INDUS DYEING & MANUFACTURING CO. LIMITED

Ref: IDM/2026/ 24763

Form-7

October 30, 2026
IDYM/01/C&SD/2026

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

Subject: **Financial Results for the 1st Quarter Ended September 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on **Friday, October 30, 2026** at **11:30 a.m.** at its registered office Karachi recommended a **'NIL' Cash Dividend**

FINANCIAL RESULTS

The financial results of the company for the 1st Quarter ended **September, 30 2026** are attached as follows: "A & B".

- The standalone financial results of the Company are attached as **Annexure-A**
- The Consolidate financial results of the Company are attached as **Annexure-B**

The company's 1st Quarterly report for the period ended **30th September, 2026** will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,
For **Indus Dyeing & Manufacturing Company Limited**

Director

Encls.: **The Executive Director / HOD,**
Offsite-It Department,
Supervision Division,
Securities & Exchange Commission of Pakistan,
NIC Building 63 Jinnah Avenue, Blue Area,
Islamabad.

ANNEX - A-

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

	Note	(Un-Audited) September 30, 2026	(Audited) June 30, 2026
		------- (Rupees in '000) -------	
ASSETS			
Non-current assets			
Property, plant and equipment	5	11,827,859	12,064,744
Intangibles		1,106	1,196
Long-term investments	6	6,399,992	6,399,992
Long-term deposits		6,890	6,890
Deferred taxation		492,889	777,171
		18,728,736	19,249,993
Current assets			
Stores, spares and loose tools		886,480	868,537
Stock-in-trade		20,519,156	14,087,904
Trade debts		17,755,851	16,913,270
Loans and advances		155,023	96,560
Trade deposits and short term prepayments		260,261	155,414
Other receivables		516,640	849,142
Other financial assets	7	4,132,122	4,188,211
Advance income tax and levies - net		40,779	64,776
Tax refundable	8	3,930,902	2,509,671
Cash and bank balances		74,207	381,031
		48,271,421	40,114,516
TOTAL ASSETS		67,000,157	59,364,509
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised share capital 100,000,000 ordinary shares of Rs.10 each		1,000,000	1,000,000
Issued, subscribed and paid-up capital		542,211	542,211
Reserves		26,674,474	25,190,646
		27,216,685	25,732,857
Non-current liabilities			
Long-term financing		3,191,119	3,474,876
Deferred liabilities		635,007	615,888
		3,826,126	4,090,764
Current liabilities			
Current portion of long-term financing		1,236,988	1,243,235
Current portion of deferred liabilities		1,020,151	1,022,523
Trade and other payables	9	5,871,903	5,020,988
Contract liabilities		155,098	129,172
Unclaimed dividend		2,011	2,011
Interest / mark-up payable		399,904	410,544
Short-term borrowings	10	27,271,291	21,712,415
		35,957,346	29,540,888
TOTAL EQUITY AND LIABILITIES		67,000,157	59,364,509
CONTINGENCIES AND COMMITMENTS	11		

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Director | Chief Financial Officer

ANNEX-A-2

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

	Note	Three months period ended	
		Sep 30, 2026	Sep 30, 2025
		------ (Rupees in '000) ------	
Revenue from contracts with customers	12	**23,709,075**	17,137,773
Cost of goods sold	13	**(20,221,212)**	(16,337,526)
Gross profit		**3,487,863**	800,247
Other income	14	**105,213**	761,496
		3,593,076	1,561,743
Distribution cost		**(256,043)**	(168,399)
Administrative expenses		**(175,775)**	(145,866)
Other operating expenses	15	**(323,726)**	(40,949)
Finance cost	16	**(585,631)**	(463,778)
Profit before levies and taxation		**2,251,901**	742,751
Levies	17	**297,103**	(204,753)
Profit before taxation		**2,549,004**	537,998
Taxation	18	**(1,065,176)**	2,675
Profit for the period		**1,483,828**	540,673
		---------- (Rupees) ----------	
Earnings per share - basic and diluted	19	**27.37**	**9.97**

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUF... KAR...

Chief Financial Officer | Chief Executive Officer | Director

ANNEX – A-3

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

		Reserves					
		Capital			Revenue		
	Issued, subscribed and paid-up capital	Share Premium	Merger Reserve	Investments and bonus shares	General Reserve	Un-appropriated Profits	Total
	(Rupees in '000)						
Balance as at June 30, 2025	542,211	10,920	11,512	6,000,000	16,977,568	772,324	24,314,535
Profit for the period	-	-	-	-	-	540,673	540,673
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	540,673	540,673
Balance as at Sep 30, 2025	542,211	10,920	11,512	6,000,000	16,977,568	1,312,997	24,855,208
Balance as at June 30, 2026	**542,211**	**10,920**	**11,512**	**6,000,000**	**16,977,568**	**2,190,646**	**25,732,857**
Profit for the period	-	-	-	-	-	1,483,828	1,483,828
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	1,483,828	1,483,828
Balance as at Sep 30, 2026	**542,211**	**10,920**	**11,512**	**6,000,000**	**16,977,568**	**3,674,474**	**27,216,685**

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUFACTURING CO. LTD. KARACHI

Chief Financial Officer | Chief Executive Officer | Director

ANNEX - 4.

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

	Note	Three months period ended Sep 30, 2026	Sep 30, 2025
		(Rupees in '000)	
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	20	**(4,760,739)**	(2,491,577)
Levies and taxes paid		**(273,376)**	(459,908)
Finance cost paid		**(508,824)**	(437,301)
Gratuity paid		**(24,131)**	(26,704)
Net cash generated from operating activities		**(5,567,070)**	(3,415,490)
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment - net of capital work in progress		**(27,497)**	(126,582)
Proceeds from disposal of property, plant and equipment		**7,287**	-
Investment in other financial assets		**(97,191)**	(1,146,160)
Proceeds from redemption of investments in other financial assets		**-**	37,794
Profit on bank deposit received		**265**	-
Dividend received		**108,510**	43,170
Net cash used in investing activities		**(8,626)**	(1,191,778)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing obtained		**-**	36,813
Long-term financing repaid		**(290,004)**	(285,764)
Short-term financing - net		**3,720,269**	4,369,489
Dividend paid		**-**	(26)
Net cash used in financing activities		**3,430,265**	4,120,512
Net increase / (decrease) in cash and cash equivalents (A+B+C)		**(2,145,431)**	(486,756)
Cash and cash equivalents at beginning of the period		**(4,482,545)**	(5,824,031)
Cash and cash equivalents at end of the period		**(6,627,976)**	(6,310,787)
CASH AND CASH EQUIVALENTS			
Cash and bank balances		**74,207**	90,471
Other financial assets - term deposits with banks		**14,725**	55,860
Short-term running finance	10	**(6,716,908)**	(6,457,118)
		(6,627,976)	(6,310,787)

The annexed explanatory notes from 1 to 26 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUFACTURING CO. LTD. ★ KARACHI

Chief Financial Officer | Chief Executive Officer | Director

ANNEX - B-1

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

	Note	September 30, 2026 (Un-Audited)	June 30, 2026 (Audited)
		------- (Rupees in '000) -------	
ASSETS			
Non-current assets			
Property, plant and equipment	6	38,028,831	38,503,658
Intangibles		5,377	5,816
Long-term investments	7	99,226	95,036
Long-term deposits		18,148	19,359
Deferred taxation		639,779	1,018,621
		38,791,361	39,642,490
Current assets			
Stores, spares and loose tools		1,733,991	1,673,205
Stock-in-trade		33,395,103	25,234,922
Trade debts		27,425,776	27,491,961
Loans and advances		594,661	541,350
Trade deposits & short term prepayments		319,443	245,505
Other receivables		909,743	1,309,742
Other financial assets	8	4,711,152	4,973,306
Advance income tax and levies - net		384,439	536,253
Tax refundable	9	6,404,979	4,686,364
Cash and bank balances		1,418,112	1,312,910
		77,297,399	68,005,518
TOTAL ASSETS		116,088,760	107,648,008
EQUITY AND LIABILITIES			
Authorized share capital			
100,000,000 ordinary shares of Rs.10 each		1,000,000	1,000,000
Share capital and reserves			
Issued, subscribed and paid-up capital			
54,221,196 ordinary shares of Rs.10 each		542,211	542,211
Reserves		23,000,677	23,000,677
Unappropriated profits		14,220,732	11,714,509
		37,763,620	35,257,397
Non-current liabilities			
Long-term financing		16,620,054	17,041,829
Deferred liabilities		864,858	863,309
Lease liabilities		12,805	12,060
		17,497,717	17,917,198
Current liabilities			
Current portion of long-term financing		3,398,363	3,616,165
Current portion of deferred liabilities		1,073,353	1,075,725
Current portion of lease liabilities		18,084	18,084
Trade and other payables	10	8,944,788	9,031,992
Unclaimed dividend		2,011	2,011
Contract liabilities		302,680	254,850
Interest / mark-up payable		670,044	702,112
Short-term borrowings	11	46,418,100	39,772,474
		60,827,423	54,473,413
TOTAL EQUITY AND LIABILITIES		116,088,760	107,648,008
CONTINGENCIES AND COMMITMENTS	12		

The annexed explanatory notes from 1 to 24 form an integral part of these condensed interim financial statements.

Chief Financial Officer | Chief Executive Officer | Director

ANNEX - B-2

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

	Note	Three months period ended	
		September 30, 2026	September 30, 2025
		-------- (Rupees in '000) --------	
Sales - net	13	**35,168,947**	25,534,317
Revenue from sale of electricity		**973,962**	748,442
Directly attributable cost for generating revenue	14	**(30,419,967)**	(24,379,010)
Gross profit		**5,722,942**	1,903,749
Other income	15	**253,968**	841,446
		5,976,910	2,745,195
Distribution cost		**(542,633)**	(373,949)
Administrative expenses		**(327,677)**	(274,025)
Other operating expenses	16	**(365,408)**	(57,161)
Finance cost		**(1,176,380)**	(1,030,713)
		(2,412,098)	(1,735,848)
Share of profit from associate - net of tax		**4,190**	110
Profit before levies and taxation		**3,569,002**	1,009,457
Levies	17	**300,393**	(298,293)
Profit before taxation		**3,869,395**	711,164
Taxation	18	(1,363,172)	20,687
Profit after taxation		**2,506,223**	731,851
		------ (Rupees) ------	
Earnings per share - basic and diluted	19	**46.22**	13.50

The annexed explanatory notes from 1 to 24 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUFACTURING CO. LTD. KARACHI

Chief Financial Officer | Chief Executive Officer | Director

ANNEX – B-3

INDUS DYEING & MANUFACTURING COMPANY LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Reserves						
	Capital				Revenue		
	Issued, subscribed and paid-up capital	Share Premium	Merger Reserve	Investment and bonus shares	Exchange translation reserve	General Reserve	Un-appropriated Profits	Total
	(Rupees in '000)							
Balance at June 30, 2025 (Audited)	542,211	10,920	11,512	6,000,000	677	16,977,568	8,966,834	32,509,722
Total comprehensive income for the period ended								
Profit for the period	-	-	-	-	-	-	731,851	731,851
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-		-	-	731,851	731,851
Balance at September 30, 2025 (Un-Audited)	542,211	10,920	11,512	6,000,000	677	16,977,568	9,698,685	33,241,573
Balance at June 30, 2026 (Audited)	**542,211**	**10,920**	**11,512**	**6,000,000**	**677**	**16,977,568**	**11,714,509**	**35,257,397**
Total comprehensive income for the period ended								
Profit for the period	-	-	-	-	-	-	2,506,223	2,506,223
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,506,223	2,506,223
Balance at September 30, 2026 (Un-Audited)	**542,211**	**10,920**	**11,512**	**6,000,000**	**677**	**16,977,568**	**14,220,732**	**37,763,620**

The annexed explanatory notes from 1 to 24 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUFACTURING CO. LTD. KARACHI

Chief Financial Officer | Chief Executive Officer | Director

ANNEX - B-41

INDUS DYEING & MANUFACTURING COMPANY LIMITED

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

	Three months period ended	
	September 30, 2026	September 30, 2025
	---------- (Rupees in '000) ----------	
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	3,569,002	1,009,457
Adjustments		
Depreciation of property, plant and equipment	700,119	725,333
Depreciation on right of use assets	240	1,631
Amortization on intangibles	439	130
Provision for gratuity	56,243	39,228
Share of profit from Associate	(4,190)	(108)
(Profit) / loss on sale of investments	150,578	(25,739)
Unrealized (gain) / loss on revaluation of foreign currency loans	(5,610)	-
(Gain) / loss on revaluation of foreign currency debtors	(2,821)	2,220
(Gain) / loss on disposal of property, plant and equipment	(4,323)	6,128
Unwinding of deferred government grant	(26,131)	(16,325)
Unrealized (gain) / loss on revaluation of other financial assets	(42,414)	(686,726)
Dividend income	(77,690)	(43,170)
Finance cost	1,070,861	991,315
Gain on mutual fund	(19)	-
Profit on fixed deposits	(11,965)	-
Profit on treasury bills	(2,130)	-
Amortization of GIDC		-
Levies	(300,393)	298,293
Cash generated before working capital changes	5,069,796	2,301,667
Working capital changes		
(Increase) / decrease in current assets		
Stores, spares and loose tools	(60,786)	68,368
Stock in trade	(8,160,181)	(3,643,411)
Trade debts	69,006	142,473
Loans and advances	(53,311)	(74,421)
Trade deposits & short term prepayments	(73,938)	(161,854)
Other receivables	362,874	57,704
Sales tax refundable	(1,868,168)	(545,705)
	(9,784,504)	(4,156,846)
Increase / (decrease) in current liabilities		
Trade and other payables	217,371	1,164,111
Contract liabilities	47,830	25,344
	265,201	1,189,455
Cash generated from / (used in) operations	(4,449,507)	(665,724)
Income taxes paid	(386,753)	(1,050,645)
Finance cost paid	(1,102,184)	(1,002,554)
Gratuity paid	(30,935)	(30,752)
	(1,519,872)	(2,083,951)
Net cash generated from / (used in) operating activities	(5,969,379)	(2,749,675)

ANNEX-B-4ii

	Three months period ended	
	September 30, 2026	September 30, 2025
	---------- (Rupees in '000) ----------	
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment- net of capital work in progress	(254,273)	(213,249)
Proceeds from disposal of property, plant and equipment	33,064	33,413
Profit on fixed deposits	11,965	-
Dividend received	114,816	43,170
Purchase of short term investment	(97,341)	(1,333,519)
Proceeds from disposal of short term investment	98,980	47,534
Net cash used in investing activities	(92,789)	(1,422,651)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long-term financing	240,975	47,313
Repayment of long-term financing	(874,942)	(770,633)
Payment against lease liabilities	-	(5,564)
Short-term borrowings	557,001	248,019
Dividend paid	-	(26)
Long term advance	1,211	(2,862)
Net cash (used in) / generated from financing activities	(75,755)	(483,753)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(6,137,923)	(4,656,079)
Cash and cash equivalents at beginning of the period	(7,253,857)	(8,125,184)
Cash and cash equivalents at end of the period	(13,391,780)	(12,781,263)
CASH AND CASH EQUIVALENTS		
Cash and bank balances	1,418,112	877,741
Short-term running finance	(15,052,617)	155,860
Term deposits with banks	242,725	(13,814,864)
	(13,391,780)	(12,781,263)

The annexed explanatory notes from 1 to 24 form an integral part of these condensed interim financial statements.

INDUS DYEING & MANUFACTURING CO. LTD. KARACHI

Chief Financial Officer | Chief Executive Officer | Director