SHAMS Textile

QUARTERLY REPORT

September 30, 2026

(Un-Audited)

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COMPANY INFORMATION

Board of Directors

Mian Muhammad Anwar	(Chairman)
Asif Bashir	(Director)
Adil Bashir	(Director)
Ali Kamal	(Nominee: NIT)
Amjad Mehmood	(Independent Director)
Khurram Mazhar Karim	(Director)
Minail Mishal Adamjee	(Independent Director)

Chief Executive Officer
Khalid Bashir

Chief Financial Officer
Tariq Javed

Company Secretary
Muhammad Haroon Arif

Head of Internal Audit
Imran Abbas

Audit Committee

Amjad Mehmood	(Chairman)
Khurram Mazhar Karim	(Member)
Adil Bashir	(Member)

Human Resource & Remuneration Committee

Minail Mishal Adamjee	(Chairperson)
Asif Bashir	(Member)
Khurram Mazhar Karim	(Member)

Risk Management & Sustainability Committee

Asif Bashir	(Chairman)
Amjad Mehmood	(Member)
Khurram Mazhar Karim	(Member)
Minail Mishal Adamjee	(Member)

Share Registrar
Corptec Associates (Pvt) Ltd.
503-E, Johar Town, Lahore.

Auditors
Riaz Ahmad & Company
Chartered Accountants

Bankers
MCB Bank Limited
Meezan Bank Limited
Sindh Bank Limited
United Bank Limited

Registered Office
Office No. 801, Tricon Corporate Centre, 73-E,
Main Jail Road, Gulberg II, Lahore
Ph: +92-423-576 0379, 576 0381
Email: info@shams.com.pk
Web: www.shams.com.pk

Project Locations
Kotla Kahloon, District Nankana Sahib, Punjab
3-KM, Faisalabad Road, Chiniot, Punjab

DIRECTORS' REPORT

We are pleased to present the financial performance of Shams Textile Mills Limited for the first quarter ended September 30, 2026.

Overview:

The textile sector continues to face local and global challenges due to volatile market conditions and inflationary pressures. The rising cost of production continues to impact margins leaving a gross profit of PKR 5.701 million as compared to PKR 26.241 million in the previous quarter. Despite efforts to optimize operational efficiencies, the increase in overheads, along with inflationary pressures, impacted our ability to maintain profitability at the operational level.

Financial summary of the current quarter is as follow:

Rs. in million	30 September 2025	30 September 2024
Sales	**950,304**	919,102
Gross profit	**5,701**	26,241
Operating expenses	**(42,533)**	(39,059)
Other income	**3,291**	4,149
(Loss) from operation	**(33,541)**	(8,669)
Finance cost	**(34,673)**	(35,652)
(Loss) before levy	**(68,214)**	(44,321)
Provision for taxation	**(11,879)**	(11,489)
(Loss) after taxation	**(80,093)**	(55,810)
(Loss) per share (Rs.)	**(9.27)**	(6.46)

Future Outlook:

The company recognizes the challenges ahead, particularly in managing rising costs and fluctuating demand. We are taking steps to control expenses, enhance operational efficiencies, and explore opportunities for revenue growth in both domestic and international markets. The management remains focused on overcoming the current difficulties and positioning the company for recovery in the upcoming quarters. We are confident that the strategic measures being implemented will help stabilize performance in the medium to long term.

Acknowledgment:

We extend our gratitude to our shareholders, employees, customers, and partners for their continued support during these challenging times.

For and On behalf of Board of Directors

Khalid Bashir
Chief Executive

Asif Bashir
Director

30 October 2026
Lahore

ڈائریکٹر رپورٹ

ہمیں 30 ستمبر 2026ء کو ختم ہونے والی پہلی سہ ماہی کے لیے شمس ٹیکسٹائل ملز لمیٹڈ کی مالیاتی کارکردگی پیش کرتے ہوئے مسرت ہو رہی ہے۔

جائزہ:

غیر مستحکم مارکیٹ حالات اور افراطِ زر کے دباؤ کے باعث ٹیکسٹائل کا شعبہ بدستور مقامی اور عالمی چیلنجز کا سامنا کر رہا ہے۔ پیداواری لاگت میں مسلسل اضافہ منافع کے مارجن کو متاثر کر رہا ہے، جس کے نتیجے میں خام منافع 5.701 ملین روپے رہا، جبکہ گزشتہ سہ ماہی میں یہ 26.241 ملین روپے تھا۔ آپریشنل کارکردگی بہتر بنانے کی کوششوں کے باوجود، اوور ہیڈ اخراجات میں اضافے اور افراطِ زر کے دباؤ نے آپریشنل سطح پر منافع برقرار رکھنے کی ہماری صلاحیت کو متاثر کیا۔

موجودہ سہ ماہی کا مالی خلاصہ حسب ذیل ہے:

(مبلغ ملین میں)	30 ستمبر 2026ء	30 ستمبر 2025ء
فروخت	**950,304**	919,102
خام منافع	**5,701**	26,241
آپریٹنگ اخراجات	**(42,533)**	(39,059)
دیگر آمدنی	**3,291**	4,149
آپریشنز سے (نقصان)	**(33,541)**	(8,669)
مالیاتی لاگت	**(34,673)**	(35,652)
ٹیکس سے قبل (نقصان)	**(68,214)**	(44,321)
ٹیکس کے لیے پرووِیژن	**(11,879)**	(11,489)
ٹیکس کے بعد (نقصان)	**(80,093)**	(55,810)
فی حصص (نقصان) روپے	**(9.27)**	(6.46)

مستقبل کا منظر نامہ:

کمپنی آنے والے چیلنجز، بالخصوص بڑھتی ہوئی لاگت اور طلب میں اُتار چڑھاؤ سے نمٹنے کی اہمیت کا بخوبی ادراک رکھتی ہے۔ ہم اخراجات پر قابو پانے، آپریشنل کارکردگی بہتر بنانے، اور مقامی و بین الاقوامی دونوں منڈیوں میں آمدنی میں اضافے کے مواقع تلاش کرنے کے لیے اقدامات کر رہے ہیں۔ انتظامیہ موجودہ مشکلات پر قابو پانے اور آئندہ سہ ماہیوں میں کمپنی کی بحالی کے لیے اسے بہتر پوزیشن میں لانے پر پوری توجہ مرکوز کیے ہوئے ہے۔ ہمیں یقین ہے کہ نافذ کیے جانے والے حکمتِ عملی پر مبنی اقدامات درمیانی سے طویل مدت میں کارکردگی کو مستحکم کرنے میں مددگار ثابت ہوں گے۔

اظہارِ تشکر:

ہم ان مشکل حالات میں مسلسل تعاون پر اپنے حصص یافتگان، ملازمین، صارفین اور شراکت داروں کے تہہ دل سے مشکور ہیں۔

مجانب و برائے بورڈ آف ڈائریکٹرز

خالد بشیر
چیف ایگزیکٹو

آصف بشیر
ڈائریکٹر

30 اکتوبر 2026ء

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As At September 30, 2026

	Note	Un Audited September 30, 2026	Audited June 30, 2026
		(Rupees in thousands)	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
25,000,000 (30 June 2026: 25,000,000) ordinary shares of Rupees 10 each		**250,000**	250,000
Issued, subscribed and paid-up share capital		**86,400**	86,400
Reserves		**583,072**	649,680
Total equity		**669,472**	736,080
LIABILITIES			
NON CURRENT LIABILITIES			
Long term financing - secured		**121,086**	138,384
Lease Liabilities		**14,930**	15,847
		136,016	154,231
CURRENT LIABILITIES			
Trade and other payables		**876,327**	800,942
Accrued mark-up		**30,245**	28,961
Short term borrowings		**951,594**	890,543
Current portion		**69,386**	69,266
Unclaimed dividend		**4,622**	4,622
		1,932,174	1,794,334
Total liabilities		**2,068,190**	1,948,565
CONTINGENCIES AND COMMITMENTS	**5**	**-**	-
TOTAL EQUITY AND LIABILITIES		**2,737,662**	2,684,645

The annexed notes form an integral part of this condensed interim financial information.

Chief Executive | Chief Financial Officer | Director

	Note	Un Audited September 30, 2026	Audited June 30, 2026
		(Rupees in thousands)	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	**973,518**	995,325
Right -of -use-assets		**23,190**	24,411
Long term investments		**66,265**	52,779
Long term deposits		**30,665**	30,665
		1,093,638	1,103,180
CURRENT ASSETS			
Stores, spare parts and loose tools		**103,970**	105,814
Stock-in-trade		**538,287**	598,543
Trade debts		**550,818**	408,252
Advances		**15,192**	13,061
Short term prepayments		**5,277**	-
Other receivable		**17,490**	16,771
Taxation and levy - net		**60,111**	53,543
Sales Tax refundable		**297,581**	304,113
Cash and bank balances		**33,352**	58,859
		1,622,078	1,558,956
Non-current assets classified as held for sale	6	**21,946**	22,509
		1,644,024	1,581,465
TOTAL ASSETS		**2,737,662**	2,684,645

Chief Executive | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
(Un-Audited)
For The Period Ended September 30, 2026

	Note	September 30, 2026	September 30, 2025
		(Rupees in thousands)	
REVENUE	7	**950,304**	919,102
COST OF SALES	8	**(944,603)**	(892,861)
GROSS PROFIT		**5,701**	26,241
DISTRIBUTION COST		**(5,457)**	(4,847)
ADMINISTRATIVE EXPENSES		**(37,076)**	(33,837)
OTHER EXPENSES		**-**	(375)
		(42,533)	(39,059)
		(36,832)	(12,818)
OTHER INCOME		**3,291**	4,149
(LOSS) / PROFIT FROM OPERATIONS		**(33,541)**	(8,669)
FINANCE COST		**(34,673)**	(35,652)
(LOSS) BEFORE LEVY AND TAXATION		**(68,214)**	(44,321)
LEVY		**(11,879)**	(11,489)
(LOSS) AFTER LEVY		**(80,093)**	(55,810)
(LOSS) PER SHARE - BASIC AND DILUTED (RUPEES)		**(9.27)**	(6.46)

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

Chief Executive | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
(Un-audited)

For The Period Ended September 30, 2026

	September 30, 2026	September 30, 2025
	(Rupees in thousands)	
(LOSS) AFTER TAXATION	**(80,093)**	(55,810)
OTHER COMPREHENSIVE LOSS		
Items that may be reclassified subsequently to profit or loss:		
Income / Deficit arising on remeasurement of available for sale investments to fair value	**13,485**	8,474
Other comprehensive profit / loss for the period	**13,485**	8,474
TOTAL COMPREHENSIVE (LOSS) FOR THE PERIOD	**(66,608)**	(47,336)

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

Chief Executive | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF CASH FLOW (Un-Audited)

For The Period Ended September 30, 2026

	Note	September 30, 2026	September 30, 2025
		(Rupees in thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated (used in) / from operations	9	**(17,712)**	(413,345)
Finance cost paid		**(33,388)**	(32,269)
Income tax paid		**(17,717)**	(10,617)
Worker profit participation fund paid		**(166)**	-
Net cash generated (used in) operating activities		**(68,983)**	(456,231)
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		**(1,803)**	(15,218)
Proceed from property, plant and equipment		**2,213**	51
Return on bank deposit		**20**	21
Dividend received		**90**	90
Net cash (used in) / from investing activities		**520**	(15,056)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term financing		**(17,298)**	-
Repayment of lease liabilities		**(797)**	-
Short term borrowings - net		**61,051**	444,283
Net cash from financing activities		**42,956**	444,283
Net increase / (decrease) in cash and cash equivalents		**(25,507)**	(27,004)
Cash and cash equivalents at the beginning of the period		**58,859**	28,456
Cash and cash equivalents at the end of the period		**33,352**	1,452

The annexed notes form an integral part of this condensed interim financial information.

Chief Executive | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-Audited)

For The Period Ended September 30, 2026

	SHARE CAPITAL	Reserves							TOTAL EQUITY
		Capital			Revenue			Total reserves	
		Premium on issue of right shares	Fair value reserve	Sub total	General reserve	Unappropriated profit / accumulated (loss)	Sub total		
	(Rupees in thousands)								
Balance as at 30 June 2025 (Audited)	86,400	86,400	33,158	119,558	600,000	(26,099)	573,901	693,459	779,859
Loss for the period ended 30 September 2025	-	-	-	-	-	(55,810)	(55,810)	(55,810)	(55,810)
Other comprehensive profit for the period ended 30 September 2025	-	-	8,474	8,474	-	-	-	8,474	8,474
Total comprehensive income for the period ended 30 September 2025	-	-	8,474	8,474	-	(55,810)	(55,810)	(47,336)	(47,336)
Balance as at 30 September 2025 (Un-audited)	86,400	86,400	41,632	128,032	600,000	(81,909)	518,091	646,123	732,523
Profit for the period ended 30 June 2026	-	-	-	-	-	11,649	11,649	11,649	11,649
Other comprehensive loss for period ended 30 June 2026	-	-	(8,092)	(8,092)	-	-	-	(8,092)	(8,092)
Total comprehensive income for the period ended 30 June 2026	-	-	(8,092)	(8,092)	-	11,649	11,649	3,557	3,557
Balance as at 30 June 2026 (Audited)	86,400	86,400	33,540	119,940	600,000	(70,260)	529,740	649,680	736,080
Loss for the period ended 30 September 2026	-	-	-	-	-	(80,093)	(80,093)	(80,093)	(80,093)
Other comprehensive profit for the period ended 30 September 2026	-	-	13,485	13,485	-	-	-	13,485	13,485
Total comprehensive loss for the period ended 30 September 2026	-	-	13,485	13,485	-	(80,093)	(80,093)	(66,608)	(66,608)
Balance as at 30 September 2026 (Un-audited)	86,400	86,400	47,025	133,425	600,000	(150,353)	449,647	583,072	669,472

The annexed notes form an integral part of this condensed interim financial information.

Chief Executive | Chief Financial Officer | Director

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited)

For The Period Ended September 30, 2026

1. THE COMPANY AND ITS OPERATIONS

Shams Textile Mills Limited is a public limited company incorporated in Pakistan under the Companies Act, 1913 (Now Companies Act, 2017) and is listed on Pakistan Stock Exchange Limited. Its registered office is situated at 8th Floor Tricon Corporate Centre, 73-E, Main Jail Road, Gulberg II, Lahore. The company is engaged in the business of manufacturing, sale of yarn.

2. BASIS OF PREPARATION

This condensed interim financial information has 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 comprise of:

- International Accounting Standard (IAS) 34, Interim 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.

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.

This condensed interim financial information do not include all the information and disclosures required in annual financial statements and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 June 2026. These condensed interim financial statements are un-audited and are being submitted to the shareholders as required by Section 237 of the Companies Act, 2017.

3. ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial information are the same as those applied in the preparation of the preceding audited annual published financial statements of the company for the year ended 30 June 2026

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of this condensed interim financial information in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying the company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

During preparation of this condensed interim financial information, the significant judgments made by the management in applying the company's accounting policies and the key sources of estimation and uncertainty were the same as those that applied in the preceding audited annual published financial statements of the company for the year ended 30 June 2026

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited)

For The Period Ended September 30, 2026

5. CONTINGENCIES AND COMMITMENTS

Contingencies

Bank guarantees of Rupees 99.249 million (30 June 2026: Rupees 99.249 million) are given by the bank of the company in favour of Sui Northern Gas Pipelines Limited against gas connections.

Commitments

Letters of credit for other than capital expenditures amounted to Rupees 201.0 million (30 June 2026: Rupees 0.053 million).

	Un-audited September 30, 2026	Audited June 30, 2026
	(Rupees in thousands)	
6. PROPERTY, PLANT AND EQUIPMENT		
Operating fixed assets		
Owned (Note 6.1)	**973,518**	976,874
Capital work-in-progress (Note 6.2)	**-**	18,451
	973,518	995,325
6.1 Operating fixed assets - owned		
Opening book value	**976,874**	886,851
Add: Cost of additions during the period / year (Note 6.1.1)	**20,253**	199,620
	997,127	1,086,471
Less: Book value of deletions during the period / year (Note 6.1.2)	**2,140**	25,832
	994,987	1,060,639
Less: Depreciation charged during the period / year	**21,469**	83,765
Closing book value	**973,518**	976,874
6.1.1 Cost of additions		
Plant and machinery	**20,253**	199,020
Factory Equipment	**-**	600
	20,253	199,620
6.1.2 Book value of deletions		
Factory Equipment	**-**	25
Plant and machinery held for sale	**2,140**	24,227
Vehicles	**-**	1,580
	2,140	25,832
6.2 Capital work-in-progress		
Plant and machinery	**-**	18,451
	-	18,451
6.3 Non current assets classified as held for sale		
Balance as of July 01	**21,946**	23,561
Less: Disposed of during the year	**-**	(1,052)
	21,946	22,509

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited)

For The Period Ended September 30, 2026

		Unaudited September 30, 2026	Unaudited September 30, 2025
		(Rupees in thousands)	
7.	**REVENUE**		
	Local sales	**950,304**	919,102
		950,304	919,102
8.	**COST OF SALES**		
	Raw material consumed	**734,968**	779,720
	Stores, spares and loose tools consumed	**18,761**	19,691
	Packing materials	**12,264**	17,057
	Salaries, wages and other benefits	**31,447**	53,753
	Fuel and power	**77,380**	162,649
	Repairs and maintenance	**1,167**	2,370
	Insurance	**1,719**	1,796
	Other factory overheads	**2,653**	2,437
	Depreciation	**14,915**	16,829
		895,274	1,056,302
	Work-in-process:		
	Opening stock	**53,540**	70,249
	Closing stock	**(54,042)**	(51,428)
		(502)	18,821
	Cost of goods manufactured	**894,772**	1,075,123
	Finished goods:		
	Opening stock	**237,157**	292,806
	Closing stock	**(187,326)**	(475,068)
		49,831	(182,262)
		944,603	892,861
9.	**CASH GENERATED FROM OPERATIONS**		
	(Loss) before taxation	**(68,214)**	(44,321)
	Adjustments for non-cash charges and other items:		
	Depreciation	**21,469**	19,210
	Depreciation right to use assets	**1,221**	-
	Dividend received	**(90)**	(90)
	Gain on sale of property, plant and equipment	**(75)**	(26)
	Allowance for expected credit loss	**-**	375
	Profit on bank deposit	**(20)**	(21)
	Finance cost	**34,673**	35,652
	Working capital changes (Note 9.1)	**(6,676)**	(424,124)
		(17,712)	(413,345)

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited)

For The Period Ended September 30, 2026

		Unaudited September 30, 2026	Unaudited September 30, 2025
		(Rupees in thousands)	
9.1	**Working capital changes**		
	(Increase) / decrease in current assets:		
	- Stores, spare parts and loose tools	**1,844**	1,301
	- Stock-in-trade	**60,256**	(212,065)
	- Trade debts	**(142,566)**	(486,677)
	- Loans and advances	**(2,131)**	(240)
	- Trade deposit and short term prepayments	**(5,277)**	(6,149)
	- Other receivables	**(719)**	(3,896)
	- Sales tax refundable	**6,532**	53,141
		(82,061)	(654,585)
	Decrease in trade and other payables	**75,385**	230,461
		(6,676)	(424,124)

10. RECOGNIZED FAIR VALUE MEASUREMENTS - FINANCIAL STATEMENTS

(i) Fair value hierarchy

Judgements and estimates are made in determining the fair values of the financial instruments that are recognised and measured at fair value in this condensed interim financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the following three levels. An explanation of each level follows underneath the table.

Recurring fair value measurements At 30 September 2026	Level 1	Level 2	Level 3	Total
	Rupees in thousand			
Financial assets				
At fair value through other comprehensive income	66,265	-	-	66,265
Total financial assets	**66,265**	**-**	**-**	**66,265**

Recurring fair value measurements At 30 June 2026	Level 1	Level 2	Level 3	Total
	Rupees in thousand			
Financial assets				
At fair value through other comprehensive income	52,779	-	-	52,779
Total financial assets	**52,779**	**-**	**-**	**52,779**

The above table does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amounts are a reasonable approximation of fair value. Due to short term nature, carrying amounts of certain financial assets and financial liabilities are considered to be the same as their fair value. For the majority of the non-current receivables, the fair values are also not significantly different to their carrying amounts.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year. Further there was no transfer in and out of level 3 measurements.

The Company's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

Level 1: The fair value of financial instruments traded in active markets is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Company is the current bid price. These instruments are included in level 1.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

ii. Valuation techniques used to determine fair values

Specific valuation technique used to value financial instruments was use of quoted market prices.

11. TRANSACTION WITH RELATED PARTIES

The related parties comprise associated undertakings, key management personnel and provident fund trust. The company in the normal course of business carries out transactions with various related parties. Detail of transactions with related parties are as follows:

Transactions	Un-audited September 30, 2026	Un-audited September 30, 2025
	(Rupees in thousands)	
Associated Companies		
Sale of goods and services	-	785
Purchase of goods and services	277	15,825
Insurance premium	4,957	10,154
Mark up paid to powertec	3,504	3,363
Rent expense	-	225
Other related parties		
Company's contribution to employees' provident fund trust	1,634	1,504

12. DISCLOSURE REQUIREMENT FOR COMPANY NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES AS THEIR CORE BUSINESS ACTIVITIES

	Un-audited September 30, 2026	Un-audited September 30, 2025
	(Rupees in thousands)	
Description		
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode	-	-
Interest or mark-up accrued on any conventional loan or advance	30,245	20,228
Long-term and short-term Shariah compliant Investments	9,715	9,566
Shariah-compliant bank deposits, bank balances, and TDRs	266	278
Revenue earned from a Shariah-compliant business segment	950,304	919,102
Break-up of late payments or liquidated changes	-	-
Gain or loss on dividend earned on Shariah compliant investments or share profit from	-	-
Shariah-compliant associates		
Dividend income	-	-
Unrealized loss on re-measurement of investments fair value through other		
comprehensive income	710	1,389
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs		
Profit on deposits with banks	20	22
Exchange gain earned from actual currency	-	-
Exchange gains earned using conventional derivative financial instruments	-	-
Profit paid on Islamic mode of financing	-	-
Total Interest earned on any conventional loan or advance	-	-
Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non compliant income		
Shariah-compliant		
Profit on deposits with banks	4	6
Gain on disposal of property, plant and equipment - net	75	26
Scrap sales	406	634
Rental income	2,700	3,377

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (Un-Audited)

For The Period Ended September 30, 2026

	Un-audited September 30, 2026	Un-audited September 30, 2025
	(Rupees in thousands)	
Non-compliant		
Dividend income	**90**	90
Profit on deposits with banks	**16**	16

Relationship with Shariah-compliant financial institutions, including banks, takaful operators and their windows, etc

Name	Relationship
National Bank of Pakistan (Islamic)	Bank balance
Meezan Bank Limited	Bank balance
Faysal Bank Limited (Islamic)	Bank balance
United Bank Limited - Ameen Islamic Banking	Bank balance and short term borrowings

13. FINANCIAL RISK MANAGEMENT

The company's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the company for the year ended 30 June 2026

14. DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information was approved by the Board of Directors of the company and authorized for issue on 30 October 2026.

15. CORRESPONDING FIGURES

Corresponding figures have been re-arranged, wherever necessary, for the purpose of comparison, however, no significant re-arrangements have been made.

16. GENERAL

Figures have been rounded off to the nearest thousand of Rupees unless otherwise stated.

Chief Executive | Chief Financial Officer | Director


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