation	-	-	8,187,274		8,187,274
Balance as at June 30, 2025	13,000,000	(2,689,854)	2,689,854		-
	13,000,000	138,408,462	(58,732,763)		92,675,699
Balance as at July 01, 2025	13,000,000	138,408,462	(58,732,763)		92,675,699
Total comprehensive income for the year ended June 30, 2026					
Loss for the year	-	-	(34,918,784)		(34,918,784)
Other comprehensive income / (loss) for the year	-	85,789,558	(820,320)		84,969,238
Transfer from revaluation surplus on property, plant and equipment:					
- On account of incremental depreciation	-	85,789,558	(35,739,104)		50,050,454
Balance as at June 30, 2026	13,000,000	(3,596,022)	3,596,022		-
	13,000,000	220,601,998	(90,875,845)		142,726,153

The annexed notes from 1 to 44 form an integral part of these financial statements.

CHIEF EXECUTIVE



DIRECTOR

CHIEF FINANCIAL OFFICER

Base for

ELAHI COTTON MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss) / profit before taxation		(34,918,784)	10,592,023
Adjustments for non-cash income and expenses:			
Depreciation	5.1	7,168,868	7,296,758
Provision for gratuity	17.4	13,308,407	12,764,245
Provision for leave encashment	17.10	10,348,734	-
Financial charges	28	79,409	173,634
Levy	29	11,877,490	12,461,916
Dividend income	27	(65,199)	(86,090)
Fair value gain on short term investment	12	(2,500)	(988)
		42,715,209	32,609,475
Changes in working capital			
(Increase) / decrease in current assets			
Stores and spares		116,748	58,806
Stock in trade		(11,857,568)	(5,557,234)
Trade debts		3,165,058	(15,131,771)
Loans and advances		1,838,837	(1,462,910)
Sales tax refundable		421,083	(421,083)
Short term prepayments		(10,167)	9,700
		(6,326,009)	(22,504,492)
(Decrease) / increase in current liabilities			
Financial liabilities		(2,453,967)	(4,796,341)
Trade and other payables		9,917,446	723,492
		7,463,479	(4,072,849)
Cash generated from operations		8,933,895	16,624,157
Levy paid	13	(12,831,856)	(13,805,902)
Finance cost paid	28	(79,409)	(72,763)
Zakat paid related to unclaimed dividend		(6,692)	-
Gratuity paid	17.3	(7,556,950)	(9,191,800)
Leave encashment paid		(1,006,368)	-
Net cash used in operating activities		(12,547,380)	(6,446,308)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	5.1	(147,200)	(4,301,000)
Dividend received	27	65,199	86,090
Additional investment made	12	(46,291)	(64,567)
Net cash used in investing activities		(128,292)	(4,279,477)
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease payments		(1,200,000)	(1,200,000)
Short term loan from directors - net		13,650,000	8,250,000
Net cash generated from financing activities		12,450,000	7,050,000
Net decrease in cash and cash equivalents		(225,672)	(3,675,785)
Cash and cash equivalents at the beginning of the year		10,159,419	13,835,204
Cash and cash equivalents at the end of the year	14	9,933,747	10,159,419

The annexed notes from 1 to 44 form an integral part of these financial statements.

CHIEF EXECUTIVE



DIRECTOR

CHIEF FINANCIAL OFFICER

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