



Elahi Cotton Mills Limited

270, Sector I-9/3, Industrial Area, Islamabad. (Pakistan)

Phone : +92 51 4433451-4

ECM/Secy/26/_____

October 28, 2026

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

RE: FINANCIAL RESULTS 1ST QUARTER UN-AUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on October 28, 2026 at 10:30 a.m. at 270-Sector I-9, Industrial Area, Islamabad recommended the following:

- | | | |
|-------|--|-----|
| (i) | <u>CASH DIVIDEND:</u> | Nil |
| (ii) | <u>BONUS SHARES:</u> | Nil |
| (iii) | <u>RIGHT SHARES:</u> | Nil |
| (iv) | <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION:</u> | Nil |
| (v) | <u>ANY OTHER PRICE-SENSITIVE INFORMATION:</u> | Nil |

In compliance to Notice No. PSX/N-062 dated January 10, 2025, we enclose herewith the following:

- Condensed Interim Un-Audited Financial Results (Statement of Profit or loss)
- Condensed Interim Un-Audited Statement of Financial Position
- Condensed Interim Un-Audited Statement of Cash Flows
- Condensed Interim Un-Audited Statement of Changes in Equity

The 1st quarter report of the Company for the period ended September 30, 2026 will be transmitted through PUCARS separately.

Yours faithfully,
for Elahi Cotton Mills Limited.

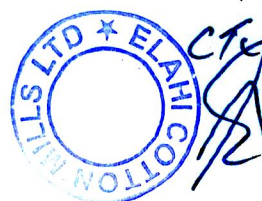
(MAHFOOZ ELAHI)
Chief Executive

ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	30.09.2026 Rupees	30.06.2026 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	1	251,906,389	253,664,194
Operating fixed assets		918,810	918,810
Long term security deposits		5,100,250	4,594,250
Loans and advances			
		<u>257,925,449</u>	<u>259,177,254</u>
CURRENT ASSETS			
Stores, spares and loose tools	2	3,504,404	3,763,589
Stock in trade	3	22,940,188	50,596,684
Trade debts		63,986,923	31,949,580
Loans and advances	4	10,297,533	596,581
Short term prepayments		374,772	374,772
Short term investment		712,681	712,681
Prepaid levy	12	4,460,894	5,299,783
Cash and bank balances	5	7,623,665	9,933,747
		<u>113,901,060</u>	<u>103,227,417</u>
		<u>371,826,509</u>	<u>362,404,671</u>
TOTAL ASSETS			
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital	6	13,000,000	13,000,000
Revaluation surplus on property, plant & equipment	7	218,916,105	220,601,998
Accumulated loss		(100,482,773)	(90,875,845)
		<u>131,433,332</u>	<u>142,726,153</u>
NON CURRENT LIABILITIES			
Deferred liabilities	8	55,242,305	53,315,388
		<u>55,242,305</u>	<u>53,315,388</u>
CURRENT LIABILITIES			
Trade and other payables	10	47,260,422	43,522,680
Short term loan from directors	11	137,629,471	122,579,471
Unclaimed dividend		260,979	260,979
		<u>185,150,872</u>	<u>166,363,130</u>
CONTINGENCIES AND COMMITMENTS			
		<u>371,826,509</u>	<u>362,404,671</u>
TOTAL EQUITY AND LIABILITIES			

CHIEF EXECUTIVE

DIRECTOR



CHIEF FINANCIAL OFFICER

ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

	Note	30.09.2026 Rupees	30.09.2025 Rupees
Sales	12	307,044,620	253,125,534
Cost of sales	13	(309,117,468)	(248,750,240)
Gross profit		(2,072,848)	4,375,294
Operating expenses			
Administrative expenses	14	(4,189,489)	(4,151,937)
Selling and distribution expenses		(1,169,650)	(567,000)
Other operating charges	15	(7,000)	(42,316)
		(5,366,139)	(4,761,253)
Operating (Loss)/profit		(7,438,987)	(385,959)
Other income	16	445	3,000
Finance cost	17	(16,221)	(16,822)
(Loss)/Profit before income tax & minimum tax		(7,454,763)	(399,781)
Minimum tax		(3,838,058)	(3,164,069)
(Loss)/Profit before income tax		(11,292,821)	(3,563,850)
(Loss)/Profit after taxation		(11,292,821)	(3,563,850)
(Loss)/Earning per share -basic and diluted		(8.69)	(2.74)

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



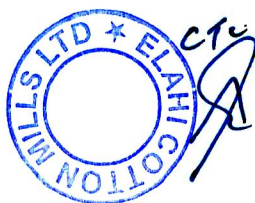
ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
SEPTEMBER 30, 2026

	Share Capital	Reserve		Total
		Capital	Revenue	
	Issued, subscribed and paid-up capital	Revaluation surplus on property, Plant and equipment	Accumulated Loss	
	Rupees			
Balance as at July 01, 2025	13,000,000	138,408,462	(58,732,763)	92,675,699
Total comprehensive income for the quarter ended September 30, 2025	-	-	(3,563,850)	(3,563,850)
Surplus on revaluation of fixed assets - incremental depreciation	-	(607,706)	607,706	-
Balance as at September 30, 2025	13,000,000	137,800,756	(61,688,907)	89,111,849
Balance as at July 01, 2026	13,000,000	220,601,998	(90,875,845)	142,726,153
Total comprehensive income/(loss) for the quarter ended September 30, 2026	-	-	(11,292,821)	(11,292,821)
Surplus on revaluation of fixed assets - incremental depreciation	-	(1,685,893)	1,685,893	-
Balance as at September 30, 2026	13,000,000	218,916,105	(100,482,773)	131,433,332

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



ELAHI COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2026

	For the 1st Qtr ended September 30, 2026 Rupees	For the 1st Qtr ended September 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/ profit before taxation	(7,454,763)	(399,781)
Adjustment for:		
Depreciation	2,536,785	1,526,951
Financial charges	16,221	16,822
Provision for gratuity	3,006,882	3,191,060
	5,559,888	4,734,833
Profit before working capital changes	(1,894,875)	4,335,052
Changes in working capital:		
Decrease/(increase) in current assets		
Store and spares	259,185	271,354
Stock in trade	27,656,496	5,282,706
Trade debts	(32,037,343)	(22,155,632)
Advances	(9,700,952)	1,921,378
Increase/(decrease) in current liabilities		
Trade and other payables	3,737,742	14,304,118
	(10,084,872)	(376,076)
Cash (used in) / generated from operations	(11,979,747)	3,958,976
Financial charges paid	(16,221)	(16,822)
Taxes paid	(2,999,169)	(2,046,372)
Gratuity paid	(1,079,965)	(475,550)
	(4,095,355)	(2,538,744)
Net cash (used in)/ generated from operating activities	(16,075,102)	1,420,232
CASH FLOWS FROM INVESTING ACTIVITIES		
Loan and Advances to Employees	(506,000)	(382,000)
Purchase of fixed assets	(778,980)	(51,000)
Net cash (used in)/generated from investing activities	(1,284,980)	(433,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Loan received from/(paid to) Directors	15,050,000	(150,000)
Financial liabilities paid		(1,047,648)
Net cash generated from/(used in) financing activities	15,050,000	(1,197,648)
Net decrease in cash and cash equivalents	(2,310,082)	(210,416)
Cash and cash equivalents at the beginning of the period	9,933,747	10,159,419
Cash and cash equivalents at the end of the period	7,623,665	9,949,003

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER

