

BLESSED TEXTILES LIMITED

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

	Note	September 30, 2026	June 30, 2026
		Rupees [Un-audited]	Rupees [Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserve		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		1,655,349,788	1,200,051,525
TOTAL EQUITY		8,822,330,288	8,367,032,025
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances		2,513,355,617	2,692,417,303
Employees retirement benefits		360,040,109	350,069,450
Long term payables		478,289,469	460,178,548
Deferred grant		20,193,053	22,820,877
		3,371,878,248	3,525,486,178
CURRENT LIABILITIES			
Trade and other payables		2,439,609,389	2,248,171,105
Unclaimed dividend		9,149,547	9,149,547
Short term borrowings		7,429,956,926	7,700,529,689
Accrued interest/profit		155,516,838	207,662,823
Income tax payable		5,767,169	5,767,169
Current portion of non-current liabilities		833,051,653	832,912,675
		10,873,051,522	11,004,193,008
TOTAL LIABILITIES		14,244,929,770	14,529,679,186
CONTINGENCIES AND COMMITMENTS	5		
TOTAL EQUITY AND LIABILITIES		23,067,260,058	22,896,711,211

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

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

	Note	September 30, 2026	June 30, 2026
		Rupees	Rupees
		[Un-audited]	[Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,298,581,571	7,474,907,456
Long term deposits		182,099,339	182,099,339
		7,480,680,910	7,657,006,795
CURRENT ASSETS			
Stores and spares		341,132,403	314,953,103
Stock in trade		7,631,179,250	8,003,575,563
Trade receivables		4,680,391,164	3,926,003,881
Short term deposits		5,627,427	5,415,222
Prepayments		815,499,516	647,876,874
Advances, prepayments and other receivables		206,501,728	345,153,265
Tax refunds due from government		983,625,979	1,008,201,455
Cash and bank balances		922,621,681	988,525,053
		15,586,579,148	15,239,704,416
TOTAL ASSETS		23,067,260,058	22,896,711,211

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Note	Three Months Ended	
		September 30, 2026	September 30, 2025
		Rupees	Rupees
Revenue from contracts with customers - net		9,100,554,358	7,321,129,737
Cost of sales		(7,983,231,792)	(6,739,920,180)
Gross profit		1,117,322,566	581,209,557
Selling and distribution expenses		(116,919,294)	(110,038,487)
Administrative expenses		(89,796,023)	(93,375,408)
Other expenses		(29,769,666)	(1,647,821)
		(236,484,983)	(205,061,716)
Impairment reversals for expected credit losses		3,340,382	8,042,395
		884,177,965	384,190,236
Other income		2,392,671	21,585,359
Operating profit		886,570,636	405,775,595
Finance cost		(317,606,563)	(366,424,614)
Profit before levies and taxation		568,964,073	39,350,981
Provision for statutory levies	7	(113,665,810)	(87,713,941)
Profit / (loss) before taxation		455,298,263	(48,362,960)
Provision for taxation		-	-
Profit / (loss) after taxation		455,298,263	(48,362,960)
Earning / (loss) per share - basic and diluted		70.79	(7.52)

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Three Months Ended	
	September 30, 2026	September 30, 2025
	Rupees	Rupees
Other comprehensive income	-	-
Profit / (loss) after taxation	455,298,263	(48,362,960)
Total comprehensive income / (loss)	455,298,263	(48,362,960)

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CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Issued share capital <i>Rupees</i>	General reserve <i>Rupees</i>	Loan from directors and sponsors <i>Rupees</i>	Retained earnings <i>Rupees</i>	Total equity <i>Rupees</i>
As at July 01, 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Comprehensive loss					
Loss after taxation	-	-	-	(48,362,960)	(48,362,960)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(48,362,960)	(48,362,960)
As at September 30, 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	745,085,098	7,912,065,598
As at July 01, 2026 - [Audited]	64,320,000	7,000,000,000	102,660,500	1,200,051,525	8,367,032,025
Comprehensive income					
Profit after taxation	-	-	-	455,298,263	455,298,263
Other comprehensive income	-	-	-	-	-
Total comprehensive income	-	-	-	455,298,263	455,298,263
As at September 30, 2026 - [un-audited]	64,320,000	7,000,000,000	102,660,500	1,655,349,788	8,822,330,288

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CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

Note	Three Months Ended	
	September 30, 2026	September 30, 2025
	Rupees	Rupees
CASH GENERATED FROM OPERATIONS		
Profit before levies and taxation	568,964,073	39,350,981
Adjustments for non-cash and other items		
Interest on borrowings	281,661,724	357,233,502
Impairment (reversals)/allowance for expected credit losses	(3,340,382)	(8,042,395)
Notional interest on infrastructure fee payable	18,110,921	-
Provision for employees retirement benefits	34,290,000	33,465,000
Depreciation	195,186,721	205,500,000
	525,908,984	588,156,107
Operating profit before changes in working capital	1,094,873,057	627,507,088
Changes in working capital		
Stores and spares	(26,179,300)	(2,624,339)
Stock in trade	372,396,313	(246,178,553)
Trade receivables	(751,046,901)	(387,586,632)
Short term deposits	(212,205)	(63,275,907)
Advances, prepayments and other receivables	(28,971,105)	(387,309,402)
Sales tax refundable	24,575,476	26,757,474
Trade and other payables	191,438,284	491,661,112
	(217,999,438)	(568,556,247)
Net cash generated from operations	876,873,619	58,950,841
Payments for:		
Employees retirement benefits	(24,319,341)	(44,412,977)
Interest/profit on borrowings	(333,807,709)	(372,963,986)
Income tax	(113,665,810)	(87,713,941)
Long term deposits	-	(34,866,389)
Net cash generated from / (used in) operating activities	405,080,759	(481,006,452)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(18,860,836)	(32,675,745)
Proceeds from disposal of property, plant and equipment	-	-
Net cash used in investing activities	(18,860,836)	(32,675,745)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term finance availed	-	-
Repayment of long term finances	(181,550,532)	(173,833,394)
Net (decrease) / increase in short term borrowings	(270,572,763)	640,242,026
Dividend paid	-	-
Net cash (used in) / generated from financing activities	(452,123,295)	466,408,632
NET DECREASE IN CASH AND CASH EQUIVALENTS	(65,903,372)	(47,273,565)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	988,525,053	847,602,796
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	922,621,681	800,329,231

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