



Nazir Cotton Mills Ltd.

MANUFACTURER & EXPORTERS OF COTTON YARN

FORM-3

06-10-2026

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

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 Tuesday, October 06, 2026, at 11:30 A.M. at the Registered Office of the Company, Tricon Corporate Centre, Office No. 702, 7th Floor, 73-E, Main Jail Road, Gulberg-II, Lahore, recommended the following:

(i) **CASH DIVIDEND**

NIL

AND/OR

(ii) **BONUS SHARES**

NIL

AND/OR

(iii) **RIGHT SHARES**

NIL

AND/OR

(iv) **ANY OTHER ENTITLEMENT/ CORPORATE ACTION**

NIL

AND/OR

(v) **ANY OTHER PRICE SENSITIVE INFORMATION**

NIL

The financial statements of the Company are attached.

The Annual General Meeting of the Company will be held on Wednesday, October 28, 2026, at 11:30 a.m. at Tricon Corporate Centre, Office No. 702, 7th Floor, 73-E, Main Jail Road, Gulberg-II, Lahore.

The Shares Transfer Books of the Company will be closed from October 21, 2026, to October 28, 2026 (both days inclusive). Transfers received at the Share Registrar Office of the Company M/s Corplink (Pvt) Ltd, Wings Arcade 1-K, Commercial Model Town, Lahore, at the close of business on October 20, 2026, will be treated in time for the purpose of the above entitlement to the transferees.

HEAD OFFICE:

Tricon Corporate Center, Office No. 702,
7th Floor, 73-E, Main Jail Road, Gulberg II
Lahore - Pakistan (54660)

Telephones:

Phone : +92 - 42 - 35775501-02
: +92 - 42 - 36407302-03
Email : corporate@nazircotton.com

Mills:

8 KM Faisalabad Road, Kharianwala
Sheikhupura - Pakistan
Phone: +92 - 56 - 3544054



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The Annual Report of the Company will be transmitted through PUCARS at least 21 days before the holding of the Annual General Meeting.

Thanking you.

Yours sincerely,

For **NAZIR COTTON MILLS LIMITED**

M. Hussain

CHIEF EXECUTIVE



Encl. As above

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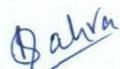
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NAZIR COTTON MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	Note	30 June 2026 Rupees	30 June 2025 Rupees
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	6	230,000,000	230,000,000
Capital reserve			
-Surplus on revaluation of property, plant and equipment	7	231,378,846	278,624,427
-(Deficit) / surplus on remeasurement of available for sale investments	8	(479,125)	(479,125)
-Capital reserve		434,000	434,000
Revenue reserve			
Accumulated loss		(295,900,276)	(417,042,978)
Revenue reserve - general		45,829,500	45,829,500
		<u>211,262,945</u>	<u>137,365,824</u>
Non-current liabilities			
Deferred taxation	9	-	12,866,389
Current liabilities			
Trade and other payables	10	5,856,925	3,838,674
Accrued mark-up		-	2,852,907
Short-term borrowings	11	34,000,000	131,144,774
Income tax liability		12,500,271	1,362,747
		<u>52,357,196</u>	<u>139,199,102</u>
Contingencies and commitments	12	-	-
Total equity and liabilities		<u>263,620,141</u>	<u>289,431,315</u>
ASSETS			
Non-current assets			
Operating fixed assets	13	-	238,310,400
Biological assets	14	2,839,542	2,416,285
		<u>2,839,542</u>	<u>240,726,685</u>
Current assets			
Trade debts	17	-	79,730
Deposits, prepayments and other receivables	18	2,508,078	3,157,512
Cash and bank balances	19	19,962,121	286,188
		<u>22,470,199</u>	<u>3,523,430</u>
Non-current asset classified as held for sale	20	238,310,400	45,181,200
Total assets		<u>263,620,141</u>	<u>289,431,315</u>

The annexed notes from 1 to 40 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer



NAZIR COTTON MILLS LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2026

	Note	30 June 2026 Rupees	30 June 2025 Rupees
Sales - net	21	-	-
Cost of sales	22	-	-
Gross profit		-	-
Other operating income	23	88,550,830	65,354,735
Administrative and general expenses	24	13,183,781	20,963,700
Other expenses	25	925,591	33,521,636
Finance cost	26	910,455	2,853,243
		15,019,827	57,338,579
Profit before income tax and levies		73,531,003	8,016,156
Levies		-	(1,362,747)
Profit before income tax		73,531,003	6,653,409
Taxation	27	366,118	(13,884,779)
Profit / (loss) after taxation		73,897,121	(7,231,370)
Other comprehensive income for the year			
Items that will not be reclassified to profit or loss			
Revaluation surplus pertaining to plant and machinery		-	-
Related deferred tax on disposal of revalued asset		-	970,847
		-	970,847
Revaluation loss pertaining to plant and machinery		-	-
Related deferred tax		-	4,566,082
		-	4,566,082
Total comprehensive income / (loss) for the year		73,897,121	(1,694,441)
Earnings / (loss) per share (basic and anti-dilutive)	28	3.21	(0.31)

The annexed notes from 1 to 40 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer



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

	Note	30 June 2026 Rupees	30 June 2025 Rupees
A CASH FLOW FROM OPERATING ACTIVITIES			
Profit before income tax and levies		73,531,003	8,016,156
Impairment and balances written off	25	925,591	16,399,607
Provision for obsolete store items	25	-	750,688
(Gain) / loss on disposal of biological assets		(15,000)	(292,393)
Surplus on revaluation of biological assets	23	(473,257)	(264,142)
Adjustment for depreciation on property, plant and equipment	13	-	6,924,079
(Gain) / loss on disposal of property, plant and equipment		(84,818,800)	(16,256,620)
Adjustment for short term loan from banks		-	(45,319,059)
Old balances written back		(626,232)	(1,316,627)
Impairment of asset held for sale		-	15,745,109
Provision for worker's welfare fund		-	626,232
Finance cost	26	910,455	2,853,243
Operating loss before working capital changes		(10,566,240)	(12,133,727)
Working capital changes			
Decrease / (increase) in current assets			
Trade debts		-	(79,730)
Deposits, prepayments and other receivables		(1,500,000)	30,872
Increase in trade and other payables		2,644,483	1,803,509
		1,144,483	1,754,651
Cash used in operating activities		(9,421,757)	(10,379,076)
Income taxes paid	18	(59,174)	(2,102,217)
Finance cost paid		(3,763,362)	(336)
Net cash used in operating activities		(13,244,293)	(12,481,629)
B CASH FLOW FROM INVESTING ACTIVITIES			
Proceeds from disposal of property, plant and equipment		130,000,000	33,898,305
Proceeds from sale of biological assets		65,000	654,250
Payment for acquisition of biological assets	14	-	(757,000)
Cash generated from investing activities		130,065,000	33,795,555
C CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from short-term borrowing		-	8,000,000
Repayments of short term borrowings		(97,144,774)	(39,403,152)
Cash used in financing activities		(97,144,774)	(31,403,152)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C)		19,675,933	(10,089,226)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	19	286,188	10,375,414
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	19	19,962,121	286,188

The annexed notes from 1 to 40 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer



Chief Financial Officer

