Crescent Fibres

CFL/PSX/
November 20, 2026

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

SUBJECT;- CORPORATE BRIEFING SESSION 2026

We inform you that a Corporate Briefing Session of the Company will be held on Thursday November 26, 2026 **at 11.00 a.m.,** through conference (on Zoom) to brief the analyst/shareholders about the financial performance of the Company for the year ended June 30, 2026.

The entitled shareholders and analyst community are requested to get them self-registered by sending an e-mail alongwith the following particulars at **cs@crescentfibres.com** with the subject **"Corporate Briefing Session 2026" before 5.00 pm on November 25 ,2026.**

Name of Shareholder /Investor/Analyst	CNIC No.	Folio#./cdc account number/ name of organization.	contact number	e-mail address

The company will send login and password to the participants at their registered e- mail address before the meeting.

You may please inform the Tre certificate holders of the Exchange accordingly.

Notice is already uploaded on the website of the Company: www.crescentfibres.com
Thanking you,

Yours faithfully,
For Crescent Fibres Limited

Company Secretary.

Crescent Fibres Limited
104 Shadman 1
Lahore 54000
Pakistan
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CRESCENT FIBRES LIMITED

CORPORATE BRIEFING SESSION 2026

CONTENTS

- PROFILE OF THE COMPANY
- OPERATIONAL DEVELOPMENTS
- HISTORICAL HIGHLIGHTS
- FINANCIAL RESULTS 2026
- FUTURE OUTLOOK
- QUESTION AND ANSWER

COMPANY PROFILE

INTRODUCTION

Crescent Fibres Limited (CFL) was incorporated in Pakistan on August 06, 1977 and is listed on the Pakistan Stock Exchange under the Companies Act (now Companies Act 2017). The Company is principally engaged in the manufacture and sale of yarn. Its manufacturing facility is at 17-Km, Faisalabad Road, Bhikhi, District Sheikhupura, Punjab. The Company also owns land at Nooriabad, Sindh and an investment property at Nishatabad, Faisalabad.

The registered office of the Company is situated at 104-Shadman 1, Lahore and the head office is situated at 7th Floor, Lakson Square Building No. 3, Sarwar Shaheed Road, Karachi.

- **BOARD OF DIRECTORS**

1. Mrs. Naila Humayun Maqbool (Chairperson, Non-Executive Director)
2. Mr. Imran Maqbool (Chief Executive Officer, Executive Director)
3. Mr. Humayun Maqbool (Executive Director)
4. Miss. Hanya Maqbool (Non-Executive Director)
5. Mr. Mansoor Riaz (Non-Executive Director)
6. Mr. Syed Rizwan Husain (Independent, Non-Executive Director)
7. Mr. Sheikh Muhammad Ali Asif (Independent, Non-Executive Director)

CHIEF FINANCIAL OFFICER

Mr. Kamran Rasheed

COMPANY SECRETARY

Mr. Javaid Hussain

SHARE REGISTRAR

Corplink (Pvt) Limited

Wings Arcade, 1-K, Commercial, Model Town, Lahore.

Tel: (042) 35916714, 35916719, 35839182

Email: shares@corplink.com.pk

REGISTERED OFFICE

104-Shadman 1, Lahore-54000

Tel: (042) 35960871-4 Lines

HEAD OFFICE

7th Floor, Lakson Square Building No. 3, Sarwar Shaheed Road, Karachi

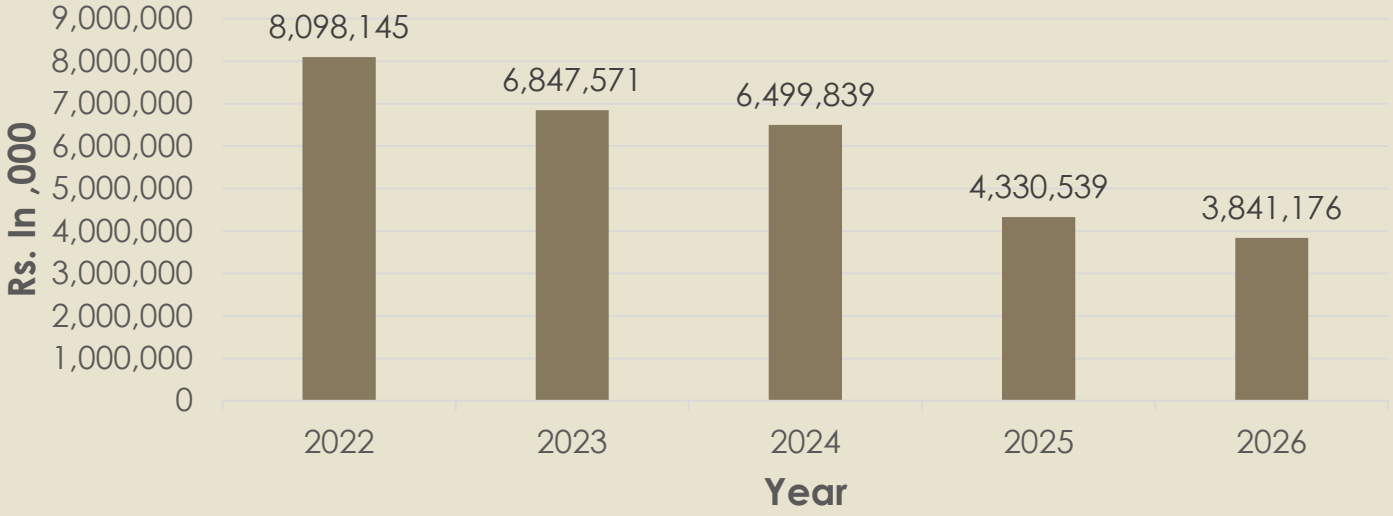
Tel: (021) 35682073-74

OPERATIONS/BUSINESS

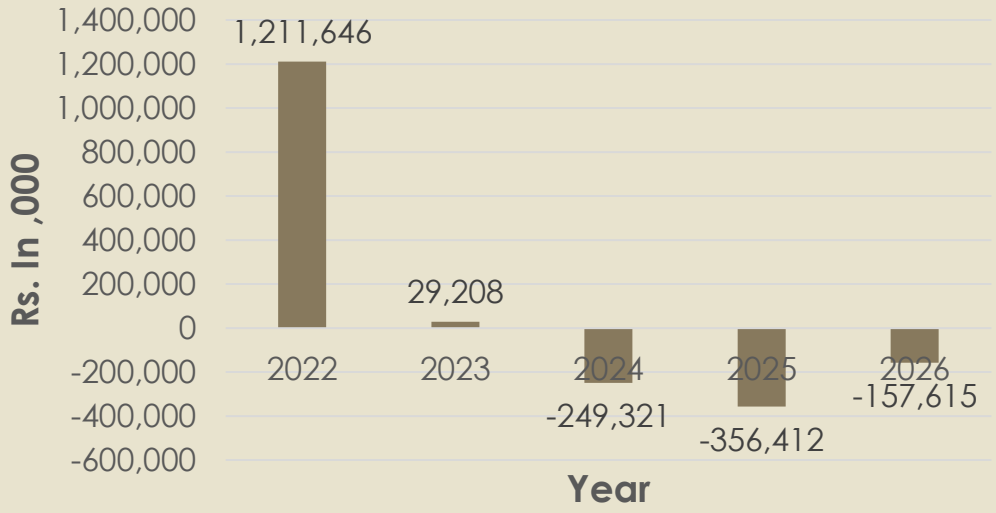
- During FY2026 the Board approved the sale of the plant and machinery of Spinning Unit 1 at Nooriabad (28,608 spindles), and production was consolidated at Unit 2, Bhikhi, with 47,568 spindles working three shifts. The Unit 1 machinery was disposed off after the year end and Unit 2 now runs partially on solar power.
- Unit 2 has an installed capacity of 18.43 million kg (converted to 20/s count). Actual production in 2026 was 9.66 million kg, against 8.64 million kg from both units in 2025. The Company produces polyester / cotton, chief value cotton (CVC) and pure cotton yarns in counts from 10/1 to 80/1.

HISTORICAL FINANCIAL HIGHLIGHTS

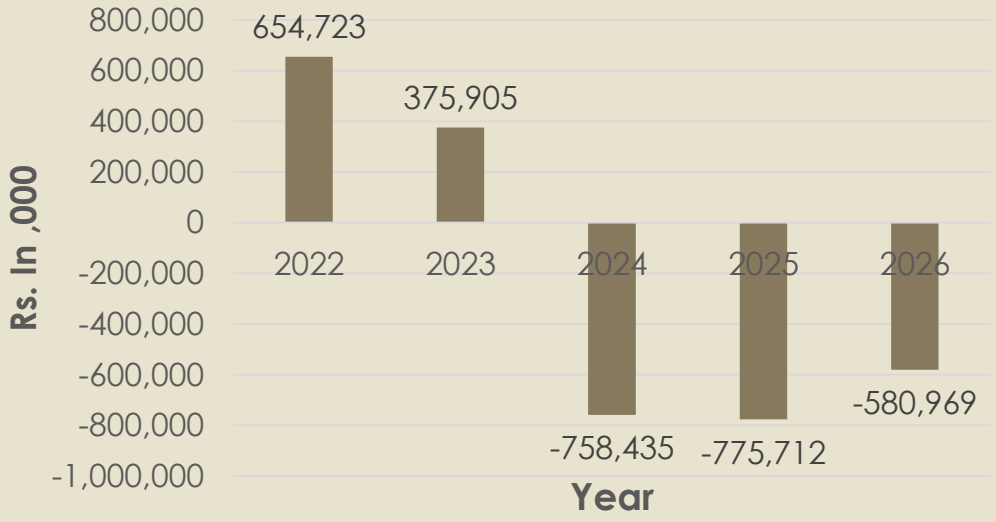
Net Sales



Gross Profit/(Loss)



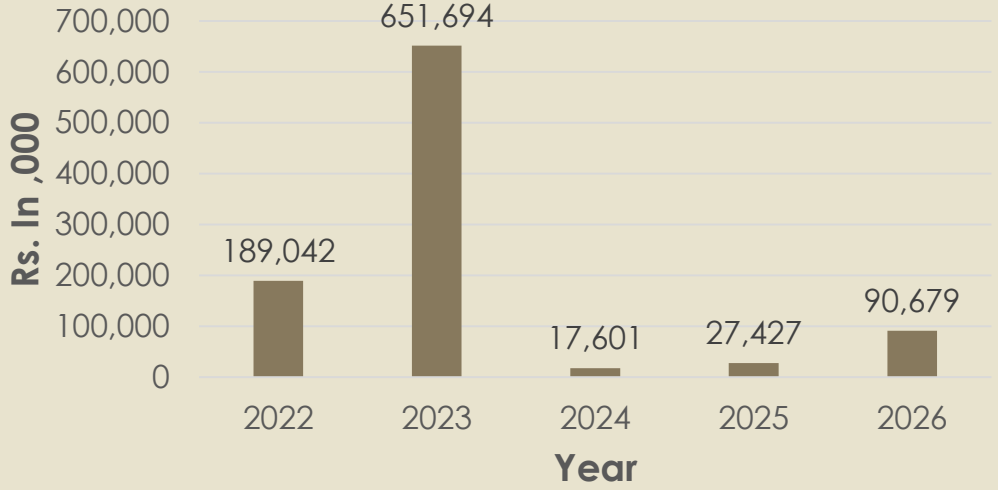
Net Profit/(Loss)



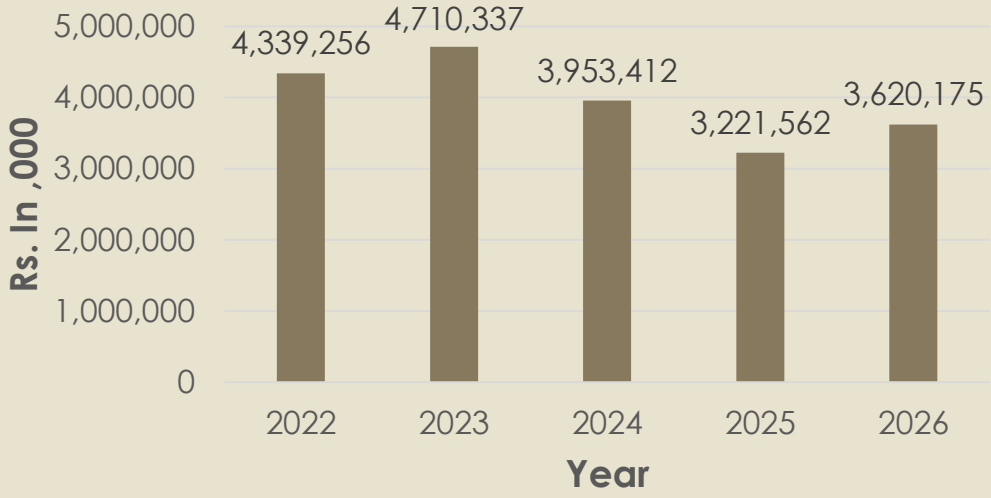
Total Assets



Capital Expenditure

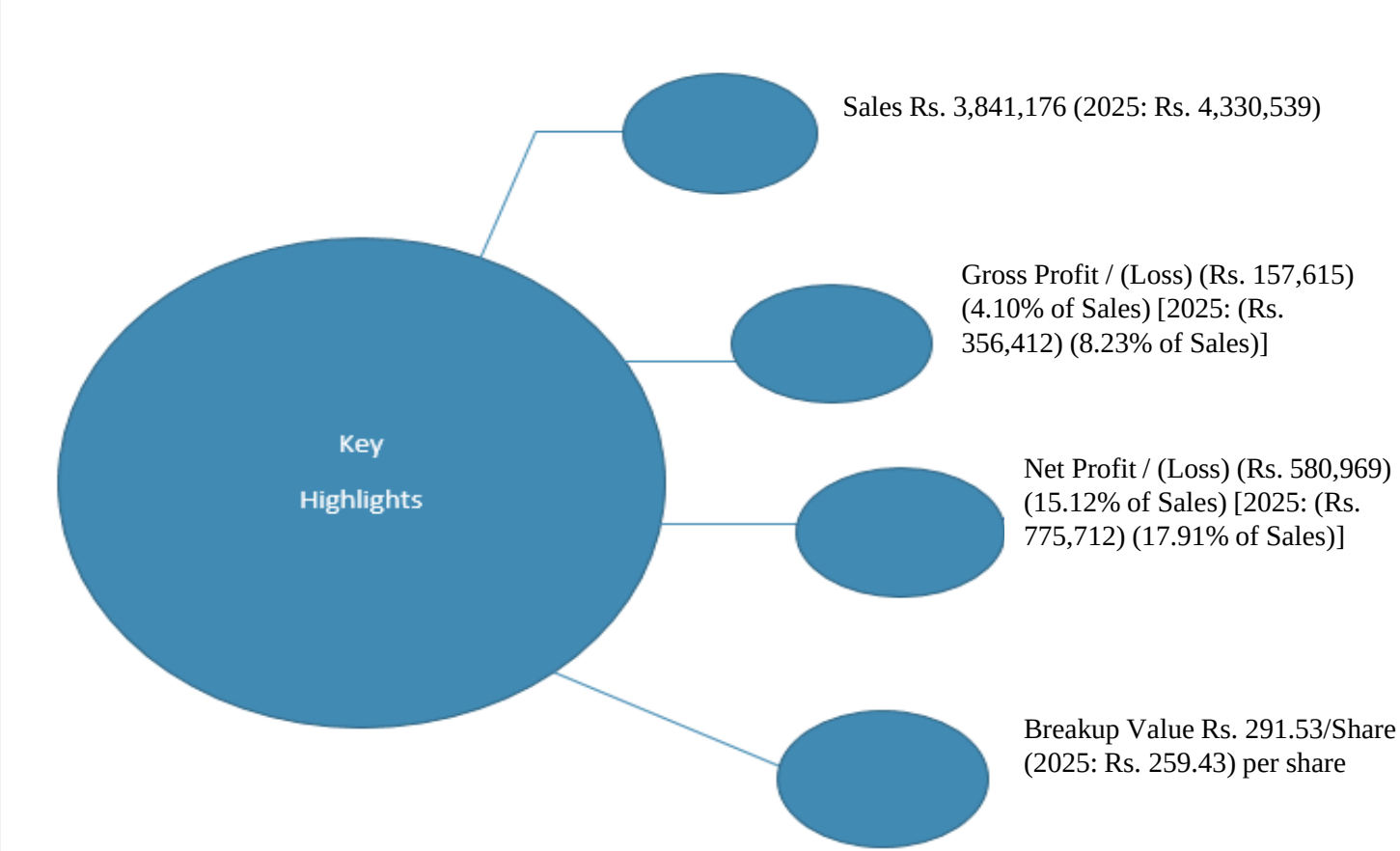


Shareholder's Equity



FINANCIAL RESULTS 2026 VS 2025

INCOME STATEMENT
(ALL FIG ARE IN ,000)

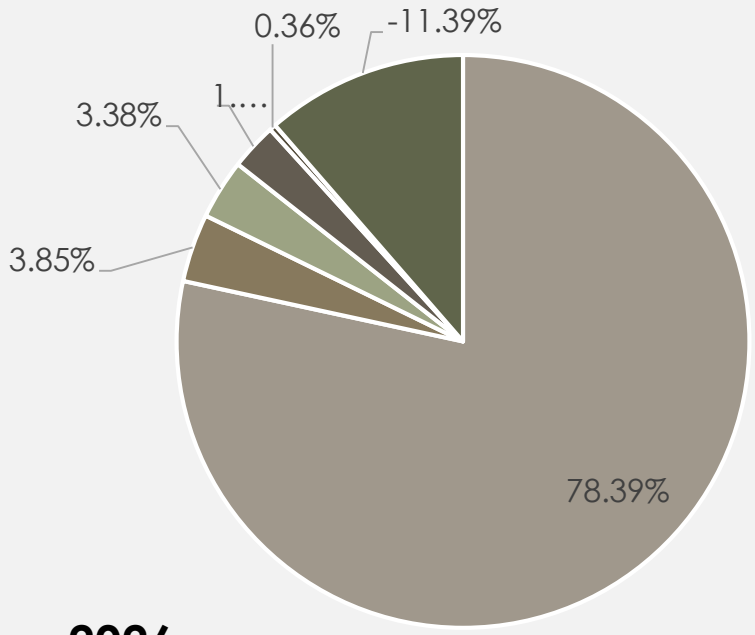


STATEMENT OF VALUE ADDITION AND DISTRIBUTION

	2026		2025	
Value Addition	**Rs. In ,000**	**%**	**Rs. In ,000**	**%**
Sale	3,841,176	97.51%	4,330,539	98.29%
Other Income	98,112	2.49%	75,429	1.71%
Total	3,939,288	100.00%	4,405,968	100.00%
Value Distribution				
Cost of Sales	3,998,792	101.51%	4,686,952	106.38%
Distribution & Admin Expenses	196,324	4.98%	208,091	4.72%
Other Operating Exp. (incl. ECL)	172,243	4.37%	54,725	1.24%
Finance Cost	134,448	3.41%	199,460	4.53%
Levy & Income Tax	18,451	0.47%	32,452	0.74%
(Loss) Adjusted against Accumulated Profit	(580,969)	(14.75%)	(775,712)	(17.61%)
Total	3,939,288	100.00%	4,405,968	100.00%

STATEMENT OF VALUE ADDITION AND ITS DISTRIBUTION

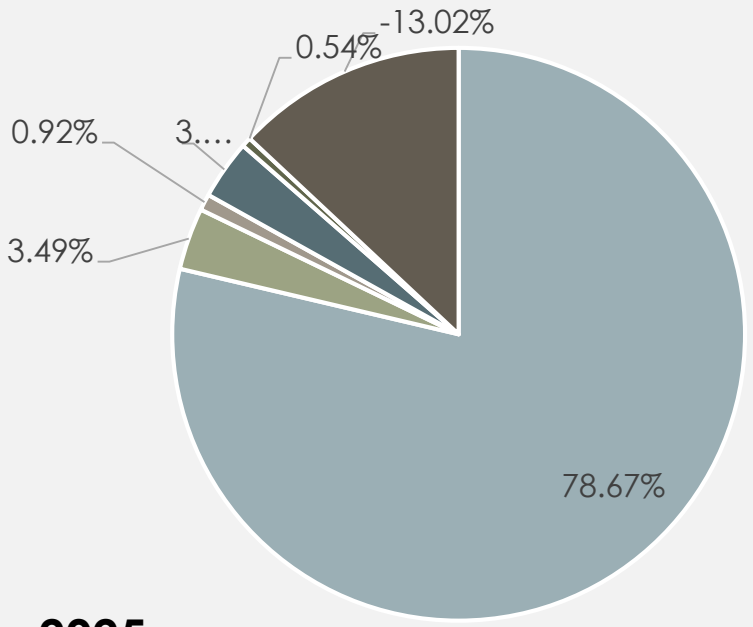
Value Distribution



2026

- Cost of Sales
- Distribution and Admin Expenses
- Other Operating Expenses (incl. ECL)
- Finance Cost
- Levy & Income Tax
- Profit retained for future growth

Value Distribution



2025

- Cost of Sales
- Distribution and Admin Expenses
- Other Operating Expenses (incl. ECL)
- Finance Cost
- Levy & Income Tax
- Profit retained for future growth

BALANCE SHEET ASSETS

2026		2025
Rs. 6,092,384	TOTAL ASSETS	Rs. 6,002,158
2,255,307 Thousands (37.02%)	Property Plant and Equipment	1,675,704 Thousands (27.92%)
2,685,381 Thousands (44.08%)	Investment Property/Assets held for sale	2,538,897 Thousands (42.30%)
299,221 Thousands (4.91%)	Long term and Short Term investment	140,155 Thousands (2.34%)
180,599 Thousands (2.96%)	Store and Stock in Trade	386,774 Thousands (6.44%)
334,392 Thousands (5.49%)	Trade Debts	892,964 Thousands (14.88%)
135,796 Thousands (2.23%)	Tax refunds due from Gov	147,284 Thousands (2.45%)
201,688 Thousands (3.31%)	Other Assets	220,381 Thousands (3.67%)

BALANCE SHEET EQUITY AND LIABILITY

Rs. 6,092,384	2026	TOTAL LIABILITIES AND EQUITY	Rs. 6,002,158	2025
3,620,175 Thousands (59.42%)		Shareholder Equity	3,221,562 Thousands (53.67%)	
258,326 Thousands (4.24%)		Total Long term Loans	360,696 Thousands (6.01%)	
1,638,529 Thousands (26.89%)		Trade Liabilities	1,557,256 Thousands (25.94%)	
260,892 Thousands (4.28%)		Short Term Borrowings	408,968 Thousands (6.81%)	
314,462 Thousands (5.16%)		Other Liabilities	453,676 Thousands (7.56%)	

INCOME STATEMENT

	2026	2025
	Rs. In ,000	Rs. In ,000
Sales – Net	3,841,176	4,330,539
Cost of sales	(3,998,792)	(4,686,952)
Gross Profit/(Loss)	(157,615)	(356,412)
Distribution Cost	(18,625)	(23,373)
Administrative and other Expenses	(179,108)	(186,127)
Allowance for Expected Credit Loss	(170,835)	(53,317)
Other Income	98,112	75,429
Financial Cost	(134,448)	(199,460)
Levy (Minimum Tax Differential)	(48,417)	(54,824)
Profit/(Loss) before Taxation	(610,935)	(798,083)
Taxation	29,966	22,372
Profit/(Loss) for the Year	(580,969)	(775,712)

FUTURE OUTLOOK

FUTURE OUTLOOK



FY2026 remained very challenging for the textile industry, with weak yarn demand, pressure on prices, energy tariffs among the highest in the region and a high cost of financing. Inflation has risen back above 11% and the SBP has held the policy rate at 11.5%.

Crescent Fibres

The industry needs energy at regionally competitive rates, a rationalised tax burden on loss-making manufacturers, exchange rate stability and better private sector liquidity. We expect the next year to remain a difficult one for the textile industry.



With production consolidated at Unit 2, Unit 1 machinery disposed off and Unit 2 partially on solar power, the Company enters the new year with a leaner cost base and lower debt. Priorities: higher utilisation, lower energy and finance costs, and better collections.

Q&A SESSION



THANK YOU