



of Companies

FIRST QUARTERLY
ACCOUNTS 2026-2027
(UN - AUDITED)

UMER GROUP OF COMPANIES

BLESSED TEXTILES LIMITED



Vision

A leader company maintaining an excellent level of ethical and professional standards.



Mission Statement

To become an exceptional manufacturer of textile products global market.

Directors' Review

The directors of Blessed Textiles Limited, are pleased to present the unaudited condensed interim financial statements for the first quarter ended September 30, 2026.

Significant Financial Performance for the First Quarter Ended September 30, 2026

Profit after tax for the first quarter ended September 30, 2026 is PKR 455.298 million as compared to a loss of PKR -48.366 million in the corresponding period ending September 30, 2025.

Earnings per share for the first quarter ended September 30, 2026 is PKR 70.79 compared to loss per share of PKR -7.52 in the corresponding period ending September 30, 2025.

Break-up value of the share as on September 30, 2026 is PKR 1,371.63 (June 30, 2026: PKR 1,300.84).

The current ratio as on September 30, 2026 is PKR 1.43 (June 30, 2026: PKR 1.38).

Outlook of the Economy and Textile Sector

Pakistan's economy showed signs of gradual stabilization during the period under review however, due to prevailing geopolitical crisis causing increase in energy and commodity pricing the State Bank of Pakistan enhanced policy rate by 50 bps to 12.0 percent in the MPC meeting held on October 26, 2026. This will exert significant pressure on textile sector by raising borrowing costs for working capital and long-term financing requirements.

The textile sector remained the cornerstone of Pakistan's export economy, accounting for over 60 percent of total exports. During the first quarter of FY 2026-27, textile exports increased to US\$ 5.14 billion compared to US\$ 4.83 billion in the corresponding period last year, reflecting the sector's resilience despite challenging economic conditions.

Notwithstanding the improvement in exports, the industry continues to face significant challenges, including elevated energy costs, high financing rates, delayed tax refunds, policy uncertainties and rising logistics expenses. These factors continue to affect competitiveness, investment decisions and the sector's transition towards higher value-added products.

Pakistan's overall exports grew by 10.8 percent to US\$ 8.42 billion during July-September 2026, demonstrating resilience in the external sector despite persistent global economic headwinds. However, demand in key export markets remains subdued due to slower economic growth, inflationary pressures and tighter monetary policies in major economies.

The sustainability of export growth will depend on stable energy pricing, improved cotton availability, normalization of freight costs and recovery in global demand. Global cotton production for the 2026-27 season is projected to increase, supported by larger crops in major producing countries. Domestically,

cotton arrivals as of 30th September 2026 increased by 5.39 percent to 3.21 million bales compared to 3.04 million bales in the corresponding period last year, indicating encouraging improvement in local cotton supply.

The industry also remains exposed to geopolitical risks, particularly ongoing tensions in the Middle East, which have disrupted shipping routes, increased freight and insurance costs and created supply chain uncertainties. Prolonged regional instability could adversely affect export lead times and input costs.

Going forward, the long-term growth prospects of Pakistan's textile sector remain promising. Continued government support through consistent policies, regionally competitive energy tariffs and export facilitation measures, coupled with industry investment in technological modernization, energy efficiency, innovation and value-added products, will be critical to strengthening competitiveness and sustaining export growth.

Acknowledgement

The Board highly appreciates the contribution of employees, bankers, corporate regulators, stakeholders and other government authorities for their continuous support.

On behalf of the Board



Muhammad Amin
(Chief Executive Officer)



Mohammad Salim
(Director)

October 29, 2026

BLESSED TEXTILES LIMITED

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

	Note	September 30, 2026	June 30, 2026
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
<i>Authorized share capital</i>		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

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 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)

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 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)

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

	Issued share capital	General reserve	Loan from directors and sponsors	Retained earnings	Total equity
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<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

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 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

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

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

1 LEGAL STATUS AND OPERATIONS

Blessed Textiles Limited [the Company] was incorporated in Pakistan as a Public Limited Company under the repealed Companies Ordinance, 1984 and is listed on Pakistan Stock Exchange Limited. The Company is primarily engaged in the manufacture and sale of yarn and woven fabric, however, it is also engaged in the generation of electricity for self consumption. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at 18 KM, Feroze Wattoan, Sheikhpura Road, District Sheikhpura in the province of Punjab.

2 BASIS OF PREPARATION

These interim financial statements are un-audited and have been presented in condensed form and do not include all the information as is required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the audited financial statements of the Company for the year ended 30 June 2026.

2.1 Statement of compliance

These 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 comprises of:

- International Accounting Standard 34 - Interim Financial Reporting, issued by International Accounting Standards Board [IASB] as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017

Where the 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.

2.2 Basis of measurement

These interim financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis as at the reporting date.

Items	Measurement basis
Financial liabilities	Amortized cost
Financial assets	Fair value/amortized cost
Employee retirement benefits	Present value

2.3 Judgments, estimates and assumptions

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

These interim financial statements have been prepared in Pak Rupees which is the Company's functional currency. The amounts reported in these interim financial statements have been rounded to the nearest Rupees unless specified otherwise.

2.5 Date of authorisation for issue

These interim financial statements have been approved by the Board of Directors of the Company and authorized for issue on 29 October 2026.

3 ACCOUNTING POLICIES AND METHODS OF COMPUTATION

The accounting policies and methods of computation adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended 30 June 2026.

4 LOANS FROM DIRECTORS AND SPONSORS

This represents loan obtained from directors and sponsors. These are unsecured, interest free and payable at the discretion of the Company. These loans are presented as equity as per "Technical Release 32 - Accounting for Directors' Loan" issued by The Institute of Chartered Accountants of Pakistan.

5 CONTINGENCIES AND COMMITMENTS

5.1 Contingencies

5.1.1 Various banking companies have discounted receivables of the Company as detailed below:

	September 30, 2026	June 30, 2026
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
Bills discounted	1,835,662,595	1,454,069,598

5.1.2 There is no significant change in the status of remaining contingencies since 30 June 2026.

5.2 Commitments

5.2.1 Commitments under irrevocable letters of credit: 4,497,184,790 2,317,013,159

5.2.2 Commitments under ijarah contracts

The aggregated amount of ujarah payments for ijarah financing and the period in which these payments will become due are as follows:

	September 30, 2026	June 30, 2026
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
- payments not later than one year	32,853,230	55,561,479
- payments later than one year	44,594,706	76,630,699
	77,447,936	132,192,178

6 PROPERTY, PLANT AND EQUIPMENT

Note

Operating fixed assets	6.1	7,221,633,653	7,412,011,374
Capital work in progress	6.2	76,947,918	62,896,082
		7,298,581,571	7,474,907,456

6.1 Operating fixed assets

Net book value at the beginning of the period/year 7,412,011,374 7,727,698,737

Additions / transfers during the period/year

Freehold land	-	8,343,625
Factory buildings	-	41,824,192
Plant and machinery	-	241,031,814
Equipment and other assets	-	11,979,520
Electric installation	-	199,774,572
Office equipments	-	1,650,000
Vehicles	4,809,000	4,993,358

4,809,000 509,597,081

Net book value of assets disposed during the period/year - (124,679)

Depreciation for the period/year (195,186,721) (825,159,765)

Net book value at the end of the period/year 7,221,633,653 7,412,011,374

6.2 Capital work in progress

As at the beginning of the period/year 62,896,082 96,905,037

Additions during the period/year 14,051,836 460,601,143

Transfers to operating fixed assets - (494,610,098)

As at end of the period/year 76,947,918 62,896,082

7 PROVISION FOR STATUTORY LEVIES

7.1 Levies under Income Tax Ordinance, 2001 [‘the Ordinance’] have been recognized under section 113 of the Ordinance.

8 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company’s perspective comprise associated companies, key management personnel and sponsors. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and includes the Chief Executive and Directors of the Company. The details of Company’s related parties, with whom the Company had transactions during the period or has balances outstanding as at the reporting date are as follows:

Name of related party	Nature of relationship	Basis of relationship	Aggregate %age of shareholding in the Company
Faisal Spinning Mills Limited	Associated company	Common directorship	18.49%
Bhanero Textiles Mills Limited	Associated company	Common directorship	0.00%
Bhanero Energy Limited	Associated company	Common directorship	0.00%
Admiral (Private) Limited	Associated company	Shareholding	1.20%
Mohammad Amin	Key management personnel	Chief executive officer	2.31%
Adil Shakeel	Key management personnel	Director	4.12%
Mohammad Shaheen	Key management personnel	Director	1.07%
Hamza Shakeel	Sponsors	Shareholding	4.12%
Faisal Shakeel	Sponsors	Shareholding	4.12%
Nazli Begum	Sponsors	Shareholding	3.66%

Transactions with sponsors are limited to provision of long term loans to the Company. Transactions with key management personnel are limited to provision of long term loans to the Company and payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an orderly transaction between market participants at the date of transaction.

Detail of transactions and balances with related parties is as follows:

		September 30, 2026	September 30, 2025
		Rupees	Rupees
		[Un-audited]	[Un-audited]
8.1 Transactions with related parties			
Nature of relationship	Nature of transaction		
Associated companies	Purchases	120,979,376	48,465,034
	Sales	1,350,143,202	1,340,596,632
	Service received	154,500	154,500
	Purchase of electricity	492,452	2,876,869
Key management personnel	Short term employee benefits	7,800,000	7,800,000
		September 30, 2026	June 30, 2026
		Rupees	Rupees
		[Un-audited]	[Audited]
8.2 Balances with related parties			
Nature of relationship	Nature of balance		
Sponsors	Borrowings	80,546,600	80,546,600
Key management personnel	Borrowings	22,113,900	22,113,900

9 FINANCIAL INSTRUMENTS

The carrying amounts of the Company’s financial instruments by class and category are as follows:

	September 30, 2026	June 30, 2026
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
9.1 Financial assets		
<i>Financial assets at amortized cost</i>		
Long term deposits	162,240,042	162,240,042
Trade receivables	4,680,391,164	3,926,003,881
Advances to employees	41,668,013	35,145,327
Security deposits	5,627,427	5,415,222
Cash and bank balances	922,179,172	988,525,053
	5,812,105,818	5,117,329,525

9.2 Financial liabilities		
<i>Financial liabilities at amortized cost</i>		
Long term finances	3,223,766,462	3,402,170,586
Short term borrowings	7,429,956,926	7,700,529,689
Accrued interest	155,516,838	207,662,823
Trade creditors	983,340,425	1,038,479,630
Accrued liabilities	489,519,673	457,159,968
Unclaimed dividend	9,149,547	9,149,547
	12,291,249,871	12,815,152,243

10 SEGMENT REPORTING

Information reported to the Company's chief operating decision maker for the purpose of resource allocation and assessment of segment performance is focused on type of goods supplied. The Company's reportable segments are therefore as follows:

Segment	Product
Spinning	Yarn
Weaving	Fabric

Information regarding Company's reportable segments is presented below.

	30-Sep-26		
	Spinning <i>Rupees</i> (Un-audited)	Weaving <i>Rupees</i> (Un-audited)	Total <i>Rupees</i> (Un-audited)
Revenue from external customers	7,480,058,871	1,620,495,487	9,100,554,358
Inter-segment transfers	62,955,180	-	62,955,180
Segment results	601,486,048	309,121,201	910,607,249

	30-Sep-25		
	Spinning <i>Rupees</i> (Un-audited)	Weaving <i>Rupees</i> (Un-audited)	Total <i>Rupees</i> (Un-audited)
Revenue from external customers	5,892,082,728	1,429,047,009	7,321,129,737
Inter-segment transfers	123,966,900	-	123,966,900
Segment results	213,644,116	164,151,546	377,795,662

	30-Sep-26			
	Spinning <i>Rupees</i> (Un-audited)	Weaving <i>Rupees</i> (Un-audited)	Un-allocated <i>Rupees</i> (Un-audited)	Total <i>Rupees</i> (Un-audited)
Segment assets	17,673,265,809	4,006,098,682	1,387,895,567	23,067,260,058

	30-Jun-26 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment assets	17,201,527,912	4,417,187,168	1,277,996,131	22,896,711,211
	30-Sep-26			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment liabilities	12,016,679,127	939,518,603	1,288,732,040	14,244,929,770
	30-Jun-26 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment liabilities	12,430,819,546	965,906,828	1,132,952,812	14,529,679,186

10.1 Reconciliation of Reportable segment information

11.1.1 Segment Profit or Loss

	30-Sep-26			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	601,486,048	309,121,201		910,607,249
Unallocated items				
Impairment reversals for expected credit losses				2,392,671
Other income				3,340,382
Other operating expenses				(29,769,666)
Finance Cost				(317,606,563)
	601,486,048	309,121,201	-	568,964,073
	30-Sep-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	213,644,116	164,151,546		377,795,662
Unallocated items				
Impairment reversals for expected credit losses				8,042,395
Other income				21,585,359
Other operating expenses				(1,647,821)
Finance Cost				(366,424,614)
	213,644,116	164,151,546	-	39,350,981

11 EVENTS AFTER THE REPORTING PERIOD

There are no significant events after the reporting period that may require adjustment of and/or disclosure in these interim financial statements.

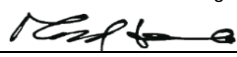
12 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these interim financial statements.

13 GENERAL

13.1 There are no other significant activities since 30 June 2026 affecting the interim financial statements.

13.2 Corresponding figures have been re-arranged where necessary to facilitate comparison. However, there are no significant reclassifications during the period.


Director


Chief Financial Officer
Blessed Textiles Ltd


Chief Executive