



of Companies

THIRD QUARTERLY ACCOUNTS
2025-2026
(UN - AUDITED)

UMER GROUP OF COMPANIES

BLESSED TEXTILES LIMITED



Vision

A leader company maintaining an excellent level of ethical and professional standards.



Mission Statement

To become an exceptional manufacturer of textile products global market.

Directors' Review

The directors of Blessed Textiles Limited, are pleased to present the unaudited condensed interim financial statements for the nine months ended March 31, 2026.

Significant Financial Performance for the Nine Months Ended March 31, 2026

Loss after tax for the nine months ended March 31, 2026 is PKR -254.615 million as compared to PKR -122.023 million in the corresponding period ending March 31, 2025.

Loss per share for the nine months ended March 31, 2026 is PKR -39.59 (March 31, 2025: PKR -18.97).

Break-up value of the share as on March 31, 2026 is PKR 1,198.04 (June 30, 2025: PKR 1,237.63).

The current ratio as on March 31, 2026 is PKR 1.21 (June 30, 2025: PKR 1.26).

The Company reported a net loss of PKR -254.615 million for the nine months ended March 31, 2026, reflecting the continuation of an operating environment that remains unfavorable for the textile sector. Challenges encountered in the prior year have persisted into FY 2026, driven by adverse global and domestic conditions. International demand has remained weak, constrained by regional conflicts and geopolitical uncertainties that have contributed to economic slowdowns in key export markets. On the domestic front, stringent taxation measures and elevated energy costs have further compressed margins, intensifying pressure on overall performance. The recent increase in policy rate of 100 basis points to 11.5 percent by the SBP will further strain the already struggling textile sector.

The Board of Directors remains committed to addressing these challenges with prudence and resilience. Strategic measures are under evaluation and implementation, with a focus on enhancing operational efficiency, optimizing resource utilization, and reinforcing the Company's long-term sustainability.

Outlook of Textile Sector

In 2026, Pakistan's textile sector faces cautious optimism with rising competition, policy gaps and sustainability pressures pose challenges. The industry remains the backbone of Pakistan's economy, contributing nearly 60% of exports, yet requires strong policy support and modernization to sustain momentum.

The textile sector currently facing structural challenges that undermine sustainability and growth. The taxes and stringent fiscal measures by the government literally strained the liquidity, the elevated energy tariffs erode competitiveness whereas delayed refunds has squeezed up working capital of the textile sector. The frequent policy changes remain a silent burden on exports, where contracts were negotiated months in advance with pricing based on assumed input costs, energy tariffs and tax structures. When these variables shift abruptly, margins evaporate. This volatility undermines the confidence in sustained trade relationships in global markets.

Global trade patterns are undergoing profound transformation by having accelerated bilateral agreements and realigning supply chains. International buyers are increasingly emphasizing eco-friendly production and renewable energy integration, compelling exporters to invest in sustainable practices. At the same time, technological advancements such as digital printing, automation and modern washing processes are enhancing efficiency and product diversification. On the other hand, regional competitors continues to exert pressure with lower costs and advanced technology.

The Company continues to grapple with persistent challenges, including high energy costs, trade policy uncertainty and infrastructure bottlenecks that disrupt timely deliveries. The distinction between rhetoric and genuine resolve will only become clear once these obstacles begin to recede until then, expectations of accelerated export growth will remain aspirational rather than assured.

Looking forward, the company is committed to driving growth through innovation, energy efficiency and market diversification. By advancing digitalization, entering new export markets and reinforcing its dedication to sustainability, the company seeks not only to mitigate sector-specific risks but also to secure a more resilient and competitive position within the global textile industry.

Renewable Energy

The company is rigorously advancing its renewable energy initiatives to reduce energy costs and promote environmentally responsible practices. Most recently, it has undertaken a 5.94 MW solar energy project at which became operational in April 2026. With this addition, the company's cumulative installed solar capacity will rise to 12.71 MW, representing a significant milestone in its transition toward sustainable energy use and reinforcing its long-term focus on cost efficiency and environmental stewardship.

Acknowledgement

The Board highly appreciates the contribution of employees, bankers, corporate regulators, stakeholders and other government authorities for their continuous support.

On behalf of the Board



Muhammad Amin
(Chief Executive Officer)



Mohammad Salim
(Director)

April 29, 2026

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	31-Mar-26 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserves		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		538,832,565	793,448,058
TOTAL EQUITY		7,705,813,065	7,960,428,558
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances		2,845,856,882	3,157,365,541
Employees retirement benefits		365,490,471	354,512,534
Deferred grant		23,873,698	35,009,608
		3,235,221,051	3,546,887,683
CURRENT LIABILITIES			
Trade and other payables		3,727,915,979	3,238,822,589
Unclaimed dividend		9,149,547	9,261,690
Accrued interest/profit		211,886,102	582,946,264
Short term borrowings		9,877,302,514	9,222,351,749
Current portion of non-current liabilities		741,530,168	710,491,402
		14,567,784,310	13,763,873,694
TOTAL LIABILITIES		17,803,005,361	17,310,761,377
CONTINGENCIES AND COMMITMENTS	5	-	-
TOTAL EQUITY AND LIABILITIES		25,508,818,426	25,271,189,935

The annexed notes from 1 to 15 form an integral part of these interim financial statements.

Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2026

	Note	31-Mar-26	30-Jun-25
		Rupees	Rupees
		[Un-audited]	[Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,654,334,711	7,824,603,774
Long term deposits		191,697,027	66,292,882
		7,846,031,738	7,890,896,656
CURRENT ASSETS			
Stores and spares		292,114,662	233,863,535
Stock in trade		9,086,523,659	10,073,751,197
Trade receivables		4,279,701,826	3,567,500,994
Short term investments	7	621,761,623	-
Short term deposits		580,741,931	1,002,181,149
Prepayments		669,048,080	632,426,580
Advances, prepayments and other receivables		211,561,420	150,427,953
Tax refunds due from government		849,534,898	872,539,075
Cash and bank balances		1,071,798,589	847,602,796
		17,662,786,688	17,380,293,279
TOTAL ASSETS		25,508,818,426	25,271,189,935

The annexed notes from 1 to 15 form an integral part of these interim financial statements.

Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

	Note	Nine Months Ended		Three Months Ended	
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
		Rupees	Rupees	Rupees	Rupees
Revenue from contracts with customers - net		22,864,188,231	23,621,211,366	7,897,977,466	7,632,370,905
Cost of sales		(21,340,731,619)	(22,052,592,990)	(7,459,809,501)	(7,053,508,141)
Gross profit		1,523,456,612	1,568,618,376	438,167,965	578,862,764
Selling and distribution expenses		(294,640,805)	(343,763,978)	(81,656,226)	(104,839,667)
Administrative expenses		(272,625,222)	(256,072,917)	(86,482,111)	(85,866,500)
		(567,266,027)	(599,836,895)	(168,138,337)	(190,706,167)
Impairment reversals for expected credit losses		8,042,395	617,658	-	-
		964,232,980	969,399,139	270,029,628	388,156,597
Other income		74,473,427	109,406,382	22,840,044	27,576,028
Operating profit		1,038,706,407	1,078,805,521	292,869,672	415,732,625
Finance cost		(1,019,605,850)	(913,837,027)	(325,888,878)	(286,740,417)
Profit / (loss) before levies and taxation		19,100,557	164,968,494	(33,019,206)	128,992,208
Provision for statutory levies	8	(273,716,050)	(286,991,427)	(92,303,801)	(102,778,229)
(Loss) / profit before taxation		(254,615,493)	(122,022,933)	(125,323,007)	26,213,979
Provision for taxation		-	-	-	-
(Loss) / Profit after taxation		(254,615,493)	(122,022,933)	(125,323,007)	26,213,979
(Loss) / earning per share - basic and diluted		(39.59)	(18.97)	(19.48)	4.08

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

	Nine Months Ended		Three Months Ended	
	31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
Other comprehensive loss	-	-	-	-
(Loss) / profit after taxation	(254,615,493)	(122,022,933)	(125,323,007)	26,213,979
Total comprehensive (loss) / profit	(254,615,493)	(122,022,933)	(125,323,007)	26,213,979

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

	Issued share capital	General reserve	Loan from directors and sponsors	Retained earnings	Total equity
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
As at 01 July 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Comprehensive loss					
Loss after taxation	-	-	-	(122,022,933)	(122,022,933)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(122,022,933)	(122,022,933)
As at 31 March 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	793,558,885	7,960,539,385
As at 01 July 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Comprehensive loss					
Loss after taxation	-	-	-	(254,615,493)	(254,615,493)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(254,615,493)	(254,615,493)
As at 31 March 2026 - [un-audited]	64,320,000	7,000,000,000	102,660,500	538,832,565	7,705,813,065

The annexed notes from 1 to 15 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

Note	31-Mar-26	31-Mar-25
	Rupees	Rupees
CASH GENERATED FROM OPERATIONS		
Profit before levies and taxation	19,100,557	153,673,964
Adjustments for non-cash and other items		
Interest on borrowings	989,303,779	869,831,653
Gain on disposal of property, plant and equipment	(92,168)	(1,184,312)
Impairment (reversals)/allowance for expected credit losses	(8,042,395)	(617,658)
Changes in fair value of short term investments	(17,261,623)	-
Provision for employees retirement benefits	100,080,000	90,630,000
Depreciation	620,000,000	587,700,000
	1,683,987,593	1,546,359,683
Operating profit before changes in working capital	1,703,088,150	1,700,033,647
Changes in working capital		
Stores and spares	(58,251,127)	(260,257,528)
Stock in trade	987,227,538	1,460,819,452
Trade receivables	(704,158,437)	(1,492,677,117)
Short term deposits	421,439,218	(397,307,446)
Advances, prepayments and other receivables	(97,754,967)	(132,914,382)
Sales tax refundable	23,004,177	258,542,009
Trade and other payables	489,093,390	430,236,895
	1,060,599,792	(133,558,117)
Net cash generated from operations	2,763,687,942	1,566,475,530
Payments for:		
Employees retirement benefits	(89,102,063)	(53,004,612)
Interest/profit on borrowings	(1,360,363,941)	(895,303,800)
Income tax	(273,716,050)	(275,696,897)
Long term deposits	(125,404,145)	(5,251,893)
Net cash generated from operating activities	915,101,743	337,218,328
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(449,738,769)	(417,788,634)
Short term investments	(604,500,000)	-
Proceeds from disposal of property, plant and equipment	100,000	9,424,577
Net cash used in investing activities	(1,054,138,769)	(408,364,057)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term finance availed	231,611,481	59,737,000
Repayment of long term finances	(523,217,284)	(406,491,424)
Net increase in short term borrowings	654,950,765	261,654,021
Dividend paid	(112,143)	-
Net cash generated from / (used in) financing activities	363,232,819	(85,100,403)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	224,195,793	(156,246,132)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	847,602,796	945,862,986
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	1,071,798,589	789,616,854

The annexed notes from 1 to 15 form an integral part of these interim financial statements.

Director

Chief Financial Officer

Chief Executive

BLESSED TEXTILES LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2026

1 LEGAL STATUS AND OPERATIONS

Blessed Textiles Limited ['the Company'] was incorporated in Pakistan as a Public Limited Company under the repealed Companies Ordinance, 1984 and is listed on Pakistan Stock Exchange Limited. The Company is primarily engaged in the manufacture and sale of yarn and woven fabric, however, it is also engaged in the generation of electricity for self consumption. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at 18 KM, Feroze Wattoan, Sheikhupura Road, District Sheikhupura in the province of Punjab.

2 BASIS OF PREPARATION

These interim financial statements are un-audited and have been presented in condensed form and do not include all the information as is required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the audited financial statements of the Company for the year ended 30 June 2025.

2.1 Statement of compliance

These interim financial statements have 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 comprises of:

- International Accounting Standard 34 - Interim Financial Reporting, issued by 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.

2.2 Basis of measurement

These interim financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis as at the reporting date.

Items	Measurement basis
Financial liabilities	Amortized cost
Financial assets	Fair value/amortized cost
Employee retirement benefits	Present value

2.3 Judgments, estimates and assumptions

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

These interim financial statements have been prepared in Pak Rupees which is the Company's functional currency. The amounts reported in these interim financial statements have been rounded to the nearest Rupees unless specified otherwise.

2.5 Date of authorisation for issue

These interim financial statements have been approved by the Board of Directors of the Company and authorized for issue on 29 April 2026.

3 ACCOUNTING POLICIES AND METHODS OF COMPUTATION

The accounting policies and methods of computation adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended 30 June 2025.

4 LOANS FROM DIRECTORS AND SPONSORS

This represents loan obtained from directors and sponsors. These are unsecured, interest free and payable at the discretion of the Company. These loans are presented as equity as per "Technical Release 32 - Accounting for Directors' Loan" issued by The Institute of Chartered Accountants of Pakistan.

5 CONTINGENCIES AND COMMITMENTS

5.1 Contingencies

5.1.1 Various banking companies have discounted receivables of the Company as detailed below:

	31-Mar-26	30-Jun-25
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
Bills discounted	2,642,140,007	1,444,742,754

5.1.2 Vide short order dated 27 January 2026, passed in connected appeals including Transfer Case No. 236/2025, the Federal Constitutional Court upheld the constitutional validity of super tax through short order. The detailed judgment is still awaited. The Company is in the process of filing a Civil Review Petition against the said judgment. In view of the above, the ultimate outcome of the matter and the resultant financial impact, if any, cannot presently be determined. Accordingly, no adjustment has been made in these financial statements in respect of this matter.

5.1.3 There is no significant change in the status of remaining contingencies since 30 June 2025.

5.2 Commitments

5.2.1 Commitments under irrevocable letters of credit: 3,872,825,435 2,571,838,917

5.2.2 Commitments under ijarah contracts

The aggregated amount of ujarah payments for ijarah financing and the period in which these payments will become due are as follows:

	Note	31-Mar-26	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
- payments not later than one year		54,385,690	52,425,768
- payments later than one year		90,666,277	116,019,502
		145,051,967	168,445,270

6 PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	6.1	7,121,027,888	7,727,698,737
Capital work in progress	6.2	533,306,823	96,905,037
		7,654,334,711	7,824,603,774

6.1 Operating fixed assets

Net book value at the beginning of the period/year	7,727,698,737	7,747,044,083
Additions / transfers during the period/year		
Freehold land	8,343,625	-
Factory buildings	-	123,448,296
Plant and machinery	-	103,317,013
Equipment and other assets	-	240,920,973
Electric installation	-	296,708,325
Office equipments - head office	-	637,500
Office equipments	-	620,000
Furniture and fixtures	-	997,110
Vehicles	4,993,358	4,982,330
	13,336,983	771,631,547
Net book value of assets disposed during the period/year	(7,832)	(8,562,730)
Depreciation for the period/year	(620,000,000)	(782,414,163)
Net book value at the end of the period/year	7,121,027,888	7,727,698,737

6.2 Capital work in progress

As at the beginning of the period/year	96,905,037	157,489,089
Additions during the period/year	436,401,786	462,889,582
Transfers to operating fixed assets	-	(523,473,634)
As at end of the period/year	533,306,823	96,905,037

7 SHORT TERM INVESTMENTS

These represent investments in mutual funds. These, being held for trading, are required to be measured at fair value through profit or loss mandatorily. Accordingly, these have been classified as 'financial assets at fair value through profit or loss'. Particulars of investments are as follows:

Investments in mutual funds

Cost of investment	604,500,000	-
Changes in fair value	17,261,623	-
	621,761,623	-

Note	31-Mar-26	31-Mar-25
	Rupees	Rupees
	[Un-audited]	[Un-audited]

8 PROVISION FOR STATUTORY LEVIES

8.1 Levies under Income Tax Ordinance, 2001 ['the Ordinance'] have been recognized under section 113 of the Ordinance.

9 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company's perspective comprise associated companies, key management personnel and sponsors. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and includes the Chief Executive and Directors of the Company. The details of Company's related parties, with whom the Company had transactions during the period or has balances outstanding as at the reporting date are as follows:

Name of related party	Nature of relationship	Basis of relationship	Aggregate %age of shareholding in the Company
Faisal Spinning Mills Limited	Associated company	Common directorship	18.49%
Bhanero Textiles Mills Limited	Associated company	Common directorship	0.00%
Bhanero Energy Limited	Associated company	Common directorship	0.00%
Admiral (Private) Limited	Associated company	Shareholding	1.20%
Mohammad Amin	Key management personnel	Chief executive officer	2.31%
Adil Shakeel	Key management personnel	Director	4.12%
Mohammad Shaheen	Key management personnel	Director	1.07%

Hamza Shakeel	Sponsors	Shareholding	4.12%
Faisal Shakeel	Sponsors	Shareholding	4.12%
Nazli Begum	Sponsors	Shareholding	3.66%

Transactions with sponsors are limited to provision of long term loans to the Company. Transactions with key management personnel are limited to provision of long term loans to the Company and payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an orderly transaction between market participants at the date of transaction.

Detail of transactions and balances with related parties is as follows:

		31-Mar-26	31-Mar-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Un-audited]

9.1 Transactions with related parties

Nature of relationship	Nature of transaction		
Associated companies	Purchases	233,614,073	306,382,823
	Sales	3,388,577,296	4,856,997,731
	Service received	463,500	463,500
	Purchase of electricity	3,324,332	95,434,044
Key management personnel	Short term employee benefits	23,400,000	23,400,000

		31-Mar-26	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]

9.2 Balances with related parties

Nature of relationship	Nature of balance		
Sponsors	Borrowings	80,546,600	80,546,600
Key management personnel	Borrowings	22,113,900	22,113,900

10 FINANCIAL INSTRUMENTS

The carrying amounts of the Company's financial instruments by class and category are as follows:

	31-Mar-26	30-Jun-25
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]

10.1 Financial assets

Financial assets at amortized cost

Long term deposits	169,886,020	44,481,875
Trade receivables	4,279,701,826	3,567,500,994
Advances to employees	41,560,827	10,910,327
Security deposits	580,741,931	1,002,181,149
Bank balances	1,071,798,589	847,602,796
	6,143,689,193	5,472,677,141

10.2 Financial liabilities

Financial liabilities at amortized cost

Long term finances	3,573,646,644	3,853,430,579
Short term borrowings	9,877,302,514	9,222,351,749
Accrued interest	211,886,102	582,946,264
Trade creditors	1,325,849,386	850,081,186
Accrued liabilities	572,642,665	480,728,202
Unclaimed dividend	9,149,547	9,261,690
	15,570,476,858	14,998,799,670

11 SEGMENT REPORTING

Information reported to the Company's chief operating decision maker for the purpose of resource allocation and assessment of segment performance is focused on type of goods supplied. The Company's reportable segments are therefore as follows:

Segment	Product
Spinning	Yarn
Weaving	Fabric

Information regarding Company's reportable segments is presented below.

	31-Mar-26		
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Total Rupees (Un-audited)
Revenue from external customers	18,343,232,585	4,520,955,646	22,864,188,231
Inter-segment transfers	332,033,833	-	332,033,833
Segment results	385,082,364	579,150,616	964,232,980

	31-Mar-25		
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Total Rupees (Un-audited)
Revenue from external customers	18,954,889,910	4,666,321,456	23,621,211,366
Inter-segment transfers	208,034,800	-	208,034,800
Segment results	428,713,560	540,685,579	969,399,139

	31-Mar-26			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment assets	22,030,211,568	3,042,629,430	435,977,428	25,508,818,426

	30-Jun-25 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment assets	20,843,675,328	3,330,993,064	1,096,521,543	25,271,189,935

	31-Mar-26			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment liabilities	16,225,189,813	1,102,157,942	475,657,606	17,803,005,361

	30-Jun-25 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment liabilities	15,785,327,642	1,105,716,918	419,716,817	17,310,761,377

11.1 Reconciliation of Reportable segment information

11.1.1 Segment Profit or Loss

	31-Mar-26			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	385,082,364	579,150,616		964,232,980
Unallocated items				
other income				74,473,427
Finance Cost				(1,019,605,850)
	385,082,364	579,150,616	-	19,100,557

	31-Mar-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	428,713,560	540,685,579		969,399,139
Unallocated items				
Impariment reversals for repected creit losses				(11,294,530)
other income				109,406,382
Finance Cost				(913,837,027)
	428,713,560	540,685,579	-	153,673,964

	31-Mar-26 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
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12 SHAHRIAH DISCLOSURES

Statement of Financial Position		
Long term financing as per islamic mode	2,132,843,447	
Short term financing as per islamic mode	5,842,105,008	
Accrued Interest / Markup on conventional financing	68,747,006	66,919,042
Short-term Shariah compliant Investments	621,761,623	-
Shariah-compliant bank deposits, bank balances, and TDRs	439,909,310	460,345,170

	31-Mar-26 Rupees [Un-audited]	31-Mar-25 Rupees [Audited]
Statement of Comprehensive Income		
Revenue earned from a shariah compliant business segment	22,864,188,231	23,621,211,366
Late payments charges or liquidated damages	-	-
Changes in fair value of shariah compliant investments	17,261,623	-
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs	13,285,042	28,865,594
Exchange (loss)/gain earned from actual currency	41,933,800	33,600,595
Exchange gains earned using conventional derivative financial instruments	-	-
Profit paid on islamic mode of financing	860,974,667	326,735,045

Interest earned on any conventional advance	-	-
Breakup of Other Income		
Shariah compliant income		
Profit on term deposit receipts	13,285,042	28,865,594
Changes in fair value of shariah compliant investments	17,261,623	-
Gain on disposal of property, plant and equipment	92,168	1,184,312
Duty drawback	228,449	-
Non-Compliant Income		
Profit on saving accounts and TDRs	43,605,145	75,754,246
Exchange gain on foreign currency	-	3,602,230

Relationship with shariah compliant banks:

Name of Bank	Relationship with Bank
Meezan Bank Limited	Long term borrowings, short term borrowings and bank balances
Faysal Bank Limited	Bank Balances
BankIslami Pakistan Limited	Short term borrowings and bank balances
Habib Metropolitan Bank Limited	Short term borrowings and bank balances
Dubai Islamic Bank Pakistan Limited	Short term borrowings and bank balances
Askari Bank Limited	Short term borrowings and bank balances

13 EVENTS AFTER THE REPORTING PERIOD

There are no significant events after the reporting period that may require adjustment of and/or disclosure in these interim financial statements.

14 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these interim financial statements.

15 GENERAL

15.1 There are no other significant activities since 30 June 2025 affecting the interim financial statements.

15.2 Corresponding figures have been re-arranged where necessary to facilitate comparison. However, there are no significant reclassifications during the period.



Director



Chief Financial Officer



Chief Executive