Al-Abid Silk Mills Ltd.

CORPORATE BRIEFING SESSION
ON
THE COMPANY'S FINANCIAL YEAR 2026
AND
GENERAL OUTLOOK
NOVEMBER 26th, 2026

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DISCLAIMER

This Corporate Briefing Presentation of Al-Abid Silk Mills Limited (the "Company") has been prepared exclusively for discussion purposes with the participants. It does not constitute an offer, solicitation or recommendation to buy, sell or otherwise transact in any securities or financial instruments of the Company.

The information contained herein is intended solely to provide stakeholders with an overview of the Company's business, financial position, operational developments and future outlook. While reasonable care has been taken in preparing this presentation, certain statements regarding future plans and prospects are forward-looking in nature and are subject to risks, uncertainties and other factors that may cause actual results to differ materially.

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COMPANY INFORMATION

Al-Abid Silk Mills Limited is a Public Limited Company incorporated in 1968, with its Shares listed on the Pakistan Stock Exchange Limited since 1987.

The Company's registered office and Production facilities are located at Karachi, Pakistan.

Historically, Al-Abid Silk Mills Limited was among the country's top five home textile exporters, engaged in the manufacturing and processing of various fabrics and the export of printed and dyed textiles, bed sets and other made-ups.

Following a prolonged period of curtailed manufacturing activities, the Company commenced trial production on its coating and flocking line in the last quarter of FY2026, marking an important step towards the revival of its manufacturing operations.

BOARD OF DIRECTORS

1	Mr.Naseem A.Sattar	Chairman and Founder of the Company
2	Mr.Azim Ahmed	Chief Executive Officer
3	Mr.Qamar Mashkoor	Independent Non-Executive Director
4	Mr.Arsalan ul Haq	Independent Non-Executive Director
5	Mrs. Sadia Jamal	Non-Executive Director
6	Mrs.Sadaf Nadeem	Non-Executive Director
7	Syed Raza Abbas Jaffary	Nominee Director of NIT

OTHER MEMBERS

1	Mr.Haroon Rasheed	Chief Financial Officer
2	Mr.Naseem Ahmed	Company Secretary

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Financial Highlights

Key Operating and Financial Data

Amount in Rupees

Particulars	2026	2025	2024	2023	2022
Net Sales	939,316	–	–	–	
Gross Loss	(137,022,192)	(101,095,575)	(115,917,539)	(144,487,583)	(116,478,329)
Operation Expenses	(49,369,739)	(73,026,919)	(34,639,164)	(48,371,720)	(27,216,598)
Finance Cost	(4,541,291)	–	(57,171)	(36,985,182)	(325,142)
Other Income	49,061,288	35,182,208	266,773,306	317,950,380	4,914,053
(Loss)/Profit for the Year	(141,871,933)	(138,940,286)	116,159,432	88,105,895	(139,106,016)
Loss per Share (Rupees)	(10.58)	(10.36)	8.66	6.57	(10.37)

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STATEMENT OF FINANCIAL POSITION AS ON JUNE 30, 2026

	2026 Rupees	2025 Rupees
NON-CURRENT ASSETS		
Property, plant and equipment	2,295,704,053	2,572,274,278
Investment property	287,869,000	126,285,000
Long term security deposit	4,815,457	4,815,457
	2,588,388,510	2,703,374,735
CURRENT ASSETS		
Stores and spares	10,733,690	10,733,690
Loans and advances	2,289,788	1,237,718
Trade deposits and prepayments	218,100	218,100
Other receivables	106,149,260	122,853,312
Tax refunds due from Government	69,789,761	66,144,045
Cash and bank balances	37,361,291	50,467,357
	226,541,890	251,654,222
	2,814,930,400	2,955,028,957

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SHARE CAPITAL AND RESERVES

	2026 Rupees	2025 Rupees
Authorized capital	200,000,000	200,000,000
Issued, subscribed and paid-up capital	134,095,500	134,095,500
Capital reserves		
Other reserves	372,834,000	372,834,000
Revaluation Surplus on Property, Plant & Equipment	2,289,044,017	2,400,539,148
Revenue reserves		
Accumulated losses	(2,345,294,925)	(2,314,936,923)
Total Equity	450,678,592	592,531,725
NON- CURRENT LIABILITIES		
Long Term Finances	172,764,000	199,264,000
Staff retirement benefits	9,018,410	8,735,026
	181,782,410	207,999,026
CURRENT LIABILITIES		
Loan from directors - unsecured	561,018,754	561,018,754
Trade and other payables	802,455,752	771,073,357
Unclaimed dividend	,108 310	108,310
Current maturity of long term finances	30,000,000	34,000,000
Accrued markup	43,322,484	43,322,484
Short term finances	744,239,039	744,239,039
Provision for taxation	1,325,059	736,262
	2,182,469,398	2,154,498,206
	-	-
	2,814,930,400	2,955,028,957

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STATEMENT OF CASH FLOWS FOR THE YEAR 2026

	2026 Rupees	2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before levy and taxation	(141,283,136)	(138,643,816)
Adjustments for:		
Depreciation	137,570,249	101,435,957
Loss on disposal of plant and equipment	-	13,302,150
Provision for staff retirement benefits	532,184	325,918
Gain on settlement of financial liability	(816,938)	-
Addition to Fixed Assets	(22,607,085)	(15,687,388)
	114,678,410	99,376,637
WORKING CAPITAL CHANGES		
Decrease / (Increase) in current assets:		
Loan and advances	(1,052,070)	(42,088)
Store and Spares	-	4,684,000
Other Receivable	16,704,052	1,471,573
Tax refunds due from Government	(3,267,310)	(4,264,016)
	12,384,672	1,849,469

(Decrease) / Increase in current liabilities:	2026 Rupees	2025 Rupees
Trade and other payable	31,382,395	(13,909,246)
Cash generated from / (used on) operations	17,162,341	(51,326,956)
Taxes paid	(378,406)	(1,803,121)
Gratuity paid	(230,000)	-
Net cash used in operating activities	16,553,935	16,553,935
CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from disposal of fixed assets	840,000	840,000
Net cash used in operating activities	840,000	(53,130,077)
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term finance	(30,500,000)	(15,000,000)
Net cash used in financing activities	(30,500,000)	(15,000,000)
Net (decrease) / increase in cash and cash equivalents	(13,106,065)	(52,966,143)
Cash and cash equivalents at the beginning of the year	50,467,357	103,433,500
Cash and cash equivalents at the end of the Year	37,361,292	50,467,357

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GENERAL OUTLOOK

Management is pursuing a phased revival of the Company's manufacturing and processing facilities, with production restoration planned in two phases.

Phase I – Coating, lamination and Flocking Operations

Trial production has commenced on the Company's state-of-the-art coating and flocking line. Product samples have been dispatched to domestic and international customers for evaluation and approval, with the objective of securing commercial orders and re-establishing export business.

Phase II – Revival of Core Processing Facilities

The Company plans to progressively reactivate its principal manufacturing facilities, including the back process and dye house.

These facilities are equipped with established machinery from leading manufacturers in West Germany, Switzerland and Holland.

The facilities have been maintained and are expected to require relatively modest capital expenditure for reactivation, subject to technical assessment and operational requirements.

Financial Restructuring and Additional Revenue

Over the past five years, the Company has successfully settled a substantial portion of its outstanding financial liabilities. Efforts are ongoing to resolve the remaining obligations with the two outstanding lenders.

In addition, the Company has generated supplementary revenue by leasing surplus land and building space to logistics companies for their warehousing and distribution purposes.

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GENERAL OUTLOOK

Market Positioning and Export Potential

Historically, the Company exported virtually 100% of its production. Its manufacturing infrastructure is designed to accommodate wider-width fabric production, providing a competitive advantage in serving international textile markets.

During the initial revival phase, Management intends to focus on the domestic market and commercial exporters, before progressively expanding towards the restoration of direct export operations.

With its established manufacturing infrastructure, industry experience and historical customer relationships, the Company believes it is well positioned to re-enter international markets and pursue business opportunities with prominent global customers.

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Thank You!