

Bhanero Textile Mills Limited

Condensed Interim Statement of Financial Position As at September 30, 2026

		September 30, 2026	Jun 30, 2026			September 30, 2026	Jun 30, 2026
	Note	Un-Audited Rupees	Audited Rupees		Note	Un-Audited Rupees	Audited Rupees
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON CURRENT ASSETS			
Authorized capital 6,000,000 (June 30, 2026: 6,000,000) ordinary shares of Rs.10 each		60,000,000	60,000,000	Property, plant and equipment	6	8,419,911,591	8,671,549,537
Issued, subscribed and paid up capital		30,409,640	30,409,640	Long term deposits		51,551,392	51,436,392
Share premium		108,598,461	108,598,461			8,471,462,983	8,722,985,929
Reserves		9,000,000,000	9,000,000,000				
Loan from directors and sponsors	4	183,118,200	183,118,200				
Unappropriated profit		3,368,636,058	2,348,793,594				
		12,690,762,359	11,670,919,895				
NON CURRENT LIABILITIES				CURRENT ASSETS			
Long term financing - secured		2,845,426,489	3,001,008,680	Stores, spares and loose tools		294,183,481	307,115,633
Long term payables		374,126,392	363,043,266	Stock in trade		10,735,736,186	8,083,926,796
Staff retirement benefits		450,699,786	441,726,819	Trade debts		3,683,496,507	3,804,384,930
Deferred taxation		46,776,238	46,776,238	Short term investments	7	389,593,200	389,501,100
Deferred government grant		372,758,538	407,068,247	Loans and advances		68,885,093	34,945,848
		4,089,787,443	4,259,623,250	Trade deposits and prepayments		85,218,230	27,671,092
CURRENT LIABILITIES				Other receivables		100,011,452	215,050,150
Trade and other payables		2,720,806,346	2,517,246,340	Advance income tax		839,982,961	783,961,315
Unclaimed dividend		1,831,650	1,831,650	Sales tax refundable		1,657,938,861	807,887,723
Accrued interest/markup		97,401,014	123,763,711	Cash and bank balances		483,998,894	907,540,440
Short term borrowings - secured		6,140,783,618	4,377,044,433			18,339,044,865	15,361,985,027
Current portion of non current liabilities		1,069,135,418	1,134,541,677				
		10,029,958,046	8,154,427,811				
CONTINGENCIES AND COMMITMENTS							
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TOTAL EQUITY AND LIABILITIES		26,810,507,848	24,084,970,956	TOTAL ASSETS		26,810,507,848	24,084,970,956

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

CHIEF EXECUTIVE


DIRECTOR

CHIEF FINANCIAL OFFICER

Bhanero Textile Mills 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
Sales		9,476,325,161	8,260,461,975
Cost of sales		(8,323,757,428)	(7,522,681,665)
Gross profit		1,152,567,733	737,780,310
Distribution cost		(199,504,059)	(185,344,924)
Administrative expenses		(101,550,649)	(97,732,255)
		(301,054,708)	(283,077,179)
Other income		553,419,028	24,057,331
		1,404,932,053	478,760,462
Other operating expenses		(32,240,383)	(6,859,970)
Finance cost		(226,444,995)	(341,561,057)
		(258,685,378)	(348,421,027)
Profit before levies and taxation		1,146,246,675	130,339,435
Levies	8	(126,404,211)	(102,731,880)
Profit before taxation		1,019,842,464	27,607,555
Taxation		-	-
Profit after taxation		1,019,842,464	27,607,555
Earning per share - basic & diluted		335.37	9.08

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CHIEF EXECUTIVE


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Bhanero Textile Mills 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
Profit for the period after taxation	1,019,842,464	27,607,555
Other comprehensive income	-	-
Total comprehensive income for the period	1,019,842,464	27,607,555

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CHIEF EXECUTIVE



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Bhanero Textile Mills Limited

Condensed Interim Statement of Changes in Equity (Un-Audited) For The Three Months Period ended September 30, 2026

	Share capital	Share premium	Revenue Reserves		Loan from directors and sponsors	Total
			General reserve	Unappropriated profits		
			Rupees			
Balance as at July 01, 2025 - Audited	30,409,640	108,598,461	9,000,000,000	1,640,029,176	183,118,200	10,962,155,477
Comprehensive income						
Profit after taxation	-	-	-	27,607,555	-	27,607,555
Other comprehensive income	-	-	-	-	-	-
	-		-	27,607,555	-	27,607,555
Loan proceeds from directors and sponsors	-	-	-	-	-	-
Balance as at September 30, 2025-(Un-Audited)	30,409,640	108,598,461	9,000,000,000	1,667,636,731	183,118,200	10,989,763,032
Balance as at July 01, 2026 - Audited	30,409,640	108,598,461	9,000,000,000	2,348,793,594	183,118,200	11,670,919,895
Comprehensive income						
Profit after taxation	-	-	-	1,019,842,464	-	1,019,842,464
Other comprehensive income	-	-	-	-	-	-
	-	-	-	1,019,842,464	-	1,019,842,464
Loan proceeds from directors and sponsors	-	-	-	-	-	-
Balance as at September 30, 2026-(Un-Audited)	30,409,640	108,598,461	9,000,000,000	3,368,636,058	183,118,200	12,690,762,359

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CHIEF EXECUTIVE



DIRECTOR

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Bhanero Textile Mills Limited

Condensed Interim Statement of Cash Flows (Un-Audited) For The Three Months Period ended September 30, 2026

	September 30, 2026	September 30, 2025
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies and taxation	1,146,246,675	130,339,435
Adjustments for:		
Depreciation on property, plant and equipment	213,098,375	210,905,000
Provision for employees' benefits	35,850,000	37,020,000
Gain on disposal of property, plant and equipment	(522,179,185)	-
Changes in fair value of short term investments	(92,100)	-
Finance cost	226,444,995	341,561,057
Operating cash flows before changes in working capital	1,099,368,760	719,825,492
Working capital changes		
Inventories	(2,638,877,238)	(206,702,470)
Trade debts	120,888,423	139,025,815
Loans and advances	(33,939,245)	(10,760,782)
Trade deposits & prepayments	(57,547,138)	(122,379,086)
Other receivables	115,038,698	(4,498,562)
Sales tax refundable	(850,051,138)	(424,525,893)
Trade and other payables	203,560,006	143,073,478
	(3,140,927,632)	(486,767,500)
Cash (used in) / generated from operations	(2,041,558,872)	233,057,992
Finance cost paid	(241,724,566)	(297,781,816)
Employees' benefits paid	(26,877,033)	(24,600,156)
Income taxes paid	(182,425,857)	(158,559,179)
Long term deposits	(115,000)	-
	(451,142,456)	(480,941,151)
Net cash used in operating activities	A (2,492,701,328)	(247,883,159)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	573,925,000	-
Additions in property, plant and equipment	(13,206,244)	(318,308,506)
Net cash generated from / (used in) investing activities	B 560,718,756	(318,308,506)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(255,298,159)	(176,542,999)
Proceeds from long term loans	-	194,843,022
Short term borrowings- net	1,763,739,185	892,386,792
Net cash generated from financing activities	C 1,508,441,026	910,686,815
Net (decrease) / increase in cash and cash equivalents	A+B+C (423,541,546)	344,495,150
Cash and cash equivalents at the beginning of the period	907,540,440	171,836,812
Cash and cash equivalents at the end of the period	483,998,894	516,331,962

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