

PREMIUM
TEXTILE
MILLS

2026

PREMIUM TEXTILE MILLS LIMITED

ENGINEERING TOMORROW

*Creating Sustainable Growth Through Innovation,
Energy Independence and Global Partnerships*

QUARTERLY REPORT (UN-AUDITED)

For the First Quarter
Ended 30th Sept 2026



www.premiumtextile.com

What's Inside This Report

FY2026 · Premium Textile Mills Limited

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Corporate Information

BOARD OF DIRECTORS

Mr. Muhammad Aslam Parekh	Chairman
Mr. Abdul Kadir Adam	Chief Executive
Mr. Muhammad Yasin Siddik	Executive Director
Mr. Khizar Yusuf Sattar	Independent Director
Mr. Muhammad Sohail Tabba	Independent Director
Ms. Lubna Asif Balagamwala	Non-Executive Director
Mr. Tanzeel Abdul Sattar (NIT Nominee)	Non-Executive Director

MANAGING DIRECTOR

Mr. Zaid Siddik

COMPANY SECRETARY

Mr. Hammad Ullah Khan

TECHNICAL DIRECTOR

Mr. Ashraf Aziz

HEAD OF FINANCE

Mr. Ali Asghar Muhammad Yousuf

CHIEF FINANCIAL OFFICER

Ms. Shenila Parekh

LEGAL ADVISOR

Mr. Farooq Rashid Advocate

AUDITORS

EXTERNAL

Rahman Sarfaraz Rahim
Iqbal Rafiq Chartered Accountants

INTERNAL

BDO Ebrahim & Co

HEAD OF INTERNAL AUDIT

Mr. Muhammad Faizan

REGISTERED AND CORPORATE OFFICE

1st floor, Haji Adam Chambers, Altaf Hussain Road,
New Challi, Karachi.
Phone: 0213 -2400405-8
Email: premhead@premiumtextile.com

MILL

Plot 58,60,61 &76,77,78 Main Super Highway,
Nooriabad, Distt. Dadu (Sindh), Pakistan.
Phone : (025) 4007463-9

BANKERS

Bank Al- Habib limited
Bank Al- Falah limited
Meezan Bank Limited
Habib Bank Limited
Habib Metropolitan Bank
Askari Bank

AUDIT COMMITTEE

Mr. Khizar Yusuf Sattar	Chairman
Mr. Muhammad Sohail Tabba	Member
Ms. Lubna Asif Balagamwala	Member

HUMAN RESOURCE & REMUNERATION COMMITTEE

Mr. Khizar Yusuf Sattar	Chairman
Mr. Muhammad Sohail Tabba	Member
Ms. Lubna Asif Balagamwala	Member

SHARE REGISTRAR

FD Registrar Services (SMC-Pvt) Ltd. 17th floor,
Saima Trade Tower A II. Chundrigar Road,
Karachi Phone:0213-2271905-6
fdregistrar@yahoo.com

WEBSITE

www.premiumtextile.com

DIRECTOR'S REPORT

For the year ended September 30, 2026

Dear Shareholders,

Assalamu Alaikum wa Rahmatullahi wa Barakatuh

The Board of Directors is pleased to present the unaudited financial statements of Premium Textile Mills Limited for the first quarter ended September 30, 2026.

OPERATING RESULTS

The Company's financial performance for the quarter ended September 30, 2026, compared with the corresponding quarter ended September 30, 2025, is summarised below:

(Amounts in Rs. million)

Particulars	September 2026	% of Sales	September 2025	% of Sales
Net sales	7,469	100.00%	5,868	100.00%
Gross profit	1,358	18.18%	808	13.77%
Administrative expenses	(169)	2.27%	(153)	2.61%
Distribution costs	(123)	1.65%	(108)	1.84%
Finance costs	(338)	4.52%	(371)	6.32%
Profit before levies and taxation	750	10.05%	183	3.12%
Profit after taxation	589	7.88%	65	1.11%
Earnings per share (Rs.)	95.51	—	10.55	—

Note: Amounts are rounded to the nearest million. Percentages are calculated using net sales as the denominator.

Financial Highlights

During the period under review, the Company achieved **net sales of Rs. 7.469 billion** compared with Rs. 5.868 billion in the corresponding period last year, representing an **increase of approximately 27.3%**.

Gross profit increased to **Rs. 1.358 billion** from Rs. 808 million in the corresponding quarter. The **gross profit margin improved to 18.18%**, compared with 13.77% in the same period last year, reflecting an improvement in the relationship between sales and the cost of sales.

Administrative expenses increased to Rs. 169 million from Rs. 153 million, while distribution costs rose to Rs. 123 million from Rs. 108 million. However, both administrative and distribution expenses represented a lower proportion of sales compared with the corresponding period last year.

Operating profit increased to **Rs. 1.065 billion** from Rs. 547 million. Finance costs declined to Rs. 338 million from Rs. 371 million, providing further support to the Company's operating performance. Other income also increased to Rs. 22.4 million compared with Rs. 7.4 million in the corresponding quarter.

Consequently, **profit before levies and taxation increased to Rs. 750 million** from Rs. 183 million. After accounting for levies of Rs. 51 million and taxation of Rs. 111 million, the Company reported **profit after taxation of Rs. 588.6 million**, compared with Rs. 65.0 million in the corresponding period last year.

Earnings per share increased to Rs. 95.51 from Rs. 10.55, reflecting the significant improvement in the Company's profitability during the quarter.

Overall, the results for the first quarter demonstrate a substantial improvement in sales, gross profitability and earnings compared with the corresponding period of the previous year.

BRIEF OVERVIEW

Both the Spinning and Socks Divisions performed well during the first quarter. The Company is focused on **expanding its Socks Division** in response to increased demand from existing customers and to capitalize on growth opportunities in **new markets in the United States and Europe**.

With the anticipated commencement of operations of **both wind turbines from the second quarter**, management is confident that this positive momentum will continue throughout the remainder of the financial year.

FUTURE OUTLOOK

Looking ahead, the Company will continue to focus on improving operational efficiency, maintaining product quality, managing production costs and strengthening its competitive position in the textile sector.

The **increase in sales and improvement in gross profit** margin during the quarter provide a positive basis for the Company's performance. Nevertheless, maintaining profitability will require careful management of raw material costs, operating expenses, financing costs and working capital requirements.

The Company will continue to monitor market conditions and manage its resources prudently, with particular attention to **inventory levels, timely recovery of trade debts and the efficient utilisation of available financing facilities**. Continued financial discipline and effective cash flow management will remain important in supporting the Company's operations and future performance.

While market conditions and other external factors may affect business performance, the management remains committed to pursuing operational improvements and safeguarding shareholders' interests.

COMPOSITION OF THE BOARD

The total number of Directors are 7 as follows:

Male - 6

Female - 1

The composition of the Board is as follows:

Independent Directors

Mr Muhammad Sohail Tabba
Mr Khizar Yusuf Sattar

Non – Executive Directors

Mr Mohamammad Aslam Parekh
Ms Lubna Asif Balagamwala (Female)
Mr Tanzeel Abdul Sattar

Executive Directors

Mr Abdul Kadir Adam
Muhammad Yasin Siddik

Further, the change in the remuneration policy of Executive directors has been disclosed in the notice of the AGM in the annual report 2026.

The Board committees comprise of

Audit Committee

Human Resource and Remuneration Committee

The members are

Audit Committee

Mr Khizar Yusuf Sattar – Chairperson
Mr Muhammad Sohail Tabba – Member
Ms Lubna Asif Balagamwala – Member

Human Resource and Remuneration Committee

Mr Khizar Yusuf Sattar – Chairperson
Mr Muhammad Sohail Tabba – Member
Ms Lubna Asif Balagamwala – Member

ACKNOWLEDGEMENT

The Board of Directors expresses its sincere appreciation to the Company's shareholders, customers, suppliers, bankers and other business partners for their continued confidence and support.

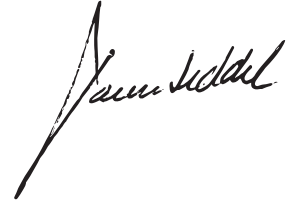
The Board also acknowledges the dedication and efforts of the Company's management and employees, whose contribution remains important to the Company's progress and performance.

May Allah Almighty bless the Company with continued success and prosperity.

FOR AND ON BEHALF OF BOARD OF DIRECTORS



Mr. Abdul Kadir Adam
Chief Executive



Mr. Muhammad Yasin Siddik
Executive Director

October 20, 2026
Karachi.

بورڈ کمیٹیاں

1. آڈٹ کمیٹی

- جناب خضر یوسف ستار (چیرمین)
- جناب محمد سہیل ٹبہ (رکن)
- محترمہ لبنی عاصف بالاگام والا (رکن)

2. انسانی وسائل اور معاوضہ کمیٹی

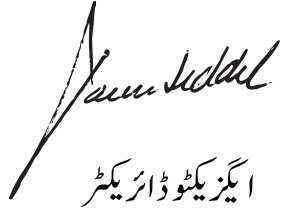
- جناب خضر یوسف ستار (چیرمین)
- جناب محمد سہیل ٹبہ (رکن)
- محترمہ لبنی عاصف بالاگام والا (رکن)

اعتراف

بورڈ آف ڈائریکٹرز کمپنی کے شیئر ہولڈرز، صارفین، سپلائرز، بینکوں اور دیگر کاروباری شراکت داروں کا مسلسل اعتماد اور تعاون برقرار رکھنے پر دلی شکریہ ادا کرتا ہے۔

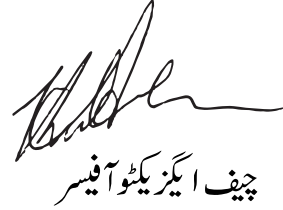
بورڈ کمپنی کی انتظامیہ اور ملازمین کی لگن اور کاوشوں کو بھی سراہتا ہے، جن کی خدمات کمپنی کی ترقی اور کارکردگی میں اہم کردار ادا کرتی ہیں۔

اللہ تعالیٰ کمپنی کو مزید کامیابیوں اور خوشحالی سے نوازے۔ آمین۔
بورڈ آف ڈائریکٹرز کی جانب سے



ایگزیکٹو ڈائریکٹر

جناب محمد یاسین صدیق



چیف ایگزیکٹو آفیسر

جناب عبدالقادر آدم

تاریخ: 20 اکتوبر 2026

مستقبل کے امکانات

مستقبل کے پیش نظر، کمپنی آپریشنل کارکردگی کو بہتر بنانے، مصنوعات کے معیار کو برقرار رکھنے، پیداواری لاگت کو مؤثر انداز میں منظم کرنے اور ٹیکسٹائل کے شعبے میں اپنی مسابقتی حیثیت کو مزید مستحکم کرنے پر توجہ مرکوز رکھے گی۔

سہ ماہی کے دوران فروخت میں اضافے اور مجموعی منافع کے تناسب میں بہتری نے کمپنی کی کارکردگی کے لیے ایک مثبت بنیاد فراہم کی ہے۔ تاہم، منافع بخش کارکردگی کو برقرار رکھنے کے لیے خام مال کی لاگت، آپرینٹنگ اخراجات، مالیاتی اخراجات اور ورکنگ کیپیٹل کی ضروریات کا محتاط انتظام ضروری ہوگا۔

کمپنی مارکیٹ کے حالات کی مسلسل نگرانی کرتی رہے گی اور اپنے وسائل کو دانش مندی سے استعمال کرے گی، بالخصوص ذخیرہ مال کی سطح، تجارتی واجبات کی بروقت وصولی اور دستیاب مالیاتی سہولیات کے مؤثر استعمال پر خصوصی توجہ دی جائے گی۔ مالیاتی نظم و ضبط اور نقد بہاؤ کا مؤثر انتظام کمپنی کے کاروباری امور اور مستقبل کی کارکردگی کو سہارا دینے میں بدستور اہم کردار ادا کرے گا۔

اگرچہ مارکیٹ کے حالات اور دیگر بیرونی عوامل کاروباری کارکردگی کو متاثر کر سکتے ہیں، تاہم انتظامیہ آپریشنل بہتری کے حصول اور شیئر ہولڈرز کے مفادات کے تحفظ کے لیے پُر عزم ہے۔

بورڈ کی تشکیل

ڈائریکٹرز کی مجموعی تعداد 7 ہے، جس کی تفصیل درج ذیل ہے:

- مرد: 6

- خواتین: 1

بورڈ کی تشکیل

جناب محمد سہیل طبا	آزاد ڈائریکٹرز
جناب خضر یوسف ستار	آزاد ڈائریکٹرز
جناب محمد اسلم پریک	نان ایگزیکٹو ڈائریکٹرز
محترمہ لبنی آصف بالا گام والا (خاتون)	نان ایگزیکٹو ڈائریکٹرز
جناب تنزیل عبدالستار	نان ایگزیکٹو ڈائریکٹرز
جناب عبدالقادر آدم	ایگزیکٹو ڈائریکٹرز
جناب محمد یاسین صدیق	ایگزیکٹو ڈائریکٹرز

مزید برآں، ایگزیکٹو ڈائریکٹرز کی معاونت کی پالیسی میں تبدیلی کی تفصیلات سالانہ رپورٹ 2026 میں شامل سالانہ جنرل میٹنگ (AGM) کے نوٹس میں ظاہر کی گئی ہیں۔

مجموعی منافع گزشتہ سال کی اسی سہ ماہی کے 808 ملین روپے کے مقابلے میں بڑھ کر 1.358 ارب روپے ہو گیا۔ مجموعی منافع کا تناسب بھی گزشتہ سال کی اسی مدت کے 13.77 فیصد کے مقابلے میں بہتر ہو کر 18.18 فیصد ہو گیا، جو فروخت اور لاگت فروخت کے درمیان تناسب میں بہتری کو ظاہر کرتا ہے۔

انتظامی اخراجات 153 ملین روپے سے بڑھ کر 169 ملین روپے ہو گئے، جبکہ تقسیم کے اخراجات 108 ملین روپے سے بڑھ کر 123 ملین روپے ہو گئے۔ تاہم، گزشتہ سال کی اسی مدت کے مقابلے میں انتظامی اور تقسیم کے اخراجات، فروخت کے تناسب سے کم رہے۔

آپریٹنگ منافع گزشتہ سال کی اسی سہ ماہی کے 547 ملین روپے کے مقابلے میں بڑھ کر 1.065 ارب روپے ہو گیا۔ مالیاتی اخراجات 371 ملین روپے سے کم ہو کر 338 ملین روپے رہ گئے، جس سے کمپنی کی آپریٹنگ کارکردگی کو مزید تقویت ملی۔ دیگر آمدنی بھی گزشتہ سال کی اسی سہ ماہی کے 7.4 ملین روپے کے مقابلے میں بڑھ کر 22.4 ملین روپے ہو گئی۔

نتیجتاً، محصولات اور ٹیکس سے قبل منافع گزشتہ سال کے 183 ملین روپے کے مقابلے میں بڑھ کر 750 ملین روپے ہو گیا۔ محصولات کی مد میں 51 ملین روپے اور ٹیکس کی مد میں 111 ملین روپے شمار کرنے کے بعد، کمپنی نے 588.6 ملین روپے کا بعد از ٹیکس منافع حاصل کیا، جبکہ گزشتہ سال کی اسی مدت میں یہ منافع 65.0 ملین روپے تھا۔

فی حصص آمدنی گزشتہ سال کے 10.55 روپے کے مقابلے میں بڑھ کر 95.51 روپے ہو گئی، جو زیر جائزہ سہ ماہی کے دوران کمپنی کے منافع میں نمایاں بہتری کی عکاسی کرتی ہے۔

مجموعی طور پر، پہلی سہ ماہی کے نتائج گزشتہ سال کی اسی مدت کے مقابلے میں فروخت، مجموعی منافع اور آمدنی میں نمایاں بہتری کو ظاہر کرتے ہیں۔

مختصر جائزہ

پہلی سہ ماہی کے دوران اسپینگ اور ساکس، دونوں ڈویژنز کی کارکردگی اچھی رہی۔ کمپنی موجودہ صارفین کی جانب سے بڑھتی ہوئی طلب کے پیش نظر اپنے ساکس ڈویژن کو وسعت دینے پر توجہ مرکوز کیے ہوئے ہے، تاکہ امریکہ اور یورپ کی نئی منڈیوں میں ترقی کے مواقع سے بھی فائدہ اٹھایا جاسکے۔

دوسری سہ ماہی سے دونوں ونڈ ٹربائنز کے متوقع طور پر فعال ہونے کے پیش نظر، انتظامیہ پُر اعتماد ہے کہ مالی سال کے بقیہ عرصے کے دوران بھی کارکردگی میں بہتری کا یہ مثبت رجحان برقرار رہے گا۔

ڈائریکٹرز رپورٹ

30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے لیے

محترم شیئر ہولڈرز،

السلام علیکم!

بورڈ آف ڈائریکٹرز کو یہ پیش کرتے ہوئے مسرت ہو رہی ہے کہ وہ پریکٹس ٹیکسٹائل ملز لمیٹڈ کے 30 ستمبر 2026 کو ختم ہونے والی پہلی سہ ماہی کے غیر آڈٹ شدہ مالیاتی گوشوارے پیش کر رہا ہے۔

آپریٹنگ نتائج

30 ستمبر 2026 کو ختم ہونے والی سہ ماہی کے دوران کمپنی کی مالیاتی کارکردگی کا تقابل 30 ستمبر 2025 کو ختم ہونے والی گزشتہ سال کی اسی سہ ماہی کی کارکردگی سے ذیل میں پیش کیا گیا ہے۔

مالیاتی		ستمبر 2026		ستمبر 2025	
	رقم (ملین)	%	رقم (ملین)	%	
سیلز نیٹ	7469	100.00%	5,868	100.00%	
کل منافع	1,358	18.18%	808	13.77 %	
انتظامی اخراجات	(169)	2.27%	(153)	2.61%	
تقسیم کے اخراجات	(123)	1.65%	(108)	1.84%	
مالیاتی لاگت	(338)	4.52%	(371)	6.32%	
(نقصان) / منافع ٹیکس سے پہلے	750	10.05%	183	3.12%	
(نقصان) / منافع ٹیکس کے بعد	589	7.88%	65	1.11%	
فی حصص آمدنی (روپے)	95.51	-	10.55	-	

نوٹ: رقم کو تقریباً ترین ملین روپے تک راؤنڈ آف کیا گیا ہے۔ نمبر کا حساب لگانے کے لیے خالص فروخت کو بنیاد بنایا گیا ہے۔

مالیاتی کارکردگی

زیر جائزہ مدت کے دوران کمپنی نے 7.469 ارب روپے کی خالص فروخت حاصل کی، جبکہ گزشتہ سال کی اسی مدت میں خالص فروخت 5.868 ارب روپے تھی، جو تقریباً 27.3 فیصد اضافے کی عکاسی کرتی ہے۔

PREMIUM TEXTILE MILLS LIMITED

FINANCIAL STATEMENT
Un-audited
for the First Quarter ended
30th September, 2026



Premium Textile Mills Limited

Statement of Financial Position

As at September 30, 2026

ASSETS

Non- current assets

Property, plant and equipment
Long term advances and deposits

Current assets

Stores and spares
Stock in trade
Trade debts - net
Tax refunds due from Government
Loan, advances, deposits prepayments and other receivables
Short term investment
Cash and bank balances

Total assets

EQUITY AND LIABILITIES

Share capital and reserves

Authorized capital

7,000,000 (2023: 7,000,000) ordinary shares
of Rs. 10/- each

Issued, subscribed and paid-up capital

Capital reserve

Surplus on revaluation of plant and electrical instruments

Revenue reserve

Unappropriated profits

Total equity

LIABILITIES

Non-current liabilities

Long term financing - secured
Deferred liabilities

Current liabilities

Trade and other payables
Accrued markup
Short term borrowings - secured
Unclaimed dividend
Current maturity of government grant
Current maturity of Sind Infrastructure Development Cess
Current maturity of Gas Infrastructure Development Cess
Current maturity of long term financing

Contingencies and commitments

Total equity and liabilities

30 September
2026

30 June
2026

Rupees

16,143,642,120	16,083,025,427
41,536,884	36,919,051
16,185,179,004	16,119,944,478
548,537,898	545,652,939
6,756,791,195	5,971,617,528
7,773,252,688	7,103,235,379
450,837,748	307,821,414
795,946,887	237,180,652
9,453,333	9,453,333
48,051,517	118,084,358
16,382,871,266	14,293,045,603
32,568,050,270	30,412,990,081
70,000,000	70,000,000
61,630,000	61,630,000
809,867,447	830,977,885
7,761,490,627	7,151,771,625
8,632,988,074	8,044,379,510
7,513,642,851	7,297,305,305
2,490,696,291	2,428,063,990
10,004,339,142	9,725,369,295
2,261,213,557	1,656,333,588
390,907,916	332,548,130
9,510,325,816	8,546,227,102
10,508,613	10,508,613
158,015,461	158,015,461
110,167,612	110,167,612
441,263,904	441,263,904
1,048,320,175	1,388,176,866
13,930,723,054	12,643,241,276
32,568,050,270	30,412,990,081

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

Premium Textile Mills Limited

Statement of Profit or Loss

For the first quarter ended September 30, 2026

	July-September 2026	July-September 2025
	————— Rupees —————	
Sales - net	7,468,984,599	5,867,918,311
Cost of sales	(6,110,962,448)	(5,059,953,651)
Gross profit	1,358,022,151	807,964,660
Administrative expenses	(169,213,008)	(153,001,938)
Distribution costs	(123,312,313)	(108,201,825)
	(292,525,321)	(261,203,763)
Operating profit	1,065,496,830	546,760,897
Finance costs	(337,639,317)	(371,224,857)
Other income	22,428,654	7,398,792
	(315,210,663)	(363,826,065)
Profit before levies and taxation	750,286,167	182,934,832
Levies	(51,062,706)	(93,542,116)
Profit before taxation	699,223,461	89,392,716
Taxation	(110,614,897)	(24,386,800)
Profit after taxation	588,608,564	65,005,916
Earnings per share - basic and diluted	95.51	10.55

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

Premium Textile Mills Limited

Statement of Comprehensive Income

For the first quarter ended September 30, 2026

	July-September 2026	July-September 2025
	—————Rupees—————	
Profit after taxation	588,608,564	65,005,916
Other comprehensive income		
<i>Items that will not be reclassified subsequently to statement of profit or loss</i>		
Actuarial loss on defined benefit obligation	-	-
Revaluation increase during the period	-	-
Total comprehensive income for the period	588,608,564	65,005,916

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

Premium Textile Mills Limited

Statement of Changes in Equity

For the first quarter ended September 30, 2026

	Issued, subscribed and paid up capital	Revenue reserve Unappropriated profits	Capital reserve Surplus on revaluation of plant and equipment	Total
	Rupees			
Balance as at June 30, 2025-restated	61,630,000	6,176,015,582	926,387,771	7,164,033,353
<i>Total comprehensive income for the quarter ended September 30, 2025</i>				
- Profit after taxation	-	65,005,916	-	65,005,916
- Other comprehensive (loss) / income	-	-	-	-
	-	65,005,916	-	65,005,916
Transfer to unappropriated profit on account of incremental depreciation	-	26,535,050	(26,535,050)	-
Revaluation surplus realized on disposal of fixed assets	-	-	-	-
Balance as at September 30, 2025-unaudited	61,630,000	6,267,556,548	899,852,721	7,229,039,269
Balance as at June 30, 2026-Audited	61,630,000	7,151,771,625	830,977,885	8,044,379,510
<i>Total comprehensive income for the quarter ended September 30, 2026</i>				
- Profit after taxation	-	588,608,564	-	588,608,564
- Other comprehensive (loss) / income	-	-	-	-
	-	588,608,564	-	588,608,564
Transfer to unappropriated profit on account of incremental depreciation	-	21,110,438	(21,110,438)	-
Revaluation surplus realized on disposal of fixed assets	-	-	-	-
Balance as at September 30, 2026-unaudited	61,630,000	7,761,490,627	809,867,447	8,632,988,074

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

Premium Textile Mills Limited

Statement of Cash Flows

For the first quarter ended September 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before levies and taxation

July-September
2026

July-September
2025

Rupees

750,286,167

182,934,832

Adjustments for non cash and other items:

- Depreciation
- Gain / (Loss) on disposal of property, plant and equipment
- Provision for staff retirement benefits
- Unrealized exchange (gain) / loss on export debtors
- Finance cost Charged

354,068,899

360,590,375

-

2,057,828

41,474,596

36,236,485

(5,782,179)

(1,319,867)

337,639,317

371,224,857

727,400,633

768,789,678

Cash generated from operating activities before working capital changes

1,477,686,800

951,724,510

Effect on cash flow due to working capital changes

(Increase) / decrease in current assets

- Stores and spares
- Stock in trade
- Trade debts
- Advances, deposits and other receivables
- Sales tax
- Short term investment

(2,884,959)

66,052,877

(785,173,667)

581,629,916

(670,017,309)

1,369,651,721

(558,766,235)

(38,836,410)

(151,760,212)

121,812,469

-

(9,453,333)

Increase / (decrease) in current liabilities

- Trade and other payables

553,817,271

307,758,150

(1,614,785,111)

2,398,615,390

Cash generated from operations

(137,098,311)

3,350,339,900

- Taxes paid

(104,191,345)

(130,666,950)

- Staff retirement benefits

(12,332,004)

(20,315,429)

- Finance cost paid

(279,279,531)

(395,037,014)

- Long term advances and deposits - net

(4,617,833)

(7,691,004)

Net cash generated from operating activities

(537,519,024)

2,796,629,503

CASH FLOWS FROM INVESTING ACTIVITIES

- Acquisition of property, plant and equipment
- Loan to vendor
- Proceeds from disposal of property, plant and equipment

(414,506,586)

(386,104,578)

(1,757,167)

-

-

6,400,000

Net cash used in investing activities

(416,263,753)

(379,704,578)

CASH FLOWS FROM FINANCING ACTIVITIES

- Repayment of Long term financing (principal portion)
- Long term financing obtained
- Short term borrowings - net

(333,114,699)

(271,463,331)

233,783,448

92,656,000

1,475,048,715

(1,672,754,479)

Net cash generated from financing activities

1,375,717,464

(1,851,561,810)

Net (decrease) / increase in cash and cash equivalents

421,934,687

565,363,115

Cash and cash equivalents at the beginning of the period

(2,552,716,432)

(1,945,052,993)

Cash and cash equivalents at the end of the period

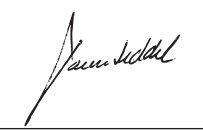
(2,130,781,745)

(1,379,689,878)

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

EARNING PER SHARE (Un-audited)

For the first quarter ended September 30, 2026

	FIRST QUARTER ENDED	
	30-Sept 2026	30-Sept 2025
	<u>Rupees</u>	<u>Rupees</u>
Net profit after tax for the period	588,608,564	65,005,916
Number of Ordinary shares	6,163,000	6,163,000
Earning per share	<u>Rs. 95.51</u>	<u>Rs. 10.55</u>

SELECTED EXPLANATORY NOTES TO THE ACCOUNTS FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

1) THE COMPANY & ITS OPERATION

Premium Textile Mills Limited ('the Company') was incorporated in Pakistan on march 03, 1987 as a public listed company under the Companies Ordinance, 1984 (now repealed with the enactment of Companies Act, 2017 on May 30, 2017) and is listed on Pakistan Stock Exchange Limited. The principal activity of the Company is manufacturing and sale of cotton, polyester yarn & Socks of different varieties.

The geographical location and address of company's business units, including plant are as under:

- The registered office of the Company is located at 1st Floor, Haji Adam Chambers, Altaf Hussain Road, New Challi, Karachi.

The Company's manufacturing and renewable energy facilities are located at plots no 22, 23, 59, 60, 61, 76, 77, 78, 7 140, 141/1, 142, 143/1, 155/1, 156/1, 157, 158/1, 159/1, 223/1, 224/1, 225/1, 226, 226/2, 227/1, 227/2, 228/1, 229/1, 239/1, 240/1, 241, 242/1/, 243, 244, 245, 246/1, 308/1, 309/1, 310/1, 311/1, 312/1, 313/1, 314/1, 315/1 comprising 107.575 acres, and survey nos. 25/2, 26/2, 27/1, 56/1, 57, 58/2, 78/2, 79, 81/1, 138/1, 139/1 and 140/2, comprising 23.175 acres, and situated at M-9 Motorway (Super Highway) Deh Kalo Kohar, Tappo Kalo Kohar, Taluka Thano Bola Khan, District Jamshoro.

- 2) During the last financial year, the Company incorporated a wholly owned subsidiary, Innovative Textiles F.Z.E., in the Free Zones Authority of Ajman, United Arab Emirates. The subsidiary was issued a Commercial License on March 10, 2026 to carry out trading and wholesale activities in textiles, ready-made garments and raw materials, among others. The subsidiary has an authorized share capital of AED 100,000, divided into 100 shares of AED 1,000 each.

As at the reporting date, the required share capital had not been injected. The subsidiary had also not commenced its business operations and, accordingly, no transactions had occurred up to September 30, 2026. Subsequent to year end, the Securities and Exchange Commission of Pakistan, vide its letter No. SMD/PRDD/Comp/(163)/2026/22 dated July 14, 2026, granted the Company an exemption under section 228 of the Companies Act, 2017 from the preparation and submission of consolidated financial statements in respect of the subsidiary for the year ended June 30, 2026, along with the half-year period commencing July 01, 2026, till December 31, 2026.

Accordingly, no financial statements or financial highlights of the subsidiary were available or disclosed for the quarter ended September 30, 2026.

- 3) These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for Financial reporting. The accounting and reporting standards as applicable in Pakistan for financial reporting comprise of:

International Accounting Standard (IAS), Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

Provisions of and directives issued under the Companies Act, 2017.

- 4) These accounts are unaudited and are being submitted to shareholders in accordance with the requirements of Section 237 of the Companies Act, 2017.

5) RELATED PARTY TRANSACTION AND BALANCES

Related parties comprise of associated companies, key management personnel of the Company (including directors) and their close family members. Transactions entered into and balances held, with related parties during the period, are as follows:

	Jul-Sep 2026 <u>Rupees</u>	Jul-Sep 2025 <u>Rupees</u>
<u>Pinnacle Fibre (Pvt) Ltd.</u>		
<u>Relationship :</u> Common directorship of Mr.Abdul Kadir Adam & Mr.M.Asiam Parekh		
Purchase during the period	66,420,146	47,980,056
Sale during the period	-	-
Outstanding payable balance due as at Sept 30,	-	31,302,025
Outstanding receivable balance due as at Sept 30,	946,979	-

6) AUTHORISATION FOR ISSUE

These accounts have been authorised for issue on **28-October-2026** by the Board of Directors of the Company.

- 6) Figures have been rounded off to the nearest rupee.


Chief Executive Officer


Director


Chief Financial Officer

UNDER POSTAL CERTIFICATE

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If undeliverable please return to:
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T: 92 21 32400405-8

F: 92 21 32417908

M: www.premiumtextile.com

Factory Address:

Plots # 22, 23, 59, 60, 61, 76, 77, 78, 140, 142, 157, and 208/1,
Main Super Highway, Nooriabad, District Jamshoro, Sindh, Pakistan.

