



INDUS DYEING & MANUFACTURING CO. LIMITED

Ref: IDM/2026/ 24639

October 02, 2026
IDYM/01/C&SD/2026

FORM-3

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

Fax No. 111-573-329

Subject: 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 October 02, 2026 at 11:30 a.m. at its registered office Karachi recommended the following:

CASH DIVIDEND	NIL
BONUS SHARES	NIL
RIGHT SHARES	NIL
ANY OTHER ENTITLEMENT / CORPORATE ACTION	NIL
ANY OTHER PRICE SENSITIVE INFORMATION	NIL

The financial results of the company for the year ended June 30, 2026 are attached herewith as Annexure "A & B".

- Condensed Unconsolidated Interim Financial Statements (Annexure- A1 to A4)
- Condensed Consolidated Interim Financial Statements (Annexure- B1 to B4)

The 69th Annual General Meeting of the Company will be held on October 27, 2026 at 4:00 p.m. at Plot No. 3 & 7 Sector 25, Korangi Industrial Area, Karachi.

The Share Transfer Books of the company will remain closed from **October 21, 2026** to **October 27, 2026** (both days inclusive). Transfer received in order at the offices of our Shares Registrar M/s. JWAFFS REGISTRAR SERVICES (PVT) LIMITED, Office # 20, 5th Floor, Arkay Square Extension, New Chali, Shahrah-e-Liaquat, Karachi. up to close of office timings on October 20, 2026 will be treated in time for the purpose of attending the AGM.

The annual report of the company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Thanking You,

Yours Faithfully,

Director

CC: The Director (Enforcement),
Securities and Exchange Commission of Pakistan,
NIC Building, 63 Jinnah Avenue,
Islamabad.

INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		2026	2025
ASSETS	Note	----- (Rupees in '000) -----	
Non-current assets			
Property, plant and equipment	5	11,996,145	12,510,298
Intangibles	6	1,196	1,709
Long-term investments	8	6,399,992	6,399,992
Long-term deposits		6,890	6,890
Deferred taxation	7	777,171	786,763
		19,181,394	19,705,652
Current assets			
Stores, spares and loose tools	9	868,537	926,840
Stock-in-trade	10	14,087,904	13,040,698
Trade debts	11	16,913,270	13,097,955
Loans and advances	12	96,560	79,920
Trade deposits and short term prepayments	13	224,013	165,746
Other receivables	14	849,142	915,861
Other financial assets	15	4,188,211	620,376
Advance income tax and levies - net	16	64,776	338,426
Tax refundable	17	2,509,671	181,207
Cash and bank balances	18	381,031	87,183
		40,183,115	29,454,212
TOTAL ASSETS		59,364,509	49,159,864
EQUITY AND LIABILITIES			
Share capital and reserves			
Issued, subscribed and paid up capital	19	542,211	542,211
Reserves	20	25,190,646	23,772,324
		25,732,857	24,314,535
Non-current liabilities			
Long-term financing	21	3,474,876	4,560,262
Deferred liabilities	22	615,888	583,930
		4,090,764	5,144,192
Current liabilities			
Current portion of long term financing	21	1,243,235	1,041,978
Current portion of deferred liabilities	22	1,022,523	1,031,386
Trade and other payables	23	5,020,988	3,900,307
Contract liabilities	24	129,172	88,303
Unclaimed dividend		2,011	2,370
Interest / mark-up payable	25	410,544	396,099
Short-term borrowings	26	21,712,415	13,240,694
		29,540,888	19,701,137
TOTAL EQUITY AND LIABILITIES		59,364,509	49,159,864
CONTINGENCIES AND COMMITMENTS			
	27		

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

Chief Financial Officer

Chief Executive Officer

Director



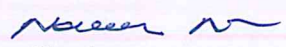
INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- (Rupees in '000) -----	2025 ----- (Rupees in '000) -----
Revenue from contract with customers	28	71,775,287	66,236,197
Cost of goods sold	29	(66,110,956)	(62,625,354)
Gross profit		5,664,331	3,610,843
Other income	30	1,306,037	486,881
Distribution cost	31	(729,539)	(615,474)
Administrative expenses	32	(758,549)	(979,335)
Provision against expected credit loss	11.4	(95,900)	(23,962)
Other operating expenses	33	(240,068)	(114,376)
Finance cost	34	(2,053,143)	(1,699,167)
		(3,877,199)	(3,432,314)
Profit before levies and taxation		3,093,169	665,410
Levies	35	(370,329)	(775,230)
Profit / (loss) before taxation		2,722,840	(109,820)
Taxation	36	(1,297,947)	585,150
Profit for the year		1,424,893	475,330
		----- (Rupees) -----	
Earnings per share - basic and diluted	37	26.28	8.77

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


Chief Financial Officer

Chief Executive Officer

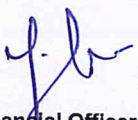

Director



INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- (Rupees in '000) -----	2025 ----- (Rupees in '000) -----
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	38	(758,045)	(747,130)
Levies and taxes paid		(1,546,824)	(1,078,648)
Finance cost paid		(1,801,694)	(1,385,723)
Gratuity paid	22.1.4	(108,186)	(79,285)
Net cash used in operating activities		(4,214,749)	(3,290,786)
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment - net of transfer of CWIP		(641,378)	(720,509)
Proceeds from disposal of operating fixed assets		40,567	6,110
Investment in other financial assets		(4,659,303)	(1,061,628)
Proceeds from redemption of investments in other financial assets		1,859,127	549,311
Dividend received		314,866	247,452
Net cash used in investing activities		(3,086,121)	(979,264)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term finance obtained	21.1	257,364	86,501
Repayments of long-term finance	21.1	(1,203,121)	(978,687)
Repayment of lease liabilities		-	(22,867)
Short term borrowings (excluding running finance)		9,544,769	(599,701)
Dividend paid		(359)	(13)
Net cash generated from / (used in) financing activities		8,598,653	(1,514,767)
Net increase / (decrease) in cash and cash equivalents (A+B+C)		1,297,783	(5,784,817)
Cash and cash equivalents at beginning of the year		(5,824,031)	(39,747)
Effect of exchange rate changes on cash and cash equivalents		43,703	533
Cash and cash equivalents at end of the year	39	(4,482,545)	(5,824,031)

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


 Chief Financial Officer

Chief Executive Officer

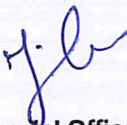

 Director



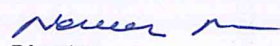
INDUS DYEING & MANUFACTURING COMPANY LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Reserves						Total
	Issued, subscribed and paid up capital	Capital (note 19)			Revenue		
		Share premium	Merger reserve	Investments and bonus	General reserve	Unappropri- ated profits	
----- (Rupees in '000) -----							
Balance as at June 30, 2024	542,211	10,920	11,512	6,000,000	16,977,568	306,965	23,849,176
Profit for the year	-	-	-	-	-	475,330	475,330
Other comprehensive income							
Remeasurement of defined benefit liability	-	-	-	-	-	(9,971)	(9,971)
Total comprehensive income for the year	-	-	-	-	-	465,359	465,359
Balance as at June 30, 2025	542,211	10,920	11,512	6,000,000	16,977,568	772,324	24,314,535
Profit for the year	-	-	-	-	-	1,424,893	1,424,893
Other comprehensive income							
Remeasurement of defined benefit liability	-	-	-	-	-	(6,571)	(6,571)
Total comprehensive income for the year	-	-	-	-	-	1,418,322	1,418,322
Balance as at June 30, 2026	542,211	10,920	11,512	6,000,000	16,977,568	2,190,646	25,732,857

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


Chief Financial Officer

Chief Executive Officer


Director



INDUS DYEING & MANUFACTURING COMPANY LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 ----- (Rupees in '000) -----	2025 ----- (Rupees in '000) -----
ASSETS			
Non-current assets			
Property, plant and equipment	5	38,503,658	40,593,165
Intangibles	6	5,816	8,308
Long-term investments	7	95,035	90,646
Long-term deposits	8	19,359	19,359
Long-term advances		-	75,555
Deferred taxation	9	1,018,621	1,138,081
		<u>39,642,489</u>	<u>41,925,114</u>
Current assets			
Stores, spares and loose tools	10	1,673,205	1,729,338
Stock-in-trade	11	25,234,922	22,554,326
Trade debts	12	27,491,961	21,328,610
Loans and advances	13	541,350	368,758
Trade deposits and short-term prepayments	14	245,505	260,743
Other receivables	15	1,309,742	1,325,335
Other financial assets	16	4,973,306	738,218
Advance income tax and levies - net		536,253	657,919
Tax refundable	17	4,686,364	1,139,364
Cash and bank balances	18	1,312,910	512,518
		<u>68,005,518</u>	<u>50,615,129</u>
TOTAL ASSETS		<u>107,648,007</u>	<u>92,540,243</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	19	542,211	542,211
Reserves	19	34,715,186	31,967,511
		<u>35,257,397</u>	<u>32,509,722</u>
Non-current liabilities			
Long-term financing	20	17,041,828	20,645,110
Deferred liabilities	21	863,309	870,381
Lease liabilities	22	12,060	27,157
		<u>17,917,197</u>	<u>21,542,648</u>
Current liabilities			
Current portion of long-term financing	20	3,616,165	3,104,182
Current portion of deferred liabilities	21	1,075,725	1,093,090
Current portion of lease liabilities	22	18,084	-
Trade and other payables	23	9,031,992	6,505,714
Unclaimed dividends		2,011	2,370
Contract liabilities	24	254,850	262,408
Interest / mark-up payable	25	702,112	825,857
Short-term borrowings	26	39,772,474	26,694,252
		<u>54,473,413</u>	<u>38,487,873</u>
TOTAL EQUITY AND LIABILITIES		<u>107,648,007</u>	<u>92,540,243</u>
CONTINGENCIES AND COMMITMENTS			
	27		

The annexed notes from 1 to 51 form an integral part of these consolidated financial statements.

Chief Financial Officer

Chief Executive Officer

Director



INDUS DYEING & MANUFACTURING COMPANY LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees in '000) -----	
Revenue	28	112,895,771	106,623,158
Directly attributable cost for generating revenue	29	(102,037,405)	(98,971,941)
Gross profit		<u>10,858,366</u>	<u>7,651,217</u>
Other income	30	2,102,602	896,096
Distribution cost	31	(1,662,359)	(1,711,856)
Administrative expenses	32	(1,387,551)	(1,553,467)
Provision against expected credit loss	12.3	(109,763)	(24,976)
Other operating expenses	33	(314,838)	(177,548)
Finance cost	34	(4,458,579)	(3,970,100)
		<u>(7,933,090)</u>	<u>(7,437,947)</u>
Share of profit from associate - net of tax	7.1	4,390	9,434
Profit before levies and taxation		<u>5,032,268</u>	<u>1,118,800</u>
Levies	35	(799,396)	(1,175,194)
Profit / loss before taxation		<u>4,232,872</u>	<u>(56,394)</u>
Taxation	36	(1,475,493)	631,741
Profit for the year		<u><u>2,757,379</u></u>	<u><u>575,347</u></u>
		----- (Rupees) -----	
Earnings per share - basic and diluted	37	<u><u>50.85</u></u>	<u><u>10.61</u></u>

The annexed notes from 1 to 51 form an integral part of these consolidated financial statements.

Chief Financial Officer

Chief Executive Officer

Director



INDUS DYEING & MANUFACTURING COMPANY LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- (Rupees in '000) -----	
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	38	1,587,440	352,161
Levies and taxes paid		(2,147,959)	(1,724,031)
Finance cost paid		(4,458,992)	(3,439,540)
Gratuity paid		(141,079)	(122,760)
Net cash used in / generated from operating activities		(5,160,590)	(4,934,170)
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment - net of transfer of CWIP		(1,062,543)	(4,549,851)
Proceeds from disposal of property, plant and equipment		81,501	49,208
Long-term deposits paid		-	1,092
Purchase of other financial assets		(8,823,057)	(5,255,576)
Proceeds from redemption of investments in other financial assets		5,689,008	4,702,948
Dividends received		343,062	22,083
Net cash used in Investing activities		(3,772,029)	(5,030,096)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term finance obtained	20.1	429,553	3,488,092
Short term borrowings (excluding running finance)		12,912,525	128,148
Repayments of long-term finance		(3,657,032)	(2,650,974)
Long term advances		75,555	(73,961)
Payments of lease liabilities		-	(27,913)
Dividends paid		(359)	(14)
Net cash generated from financing activities		9,760,242	863,378
Net increase / (decrease) in cash and cash equivalents (A+B+C)		827,623	(9,100,888)
Cash and cash equivalents at beginning of the year		(8,125,184)	976,237
Effect of exchange rate changes on cash and cash equivalents		43,704	(533)
Cash and cash equivalents at end of the year	39	(7,253,857)	(8,125,184)

The annexed notes from 1 to 51 form an integral part of these consolidated financial statements.

Chief Financial Officer

Chief Executive Officer

Director



The annexed notes from 1 to 51 form an integral part of these consolidated financial statements.

Director

