

**STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR
THE QUARTER ENDED SEP 30, 2026**

	Note	Jul-Sep 2026 Rupees	Jul-Sep 2025 Rupees
REVENUE		18,849,690	15,829,927
DIRECT COST		(7,797,805)	(4,907,538)
GROSS PROFIT		11,051,885	10,922,390
ADMINISTRATION COST		(7,482,852)	(7,397,559)
OTHER EXPENSES		(251,504)	(300,763)
OTHER INCOME		-	-
OPERATING (LOSS) / PROFIT		3,317,529	3,224,068
FINANCE COST		(59,040)	(58,140)
LOSS BEFORE TAXATION		3,258,489	3,165,928
TAXATION		(1,604,077)	(1,398,328)
LOSS AFTER TAXATION		1,654,412	1,767,600
OTHER COMPREHENSIVE INCOME		-	-
TOTAL COMPREHENSIVE LOSS		1,654,412	1,767,600
LOSS PER SHARE- BASIC AND DILUTED		0.06	0.06



ICC INDUSTRIES LIMITED

STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026

EQUITY AND LIABILITIES	Note	September 2026 Rupees	June 2026 Rupees
SHARE CAPITAL			
Authorised share capital			
32,000,000 ordinary shares (June 2026: 32,000,000) of Rs.10 each		320,000,000	320,000,000
Issued, Subscribed & Paid up share capital			
30,001,120 ordinary shares (June 2026: 30,001,120) of Rs.10 each fully paid in cash		300,011,200	300,011,200
DIRECTORS LOANS - Unsecured		761,328,431	761,328,431
SURPLUS ON REVALUATION OF PROPERTY, PLANT AND EQUIPMENT - NET OF TAX		613,899,276	614,184,865
ACCUMULATED LOSS		(761,932,763)	(763,872,763)
		913,306,145	911,651,733
NON CURRENT LIABILITIES			
Deferred tax liability		3,226,217	3,342,867
Staff retirement benefits - Gratuity		28,109,436	27,199,474
		31,335,653	30,542,341
CURRENT LIABILITIES			
Trade and other payables		100,902,794	103,046,953
Security deposits		25,794,584	25,794,584
Accrued mark-up		158,005,704	158,005,704
Current portion of long term liabilities		20,028,762	20,028,762
Un-claimed dividend		1,662,656	1,662,656
		306,394,500	308,538,659
CONTINGENCIES AND COMMITMENTS			
		-	-
		1,251,036,297	1,250,732,733
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment		1,199,641,952	1,203,258,202
Investment property		0	0
Long term loans and advances		10,000	10,000
Long term deposits		1,454,040	1,454,040
		1,201,105,992	1,204,722,242
CURRENT ASSETS			
Stores, spares and loose tools		595,000	592,436
Trade debts		19,393,598	15,258,433
Loans and advances		378,547	318,217
Short term prepayments and other receivables		98,079	47,404
Tax refunds due from Government		10,751,638	11,231,857
Cash and bank balances		18,713,444	18,562,144
		49,930,305	46,010,491
		1,251,036,297	1,250,732,733

**STATEMENT OF
CHANGES IN EQUITY
FOR THE QUARTER
ENDED SEPTEMBER
30, 2026**

	1,654,412 Rupees	Directors Loans Rupees	Revaluation Surplus Rupees	Accumulated (Loss) Rupees	Total Rupees
Balance- June 30, 2025	300,011,200	761,328,431	612,396,186	(777,988,847)	895,746,969
Other comprehensive income for the period				-	-
Net loss for the period				1,767,600	1,767,600
Incremental depreciation - net of tax			(203,729)	203,729	-
Loan obtained		0			-
Balance-September 30, 2025	<u>300,011,200</u>	<u>761,328,431</u>	<u>612,192,457</u>	<u>(776,017,518)</u>	<u>897,514,570</u>
Balance-June 30, 2026	300,011,200	761,328,431	614,184,865	(763,872,763)	911,651,733
Other comprehensive income for the period				-	-
Net loss for the period				-	-
Incremental depreciation - net of of tax			(285,588)	1,654,412 285,588	1,654,412 -
Loan obtained		-			-
Balance-September 30, 2026	<u>300,011,200</u>	<u>761,328,431</u>	<u>613,899,276</u>	<u>(761,932,763)</u>	<u>913,306,145</u>

**STATEMENT OF CASH FLOWS FOR THE
THE QUARTER ENDED SEP 30, 2026**
CASH FLOW FROM OPERATING ACTIVITIES
Net cash (used in) / generated from operations

Financial charges paid

Taxes paid

Gratuity paid

Net cash generated from operating activities
CASH FLOW FROM INVESTING ACTIVITIES

Long term loans & advances

Fixed capital expenditure

Net cash flow from / (used in) investing activities
CASH FLOW FROM FINANCING ACTIVITIES

Short term borrowings - Secured

Long term loans from directors

Net cash flow used in financing activities

Net Increase in cash and bank balances

Cash & bank balances at the beginning of the period
Cash & bank balances at the end of the period

Note	Jul-Sep 2026 Rupees	Jul-Sep 2025 Rupees
	1,392,804	362,092
	(1,000)	(58,140)
	(1,240,504)	(1,069,147)
	-	-
	(1,241,504)	(1,127,287)
	151,300	(765,195)
	-	-
	-	-
	-	-
	-	-
	-	-
	151,300	(765,195)
	18,562,143	3,141,163
	18,713,444	2,375,969

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