ZEPHYR TEXTILE LTD.
Statement of Financial Position
As at September 30, 2026 (Un-Audited)

	Un-Audited September 30, 2026 (Rupees)	Audited June 30, 2026 (Rupees)
ASSETS		
NON CURRENT ASSETS		
Property plant & equipment	**2,921,985,352**	2,955,097,232
Right of use assets	**-**	-
Capital work in progress	**-**	-
Intagible assets	**-**	-
	2,921,985,352	2,955,097,232
Long term and deposits	**25,474,124**	25,474,124
CURRENT ASSETS		
Stores, spares and loose tools	**301,148,375**	281,850,880
Stock in trade	**1,869,090,362**	1,968,624,524
Loans and advances	**116,096,161**	120,536,830
Trade debts	**1,461,814,054**	1,141,624,126
Trade deposits and prepayments	**23,615,237**	17,786,564
Tax refunds due from Governments	**450,017,911**	414,179,749
Other receivables	**168,796,299**	146,495,216
Short term investments	**2,794,946**	2,791,621
Cash and bank balances	**52,282,469**	108,328,908
	4,445,655,814	4,202,218,418
	7,393,115,290	7,182,789,774
EQUITY AND LIABILITIES		
SHARE CAPITAL		
Authorized share capital		
62,500,000 ordinary shares of Rs. 10 each	**625,000,000**	625,000,000
Issued, subscribed and paid-up share capital		
59,428,729 ordinary shares of Rs. 10 each	**594,287,290**	594,287,290
UNAPPROPRIATED PROFIT AND CONRIBUTION FROM SPONSOR	**1,562,048,898**	1,553,233,197
CONRIBUTION FROM SPONSOR	**47,000,000**	44,000,000
SURPLUS ON REVALUATION OF PROPERTY, PLANT & EQUIPMENT	**346,850,996**	352,137,473
	2,550,187,184	2,543,657,960
LONG TERM LOANS	**102,866,097**	116,511,727
DEFERRED LIABILITIES	**320,182,057**	309,399,904
LEASE LIABILITIES	**13,578,238**	-
DEFERRED GRANT	**4,047,111**	4,047,111
CURRENT LIABILITIES		
Creditors, accrued and other liabilities	**2,171,712,023**	1,996,800,390
Contract liabilities	**34,353,637**	34,135,220
Accrued mark up	**19,578,887**	15,970,912
Short term finances - Secured	**2,110,482,972**	2,087,656,452
Unclaimed dividend	**829,907**	829,907
Current portion of long term liabilities	**65,297,177**	73,780,191
	4,402,254,603	4,209,173,072
CONTIGENCIES AND COMMITMENTS	**-**	-
	7,393,115,290	7,182,789,774

The annexed notes 1 to 8 form an integral part of these condensed interim financial statements. **0** -

CHIEF EXECUTIVE **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZEPHYR TEXTILES LIMITED
Statement of Profit & Loss Account
for the 1st Quarter ended September 30, 2026 (Un-Audited)

	Jul-Sept 2026 (Rupees)	Jul-Sept 2025 (Rupees)
SALES	**2,330,909,183**	1,961,927,851
COST OF SALES	**2,093,431,142**	1,728,225,582
GROSS PROFIT	**237,478,041**	233,702,269
OPERATING EXPENSES	**10.19%**	11.91%
Distribution Costs	**146,108,935**	114,035,327
Administrative Cost	**33,012,981**	30,356,886
Other Operating Expenses	**8,086,298**	12,116,052
	187,208,214	156,508,265
	50,269,827	77,194,004
Other Operating Income	**22,137,855**	8,143,459
OPERATING PROFIT/(LOSS)	**72,407,682**	85,337,463
Finance Cost	**44,240,086**	54,047,070
PROFIT/(LOSS) BEFORE TAXATION	**28,167,596**	31,290,393
Levy and taxation	**24,638,372**	21,881,713
PROFIT/(LOSS) AFTER TAXATION	**3,529,224**	9,408,680
EARNING PER SHARE-BASIC & DILUTED	0.06	0.16

The annexed notes 1 to 8 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZEPHYR TEXTILES LIMITED
Statement of Comprehensive Income
for the 1st Quarter ended September 30, 2026 (Un-Audited)

	Jul-Sept 2026 (Rupees)	Jul-Sept 2025 (Rupees)
Profit/(loss) for the period after taxation	**3,529,224**	9,408,680
Other comprehensive income		
Other comprehensive income for the period	-	-
Total comprehensive income/(loss) for the period	**3,529,224**	9,408,680

The annexed notes 1 to 8 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE | DIRECTOR | CHIEF FINANCIAL OFFICER

ZEPHYR TEXTILES LIMITED
Statement of Cash Flow
for the 1st Quarter ended September 30, 2026 (Un-Audited)

		Jul-Sept 2026 (Rupees)	Jul-Sept 2025 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES			
Profit/(loss) for the period before taxation		**28,167,596**	31,290,393
Adjustments for:			
Depreciation & amortization		**45,334,487**	63,445,123
Gain on sale of fixed assets		**-**	-
Dividends, capital gains & other (income)/loss		**(3,325)**	-
Provision for staff gratuity		**28,687,067**	11,585,502
Financial charges		**44,240,086**	54,047,070
		118,258,315	129,077,695
		146,425,911	160,368,088
(Increase)/Decrease in current assets			
Stores, spares and loose tools		**(19,297,495)**	(15,730,159)
Stock in trade		**99,534,162**	(146,727,813)
Trade debts		**(320,189,928)**	306,635,243
Loans and advances		**4,440,669**	(15,026,202)
Trade deposits, prepayments & other receivables		**(37,270,388)**	125,082,833
		(272,782,980)	254,233,902
Increase/(Decrease) in current liabilities			
Creditors, accrued and other liabilities		**175,130,050**	(343,804,763)
Cash flow from operations		**48,772,981**	70,797,227
Financial charges paid		**(40,632,111)**	(38,210,848)
Taxes paid		**(29,736,280)**	(34,756,665)
Gratuity paid		**(15,745,646)**	(5,685,960)
Net 'Principal paid on lease liabilities		**5,316,599**	-
		(80,797,438)	(72,967,513)
Net cash flow from operating activities	**(A)**	**(32,024,457)**	(2,170,286)
CASH FLOW FROM INVESTING ACTIVITIES			
Long term advances, deposits and deferred costs		**25,913**	-
Sale proceeds of fixed assets		**-**	-
Dividends recieved		**-**	-
Proceeds from sale of short term investment		**-**	-
Fixed capital expenditure		**(24,745,771)**	(34,354,210)
Net cash flow from investing activities	**(B)**	**(24,719,858)**	(34,354,210)
CASH FLOW FROM FINANCING ACTIVITIES			
Short term finances - secured		**22,826,520**	85,332,348
Long term finances - secrued		**(22,128,644)**	(2,655,421)
Net cash flow from financing activities	**(C)**	**697,876**	82,676,927
NET INCREASE IN CASH AND CASH EQUIVALENTS	**(A+B+C)**	**(56,046,439)**	46,152,431
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		**108,328,908**	27,409,493
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		**52,282,469**	73,561,924

The annexed notes 1 to 8 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE **DIRECTOR** **CHIEF FINANCIAL OFFICER**

ZEPHYR TEXTILES LIMITED

Statement of Changes in Equity

for the 1st Quarter ended September 30, 2026 (Un-Audited)

Description	Share Capital (Rupees)	Revaluation Surplus (Rupees)	Accumulated Profit / Loss (Rupees)	Total Equity (Rupees)
Balance as at June 30, 2025	**594,287,290**	**373,283,383**	**1,523,646,635**	**2,491,217,308**
Net profit for the period	-	-	9,408,680	**9,408,680**
Current year incremental depreciation - net of tax	-	(6,873,015)	6,873,015	-
Balance as at September 30, 2025	**594,287,290**	**366,410,368**	**1,539,928,330**	**2,500,625,988**
Balance as at June 30, 2026	**594,287,290**	**352,137,473**	**1,553,233,197**	**2,499,657,960**
Net profit/(loss) for the period	-	-	3,529,224	**3,529,224**
Current year incremental depreciation - net of tax	-	(5,286,477)	5,286,477	-
Balance as at September 30, 2026	**594,287,290**	**346,850,996**	**1,562,048,898**	**2,503,187,184**

The annexed notes 1 to 8 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER