



1st. QUARTERLY **ACCOUNTS**

UN - AUDITED

SEPTEMBER 30, 2026

Din[®]

Din Textile Mills Ltd.



organic yarn
GU 813709
Din Textile Mills Ltd.
Pakistan



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CORPORATE INFORMATION

Board of Directors

Shaikh Muhammad Jawed
Shaikh Muhammad Pervez
Shaikh Muhammad Tanveer
Shaikh Mohammad Naveed
Mr. Faisal Jawed
Shaikh Mohammad Raffay
Mr. Ehtesham Maqbool Elahi
Mr. Ali Farooq
Ms. Farah Agha

Chairman
Director
Chief Executive
Director
Director
Director
Director
Director
Director

Chief Financial Officer

Mr. Ahsan Nazir Khawaja
(FCA)

Company Secretary

Mr. Umair Ahmed Qureshi
(ACA, ACCA)

Auditors

Naveed Zafar Ashfaq Jaffery & Co.
Chartered Accountants

Legal Advisor

Mohsin Tayebaly & Co.

Share Registrar

CDC Share Registrar Services Limited
CDC House, 99-B, Block-B, S.M.C.H.S.
Main Shahrah-e-Faisal, Karachi-74400
Customer Support Services
(Toll Free) 0800-23275
Fax: (+92-21) 34326053
Email : info@cdcsrsl.com
Website : www.cdcsrsl.com

Registered Office

Din House, 35-A/1, Lalazar Area,
Opp: Beach Luxury Hotel, M. T. Khan Road, Karachi.

Mills

Unit-I, II and Dyeing: Kot Akbar Khan, 70 Km Multan Road, Tehsil Pattoki, District Kasur, Punjab.
Unit-III, Weaving & Stitching: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road,
Tehsil and District Lahore - Punjab.
Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur.

Website: www.dingroup.com

Email: textile@dingroup.com

☞ Allied Bank Limited
Bank Alfalah Limited
☞ Bank Al-Habib Limited
☞ BankIslami Pakistan Limited
Dubai Islamic Bank Pakistan Limited
☞ Faysal Bank Limited
Habib Bank Limited
☞ Habib Metropolitan Bank Limited
MCB Bank Limited
☞ MCB Islamic Bank Limited
Meezan Bank Limited
☞ National Bank of Pakistan

Audit Committee

Mr. Ehtesham Maqbool Elahi	Chairperson
Shaikh Muhammad Pervez	Member
Mr. Faisal Jawed	Member

Human Resource and Remuneration Committee

Mr. Ali Farooq	Chairperson
Mr. Faisal Jawed	Member
Shaikh Mohammad Raffay	Member

Credit Rating

Long term rating A - (A Minus)
Short term rating A2 (A two)
by Pakistan Credit Rating Agency (PACRA)

DIRECTORS' REPORT

In the name of Allah, the Most Beneficent, the Most Gracious, the Most Merciful.

Dear Shareholders,

The Board of Directors is pleased to present the un-audited condensed interim financial statements of the Company for the first quarter ended September 30, 2026, in compliance with the requirements of the Companies Act, 2017.

		30-Sep-26	30-Sep-25	Variance % age Favorable / (Unfavorable)
Sales (net)	Rupees in '000'	9,117,811	9,073,833	0.48
Gross profit	Rupees in '000'	1,079,701	854,164	26.40
Distribution cost	Rupees in '000'	172,061	211,649	18.70
Administrative expenses	Rupees in '000'	136,941	119,141	(14.94)
Other operating expenses	Rupees in '000'	36,969	16,233	(127.74)
Other income	Rupees in '000'	48,804	39,135	24.71
Operating profit	Rupees in '000'	782,534	546,276	43.25
Finance cost	Rupees in '000'	508,488	587,413	13.44
Profit / (loss) before levies and taxation	Rupees in '000'	274,046	(41,137)	766.18
Profit / (loss) after taxation	Rupees in '000'	155,822	(147,265)	205.81
Gross profit	Percentage	11.84	9.41	
Net profit / (loss)	Percentage	1.71	(1.62)	
Earnings / (loss) per share	Rupees	2.97	(2.81)	

The Company has made an encouraging start to the new financial year. Net sales for the quarter were Rs. 9.12 billion, broadly in line with Rs. 9.07 billion in the same period last year, although the split between export and local sales changed. Export sales fell by 20.9% to Rs. 1.02 billion, mainly because direct fabric exports declined to Rs. 547.2 million from Rs. 853.7 million, while yarn exports improved by 8.6% to Rs. 469.4 million. This shortfall was more than made up in the domestic market, where local sales grew by 4.0% to Rs. 8.10 billion mainly due to a 36.4% increase in local fabric sales to Rs. 1.56 billion. Overall, fabric sales rose by 5.5% to Rs. 2.11 billion, while yarn sales remained broadly unchanged at Rs. 6.62 billion.

The main improvement this quarter came from lower costs rather than higher sales. Cost of sales fell by Rs. 181.6 million even though sales were slightly higher, which lifted gross profit by 26.40% to Rs. 1,079.7 million and the gross margin to 11.84% from 9.41%. Two factors drove most of this gain. Fuel and power cost fell by Rs. 143.7 million to Rs. 807.0 million, or 8.9% of sales against 10.5% last year, helped by the expansion of our solar capacity to 12.6 MW. The depreciation charge in cost of sales also fell by Rs. 73.3 million to Rs. 220.3 million. Raw material consumed was higher at Rs. 5.68 billion against Rs. 4.72 billion last year. This is mainly because, in the same quarter last year, goods worth Rs. 1.45 billion were sold out of finished goods already held in stock, so less fresh production, and therefore less raw material, was needed. This quarter only Rs. 431.6 million of goods came out of existing stock, and the rest of

the goods sold were produced during the quarter, which increased the raw material used.

Distribution cost declined by 18.70% to Rs. 172.1 million, mainly because commission and claims fell by Rs. 28.7 million to Rs. 113.7 million and local freight by Rs. 10.3 million to Rs. 17.4 million. Administrative expenses rose by 14.94% to Rs. 136.9 million. The increase came mainly from staff salaries, up Rs. 8.0 million, and a new depreciation charge of Rs. 7.1 million on investment property, together with higher vehicle running and subscription costs. Other operating expenses increased to Rs. 37.0 million from Rs. 16.2 million. Of this, Rs. 20.3 million relates to the Workers' Profit Participation Fund and Workers' Welfare Fund, which become payable only when the Company earns a profit, while exchange losses and credit loss allowances were both lower than last year. Other income improved by 24.71% to Rs. 48.8 million, largely due to rental income of Rs. 9.5 million from investment property, which was not earned last year, and higher profit on bank deposits of Rs. 17.1 million against Rs. 13.1 million.

Finance cost reduced by 13.44% to Rs. 508.5 million, even though the policy rate now stands at 11.5% against 11% a year ago. The saving came from lower borrowings. Total borrowings (excluding the interest-free loan from directors and sponsors) stood at Rs. 17.51 billion at September 30, 2026, Rs. 3.24 billion lower than the Rs. 20.75 billion a year earlier, and a further Rs. 648.9 million was repaid during the quarter. Mark-up on short-term borrowings fell to Rs. 331.5 million from Rs. 415.2 million, and on long-term financing to Rs. 155.9 million from Rs. 163.2 million.

As a result, the Company earned a profit before levies and taxation of Rs. 274.0 million against a loss of Rs. 41.1 million during the same period last year. After levies of Rs. 115.4 million and taxation of Rs. 2.8 million, profit after tax stood at Rs. 155.8 million compared with a loss of Rs. 147.3 million, and earnings per share were Rs. 2.97 against a loss per share of Rs. 2.81. The profit earned in this single quarter already exceeds the Rs. 103.6 million earned in the whole of the financial year ended June 30, 2026, which gives the Board confidence that the Company's recovery is taking hold.

Financial Position and Cash Flows

Operations generated cash of Rs. 980.7 million during the quarter, against Rs. 1,369.2 million last year, when a reduction of Rs. 2.01 billion in stock-in-trade (stock sold and turned into cash) added to cash flows. After finance cost and gratuity payments, and with tax refunds of Rs. 216.2 million received, net cash from operating activities was Rs. 572.6 million. After capital expenditure of Rs. 78.6 million and other investing flows, net cash of Rs. 650.1 million was available, which was used to repay Rs. 334.7 million of long-term financing and Rs. 314.2 million of short-term borrowings.

Shareholders' equity increased to Rs. 10.94 billion from Rs. 10.78 billion at June 30, 2026, reflecting the profit earned during the quarter, and the current ratio remained stable at 1.01 times. Trade debts rose to Rs. 5.27 billion from Rs. 4.56 billion at year end,

while trade and other payables increased to Rs. 4.12 billion from Rs. 3.47 billion. Management is closely following up on collections from customers so that the funds tied up in receivables remain under control.

Economic and Industry Overview

The quarter was shaped largely by external pressures. The prolonged conflict in the Middle East kept global oil prices elevated and pushed domestic inflation back into double digits: national CPI averaged 10.20% for July to September 2026, against 4.30% in the same period last year, with September at 10.26% as fuel, transport and electricity costs rose. Against this backdrop the State Bank of Pakistan held the policy rate at 11.5% at its September 14, 2026 meeting, its third consecutive hold, stating that interest rates need to remain above inflation to bring inflation back to the 5-7% target range.

Pakistan's textile and clothing exports grew by 5.26% to US\$ 5.03 billion during July to September 2026, compared with US\$ 4.78 billion in the same period last year. Growth came mainly from value-added categories, while shipments to the Middle East slowed due to the regional conflict and a transport strike in August disrupted the movement of export containers and inputs. Basic products such as cotton yarn and cloth continue to face intense price competition.

Pakistan Cotton Ginners Association data reported cotton arrivals of approximately 3.208 million bales by September 30, 2026, up 5.39% from the corresponding period last year. Industry reports have also highlighted concerns about weather, pests and contamination that may affect crop quality and availability. Energy costs remain an important factor in textile competitiveness, and the Company's investment in solar generation may help reduce exposure to grid electricity costs.

Future Outlook

The Board remains cautiously optimistic. The first quarter has shown that the measures taken over the last two years, namely investment in solar power, tighter cost control and the reduction in borrowings, are now reflected in our profits. At the same time, the operating environment for the rest of the year carries real risk. Inflation has risen sharply, interest rates are higher than a year ago and are no longer falling, energy prices remain tied to the course of the Middle East conflict, and the size of the domestic cotton crop is uncertain.

Management will therefore stay focused on what is within its control:

- protecting margins through disciplined cotton procurement and a gradual shift in the sales mix towards fabric and value-added products, including our stitching unit;
- continuing to reduce borrowings and finance cost through tight control over inventory and receivables;

- getting the most from our 12.6 MW solar capacity and evaluating further energy-efficiency investments where returns justify them; and
- deepening relationships with existing customers at home and abroad while selectively developing new export markets.

With these priorities, the Board believes the Company is well placed to build on this quarter's results and to deliver sustainable value to shareholders.

Composition of the Board

The Board comprises nine directors, eight male and one female, as follows:

Category	No.	Names
Independent Directors	3	Mr. Ehtesham Maqbool Elahi Mr. Ali Farooq Ms. Farah Agha (female)
Executive Directors	3	Shaikh Muhammad Tanveer Shaikh Mohammad Naveed Shaikh Mohammad Raffay
Other Non-Executive Directors	3	Shaikh Muhammad Jawed Shaikh Muhammad Pervez Mr. Faisal Jawed
Total	9	

The Audit Committee comprises Mr. Ehtesham Maqbool Elahi (Chairperson), Shaikh Muhammad Pervez and Mr. Faisal Jawed. The Human Resource and Remuneration Committee comprises Mr. Ali Farooq (Chairperson), Mr. Faisal Jawed and Shaikh Mohammad Raffay. There has been no change in the remuneration policy of non-executive directors as disclosed in the Annual Report 2026.

Acknowledgment

The Board places on record its appreciation for the hard work and commitment of the Company's employees at every level, whose efforts made this quarter's results possible. We are also grateful to our shareholders, customers, suppliers, financial institutions and regulators for their continued trust and support.

On behalf of the Board of Directors

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive


Faisal Jawed
Director



DIN GROUP

DIN TEXTILE MILLS LTD.

A C C O U N T S



**Condensed Interim
Financial Statements For the
1st Quarter ended September 30, 2026**

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Condensed Interim Statement of Financial Position

As at September 30, 2026

As at September 30, 2020

		(Un-audited)	(Audited)
	Note	30-Sep-26	30-Jun-26
		-----Rupees in thousand-----	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	5	17,386,770	17,653,676
Intangible assets		1,835	2,523
Long term deposits		103,230	145,322
Investment Property		277,772	284,894
		17,769,607	18,086,415
CURRENT ASSETS			
Non-current asset held for sale		152,000	152,000
Stores, spare parts and loose tools		769,190	699,941
Stock in trade	6	8,070,058	8,218,911
Trade debts		5,267,032	4,555,988
Advances		1,222,618	1,098,112
Trade deposits and prepayments		149,088	66,113
Other receivables		805,751	844,778
Tax refunds due from Government		33,006	440,428
Cash and bank balances		430,093	428,921
		16,898,836	16,505,192
TOTAL ASSETS		34,668,443	34,591,607
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital			
200,000,000 ordinary shares of Rs. 10 each		2,000,000	2,000,000
Issued, subscribed and paid up capital	7	524,667	524,667
Reserves		3,515,750	3,359,928
Revaluation Surplus		6,896,394	6,896,394
		10,936,811	10,780,989
Loan from directors and sponsors	8	1,000,000	1,000,000
		11,936,811	11,780,989
NON CURRENT LIABILITIES			
Long term financing		5,373,672	5,771,205
Staff retirement benefits		510,211	481,669
Deferred taxation - net		197,494	197,494
		6,081,377	6,450,368
CURRENT LIABILITIES			
Trade and other payables		4,123,790	3,469,163
Contract liabilities		46,586	42,205
Unclaimed dividend		5,361	5,361
Accrued mark up / interest		333,813	451,433
Short term borrowings	9	10,684,470	10,998,697
Current Portion of long term financing		1,456,235	1,393,391
		16,650,255	16,360,250
TOTAL EQUITY AND LIABILITIES		34,668,443	34,591,607

CONTINGENCIES AND COMMITMENTS

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The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive

Faisal Jawed
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-Audited)
For the 1st Quarter ended September 30, 2026

		(Un-audited) 30-Sep-26	(Un-audited) 30-Sep-25
	Note	-----Rupees in thousand-----	
Sales		9,117,811	9,073,833
Cost of sales	11	(8,038,110)	(8,219,669)
Gross Profit		1,079,701	854,164
Distribution cost		(172,061)	(211,649)
Administrative expenses		(136,941)	(119,141)
Other operating expenses		(36,969)	(16,233)
Other income		48,804	39,135
		(297,167)	(307,888)
Operating profit		782,534	546,276
Finance cost		(508,488)	(587,413)
Profit / (loss) before levies and taxation		274,046	(41,137)
Levies		(115,398)	(106,128)
Profit / (loss) before taxation		158,648	(147,265)
Taxation		(2,826)	-
Profit / (loss) for the period		155,822	(147,265)
Earnings / (loss) per share - basic and diluted	12	2.97	(2.81)

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive

Faisal Jawed
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-Audited)
For the 1st Quarter ended September 30, 2026

	(Un-audited) 30-Sep-26	(Un-audited) 30-Sep-25
	-----Rupees in thousand-----	
Profit / (loss) for the period	155,822	(147,265)
Other comprehensive income for the period	-	-
Total comprehensive profit / (loss) for the period	155,822	(147,265)

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive


Faisal Jawed
Director


Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-Audited) **For the 1st Quarter ended September 30, 2026**

Particulars	Share capital	Reserves				Sub total	Total
		Capital	Revaluation Surplus	Revenue			
		Share Premium		General	Unappropriated profit		
-----Rupees in thousand-----							
Balance as at July 01, 2025	524,667	746,194	3,271,231	400,000	2,103,172	6,520,597	7,045,264
Total comprehensive loss for the 1st quarter ended September 30, 2025:							
Loss for the period	-	-	-	-	(147,265)	(147,265)	(147,265)
Other comprehensive income -net of deferred tax	-	-	-	-	-	-	-
Balance as at September 30, 2025	524,667	746,194	3,271,231	400,000	1,955,907	6,373,332	6,897,999
Balance as at July 01, 2026	524,667	746,194	6,896,394	400,000	2,213,734	10,256,322	10,780,989
Total comprehensive profit for the 1st quarter ended September 30, 2026:							
Profit for the period	-	-	-	-	155,822	155,822	155,822
Other comprehensive income -net of deferred tax	-	-	-	-	-	-	-
Balance as at September 30, 2026	524,667	746,194	6,896,394	400,000	2,369,556	10,412,144	10,936,811

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive

Faisal Jawed
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-Audited) For the 1st Quarter ended September 30, 2026

		(Un-audited) 30-Sep-26	(Un-audited) 30-Sep-25
	Note	-----Rupees in thousand-----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	13	980,702	1,369,240
Finance cost paid		(601,875)	(548,205)
Taxes refund received		216,225	133,503
Staff retirement benefits - gratuity paid		(22,404)	(29,632)
		(408,054)	(444,334)
Net cash generated from operating activities		572,648	924,906
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sale of property, plant and equipment		113,992	-
Purchase of Property, plant and equipment		(78,644)	(43,019)
Long term deposits		42,092	3,595
Net cash generated from / (used in) investing activities		77,440	(39,424)
Net cash generated after investing activities		650,088	885,482
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term financing		(334,689)	(314,446)
Short term borrowings		(314,227)	(917,029)
Net cash used in financing activities		(648,916)	(1,231,475)
Net increase / (decrease) in cash and cash equivalents		1,172	(345,993)
Cash and cash equivalents at the beginning of the period		428,921	883,040
Cash and cash equivalents at the end of the period		430,093	537,047

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive


Faisal Jawed
Director


Ahsan Nazir Khawaja
Chief Financial Officer

**Selected Notes to the
Condensed Interim Financial Statements (Un-Audited)
For the 1st Quarter ended September 30, 2026**

1 LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 Din Textile Mills Limited (the Company) is limited by shares, was incorporated in Pakistan on June 13, 1988 as public limited company under the repealed Companies Ordinance 1984 (Now the Companies Act 2017) and is quoted on Pakistan stock exchange. The registered office of the Company is situated at 35 - A / 1 Lalazar Area, Opposite Beach Luxury Hotel, Karachi in the province of Sindh, Pakistan.
- 1.2 The principal business of the Company is to manufacture and sale of yarn and greige fabric. The manufacturing units are located at Pattoki and Raiwind in the province of Punjab.
- a) Unit-I, II & Dyeing: Kot akbar Khan, 70 Km Multan Road, Tehsil Pattoki, District Kasur, Punjab.
 - b) Unit-III, Weaving and Stitching: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road, Tehsil and District Lahore - Punjab.
 - c) Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- i International Accounting Standard ('IAS') 34, 'Interim Financial Reporting', issued by International Accounting Standards Board ('IASB') as notified under the Companies Act, 2017, and
- ii Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statements comprise of condensed interim statement of financial position, condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity

together with the selected notes for the quarter ended September 30, 2026 which have not been audited. These condensed interim financial statements do not include all the information as required in annual financial statements prepared in accordance with approved accounting standards as applicable in Pakistan, and should therefore be read in conjunction with the financial statements for the year ended June 30, 2026.

3 SIGNIFICANT ACCOUNTING POLICIES

- 3.1 The accounting policies and methods of computation which have been used in the preparation of these condensed interim financial information are the same as those applied in preparation of the financial statements for the preceding year ended June 30, 2026.
- 3.2 Amendments to certain existing standards and new interpretations on approved accounting standards effective during the period either were not relevant to the Company's operations or did not have any impact on the accounting policies of the Company.

4 ACCOUNTING ESTIMATES, JUDGMENTS AND FINANCIAL RISK MANAGEMENT

- 4.1 The preparation of these condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

Judgements and estimates made by management in the preparation of these condensed interim financial informations are the same as those that were applied to the financial statements as at and for the year ended June 30, 2026.

- 4.2 The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2026.

5 PROPERTY, PLANT AND EQUIPMENT

		(Un-audited)	(Audited)
	Note	30-Sep-26	30-Jun-26
		-----Rupees in thousand-----	
Operating fixed assets	5.1	16,904,232	17,204,925
Capital work in progress - at cost	5.2	482,538	448,751
		17,386,770	17,653,676

5.1 The cost of additions and deletions to property, plant and equipment during the 1st Quarter ended were as follows:

	30-Sep-26		30-Sep-25	
	Acquisition Cost	Disposal Book Value	Acquisition Cost	Disposal Book Value
	-----Rupees in thousand-----		-----Rupees in thousand-----	
Building	1,151	-	3,590	-
Plant and machinery	40,823	122,350	54,735	-
Electric installation	1,034	-	905	-
Tools and equipment	63	-	130	-
Furniture and fixture	743	-	841	-
Office equipment	126	-	275	-
Computers	917	-	2,933	-
Vehicles	-	-	3,595	-
	44,857	122,350	67,004	-

5.2 CAPITAL WORK IN PROGRESS

	(Un-audited)	(Audited)
	30-Sep-26	30-Jun-26
	-----Rupees in thousand-----	
Building	142,707	131,039
Plant and machinery	63,595	62,510
Electric Installation	276,236	255,202
	482,538	448,751

6 STOCK IN TRADE

Raw material		
Raw material in hand	5,648,275	5,473,795
Raw material in transit	569,154	424,942
Work in process	399,947	431,749
Finished goods	1,373,003	1,764,031
Waste	32,725	73,319
Packing material	46,954	51,075
	8,070,058	8,218,911

6.1 Finished goods amounting to Rs. 11,838,785 (June 30, 2026 : Rs 289,025,748) are stated at their net realizable value aggregating Rs.9,406,236 (June 30, 2026 : Rs. 259,969,952). The amount charged to statement of profit or loss in respect of stocks written down to their net realizable value is Rs. 2,432,549 (June 30, 2026 : Rs. 29,055,796).

6.2 The Company has provided a hypothecation charge over stock-in-trade to various financial institutions to secure long-term and short-term financing facilities.

7 ISSUED, SUBSCRIBED AND PAID UP CAPITAL

			(Un-audited)	(Audited)
30-Sep-26	30-Jun-26		30-Sep-26	30-Jun-26
Number of shares			-----Rupees in thousand-----	
36,798,155	36,798,155	Ordinary shares of Rs. 10 each allotted for consideration paid in cash	367,981	367,981
1,962,334	1,962,334	Ordinary shares of Rs. 10 each allotted for consideration of amalgamation of power plant	19,623	19,623
13,706,260	13,706,260	Ordinary shares of Rs. 10 each allotted as fully paid bonus shares	137,063	137,063
52,466,749	52,466,749		524,667	524,667

- 7.1 The shareholders are entitled to receive all distributions to them including dividend and other entitlements in the form of bonus and right shares as and when declared by the company. All shares carry "one vote" per share without restriction.

8 LOAN FROM DIRECTORS AND SPONSORS

The Company has obtained an interest-free loan from its directors and sponsors. This financing was secured to support the Company's working capital needs. Per the terms of the arrangement, the loan is repayable at the sole discretion of the Company. Consequently, it does not have a fixed repayment date or a contractual obligation for the Company to deliver cash or other financial assets to the lenders.

Based on the terms of this arrangement and in accordance with Technical Release (TR - 32) of the Institute of Chartered Accountants of Pakistan (ICAP), the loan has been classified as equity in these financial statements.

9 SHORT TERM BORROWINGS

	(Un-audited)	(Audited)
	30-Sep-26	30-Jun-26
-----Rupees in thousand-----		

SHORT TERM BORROWINGS - Secured

Conventional	280,369	381,784
Islamic	10,404,101	10,616,913
	10,684,470	10,998,697

- 9.1 These facilities are secured against joint pari passu floating and hypothecation charges over the Company's present and future stocks, book debts, movables, and receivables.

- 9.2 These borrowings carry markup ranging from 12.04% to 13.79% (June 30, 2026: 10.74% to 13.84%) per annum, except for Export Refinance availed from an Islamic bank, which carries markup at the rate of 5.75% (June 30, 2026: Nil) per annum.

		(Un-audited)	(Audited)
	Note	30-Sep-26	30-Jun-26
		-----Rupees in thousand-----	

10 CONTINGENCIES AND COMMITMENTS

There has been no significant changes in the contingencies and commitments since the last audited financial statements of the company for the year ended June 30, 2026.

10.1 Contingencies

Bills discounted with recourse		204,563	380,395
Bank guarantees issued in the ordinary course of business	10.1.1	1,677,331	1,677,331
Post dated cheques issued in favour of custom authorities	10.1.2	9,147,766	9,096,567

- 10.1.1 Guarantees aggregate to Rs.674.947 Million (June 30, 2026: Rs. 674.947 Million) are secured against cash deposits held by banks. While the remaining balance is secured against a first pari passu charge over the company's current assets.

- 10.1.2 post-dated cheques are issued to customs authorities in respect of duties on import items. These are encashable if documents of exports are not provided on due dates.

		(Un-audited)	(Audited)
		30-Sep-26	30-Jun-26
		-----Rupees in thousand-----	

10.2 COMMITMENTS

Letter of credit for capital expenditure	13,875	-
Letter of credit for raw material	1,606,971	987,235
Letter of credit for stores and spares	53,113	92,851

11 COST OF SALES

		(Un-audited) 30-Sep-26	(Un-audited) 30-Sep-25
	Note	-----Rupees in thousand-----	
Cost of goods manufactured	11.1	7,606,488	6,768,230
Finished goods			
Opening stock		1,837,350	3,262,064
Closing stock		(1,405,728)	(1,810,625)
		8,038,110	8,219,669
11.1 Cost of goods manufactured			
Raw material consumed	11.2	5,682,556	4,719,406
Cost of raw material sold		22,822	-
Packing material consumed		90,836	79,523
Stores and spares consumed		106,842	99,077
Salaries, wages and other benefits		577,093	534,397
Fuel and power		806,984	950,657
Insurance		15,161	15,157
Repairs and maintenance		17,371	8,197
Depreciation		220,345	293,639
Ijarah rentals		600	3,419
Vehicle running and maintenance		9,761	7,756
Fee and subscriptions		3,439	5,605
Postage and telephone		2,515	259
Travelling and conveyance		4,907	2,569
Legal and professional		778	2,331
Rent, rates and taxes		6,612	4,943
Other overheads		6,064	4,630
		7,574,686	6,731,565
Work in process			
Opening stock		431,749	347,440
Closing Stock		(399,947)	(310,775)
		31,802	36,665
		7,606,488	6,768,230

11.2 Raw material consumed

	(Un-audited)	(Un-audited)
	30-Sep-26	30-Sep-25
	-----Rupees in thousand-----	
Opening stock	5,898,737	5,420,415
Purchases	5,856,264	4,188,176
	<u>11,755,001</u>	<u>9,608,591</u>
Closing stock	(6,217,429)	(5,052,927)
	<u>5,537,572</u>	<u>4,555,664</u>
Dyeing & Processing charges	167,806	163,742
Cost of raw material sold	(22,822)	-
	<u>5,682,556</u>	<u>4,719,406</u>

12 EARNINGS / (LOSS) PER SHARE - BASIC AND DILUTED

	(Un-audited)	(Un-audited)
	30-Sep-26	30-Sep-25
	-----Rupees in thousand-----	
Profit / (loss) for the period	<u>155,822</u>	<u>(147,265)</u>
Weighted average number of ordinary shares outstanding during the period	52,466,749	52,466,749
Earnings / (loss) per share - basic and diluted	<u>2.97</u>	<u>(2.81)</u>

12.1 There is no dilutive effect on the basic earning / (loss) per share of the company.

(Un-audited) (Un-audited)

Note	30-Sep-26	30-Sep-25
	Rupees in thousand.....	

13 Profit / (loss) before levies and taxation

274,046

(41,137)

Adjustments for

Depreciation

223,200

296,803

Depreciation on Investment property

7,122

-

Amortization

688

688

Staff retirement benefits - gratuity

50,947

42,216

Workers' profit participation fund

14,718

-

Workers' welfare fund

5,593

-

Interest on WPPF

2,086

Allowance for expected credit loss

3,600

7,898

Government grant

(22,147)

(26,017)

Finance cost

508,488

587,413

loss on disposal of property, plant and equipment

8,358

-

Working Capital Changes

13.1

(95,997)

501,376

706,656

1,410,377

980,702**1,369,240****13.1 (Increase) / Decrease in current assets**

Stores, spare parts and loose tools

(69,250)

(16,588)

Stock in trade

148,852

2,009,692

Trade debts

(716,730)

(1,663,749)

Advances

(124,506)

(132,379)

Trade deposits and prepayments

(82,974)

41,688

Other receivables

39,026

19,464

(805,582)

258,128

Increase in current liabilities

Trade and other payables

709,585

243,248

709,585

243,248

(95,997)

501,376

14 TRANSACTIONS WITH RELATED PARTIES

		(Un-audited)	(Un-audited)
		30-Sep-26	30-Sep-25
		-----Rupees in thousand-----	
Transactions with related parties	Relationship		
MCB Bank Limited	Associated company		
Withdrawals		3	-
Din Leather (Pvt) Ltd.	Associated company		
Advance against expenses		2,674	1,565
Adamjee Insurance Company Ltd	Associated company		
Premium paid		22,813	14,990
Adamjee Life Assurance Company Ltd	Associated company		
Premium paid		4,908	2,750
Salaries and other employees benefits	Key management personnel	61,323	65,622

		(Un-audited)	(Audited)
		30-Sep-26	30-Jun-26
		-----Rupees in thousand-----	

Balances outstanding at the period end

MCB Bank Limited	Associated	921	925
Din Leather (Pvt.) Ltd.	Associated	9,253	8,854
Adamjee Insurance Company Limited	Associated	30,200	15,313
Shaikh Muhammad Pervez	Director	112,800	112,800
Shaikh Muhammad Tanveer	Director	225,600	225,600
Shaikh Mohammad Naveed	Director	97,600	97,600
Faisal Jawed	Director	75,200	75,200
Shaikh Mohammad Raffay	Director	56,400	56,400
Shaikh Muhammad Tariq	Shareholder	56,400	56,400
Faraz Jawed	Shareholder	75,200	75,200
Farhad Sheikh Muhammad	Shareholder	56,400	56,400
Fawad Jawed	Shareholder	75,200	75,200
Hamza Tariq	Shareholder	56,400	56,400
Mrs Ghazala Pervez	Shareholder	112,800	112,800

15 SEGMENT ANALYSIS

	Spinning	Weaving	Other Segments	Total
-----Rupees in thousand-----				

For the 1st quarter ended 30 September 2026

Revenue - External customers	6,570,097	2,013,316	534,398	9,117,811
Revenue - Inter-segments	359,208	146,284	102,212	607,704
Segment results	622,580	145,857	2,262	770,699

For the 1st quarter ended 30 September 2025

Revenue - External customers	6,839,632	1,920,145	314,056	9,073,833
Revenue - Inter-segments	430,867	106,380	1,053,818	1,591,065
Segment results	299,683	201,516	22,175	523,374

Reconciliation of operating results with profit / (loss) after tax is as follows:

	(Un-audited) 30-Sep-26	(Un-audited) 30-Sep-25
-----Rupees in thousand-----		
Total results of segments	770,699	523,374
Other operating expenses	(36,969)	(16,233)
Other income	48,804	39,135
Finance cost	(508,488)	(587,413)
Profit / (loss) before levies and taxation	274,046	(41,137)
Taxation - Income tax & levies	(118,224)	(106,128)
Profit / (loss) for the period	155,822	(147,265)

15.2 SEGMENT ASSETS AND LIABILITIES

	Spinning	Weaving	Other Segments	Total
-----Rupees in thousand-----				

As at 30 September 2026

Segment Assets	23,921,187	6,449,836	2,473,977	32,845,000
Segment Liabilities	11,345,231	3,246,516	351,880	14,943,627

As at 30 June 2026

Segment Assets	24,894,337	6,493,017	1,764,620	33,151,974
Segment Liabilities	11,643,262	3,546,169	309,047	15,498,478

Reconciliation of segment assets and liabilities with total assets and liabilities is as follows:

	(Un-audited)	(Audited)
	30-Sep-26	30-Jun-26
	-----Rupees in thousand-----	
Assets:		
Total segment assets	32,845,000	33,151,974
Unallocated assets	1,823,443	1,439,633
Total assets as per interim statement of financial position	34,668,443	34,591,607
Liabilities:		
Total segment liabilities	14,943,627	15,498,478
Unallocated liabilities	7,788,005	7,312,140
Total liabilities as per interim statement of financial position	22,731,632	22,810,618

16 DATE OF AUTHORIZATION FOR ISSUE

These financial statements have been authorized for issue on October 22nd, 2026 by the board of directors of the Company.

17 GENERAL

- Figures have been rounded off to the nearest thousand rupees.
- Comparative information has been re-classified, re-arranged or additionally incorporated in these condensed interim financial statements, wherever necessary, to facilitate comparison and to conform with changes in presentation in the current period.

Karachi:
Dated : October 22, 2026

Shaikh Muhammad Tanveer
Chief Executive


Faisal Jawed
Director


Ahsan Nazir Khawaja
Chief Financial Officer

بورڈ کی تشکیل

بورڈ میں نوڈائریکٹرز شامل ہیں: آٹھ مرد اور ایک خاتون، جن کی تفصیل درج ذیل ہے:

کیٹگری	تعداد	نام
آزاد ڈائریکٹرز	3	جناب احتشام مقبول الہی، جناب علی فاروق، محترمہ فرح آغا (خاتون)
ایگزیکٹو ڈائریکٹرز	3	شیخ محمد تنویر، شیخ محمد نوید، شیخ محمد رافع
دیگر نان ایگزیکٹو ڈائریکٹرز	3	شیخ محمد جاوید، شیخ محمد پرویز، جناب فیصل جاوید
کل	9	

آڈٹ کمیٹی میں جناب احتشام مقبول الہی (چیرمین)، شیخ محمد پرویز اور جناب فیصل جاوید شامل ہیں۔ انسانی وسائل اور معاوضہ کمیٹی میں جناب علی فاروق (چیرمین)، جناب فیصل جاوید اور شیخ محمد رافع شامل ہیں۔ نان ایگزیکٹو ڈائریکٹرز کی معاوضہ پالیسی میں کوئی تبدیلی نہیں کی گئی؛ اس پالیسی کی تفصیل سالانہ رپورٹ 2026 میں دی گئی ہے۔

اظہار تشکر

بورڈ کمپنی کے ہر سطح کے ملازمین کی محنت اور لگن کو سراہتا ہے، جن کی کوششوں سے اس سہ ماہی کے نتائج ممکن ہوئے۔ ہم اپنے حصص یافتگان، صارفین، سپلائرز، مالیاتی اداروں اور ریگولیٹرز کے مسلسل اعتماد اور تعاون کے بھی شکر گزار ہیں۔

منجانب بورڈ آف ڈائریکٹرز

شیخ محمد تنویر
چیف ایگزیکٹو

فیصل جاوید
ڈائریکٹر

کراچی:
تاریخ: 22 اکتوبر 2026ء

پاکستان کاٹن جنرل ایسوسی ایشن کے اعداد و شمار کے مطابق 30 ستمبر 2026 تک کپاس کی آمد تقریباً 3.208 ملین گانٹھیں رہی، جو گزشتہ سال کی اسی مدت سے 5.39 فیصد زیادہ ہے۔ صنعتی رپورٹس میں موسم، کیڑوں اور آلودگی سے متعلق خدشات بھی سامنے آئے ہیں، جو فصل کے معیار اور دستیابی کو متاثر کر سکتے ہیں۔ توانائی کی لاگت ٹیکسٹائل شعبے کی مسابقت میں اہم عنصر ہے، اور کمپنی کی سٹش توانائی میں سرمایہ کاری سے قومی گرڈ کی بجلی کی قیمتوں کے اثرات کم کرنے میں مدد مل سکتی ہے۔ علاقائی ٹیرف کے مخصوص تقابل کے لیے قابل اعتماد ذرائع، جبکہ کمپنی کی 12.6 میگاواٹ سٹش صلاحیت کے لیے اندرونی ریکارڈ درکار ہیں۔

مستقبل کا منظر نامہ

بورڈ محتاط طور پر پُر امید ہے۔ پہلی سہ ماہی کے نتائج ظاہر کرتے ہیں کہ گزشتہ دو برسوں کے دوران کیے گئے اقدامات سٹش توانائی میں سرمایہ کاری، لاگت پر سخت کنٹرول اور قرض گیری میں کمیاب منافع میں نظر آنے لگے ہیں۔ تاہم، سال کے بقیہ حصے کا کاروباری ماحول حقیقی خطرات سے خالی نہیں۔ مہنگائی تیزی سے بڑھی ہے، شرح سود گزشتہ سال سے بلند ہے اور اب کم نہیں ہو رہی، توانائی کی قیمتیں مشرق وسطیٰ کے تنازع کی پیش رفت سے وابستہ ہیں، جبکہ مقامی کپاس کی فصل کا حجم غیر یقینی ہے۔

لہذا انتظامیہ اپنی توجہ ان امور پر مرکوز رکھے گی جن پر کمپنی کا اختیار ہے:

- کپاس کی محتاط خریداری اور فروخت میں کپڑے اور ویلیو ایڈڈ مصنوعات، بشمول سلائی یونٹ کی مصنوعات، کا حصہ بتدریج بڑھا کر منافع کے مارجن کا تحفظ؛
- اسٹاک اور وصول طلب رقوم پر سخت کنٹرول کے ذریعے قرض گیری اور مالیاتی لاگت میں مزید کمی؛
- 12.6 میگاواٹ سٹش صلاحیت سے بھرپور استفادہ، اور جہاں متوقع منافع مناسب ہو وہاں توانائی کی بچت کے مزید منصوبوں کا جائزہ؛ اور
- ملک اور بیرون ملک موجودہ صارفین کے ساتھ تعلقات مضبوط بنانا، جبکہ منتخب طور پر نئی برآمدی منڈیوں میں مواقع تلاش کرنا۔

بورڈ کا یقین ہے کہ ان ترجیحات کے ساتھ کمپنی اس سہ ماہی کی کارکردگی کو آگے بڑھا کر حصص یافتگان کے لیے پائیدار قدر پیدا کرنے کی اچھی پوزیشن میں ہے۔

اور اس سے نقد رقم کا حصول نے نقد بہاؤ میں اضافہ کیا تھا۔ مالیاتی لاگت اور گریجویٹی کی ادائیگیوں کے بعد، اور 216.2 ملین روپے کے ٹیکس ریفرنڈز وصول ہونے کے نتیجے میں، آپریٹنگ سرگرمیوں سے خالص نقد آمد 572.6 ملین روپے رہی۔ 78.6 ملین روپے کے سرمایہ جاتی اخراجات اور دیگر سرمایہ کاری کے نقد بہاؤ کے بعد 650.1 ملین روپے خالص نقد دستیاب ہوئی، جسے طویل مدتی فنانسنگ کے 334.7 ملین روپے اور قلیل مدتی قرض گیری کے 314.2 ملین روپے کی ادائیگی کے لیے استعمال کیا گیا۔

حصص یافتگان کی ایکویٹی سہ ماہی کے دوران حاصل ہونے والے منافع کے باعث 30 جون 2026 کے 10.78 بلین روپے سے بڑھ کر 10.94 بلین روپے ہو گئی، جبکہ موجودہ تناسب 1.01 گنا پر مستحکم رہا۔ تجارتی قرضے مالی سال کے اختتام پر 4.56 بلین روپے سے بڑھ کر 5.27 بلین روپے ہو گئے، جبکہ تجارتی اور دیگر واجبات 3.47 بلین روپے سے بڑھ کر 4.12 بلین روپے رہے۔ انتظامیہ صارفین سے رقوم کی وصولی پر قریبی نظر رکھے ہوئے ہے تاکہ وصول طلب رقوم میں پھنسی ہوئی نقدی کو قابو میں رکھا جاسکے۔

اقتصادی اور کاروباری جائزہ

سہ ماہی پر بیرونی دباؤ کا نمایاں اثر رہا۔ مشرق وسطیٰ میں طویل تنازع کے باعث عالمی تیل کی قیمتیں زیادہ رہیں اور ملک میں مہنگائی دوبارہ دوہرے ہندسے میں پہنچ گئی۔ جولائی تا ستمبر 2026 کے دوران قومی CPI کی اوسط شرح 10.20 فیصد رہی، جبکہ گزشتہ سال اسی مدت میں یہ 4.30 فیصد تھی۔ ستمبر میں شرح 10.26 فیصد تک پہنچ گئی، جس میں ایندھن، ٹرانسپورٹ اور بجلی کے بڑھتے اخراجات کا اہم کردار تھا۔ ان حالات میں اسٹیٹ بینک آف پاکستان نے 14 ستمبر 2026 کے اجلاس میں پالیسی ریٹ 11.5 فیصد پر برقرار رکھا یہ مسلسل تیسرا اجلاس تھا جس میں شرح تبدیل نہیں کی گئی۔ بینک کے مطابق مہنگائی کو 5 تا 7 فیصد کے ہدف کی حد میں واپس لانے کے لیے شرح سود کو مہنگائی سے زیادہ رکھنا ضروری ہے۔

جولائی تا ستمبر 2026 میں پاکستان کی ٹیکسٹائل اور ملبوسات کی برآمدات 5.26 فیصد بڑھ کر 5.03 بلین امریکی ڈالر ہو گئیں، جبکہ گزشتہ سال اسی مدت میں یہ 4.78 بلین امریکی ڈالر تھیں۔ ترقی میں زیادہ حصہ ویلیو ایڈڈ مصنوعات کا رہا، تاہم علاقائی تنازع کے باعث مشرق وسطیٰ کو ترسیل سست پڑی، اور اگست میں ٹرانسپورٹ کی ہڑتال سے برآمدی کنٹینرز اور خام مال کی نقل و حرکت متاثر ہوئی۔ سوتی دھاگے اور کپڑے جیسی بنیادی مصنوعات کو بدستور سخت قیمت مسابقت کا سامنا ہے۔

7.1 ملین روپے کا نیا فرسودگی خرچ، اور گاڑیوں کے استعمال و سبسکریپشن کے زیادہ اخراجات تھے۔ دیگر عملیاتی اخراجات گزشتہ سال کے 16.2 ملین روپے سے بڑھ کر 37.0 ملین روپے ہو گئے۔ اس میں سے 20.3 ملین روپے ورکرز پرافٹ پارٹیشن فنڈ اور ورکرز ویلفیئر فنڈ سے متعلق ہیں، جو کمپنی کے منافع کمانے کی صورت میں واجب الادا ہوتے ہیں۔ دوسری جانب، زیر مبادلہ کے نقصانات اور کریڈٹ لاس الاؤنسز دونوں گزشتہ سال سے کم رہے۔ دیگر آمدنی 24.71 فیصد بڑھ کر 48.8 ملین روپے ہو گئی۔ اس اضافے کی بڑی وجہ سرمایہ کاری کی جائیداد سے 9.5 ملین روپے کا کرایہ تھا، جو گزشتہ سال حاصل نہیں ہوا تھا، اور بینک ڈپازٹس پر منافع میں اضافہ تھا، جو 13.1 ملین روپے سے بڑھ کر 17.1 ملین روپے ہو گیا۔

پالیسی ریٹ ایک سال پہلے کے 11 فیصد کے مقابلے میں اب 11.5 فیصد ہونے کے باوجود مالیاتی لاگت 13.44 فیصد کم ہو کر 508.5 ملین روپے رہی۔ یہ بچت قرض گیری میں کمی کے باعث ہوئی۔ 30 ستمبر 2026 کو کل قرض گیری، ڈائریکٹرز اور اسپانسرز کے بلا سو قرض کے علاوہ، 17.51 بلین روپے تھی، جو ایک سال پہلے کے 20.75 بلین روپے سے 3.24 بلین روپے کم ہے۔ سہ ماہی کے دوران مزید 648.9 ملین روپے قرض بھی واپس کیا گیا۔ قلیل مدتی قرض گیری پر مارک آپ 415.2 ملین روپے سے کم ہو کر 331.5 ملین روپے، جبکہ طویل مدتی فنانسنگ پر مارک آپ 163.2 ملین روپے سے کم ہو کر 155.9 ملین روپے رہا۔

نتیجتاً، کمپنی نے لیویز اور ٹیکس سے قبل 274.0 ملین روپے منافع کمایا، جبکہ گزشتہ سال اسی مدت میں 41.1 ملین روپے کا نقصان ہوا تھا۔ 115.4 ملین روپے کے لیویز اور 2.8 ملین روپے کے ٹیکس کے بعد بعد از ٹیکس منافع 155.8 ملین روپے رہا، جبکہ گزشتہ سال 147.3 ملین روپے کا نقصان ہوا تھا۔ فی حصص آمدنی 2.97 روپے رہی، جبکہ گزشتہ سال فی حصص نقصان 2.81 روپے تھا۔ اس ایک سہ ماہی میں حاصل ہونے والا منافع 30 جون 2026 کو ختم ہونے والے پورے مالی سال کے 103.6 ملین روپے منافع سے بھی زیادہ ہے، جس سے بورڈ کو اعتماد حاصل ہوا ہے کہ کمپنی کی بحالی کا عمل مضبوط بنیادوں پر آگے بڑھ رہا ہے۔

مالیاتی پوزیشن اور نقد بہاؤ

سہ ماہی کے دوران کاروباری سرگرمیوں سے 980.7 ملین روپے نقد حاصل ہوئے، جبکہ گزشتہ سال یہ رقم 1,369.2 ملین روپے تھی۔ گزشتہ سال تجارتی مال کے اسٹاک میں 2.01 بلین روپے کی کمی یعنی اسٹاک مال کی فروخت

کمپنی نے نئے مالی سال کا حوصلہ افزاء آغاز کیا ہے۔ سہ ماہی کے دوران خالص فروخت 9.12 بلین روپے رہی، جو گزشتہ سال کی اسی مدت کے 9.07 بلین روپے کے قریب ہے، تاہم برآمدی اور مقامی فروخت کے تناسب میں تبدیلی آئی۔ برآمدی فروخت 20.9 فیصد کم ہو کر 1.02 بلین روپے رہی۔ اس کی بنیادی وجہ براہ راست کپڑے کی برآمدات میں کمی تھی، جو 853.7 ملین روپے سے گھٹ کر 547.2 ملین روپے رہ گئیں، جبکہ دھاگے کی برآمدات 8.6 فیصد بڑھ کر 469.4 ملین روپے ہو گئیں۔ مقامی مارکیٹ میں فروخت کے اضافے نے برآمدات کی کمی سے زیادہ تلافی کی۔ مقامی فروخت 4.0 فیصد بڑھ کر 8.10 بلین روپے رہی، جس میں مقامی کپڑے کی فروخت 36.4 فیصد اضافے سے 1.56 بلین روپے تک پہنچنا اہم سبب تھا۔ مجموعی طور پر کپڑے کی فروخت 5.5 فیصد بڑھ کر 2.11 بلین روپے رہی، جبکہ دھاگے کی فروخت تقریباً مستحکم، 6.62 بلین روپے رہی۔

اس سہ ماہی میں بنیادی بہتری فروخت میں اضافے کے بجائے لاگت میں کمی سے آئی۔ فروخت قدرے زیادہ ہونے کے باوجود فروخت کی لاگت 181.6 ملین روپے کم ہوئی۔ اس کے نتیجے میں مجموعی منافع 26.40 فیصد بڑھ کر 1,079.7 ملین روپے ہو گیا، جبکہ مجموعی منافع کا مارجن گزشتہ سال کے 9.41 فیصد سے بڑھ کر 11.84 فیصد رہا۔ اس بہتری کے زیادہ تر دو اہم اسباب تھے۔ سٹشی توانائی کی پیداواری صلاحیت 12.6 میگاواٹ تک بڑھنے میں مدد سے ایندھن اور بجلی کی لاگت 143.7 ملین روپے کم ہو کر 807.0 ملین روپے رہی، جو فروخت کا 8.9 فیصد تھی؛ گزشتہ سال یہ تناسب 10.5 فیصد تھا۔ فروخت کی لاگت میں شامل فرسودگی کا خرچ بھی 73.3 ملین روپے کم ہو کر 220.3 ملین روپے رہا۔ استعمال شدہ خام مال کی لاگت 5.68 ارب روپے رہی، جبکہ گزشتہ سال یہ 4.72 ارب روپے تھی۔ اس کی بنیادی وجہ یہ تھی کہ گزشتہ سال کی اسی سہ ماہی میں 1.45 بلین روپے مالیت کی اشیاء پہلے سے موجود تیار مال کے ذخیرے سے فروخت کی گئی تھیں، لہذا نئی پیداوار اور اس کے نتیجے میں خام مال کی ضرورت کم تھی۔ اس سہ ماہی میں موجودہ اسٹاک سے صرف 431.6 ملین روپے مالیت کی اشیاء فروخت ہوئیں، جبکہ باقی فروخت شدہ اشیاء اسی سہ ماہی میں تیار کی گئیں، جس سے خام مال کا استعمال بڑھا۔

تقسیمی اخراجات 18.70 فیصد کم ہو کر 172.1 ملین روپے رہے۔ اس کی بنیادی وجہ کمیشن اور کلیمز میں 28.7 ملین روپے کی کمی، جس کے بعد یہ 113.7 ملین روپے رہے، اور مقامی مال برداری کے اخراجات میں 10.3 ملین روپے کی کمی، جس کے بعد یہ 17.4 ملین روپے رہے۔ انتظامی اخراجات 14.94 فیصد بڑھ کر 136.9 ملین روپے ہو گئے۔ اس اضافے کی بڑی وجوہات عملے کی تنخواہوں میں 8.0 ملین روپے کا اضافہ، سرمایہ کاری کی جائیداد پر

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0.48	9,073,833	9,117,811	روپے '000	فروخت (خالص)
26.40	854,164	1,079,701	روپے '000	مجموعی منافع
18.70	211,649	172,061	روپے '000	ڈسٹری بیوشن لاگت
(14.94)	119,141	136,941	روپے '000	انتظامی اخراجات
(127.74)	16,233	36,969	روپے '000	دیگر آپریٹنگ اخراجات
24.71	39,135	48,804	روپے '000	دیگر آمدنی
43.25	546,276	782,534	روپے '000	آپریٹنگ منافع
13.44	587,413	508,488		مالی لاگت
766.18	(41,137)	274,046	روپے '000	منافع / (نقصان) قبل از ٹیکس اور لیویز
205.81	(147,265)	155,822	روپے '000	بعد از ٹیکس منافع / (نقصان)
	9.41	11.84	فیصد	مجموعی منافع
	(1.62)	1.71	فیصد	خالص منافع / (نقصان)
	(2.81)	2.97	روپے	آمدنی / (نقصان) فی حصص



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