



October 28, 2026

The General Manager
Pakistan Stock Exchange Limited
Off: I. I. Chundrigar Road
KARACHI.

RE: FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 30-09-2026

Dear Sir,

We are pleased to inform you that the Board of Directors of International Industries Limited in their meeting held on October 27, 2026 at 2:00 p.m. at IIL's Registered Office, 101 Beaumont Plaza, 10 Beaumont Road, Karachi reviewed the financial results of the Company for the quarter / three months ended September 30, 2026 and recommended the following;

(i) **CASH DIVIDEND / BONUS SHARES / RIGHT SHARES**
-NIL-

(ii) **ANY OTHER ENTITLEMENT / CORPORATE ACTION**
-NIL-

(iii) **ANY OTHER PRICE-SENSITIVE INFORMATION**

The Unconsolidated and Consolidated financial results of the Company are enclosed.

The Quarterly Report of the Company for the period ended will be transmitted through PUCARS separately, within the specified time, and shall also be made available on IIL's website www.iil.com.pk

You may please inform the members of the Exchange accordingly.

Thanking you,

Yours faithfully,

For INTERNATIONAL INDUSTRIES LIMITED

M. IRFAN BHATTI

Company Secretary & Head of Legal

CC: Executive Director/HOD,
Offsite-II Department, Supervision Division,
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Islamabad.



International Industries Ltd.

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INTERNATIONAL INDUSTRIES LIMITED

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026**

		Three months ended	
		September 30,	September 30,
		2026	2025
		----- (Rupees in '000) -----	
Revenue from contracts with customers	13	8,002,724	7,302,232
Cost of sales		(7,161,417)	(6,387,922)
Gross profit		841,307	914,310
Selling and distribution expenses		(668,914)	(405,153)
Administrative expenses		(187,660)	(127,057)
Charge of loss allowance on trade debts		(28,887)	(2,154)
		(885,461)	(534,364)
Operating (loss) / profit		(44,154)	379,946
Finance cost		(157,234)	(142,169)
Other operating charges		(28,642)	(23,238)
		(185,876)	(165,407)
Other income		603,744	608,768
Profit before income tax		373,714	823,307
Income tax expense		(103,603)	(226,111)
Profit after tax for the period		270,111	597,196
Earnings per share			
- basic and diluted (Rupees)		2.05	4.53

The annexed notes 1 to 19 form an integral part of these unconsolidated condensed interim financial statements.

Haider Rashid
Director & Chairman
Board Audit Committee



Mujtaba Hussain
Chief Financial
Officer

Yousuf H. Mirza
Chief Executive
Officer

INTERNATIONAL INDUSTRIES LIMITED

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026**

	Three months ended	
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
Profit after tax for the period	270,111	597,196
Other comprehensive income	-	-
Total comprehensive income for the period	<u>270,111</u>	<u>597,196</u>

The annexed notes 1 to 19 form an integral part of these unconsolidated condensed interim financial statements.

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Board Audit Committee



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Chief Financial
Officer

Yousuf H. Mirza
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INTERNATIONAL INDUSTRIES LIMITED

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026**

	Note	(Un-audited) September 30, 2026	(Audited) June 30, 2026
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	12,455,715	12,506,116
Intangible assets		93	133
Investments	6	3,409,930	3,409,930
Long-term deposits		7,450	7,450
		<u>15,873,188</u>	<u>15,923,629</u>
CURRENT ASSETS			
Stores and spares		296,803	286,755
Stock-in-trade	7	11,627,645	8,463,151
Trade debts		4,246,326	3,240,715
Advances, trade deposits and prepayments		246,007	97,367
Other receivables		-	60,422
Staff retirement benefit		210,310	208,755
Sales tax receivable		555,387	365,394
Cash and bank balances		742,981	1,219,227
		<u>17,925,459</u>	<u>13,941,786</u>
Investment classified as held for sale - associate	6	48,450	48,450
TOTAL ASSETS		<u>33,847,097</u>	<u>29,913,865</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid-up capital		1,318,819	1,318,819
Revenue reserves			
General reserve		2,700,036	2,700,036
Unappropriated profit		9,548,181	9,264,769
Capital reserve			
Revaluation surplus on property, plant and equipment		7,302,458	7,315,759
TOTAL SHAREHOLDERS' EQUITY		<u>20,869,494</u>	<u>20,599,383</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Long-term financing - secured	8	333,207	357,813
Deferred income - government grant		12,907	14,510
Sindh Infrastructure Development Cess	9	510,869	-
Deferred taxation - net		232,145	232,145
		<u>1,089,128</u>	<u>604,468</u>
CURRENT LIABILITIES			
Trade and other payables	10	4,958,949	3,982,675
Contract liabilities		586,425	591,059
Short-term borrowings - secured	11	5,903,879	3,739,191
Unclaimed dividend		42,124	44,664
Current portion of long-term financing - secured	8	104,561	104,090
Taxation - net		167,151	158,829
Accrued mark-up		125,386	89,505
		<u>11,888,475</u>	<u>8,710,013</u>
TOTAL LIABILITIES		<u>12,977,603</u>	<u>9,314,481</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	12	<u>33,847,097</u>	<u>29,913,865</u>

The annexed notes 1 to 19 form an integral part of these unconsolidated condensed interim financial statements.

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INTERNATIONAL INDUSTRIES LIMITED

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026**

	Issued, subscribed and paid-up capital	Revenue Reserves General reserve	Unappropriated profit	Capital Reserve Revaluation surplus on property, plant and equipment	Total
	(Rupees in '000)				
Balance as at July 1, 2025	1,318,819	2,700,036	8,229,862	7,410,004	19,658,721
Profit after tax for the period	-	-	597,196	-	597,196
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	597,196	-	597,196
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	37,130	(37,130)	-
Transactions with owners recorded directly in equity - distributions					
Dividend:					
- Final dividend at 40% (i.e. Rs. 4.00 per share) for the year ended June 30, 2025	-	-	(527,528)	-	(527,528)
Balance as at September 30, 2025	1,318,819	2,700,036	8,336,660	7,372,874	19,728,389
Balance as at July 1, 2026	1,318,819	2,700,036	9,264,769	7,315,759	20,599,383
Profit after tax for the period	-	-	270,111	-	270,111
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	270,111	-	270,111
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	13,301	(13,301)	-
Balance as at September 30, 2026	1,318,819	2,700,036	9,548,181	7,302,458	20,869,494

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INTERNATIONAL INDUSTRIES LIMITED

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026**

		Three months ended	
	Note	September 30, 2026	September 30, 2025
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	14	(2,050,901)	(592,416)
Finance cost paid		(92,010)	(90,589)
Restricted cash on account of lien		504,580	-
Income on bank deposits received		4,822	2,182
Sindh Infrastructure Development Cess paid		(273,697)	-
Staff retirement benefits paid		(4,356)	(13,388)
Payment on account of compensated absences		(12,863)	(9,216)
Income tax paid - net		(95,281)	(238,791)
Net cash used in from operating activities		(2,019,706)	(942,218)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment	5	(86,692)	(50,347)
Proceeds from disposal of property, plant and equipment		198	39,264
Net cash used in investing activities		(86,494)	(11,083)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long-term financing		(27,613)	(39,381)
Short - term borrowings obtained		7,635,691	7,500,714
Short - term borrowings repaid		(6,286,305)	(6,133,118)
Dividend paid		(2,540)	(30)
Net cash generated from financing activities		1,319,233	1,328,185
Net (decrease) / increase in cash and cash equivalents		(786,968)	374,884
Cash and cash equivalents at beginning of the period		(458,625)	(247,113)
Cash and cash equivalents at end of the period	15	(1,245,593)	127,771

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INTERNATIONAL INDUSTRIES LIMITED

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026**

		Three months ended	
	Note	September 30, 2026	September 30, 2025
		----- (Rupees in '000) -----	
Revenue from contracts with customers	13	29,701,075	27,880,658
Cost of sales		(25,332,814)	(24,489,782)
Gross profit		4,368,261	3,390,876
Selling and distribution expenses		(1,526,028)	(1,296,999)
Administrative expenses		(338,361)	(272,547)
Charge of loss allowance on trade debts		(25,968)	(701)
		(1,890,357)	(1,570,247)
Operating profit		2,477,904	1,820,629
Finance cost		(649,672)	(418,123)
Other operating charges		(499,222)	(201,077)
		(1,148,894)	(619,200)
Other income - net		2,695,116	11,654
Share of loss in equity accounted investee		(6,854)	(3,359)
Profit before tax		4,017,272	1,209,724
Income tax expense		(1,393,874)	(600,848)
Profit after tax		2,623,398	608,876
Profit attributable to:			
- Owners of the Holding Company		1,660,305	337,690
- Non-controlling interest (NCI)		963,093	271,186
		2,623,398	608,876
		----- (Rupees) -----	
Earning per share - basic and diluted		12.59	2.56

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INTERNATIONAL INDUSTRIES LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026

	Three months ended	
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
Profit / (loss) after tax	2,623,398	608,876
Other comprehensive income		
Items that will not be subsequently reclassified to Consolidated Statement of Profit or Loss		
Proportionate share of surplus on revaluation of land and buildings of equity accounted investee	96,817	72,391
Related deferred tax for the period	(34,994)	(18,098)
	61,823	54,293
Items that will be subsequently reclassified to Consolidated Statement of Profit or Loss		
Foreign operations - foreign currency translation difference	(2,282)	8,571
Proportionate share of other comprehensive income of equity accounted investee	(3,358)	(2,932)
Other comprehensive income for the period	56,183	59,932
Total comprehensive income for the period	2,679,581	668,808
Total comprehensive income attributable to:		
- Owners of the Holding Company	1,716,488	397,622
- Non-controlling interest (NCI)	963,093	271,186
	2,679,581	668,808

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INTERNATIONAL INDUSTRIES LIMITED

**CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026**

		(Un-audited) Note September 30, 2026	(Audited) June 30, 2026
		----- (Rupees in '000) -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	32,362,673	32,437,640
Right-of-use assets		160,093	233,197
Intangible assets		283,842	292,533
Investment in equity accounted investee	6	2,018,710	1,932,105
Long-term deposits		15,712	15,629
		<u>34,841,030</u>	<u>34,911,104</u>
CURRENT ASSETS			
Stores and spares		1,448,034	1,225,584
Stock-in-trade	7	54,591,528	35,982,668
Trade debts		4,119,572	5,172,387
Advances, trade deposits and prepayments		514,569	337,025
Other receivables		-	21,799
Staff retirement benefits		238,818	250,622
Sales tax receivable		2,642,795	613,704
Taxation - net		1,150,075	846,084
Cash and bank balances		3,796,247	3,966,949
		<u>68,501,638</u>	<u>48,416,822</u>
Investment classified as held for sale - associate	6	700,000	700,000
TOTAL ASSETS		<u><u>104,042,668</u></u>	<u><u>84,027,926</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital			
Issued, subscribed and paid-up capital		1,318,819	1,318,819
Revenue reserves			
General reserve		3,278,085	3,278,085
Unappropriated profit		20,982,548	19,286,028
Capital reserve			
Exchange translation reserves		93,281	95,563
Revaluation surplus on property, plant and equipment		10,010,012	9,987,762
TOTAL SHAREHOLDERS' EQUITY		<u>35,682,745</u>	<u>33,966,257</u>
Non-controlling interest		<u>12,670,898</u>	<u>11,707,805</u>
		<u>48,353,643</u>	<u>45,674,062</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Long-term financing - secured	8	816,326	872,319
Deferred income - government grant		56,459	60,610
Sindh Infrastructure Development Cess	9	2,009,832	-
Deferred taxation - net		2,477,705	1,582,423
Lease liabilities		90,027	150,669
		<u>5,450,349</u>	<u>2,666,021</u>
CURRENT LIABILITIES			
Trade and other payables	10	19,424,153	17,814,173
Contract liabilities		2,454,981	2,687,820
Short-term borrowings - secured	11	27,545,752	14,493,809
Unclaimed dividend		43,034	44,861
Unpaid dividend attributable to non-controlling interest (NCI)		-	713
Current portion of long-term financing - secured	8	289,197	288,661
Current portion of lease liabilities		90,795	103,911
Accrued mark-up		390,764	253,895
		<u>50,238,676</u>	<u>35,687,843</u>
TOTAL LIABILITIES		<u>55,689,025</u>	<u>38,353,864</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	12	<u>104,042,668</u>	<u>84,027,926</u>

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INTERNATIONAL INDUSTRIES LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026

	Attributable to owners of the Holding Company						Total	Non-controlling interest	Total equity
	Issued, subscribed and paid-up capital	Revenue reserves	Unappropriated profit	Total revenue reserves	Capital reserve	Total capital reserves			
		General reserve			Revaluation surplus on property, plant and equipment	Exchange translation reserves			
(Rupees in '000)									
Balance as at July 1, 2025	1,318,819	3,278,085	15,663,914	19,941,999	10,326,733	72,856	10,399,589	31,660,407	42,624,762
(Loss) / profit after tax for the period	-	-	337,690	337,690	-	-	-	337,690	608,876
Other comprehensive income for the period	-	-	(2,932)	(2,932)	54,293	8,571	62,864	59,932	59,932
Total comprehensive (loss) / income for the period	-	-	334,758	334,758	54,293	8,571	62,864	397,622	668,808
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	47,749	47,749	(47,749)	-	(47,749)	-	-
Proportionate share of revaluation surplus on property, plant and equipment - PCL	-	-	48	48	(48)	-	(48)	-	-
Transactions with owners recorded directly in equity									
Distributions to owners of Holding Company									
- Final dividend @ 40% (Rs. 4.00 per share) for the year ended June 30, 2025	-	-	(527,528)	(527,528)	-	-	-	(527,528)	(527,528)
Dividend to non-controlling interest	-	-	-	-	-	-	-	(474,861)	(474,861)
Balance as at September 30, 2025	1,318,819	3,278,085	16,518,941	19,797,026	10,333,229	81,427	10,414,656	31,530,501	42,291,181
Balance as at July 1, 2026	1,318,819	3,278,085	19,286,028	22,564,113	9,987,762	95,563	10,083,325	33,968,257	45,674,062
Profit after tax for the period	-	-	1,660,305	1,660,305	-	-	-	1,660,305	2,623,398
Other comprehensive income for the period	-	-	(3,358)	(3,358)	61,823	(2,282)	59,541	58,183	56,183
Total comprehensive income for the period	-	-	1,656,947	1,656,947	61,823	(2,282)	59,541	1,718,488	2,679,581
Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation - net of tax	-	-	38,027	38,027	(38,027)	-	(38,027)	-	-
Proportionate share of surplus on revaluation of property, plant and equipment - PCL	-	-	1,546	1,546	(1,546)	-	(1,546)	-	-
Balance as at September 30, 2026	1,318,819	3,278,085	20,982,548	24,260,633	10,010,012	93,281	10,103,293	35,682,745	48,353,643

The annexed notes 1 to 19 form an integral part of these consolidated condensed interim financial statements.

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INTERNATIONAL INDUSTRIES LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026

		Three months ended	
		September 30, 2026	September 30, 2025
Note		----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	14	(10,815,353)	(8,886,656)
Finance cost paid		(353,702)	(214,190)
Restricted cash on account of lien		504,580	-
Income on bank deposits received		33,270	29,578
Sindh Infrastructure Development Cess paid		(1,183,697)	-
Staff retirement benefits paid		(5,593)	(14,668)
Payment on account of compensated absences		(27,294)	(16,663)
Income tax paid - net		(837,090)	(990,443)
Net cash used in operating activities		(12,684,879)	(10,093,042)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for acquisition of property, plant and equipment		(728,477)	(299,840)
Investments in term deposit receipt (TDRs)		-	450,000
Proceeds from disposal of property, plant and equipment		51,139	44,035
Net cash (used in) / generated from investing activities		(677,338)	194,195
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long-term financing		(63,175)	(82,509)
Proceeds from / (repayments of) short-term borrowings		13,051,943	9,547,179
Lease rentals paid		(73,008)	13,366
Dividends paid to non-controlling interest		(713)	(695)
Dividends paid to shareholders of the Holding Company		(1,827)	-
Net cash generated from financing activities		12,913,221	9,477,341
Net decrease in cash and cash equivalents		(448,996)	(421,505)
Cash and cash equivalents at beginning of the period		1,116,550	2,907,945
Effects of exchange rate changes in cash and cash equivalents		(960)	(4,754)
Cash and cash equivalents at end of the period	15	666,594	2,481,686

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