



CFL/PSX/
October 06, 2026

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

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

Dear Sir,

We inform you that the Board of Directors of our Company in their meeting held on October 06, 2026 at Lahore via video link recommended the following:

CASH DIVIDEND	NIL
BONUS SHARES	NIL
RIGHT SHARES	NIL

The following Financial results of the Company for the year ended June 30, 2026 are attached.

- a) CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
- b) CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
- c) CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
- d) CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

Thanking you,

Yours faithfully,
For Crescent Fibres Limited

A handwritten signature in blue ink, appearing to be "S. M. Ahsan", written over a faint circular stamp.

Company Secretary
Encl. As above.



**Crescent
Fibres**

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	2,255,306,806	1,675,703,701
Intangible assets	7	1,886,156	4,067,604
Investment Property	8	2,547,608,625	-
Long term investments	9	216,885,774	113,598,582
Deferred Taxation	25	-	-
Long term deposits	10	52,271,313	53,935,313
		<u>5,073,958,674</u>	<u>1,847,305,200</u>
CURRENT ASSETS			
Stores, spares and loose tools	11	57,579,912	82,422,079
Stock-in-trade	12	123,019,240	304,352,186
Trade debts	13	334,392,165	892,963,580
Loans and advances	14	34,167,090	23,383,893
Short term deposits	15	9,947,363	9,947,363
Other receivables		1,782,843	2,200,496
Short term investments	16	82,334,728	26,556,772
Tax refunds due from Government	17	135,796,128	147,283,550
Advance income tax		80,916,185	84,902,262
Cash and bank balances	18	20,716,993	41,943,574
		<u>880,652,647</u>	<u>1,615,955,755</u>
Assets classified as held for sale	19	137,772,500	2,538,897,200
TOTAL ASSETS		<u>6,092,383,821</u>	<u>6,002,158,155</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
15,000,000 (2025: 15,000,000) ordinary shares of Rs. 10/- each		150,000,000	150,000,000
Issued, subscribed and paid up capital	20	124,178,760	124,178,760
Capital reserves			
Surplus on revaluation of property		2,848,447,691	1,996,280,568
		<u>185,093,266</u>	<u>78,059,963</u>
Unrealized gain on investment classified as fair value through other comprehensive income		3,033,540,957	2,074,340,531
Revenue reserves			
Unappropriated profit		462,455,511	1,023,042,689
		<u>3,620,175,228</u>	<u>3,221,561,980</u>
NON-CURRENT LIABILITIES			
Long term financing	21	258,326,021	360,696,164
Lease liabilities	22	81,683,735	105,378,852
Deferred government grant	23	61,578,318	79,573,094
GIDC payable	24	-	-
Deferred taxation	25	-	30,046,735
		<u>401,588,074</u>	<u>575,694,845</u>
CURRENT LIABILITIES			
Trade and other payables	26	1,638,528,690	1,557,256,069
Interest and mark-up accrued	27	22,852,357	43,014,140
Short-term borrowings	28	260,892,286	408,967,875
Current portion of long term liabilities	29	145,309,625	192,625,685
Unclaimed dividend	30	3,037,561	3,037,561
		<u>2,070,620,519</u>	<u>2,204,901,330</u>
TOTAL EQUITY AND LIABILITIES		<u>6,092,383,821</u>	<u>6,002,158,155</u>
CONTINGENCIES AND COMMITMENTS	31		

The annexed notes from 1 to 54 form an integral part of these financial statements.


IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



**Crescent
Fibres**

**STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	2026 Rupees	2025 Rupees
Sales - net	32	3,841,176,077	4,330,539,341
Cost of sales	33	(3,998,791,509)	(4,686,951,633)
Gross loss		(157,615,432)	(356,412,292)
General and administrative expenses	34	(177,699,204)	(184,718,831)
Distribution cost	35	(18,625,007)	(23,372,526)
Allowance for expected credit loss	13.1	(170,834,538)	(53,316,761)
Other income	36	98,112,071	75,429,028
Other operating expenses	37	(1,408,506)	(1,408,506)
		(270,455,184)	(187,387,596)
Operating loss		(428,070,616)	(543,799,888)
Financial charges	38	(134,447,802)	(199,459,505)
Loss before levy and taxation		(562,518,418)	(743,259,393)
Levy	39	(48,416,882)	(54,824,010)
Loss before taxation		(610,935,300)	(798,083,403)
Taxation	40	29,966,234	22,371,704
Loss for the year		(580,969,066)	(775,711,699)
Loss per share - basic and diluted	41	(46.78)	(62.47)

The annexed notes from 1 to 54 form an integral part of these financial statements.


IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



**Crescent
Fibres**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026**

	2026 Rupees	2025 Rupees
Loss for the year	(580,969,066)	(775,711,699)
Other comprehensive income		
Items that will not be reclassified to statement of profit or loss subsequently		
Surplus on revaluation of property, plant and equipment	852,167,123	-
Gain on remeasurement of investments	127,415,191	43,861,701
Total comprehensive income/(loss) for the year	398,613,248	(731,849,998)

The annexed notes from 1 to 54 form an integral part of these financial statements.


IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



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Fibres**

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	42	509,187,340	152,694,606
Finance cost paid		(135,086,511)	(207,848,293)
Taxes paid		(50,918,433)	10,058,520
Net cash generated from (used in) operating activities		323,182,396	(45,095,167)
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure		(90,678,961)	(27,427,159)
Long term deposits		1,664,000	(19,396,000)
Short term investments - net		(55,777,956)	(57,341)
Proceed from Sale of Shares		24,128,000	
Proceeds from disposal of operating fixed assets		115,707,627	4,299,999
Net cash (used in) investing activities		(4,957,290)	(42,580,501)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long term financing		-	256,090,365
Repayments of long term financing		(161,499,962)	(80,145,363)
Proceeds from Lease liabilities		-	-
Payments of lease liabilities		(29,876,135)	(31,570,505)
Short term borrowings - net		(148,075,589)	(77,269,127)
Net cash (used in) generated from financing activities		(339,451,686)	67,105,370
Net decrease in cash and cash equivalents		(21,226,581)	(20,570,298)
Cash and cash equivalent at the beginning of the year		41,943,574	62,513,872
Cash and cash equivalent at the end of the year		20,716,993	41,943,574

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STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid-up capital	Capital reserve		Revenue reserves	Total
		Unrealized gain on investment classified as fair value through OCI	Surplus on revaluation of property, plant and equipment	Unappropriated profit	
Rupees					
Balance as at July 01, 2024	124,178,760	34,198,262	1,996,280,568	1,798,754,388	3,953,411,978
Total comprehensive income for the year ended June 30, 2025					
Loss for the year	-	-	-	(775,711,699)	(775,711,699)
Other comprehensive income	-	43,861,701	-	-	43,861,701
Total comprehensive income		43,861,701		(775,711,699)	(731,849,998)
Balance as at June 30, 2025	124,178,760	78,059,963	1,996,280,568	1,023,042,689	3,221,561,980
Total comprehensive income for the year ended June 30, 2026					
Loss for the year	-	-	-	(580,969,066)	(580,969,066)
Other comprehensive income	-	127,415,191	-	-	127,415,191
Unrealised gain on revaluation of property, plant and equipment			852,167,123		852,167,123
Gain on disposal of equity investments at FVOCI transferred to retained earnings		(20,381,888)		20,381,888	-
Total comprehensive income	-	107,033,303	852,167,123	(560,587,178)	398,613,248
Balance as at June 30, 2026	124,178,760	185,093,266	2,848,447,691	462,455,511	3,620,175,228

The annexed notes from 1 to 54 form an integral part of these financial statements.


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