



IDEAL DYNAMICS LIMITED

Ref # IDL/ACTS/825

Dated: 30-Oct-2026

The General Manager,
Pakistan Stock Exchange Ltd,
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Subject: FINANCIAL RESULTS FOR THE PERIOD ENDED 30 SEPTEMBER 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held at 11:00 A.M. on October 30, 2026 recommended the following:

Final Cash Dividend	:	NIL
Right Share	:	NIL
Bonus Share	:	NIL
Any other entitlement/corporate action	:	NIL
Any other price sensitive information	:	NIL

The Financial results of the company are attached as "Annexure A"

Thanking You,

Regards,

IDEAL DYNAMICS LIMITED



Company Secretary

Company secretary
Ideal Dynamics Limited

Head office: 1088-Jail Road, Faisalabad. Pakistan.
Ph +92 41 2632301-5.

Registered office: Room # 404-405 4th Floor,
Business Center, Mumtaz Hassan Road, Karachi,
Pakistan.
Ph +92 21 32416553.

Lahore Office: 506-D 5th Floor, City Tower, 6-K, Main
Boulevard Gulberg II, Lahore, Pakistan.
Ph +92 42 38979667.

Mills: 35 KM-Sheikhupura Road, Faisalabad, Pakistan.
Ph +92 41 4689251-2.

IDEAL DYNAMICS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

First Quarter ended	
30 September 2026	30 September 2025

(RUPEES IN THOUSAND)

CONTINUING OPERATIONS :

REVENUE FROM CONTRACTS WITH CUSTOMERS	363,219	336,891
COST OF SALES	(286,281)	(253,856)
GROSS PROFIT	76,938	83,035
DISTRIBUTION COST	(31,956)	(20,781)
ADMINISTRATIVE EXPENSES	(24,709)	(46,178)
OTHER EXPENSES	(2,380)	(917)
OTHER INCOME	7,533	-
FINANCE COST	(10,744)	(7,760)
PROFIT BEFORE LEVY AND TAXATION	14,682	7,399
LEVY	(4,512)	(3,607)
PROFIT BEFORE TAXATION	10,170	3,792
TAXATION	-	-
PROFIT AFTER TAXATION FROM CONTINUING OPERATIONS	10,170	3,792

DISCONTINUED OPERATION :

(LOSS) / PROFIT AFTER TAXATION FROM DISCONTINUED OPERATION	(36,097)	1,864
(LOSS) / PROFIT AFTER TAXATION	(25,927)	5,656
PROFIT PER SHARE FROM CONTINUED OPERATIONS - BASIC AND DILUTED (RUPEES)	1.03	0.38
(LOSS) / PROFIT PER SHARE FROM DISCONTINUED OPERATIONS - BASIC AND DILUTED (RUPEES)	(3.64)	0.19

IDEAL DYNAMICS LIMITED

Company Secretary

IDEAL DYNAMICS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Un-audited 30 September 2026 (RUPEES IN THOUSAND)	Audited 30 June 2026 (RUPEES IN THOUSAND)
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 20 000 000 (30 June 2026: 20 000 000) ordinary shares of Rupees 10 each	200,000	200,000
Issued, subscribed and paid up share capital 9 920 000 (30 June 2026: 9 920 000) ordinary shares of Rupees 10 each fully paid in cash	99,200	99,200
Sponsors' loans	1,241,800	1,241,800
Reserves		
Capital reserves		
Equity portion of shareholders' loans	183,291	183,291
Surplus on revaluation of freehold land	360,555	360,555
	543,846	543,846
Accumulated loss	(788,641)	(762,714)
TOTAL EQUITY	1,096,205	1,122,132
LIABILITIES		
NON-CURRENT LIABILITIES		
Staff retirement gratuity	14,805	14,864
CURRENT LIABILITIES		
Trade and other payables	464,942	438,880
Contract liabilities	7,012	3,071
Short term borrowings	723,616	778,676
Accrued mark-up	7,282	5,025
Unclaimed dividend	2,592	2,592
	1,205,444	1,228,244
TOTAL LIABILITIES	1,220,249	1,243,108
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	2,316,454	2,365,240

ASSETS

NON-CURRENT ASSETS

Property, plant and equipment	1,145,676	1,145,559
Intangible assets	9,669	9,036
Long term deposits and prepayments	1,155,345	1,154,595

CURRENT ASSETS

Stores, spare parts and loose tools	84,566	78,813
Stock-in-trade	169,831	199,233
Trade debts	259,182	298,796
Loans and advances	18,031	6,825
Short term deposits and prepayments	10,307	1,192
Advance income tax and levy - net	101,168	95,492
Other receivables	289,086	290,562
Cash and bank balances	130,893	81,154
	1,063,064	1,052,067

Non-current assets held for sale

TOTAL ASSETS

Un-audited 30 September 2026 (RUPEES IN THOUSAND)	Audited 30 June 2026 (RUPEES IN THOUSAND)
--	--

	1,145,676	1,145,559
	9,669	9,036
	1,155,345	1,154,595

	84,566	78,813
	169,831	199,233
	259,182	298,796
	18,031	6,825
	10,307	1,192
	101,168	95,492
	289,086	290,562
	130,893	81,154
	1,063,064	1,052,067

	98,045	158,578
	1,161,109	1,210,645
	2,316,454	2,365,240

IDEAL DYNAMICS LIMITED


Company Secretary

IDEAL DYNAMICS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

First Quarter ended	
30 September 2026	30 September 2025

(RUPEES IN THOUSAND)

(LOSS) / PROFIT AFTER TAXATION	(25,927)	5,656
--------------------------------	----------	-------

OTHER COMPREHENSIVE INCOME

Items that will not be reclassified subsequently to profit or loss

-	-
-	-

Items that may be reclassified subsequently to profit or loss

Other comprehensive income for the period

- -

TOTAL COMPREHENSIVE (LOSS) / PROFIT
FOR THE PERIOD

(25,927)	5,656
----------	-------

IDEAL DYNAMICS LIMITED


Company Secretary

IDEAL DYNAMICS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

SHARE CAPITAL	SPONSORS' LOANS	CAPITAL RESERVES			ACCUMULATED LOSS	TOTAL EQUITY
		Equity portion of shareholders' loan	Surplus on revaluation of freehold land	Total		
----- (RUPEES IN THOUSAND) -----						
99,200	241,800	183,291	360,555	543,846	(701,726)	183,120
-	-	-	-	-	5,656	5,656
-	-	-	-	-	-	-
-	-	-	-	-	5,656	5,656
99,200	241,800	183,291	360,555	543,846	(696,070)	188,776
-	1,000,000	-	-	-	-	1,000,000
-	-	-	-	-	(75,266)	(75,266)
-	-	-	-	-	8,622	8,622
-	-	-	-	-	(66,644)	(66,644)
99,200	1,241,800	183,291	360,555	543,846	(762,714)	1,122,132
-	-	-	-	-	(25,927)	(25,927)
-	-	-	-	-	-	-
-	-	-	-	-	(25,927)	(25,927)
99,200	1,241,800	183,291	360,555	543,846	(788,641)	1,096,205

IDEAL DYNAMICS LIMITED

Company Secretary

IDEAL DYNAMICS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2026

First Quarter ended	
30 September 2026	30 September 2025
(RUPEES IN THOUSAND)	

CASH FLOWS FROM OPERATING ACTIVITIES

Cash used in operations	104,469	(51,190)
Finance cost paid	(10,661)	(18,530)
Income tax and levy paid	(10,188)	(19,569)
Staff retirement gratuity paid	(170)	(4,753)
Net increase in long term deposits and prepayments	(633)	(548)
Net cash generatted from / (used in) operating activities	82,817	(94,590)

CASH FLOWS FROM INVESTING ACTIVITIES

Capital expenditure on property, plant and equipment	(15,343)	2,072
Proceeds from disposal of property, plant and equipment	37,333	222,754
Net cash generated from investing activities	21,990	224,826

CASH FLOWS FROM FINANCING ACTIVITIES

Short term borrowings - net	(55,060)	(123,754)
Net cash used in financing activities	(55,060)	(123,754)
NET INCREASE IN CASH AND CASH EQUIVALENTS	49,747	6,482

**CASH AND CASH EQUIVALENTS AT THE
BEGINNING OF THE PERIOD**

Net foreign exchange difference on translating cash and bank balances	(8)	-
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	130,893	48,206

IDEAL DYNAMICS LIMITED

Company Secretary

(Un-audited)	
First Quarter ended	
30 September 2026	30 September 2025

(RUPEES IN THOUSAND)

9. CASH GENERATED FROM / (USED IN) OPERATIONS

(Loss) / Profit before levy and taxation (21,415) 9,513

Adjustments for non-cash charges and other items:

Depreciation	15,226	24,956
Gain / (Loss) on sale of non-current assets held for sale	23,200	(51,270)
Provision for staff retirement gratuity	111	1,380
Finance cost	12,918	17,415
Net exchange loss	2,380	-
Working capital changes (Note 9.1)	72,049	(53,184)

104,469

(51,190)

9.1 Working capital changes

(Increase) / decrease in current assets

Stores, spare parts and loose tools	(5,753)	1,047
Stock-in-trade	29,402	65,684
Trade debts	37,242	9,385
Loans and advances	(11,206)	(2,611)
Short term deposits and prepayments	(9,115)	(9,327)
Other receivables	1,476	28,605
	42,046	92,783

Increase / (decrease) in trade and other payables 30,003 (145,967)

72,049

(53,184)

IDEAL DYNAMICS LIMITED


Company Secretary