



CFL/PSX/
October 29, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Road,
Karachi.

SUB: FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Dear Sir,

We inform you that the Board of Directors of our Company in their meeting held on |October 29, 2026 at Lahore via video link recommended the following:

CASH DIVIDEND	NIL
BONUS SHARES	NIL
RIGHT SHARES	NIL

The following Financial results of the Company for the quarter ended September 30, 2026 are attached.

- a) CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
- b) CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
- c) CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
- d) CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

Thanking you,

Yours faithfully,
For Crescent Fibres Limited

A handwritten signature in blue ink, appearing to be "Sami", written over a faint circular stamp.

Company Secretary
Encl. As above.



**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026**

		September 30, 2026 (Un-audited) Rupees	June 30, 2026 (Audited) Rupees
ASSETS	Note		
NON CURRENT ASSETS			
Property, plant and equipment			
Operating fixed assets	5	2,195,625,324	2,192,398,391
Capital work-in-progress		68,331,309	62,908,415
Investment property		2,547,608,625	2,547,608,625
Intangible asset	6	1,340,794	1,886,156
Long term investments	7	197,158,580	216,885,774
Long term deposits		36,821,313	52,271,313
		<u>5,046,885,945</u>	<u>5,073,958,674</u>
CURRENT ASSETS			
Stores, spares and loose tools		59,032,751	57,579,912
Stock in trade	8	228,140,740	123,019,240
Trade debts	9	176,759,573	334,392,165
Loans and advances		36,048,483	34,167,090
Trade deposits and short term prepayments		22,781,841	9,947,363
Other receivables		2,782,843	1,782,843
Short term investments	10	80,999,528	82,334,728
Tax refunds due from Government		116,557,260	135,796,128
Taxation - net		101,823,819	80,916,185
Cash and bank balances	11	32,976,005	20,716,993
		<u>857,902,843</u>	<u>880,652,647</u>
Assets classified as held for sale	12	-	137,772,500
TOTAL ASSETS		<u><u>5,904,788,788</u></u>	<u><u>6,092,383,821</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
15,000,000 (June 30, 2026: 15,000,000) ordinary shares of Rs. 10/- each		150,000,000	150,000,000
Issued, subscribed and paid-up capital			
12,417,876 (June 30, 2026: 12,417,876) ordinary shares of Rs. 10/- each		124,178,760	124,178,760
Capital reserves			
Surplus on revaluation of property, plant and equipment		2,848,447,691	2,848,447,691
Unrealised gain on investments at fair value through other comprehensive income		165,366,072	185,093,266
Revenue reserves		3,013,813,763	3,033,540,957
Unappropriated profit		468,514,290	462,455,511
		<u>3,606,506,813</u>	<u>3,620,175,228</u>
NON CURRENT LIABILITIES			
Long term financing	13	213,054,267	258,326,021
Lease liabilities	14	75,273,285	81,683,735
Deferred capital grant	15	57,222,271	61,578,318
GIDC payable	16	-	-
		<u>345,549,823</u>	<u>401,588,074</u>
CURRENT LIABILITIES			
Trade and other payables	17	1,490,328,927	1,638,528,690
Unclaimed dividend		3,037,561	3,037,561
Interest and mark-up accrued		21,289,387	22,852,357
Short term borrowings	18	306,541,758	260,892,286
Current portion of long term financing	13	90,134,306	104,992,911
Current portion of lease liabilities	14	23,464,083	22,024,673
Current portion of deferred government grant	15	17,936,130	18,292,041
		<u>1,952,732,152</u>	<u>2,070,620,519</u>
TOTAL EQUITY AND LIABILITIES		<u><u>5,904,788,788</u></u>	<u><u>6,092,383,821.00</u></u>
CONTINGENCIES AND COMMITMENTS	19		

The annexed notes from 1 to 32 form an integral part of these condensed interim financial statements.


IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



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

		Quarter ended	
		September 30, 2026	September 30, 2025
	Note	Rupees	Rupees
Sales - net		1,173,588,170	1,011,741,823
Cost of sales	20	(1,123,611,485)	(1,019,702,434)
Gross profit/ (loss)		49,976,685	(7,960,611)
General and administrative expenses		(55,462,957)	(46,483,061)
Distribution cost		(1,198,098)	(1,340,308)
Allowance for expected credit loss	9.1	-	-
Other operating income	21	56,860,189	18,496,033
Other operating expenses		(352,127)	(352,127)
		(152,993)	(29,679,463)
Operating profit/ (loss)		49,823,692	(37,640,074)
Financial charges		(28,967,407)	(37,150,505)
Profit / (Loss) before taxation and levy		20,856,285	(74,790,579)
Levy	22	(14,797,506)	(12,763,880)
Profit/ (Loss) before taxation		6,058,779	(87,554,459)
Taxation	23	-	9,649,589
Profit / (Loss) for the period		6,058,779	(77,904,870)
Profit / (Loss) per share - basic and diluted	24	0.49	(6.27)

The annexed notes from 1 to 32 form an integral part of these condensed interim financial statements.


IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



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

		September 30, 2026 Rupees	September 30, 2025 Rupees
	Note		
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	25	(40,782,356)	(21,876,443)
Financial charges paid		(30,530,377)	(37,005,378)
Taxes paid		(20,907,634)	(16,541,234)
Net cash (used in) / generated from operating activities		(92,220,367)	(75,423,055)
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition in capital expenditure		(37,196,894)	-
Proceeds from disposal of operating fixed assets		144,343,000	2,400,000
Short term investments-net		1,335,200	-
Long term deposits		15,450,000	1,664,000
Net cash generated from investing activities		123,931,306	4,064,000
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds against long term financing		(60,130,359)	(33,076,434)
Payment of lease liabilities		(4,971,040)	(12,005,360)
Short term borrowings - net		45,649,472	94,681,704
Net cash (used in) / generated from financing activities		(19,451,927)	49,599,910
Net (decrease) / increase in cash and cash equivalents		12,259,012	(21,759,145)
Cash and cash equivalents at the beginning of the period		20,716,993	41,943,574
Cash and cash equivalents at the end of the period		32,976,005	20,184,429

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Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



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

	Issued, subscribed and paid-up capital	Capital Reserves		Revenue Reserves	Total
		Surplus on revaluation of property, plant and equipment	Unrealised gain on investments at fair value through OCI	Unappropriated profit	
	-----Rupees-----				
Balance as at July 1, 2025 (audited)	124,178,760	1,996,280,568	78,059,963	1,023,042,689	3,221,561,980
Total comprehensive income / (loss) for the period					
Profit / (Loss) for the period	-	-	-	(77,904,870)	(77,904,870)
Surplus on revaluation of property, plant & equipment	-	838,475,123.00	-	-	838,475,123
Other comprehensive income/ (loss)	-	-	4,420,353	-	4,420,353
	-	838,475,123	4,420,353	(77,904,870)	764,990,607
Balance as at September 30, 2025 (unaudited)	124,178,760	2,834,755,691	82,480,316	945,137,819	3,986,552,587
Balance as at July 1, 2026 (audited)	124,178,760	2,848,447,691	185,093,266	462,455,511	3,620,175,228
Total comprehensive income / (loss) for the period					
Profit / (Loss) for the period	-	-	-	6,058,779	6,058,779
Other comprehensive income/ (loss)	-	-	(19,727,194)	-	(19,727,194)
	-	-	(19,727,194)	6,058,779	(13,668,415)
Balance as at September 30, 2026 (unaudited)	124,178,760	2,848,447,691	165,366,072	468,514,290	3,606,506,813

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IMRAN MAQBOOL
Chief Executive Officer


HANYA MAQBOOL
Director


KAMRAN RASHEED
Chief Financial Officer



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

	Quarter ended	
	September 30,	September 30,
	2026	2025
	Rupees	Rupees
Profit / (Loss) for the period	6,058,779	(77,904,870)
Other comprehensive (loss) / income		
Items that will not be reclassified to statement of profit or loss subsequently		
Surplus on revaluation of property, plant & equipment	-	838,475,123
Unrealized (loss) / gain on revaluation of investments classified as fair value through other comprehensive income	(19,727,194)	4,420,353
	(19,727,194)	842,895,476
Total comprehensive income / (loss) for the period	(13,668,415)	764,990,607

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Director


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