

Saif Textile Mills Limited
Statement of Financial Position
As at June 30, 2026

		2026	2025
	Note	- - - - Rupees in '000 - - - -	
Equity and Liabilities			
Share Capital and Reserves			
Authorised capital			
30,000,000 ordinary shares of Rs.10 each		300,000	300,000
Issued, subscribed and paid-up capital	4	264,129	264,129
Reserves	5	265,884	265,884
Unappropriated profit		1,189,532	841,950
Surplus on revaluation of property, plant and equipment	6	2,488,513	2,375,247
Total shareholders' equity		4,208,058	3,747,210
Non-current Liabilities			
Long term financing	7	2,056,375	967,393
Deferred income - government grant	8	861	4,194
Long term deposits	9	12,700	13,519
Staff retirement benefits - gratuity	10	271,038	244,886
Deferred taxation	11	494,032	578,785
		2,835,006	1,808,777
Current Liabilities			
Trade and other payables	12	1,860,322	1,468,361
Contract liabilities	13	64,325	165,145
Unclaimed dividend		9,042	9,042
Accrued mark-up and interest	14	355,650	595,757
Short term borrowings	15	5,485,129	6,040,687
Current portion of non-current liabilities	16	360,301	341,003
Provision for tax levies	17	146,405	145,193
		8,281,174	8,765,188
		11,116,180	10,573,965
Contingencies and Commitments			
	18		
		15,324,238	14,321,175

M. Waseem Aslam

Muhammad Waseem Aslam
Chief Financial Officer

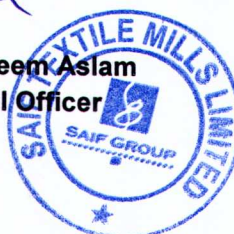


Saif Textile Mills Limited
Statement of Financial Position
As at June 30, 2026

		2026	2025
	Note	--- Rupees in '000 ---	
Assets			
Non-current Assets			
Property, plant and equipment	19	8,146,905	7,595,727
Long term investments	20	14,903	14,903
Long term loans	21	3,796	4,391
Long term deposits		81,231	51,799
		8,246,835	7,666,820
Current Assets			
Stores, spare parts and loose tools	22	226,162	245,320
Stock-in-trade	23	3,139,171	2,912,842
Trade debts	24	3,280,436	3,053,435
Loans and advances	25	24,598	27,552
Short term prepayments	26	1,194	18,404
Other receivables	27	49,104	49,184
Deposit for shares	28	0	0
Taxation	29	340,739	309,184
Tax refunds due from Government	30	5,034	5,034
Bank balances	31	10,965	33,400
		7,077,403	6,654,355
		15,324,238	14,321,175

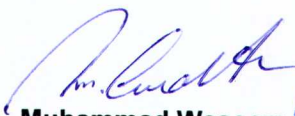
M. Waseem Aslam

Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Statement of Profit or Loss
For the Year Ended June 30, 2026

		2026	2025
	Note	--- Rupees in '000 ---	
Sales - net	32	11,712,401	11,593,946
Cost of sales	33	(10,088,801)	(10,360,442)
Gross profit		1,623,600	1,233,504
Distribution cost	34	(218,612)	(200,867)
Administrative expenses	35	(241,313)	(231,852)
Other income	36	8,350	31,498
Other expenses	37	(32,608)	0
Profit from operations		1,139,417	832,283
Finance cost	38	(897,418)	(1,251,631)
		241,999	(419,348)
Exchange fluctuation (loss) / gain - net	39	(346)	334
Profit / (loss) before taxation and minimum tax		241,653	(419,014)
Minimum tax	17	(147,117)	(145,416)
Profit / (loss) before taxation		94,536	(564,430)
Taxation	40	130,128	176,109
Profit / (loss) after taxation		224,664	(388,321)
		----- Rupees -----	
Earnings / (loss) per share - basic	41	8.51	(14.70)


Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Statement Of Other Comprehensive Income
For the Year Ended June 30, 2026

	Note	2026 --- Rupees in '000 ---	2025
Profit / (loss) after taxation		224,664	(388,321)
Other comprehensive income / (loss)			
Items that will not be reclassified subsequently to statement of profit or loss:			
Loss on re-measurement of staff retirement benefit obligation	10	(25,010)	(18,072)
Impact of deferred tax		7,253	5,036
		(17,757)	(13,036)
Surplus on revaluation of property, plant and equipment	6.2	345,123	0
Impact of deferred tax	6.2	(91,182)	0
		253,941	0
		236,184	(13,036)
Item that will be reclassified to statement of profit or loss in subsequent periods:			
Unrealised gain on remeasurement of investment at fair value through other comprehensive income		0	17
Total comprehensive income / (loss) for the year		460,848	(401,340)

The annexed notes 1 to 52 form an integral part of these financial statements.



Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Statement of Cash Flows
For the Year Ended June 30, 2026

	2026	2025
	-- Rupees in '000 --	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) for the year - before taxation and minimum tax	241,653	(419,014)
Adjustments for non-cash charges and other items:		
Depreciation	366,204	358,639
Staff retirement benefits - gratuity (net)	1,142	675
Loss / (gain) on sale of operating fixed assets - net	15,601	(3,362)
Finance cost	881,446	1,227,898
Exchange fluctuation loss / (gain) on foreign debtors - net	346	(334)
Profit before working capital changes	1,506,392	1,164,502
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stores, spare parts and loose tools	19,158	54,398
Stock-in-trade	(226,329)	762,793
Trade debts	(227,347)	(1,251,297)
Loans and advances	2,954	(9,003)
Short term prepayments	17,210	(16,497)
Other receivables	80	2,074
Tax refunds due from Government	0	106,227
(Decrease) / increase in current liabilities:		
Trade and other payables	391,959	267,192
Contract liabilities	(100,820)	86,787
	(123,135)	2,674
Cash generated from operating activities	1,383,257	1,167,176
Taxes and levies paid	(216,014)	(120,212)
Long term loans	595	(1,703)
Long term deposits	(29,432)	(21,229)
Long term deposits from employees	(819)	(714)
Net cash generated form operating activities	1,137,587	1,023,318

Saif Textile Mills Limited
Statement of Cash Flows
For the Year Ended June 30, 2026

		2026	2025
	Note	--- Rupees in '000 ---	
Cash generated from operating activities	42	1,137,587	1,023,318
Cash flows from investing activities			
Additions to property, plant and equipment		(756,524)	(33,325)
Sale proceeds of operating fixed assets	19.6	168,664	6,273
Net cash used in investing activities		(587,860)	(27,052)
Cash flows from financing activities			
Long term financing - obtained		1,300,000	0
- repaid		(195,052)	(394,447)
Short term borrowings - net		(555,558)	473,169
Finance cost paid		(1,121,552)	(1,062,294)
Dividend paid		0	(17)
Net cash used in financing activities		(572,162)	(983,589)
Net (decrease) / increase in cash and cash equivalents		(22,435)	12,677
Cash and cash equivalents - at beginning of the year		33,400	20,723
Cash and cash equivalents - at end of the year	31	10,965	33,400

M. Waseem Aslam

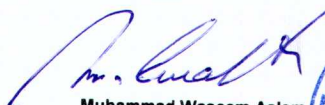
Muhammad Waseem Aslam
Chief Financial Officer



Saif Textile Mills Limited
Statement of Changes in Equity
For the Year Ended June 30, 2026

	Reserves						Total
	Share capital	Capital	Revenue	Unappropriated profit	Unrealised loss on financial assets at fair value through other comprehensive income	Surplus on revaluation of property, plant and equipment	
	Rupees in '000						
Balance as at July 01, 2024	264,129	115,981	150,000	1,144,442	(114)	2,474,112	4,148,550
Total comprehensive loss for the year ended June 30, 2025							
- loss for the year	0	0	0	(388,321)	0	0	(388,321)
- other comprehensive loss	0	0	0	(13,036)	17	0	(13,019)
Surplus on revaluation of property, plant and equipment realised during the year (net of deferred taxation)	0	0	0	(401,357)	17	0	(401,340)
- on account of incremental depreciation	0	0	0	98,865	0	(98,865)	0
Balance as at June 30, 2025	264,129	115,981	150,000	841,950	(97)	2,375,247	3,747,210
Balance as at July 01, 2025	264,129	115,981	150,000	841,950	(97)	2,375,247	3,747,210
Total comprehensive income for the year ended June 30, 2026							
- profit for the year	0	0	0	224,664	0	0	224,664
- other comprehensive (loss) / income	0	0	0	(17,757)	0	253,941	236,184
Surplus on revaluation of property, plant and equipment realised during the year (net of deferred taxation)	0	0	0	206,907	0	253,941	460,848
- on account of incremental depreciation	0	0	0	98,824	0	(98,824)	0
- upon sale of revalued assets	0	0	0	41,851	0	(41,851)	0
Balance as at June 30, 2026	264,129	115,981	150,000	1,189,532	(97)	2,488,513	4,208,058

The annexed notes 1 to 52 form an integral part of these financial statements.


Muhammad Waseem Aslam
Chief Financial Officer

