



IDEAL DYNAMICS LIMITED

(FORMERLY IDEAL SPINNING MILLS LIMITED)

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

Ref # IDL/ACTS/804
Dated: 30-09-2026

Subject: FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held at 11:00 A.M. on September 30 2026 recommended the following:

Final Cash Dividend	:	NIL
Right Share	:	NIL
Bonus Share	:	NIL
Any other entitlement/corporate action	:	NIL
Any other price sensitive information	:	NIL

The Financial results of the company are attached as "Annexure A"

Our 38th Annual General meeting is going to be held at Room No: 404 & 405, 4th Floor, Business Centre, Mumtaz Hassan Road, Karachi on October 28, 2026 at 11:00 A.M. The Share transfer books of the company will remain closed from October 21, 2026 to October 28, 2026 (both days Inclusive). Transfers received at share registrar office M/s F.D. Registrar Services Pvt Ltd., 17TH Floor, Saima Trade Tower-A, I.I. Chundri Garh Road, Karachi 74000 at the close of business on October 20, 2026 will be treated in time to attend and vote at the meeting.

Thanking You,

Regards,

IDEAL DYNAMICS LIMITED


Company Secretary

Head office: 1088-Jail Road, Faisalabad. Pakistan.
Ph +92 41 2632301-5.

Registered office: Room # 404-405 4th Floor,
Business Center, Mumtaz Hassan Road, Karachi,
Pakistan.
Ph +92 21 32416553.

Lahore Office: 506-D 5th Floor, City Tower, 6-K, Main
Boulevard Gulberg II, Lahore, Pakistan.
Ph +92 42 38979667.

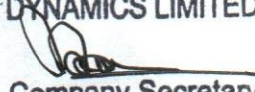
Mills: 35 KM-Sheikhupura Road, Faisalabad, Pakistan.
Ph +92 41 4689251-2.

Annexure "A"

IDEAL DYNAMICS LIMITED
 (formerly Ideal Spinning Mills Limited)
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 (RUPEES IN THOUSAND)	2025
CONTINUING OPERATIONS		
REVENUE FROM CONTRACTS WITH CUSTOMERS	1,327,751	1,513,805
COST OF SALES	(1,056,657)	(1,348,740)
GROSS PROFIT	<u>271,094</u>	<u>165,065</u>
DISTRIBUTION COST	(113,564)	(77,669)
ADMINISTRATIVE EXPENSES	(142,706)	(166,967)
OTHER EXPENSES	(7,538)	(1,633)
OTHER INCOME	31,011	84,940
FINANCE COST	(31,321)	(41,190)
PROFIT / (LOSS) BEFORE TAXATION AND LEVY	<u>6,976</u>	<u>(37,454)</u>
LEVY	(16,477)	(18,878)
LOSS BEFORE TAXATION	<u>(9,501)</u>	<u>(56,332)</u>
TAXATION	3,522	(104,057)
LOSS AFTER TAXATION FROM CONTINUING OPERATIONS	<u>(5,979)</u>	<u>(160,389)</u>
DISCONTINUED OPERATION		
LOSS AFTER TAXATION FROM DISCONTINUED OPERATION	(63,631)	(263,170)
LOSS AFTER TAXATION	<u>(69,610)</u>	<u>(423,559)</u>
LOSS PER SHARE - BASIC AND DILUTED (RUPEES)	<u>(7.02)</u>	<u>(42.70)</u>
LOSS PER SHARE - BASIC AND DILUTED FROM CONTINUING OPERATIONS (RUPEES)	<u>(0.60)</u>	<u>(16.17)</u>
LOSS PER SHARE - BASIC AND DILUTED FROM DISCONTINUED OPERATION (RUPEES)	<u>(6.41)</u>	<u>(26.53)</u>

IDEAL DYNAMICS LIMITED


 Company Secretary

IDEAL DYNAMICS LIMITED
(formerly Ideal Spinning Mills Limited)
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

2026 **2025**
(RUPEES IN THOUSAND)

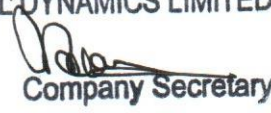
LOSS AFTER TAXATION	(69,610)	(423,559)
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified subsequently to profit or loss:		
Remeasurements of staff retirement gratuity	12,144	217
Deferred income tax related to remeasurements	(3,522)	(63)
	8,622	154
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the year - net of deferred income tax	8,622	154
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	<u>(60,988)</u>	<u>(423,405)</u>

IDEAL DYNAMICS LIMITED

Company Secretary

IDEAL DYNAMICS LIMITED
(formerly Ideal Spinning Mills Limited)
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	2026 (RUPEES IN THOUSAND)	2025 (RUPEES IN THOUSAND)
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital	200,000	200,000
20 000 000 (2025: 20 000 000) ordinary shares of Rupees 10 each		
Issued, subscribed and paid up share capital		
9 920 000 (2025: 9 920 000) ordinary shares of Rupees 10 each fully paid in cash	99,200	99,200
Sponsors' loans	1,241,800	241,800
Capital reserves		
Equity portion of shareholders' loans	183,291	183,291
Surplus on revaluation of freehold land	360,555	360,555
	543,846	543,846
	(762,714)	(701,726)
Accumulated loss	1,122,132	183,120
Total equity		
LIABILITIES		
NON-CURRENT LIABILITY		
Staff retirement gratuity	14,864	20,247
CURRENT LIABILITIES		
Trade and other payables	438,880	542,580
Contract liabilities	3,071	7,890
Accrued mark-up on short term borrowings	5,025	13,179
Short term borrowings	778,676	1,788,458
Unclaimed dividend	2,592	2,596
	1,228,244	2,354,703
	1,243,108	2,374,950
TOTAL LIABILITIES		
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	2,365,240	2,558,070
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,145,559	1,572,160
Intangible assets	-	-
Long term deposits and prepayments	9,036	8,919
	1,154,595	1,581,079
CURRENT ASSETS		
Stores, spare parts and loose tools	78,813	97,109
Stock-in-trade	199,233	283,211
Trade debts	298,796	187,627
Loans and advances	6,825	15,782
Short term deposits and prepayments	1,192	2,114
Advance income tax and levy - net	95,492	42,875
Other receivables	290,562	306,549
Cash and bank balances	81,154	41,724
	1,052,067	976,991
Non-current assets held for sale	158,578	-
	1,210,645	976,991
TOTAL ASSETS	2,365,240	2,558,070

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IDEAL DYNAMICS LIMITED
(formerly Ideal Spinning Mills Limited)
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL	SPONSORS' LOANS	CAPITAL RESERVES			ACCUMULATED LOSS	TOTAL EQUITY
			Equity portion of shareholders' loans	Surplus on revaluation of freehold land	Total		
RUPEES IN THOUSAND							
Balance as at 30 June 2024	99,200	241,800	183,291	360,555	543,846	(278,321)	606,525
Loss for the year	-	-	-	-	-	(423,559)	(423,559)
Other comprehensive income for the year	-	-	-	-	-	154	154
Total comprehensive loss for the year	-	-	-	-	-	(423,405)	(423,405)
Balance as at 30 June 2025	99,200	241,800	183,291	360,555	543,846	(701,726)	183,120
Transactions with Spnsors' :	-	1,000,000	-	-	-	-	1,000,000
Transferred from short term borrowings	-	-	-	-	-	-	-
Loss for the year	-	-	-	-	-	(69,610)	(69,610)
Other comprehensive income for the year	-	-	-	-	-	8,622	8,622
Total comprehensive loss for the year	-	-	-	-	-	(60,988)	(60,988)
Balance as at 30 June 2026	99,200	1,241,800	183,291	360,555	543,846	(762,714)	1,122,132

IDEAL DYNAMICS LIMITED


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IDEAL DYNAMICS LIMITED
(formerly Ideal Spinning Mills Limited)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
	(RUPEES IN THOUSAND)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash (used in) / generated from operations	(75,700)	146,832
Finance cost paid	(60,390)	(135,043)
Income tax and levy paid	(68,272)	(64,335)
Staff retirement gratuity paid	(4,970)	(12,607)
Net increase in long term deposits and prepayments	(117)	(6,797)
Net cash used in operating activities	(209,449)	(71,950)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	(75,831)	(32,825)
Proceeds from disposal of property, plant and equipment	25,270	42,500
Proceeds from disposal of non-current assets held for sale	309,254	-
Net cash from investing activities	258,693	9,675
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	-	(105,000)
Dividend paid	(4)	(3)
(Repayment) / acquisition of short term borrowings - net	(9,782)	112,645
Net cash (used in) / from financing activities	(9,786)	7,642
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	39,458	(54,633)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	41,724	96,362
Net foreign exchange difference on translating cash and bank balances	(28)	(5)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	81,154	41,724
CASH (USED IN) / GENERATED FROM OPERATIONS		
	2026	2025
	(RUPEES IN THOUSAND)	
Loss before taxation and levy	(57,477)	(274,752)
Adjustments for non-cash charges and other items:		
Depreciation	71,667	124,349
Amortization	-	864
Gain on disposal of property, plant and equipment	(908)	(1,760)
Gain on disposal of Assets held for sale	(61,429)	-
Provision of staff retirement gratuity	11,731	16,522
(Reversal) / allowance for expected credit losses	(2,817)	3,178
Net exchange (gain) / loss	28	(999)
Finance cost	52,236	128,111
Credit balances written back	(5,149)	(68,175)
(Reversal) / Provision for doubtful loans and advances	(1,472)	2,133
Working capital changes	(82,110)	217,361
Working capital changes	(75,700)	146,832
Decrease / (increase) in current assets		
- Stores, spare parts and loose tools	18,296	5,498
- Stock-in-trade	83,978	402,127
- Trade debts	(108,352)	37,733
- Loans and advances	10,429	(238)
- Short term deposits and prepayments	922	(1,175)
- Other receivables	15,987	8,957
	21,260	452,902
Decrease / (increase) in current liabilities		
- Trade and other payables	(98,551)	(194,446)
- Contract liabilities	(4,819)	(41,095)
	(103,370)	(235,541)
	(82,110)	217,361

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