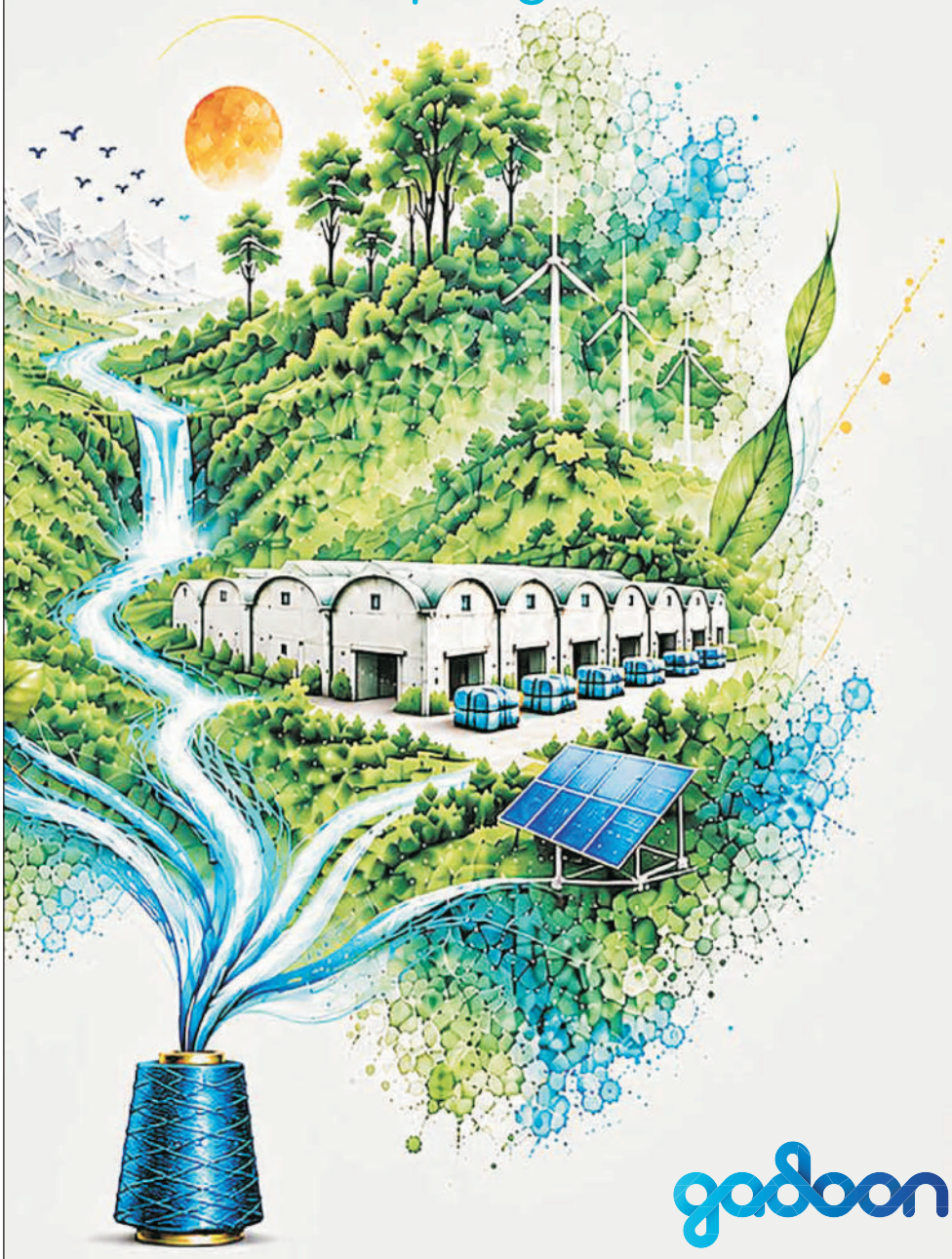
First Quarterly Report
September 2026

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Company Information

Board of Directors	Mr. Muhammad Ali Tabba (Chairman) Mr. Muhammad Sohail Tabba (Chief Executive Officer) Mr. Jawed Yunus Tabba (Non-Executive Director) Mr. Muhammad Hassan Tabba (Non-Executive Director) Mr. Ibrahim Sohail Tabba (Non-Executive Director) Syed Muhammad Shabbar Zaidi (Independent Director) Mr. Moin M. Fudda (Independent Director) Ms. Fauzia Hasnain (Independent Director)
Audit Committee	Syed Muhammad Shabbar Zaidi (Chairman) Mr. Moin M. Fudda Mr. Jawed Yunus Tabba Mr. Muhammad Hassan Tabba Ms. Fauzia Hasnain
HR & Remuneration Committee	Mr. Moin M. Fudda (Chairman) Mr. Jawed Yunus Tabba Mr. Ibrahim Sohail Tabba Ms. Fauzia Hasnain
Sustainability Committee	Ms. Fauzia Hasnain (Chair person) Mr. Moin M. Fudda Mr. Ibrahim Sohail Tabba
Executive Director Finance	Mr. Abdul Sattar Abdullah
Chief Operating Officer	Mr. Imroz Iqbal
Chief Financial Officer	Mr. Muhammad Imran Moten
Chief Internal Auditor	Mr. Haji Muhammad Mundia
Company Secretary	Mr. Fuad Zakaria Bhuri
Auditors	Yousuf Adil Chartered Accountants Independent correspondent firm to Deloitte Touche Tohmatsu
Registered Office	200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. Phone: 093-8270212-13 Fax: 093-8270311 Email: secretary@gadoontextile.com
Head Office	7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi 75350. Phone: 021-35205479-80 Fax: 021-34382436
Liaison Office	Office No. 401, 4th Floor, Tri Tower, Opposite Sarhad University, Ring Road, Peshawar. Phone: 091-5701496 Fax: 091-5702029
Factory Locations	- 200-201, Gadoon Amazai Industrial Estate, Distt. Swabi, Khyber Pakhtunkhwa. - 57 K.M. on Super Highway, Near Karachi.
Share Registrar / Transfer Agent	CDC Share Registrar Services Limited CDC House, 99-B, Block B, S.M.C.H.S. Main Shahrah-e-Faisal, Karachi. Toll Free: 0800 23275

Bankers & DFIs

Al Baraka Bank Limited
Allied Bank Limited
Askari Bank Limited
Bank Al-Falah Limited (Islamic Banking)
Bank AL Habib Limited
Bank Islami Pakistan Limited
Dubai Islamic Bank Pakistan Limited
Faysal Bank Limited
Habib Bank Limited
Habib Metropolitan Bank Limited
JS Bank Limited
MCB Bank Limited
Meezan Bank Limited
National Bank of Pakistan
Soneri Bank Limited
Standard Chartered Bank (Pakistan) Limited
The Bank of Khyber
The Bank of Punjab (Taqwa)
United Bank Limited
Easy Paisa Limited (Telenor Microfinance Bank)

Directors' Report to the Members

Dear Members

The Directors of your Company are pleased to present their review of the Company's performance and the unaudited condensed interim financial statements for the quarter ended September 30, 2026.

Overview

The first quarter of FY-2027 was marked by a notable improvement in performance, with the Company delivering strong financial results. Net sales grew by 12.79% to Rs. 22.25 billion, compared with Rs. 19.72 billion in the same period last year (SPLY). Gross margins improved sharply to 12.21% from 7.51%, reflecting the Company's continued focus on energy efficiency, stronger operational discipline and the benefit of the reduction in gas levy. Consequently, the Company achieved bottom line of Rs. 1,140 million, compared with Rs. 561.27 million in SPLY.

Economic Prospects

The period was defined by the consolidation of macroeconomic stability in Pakistan, supported by rigorous adherence to IMF-mandated structural reforms. Although global economic volatility and prolonged geopolitical conflicts generated external headwinds that added to domestic inflation, key macroeconomic indicators remained resilient. Furthermore, the successful conclusion of the staff-level agreement with the IMF served as an important anchor for economic and investor sentiment.

During the quarter, the external account came under renewed pressure, with the current account recording a cumulative deficit of USD 874 million. The trade deficit widened to approximately USD 10.77 billion as imports increased by 13.20% to USD 19.21 billion, outpacing export growth of 10.84% to USD 8.42 billion. Workers' remittances, however, increased by approximately 13% to USD 10.87 billion, providing an important cushion against external financing pressures. Foreign exchange reserves also strengthened, with gross reserves reaching approximately USD 21.5 billion by the end of the period, thereby enhancing the country's external liquidity and market confidence.

During the period, inflationary pressures persisted amid higher energy and supply-chain costs. To contain these pressures and safeguard the progress achieved on macroeconomic stability, the State Bank of Pakistan raised its policy rate by 50 basis points to 12%.

The domestic cotton sector recorded a modest improvement, with arrivals reaching 4.08 million bales by October 15, 2026, compared with 3.79 million bales in the corresponding period last year, representing growth of 7.53%. However, this growth remains exposed to downside risks from volatile weather patterns, pest infestations and quality concerns. As domestic cotton production continues to fall short of the textile sector's aggregate demand, the industry's continued reliance on imported cotton is expected to escalate raw material costs which is likely to compress margins within the spinning segment and present competitive challenges across Pakistan's broader textile value chain.

Financial Performance

A comparison of the key financial results of the Company for the three-months ended September 30, 2026, is as follows:

Profit or Loss Summary	September 30, 2026	September 30, 2025	Percentage Favorable / (Unfavorable)
	---------- (Rupees in '000) ----------		
Sales (net)	22,250,290	19,727,949	12.79
Gross Profit	2,717,511	1,481,353	83.45
Distribution Cost	328,485	278,726	(17.85)
Administrative Expenses	181,402	172,113	(5.40)
Other Operating Expenses	121,672	59,375	(104.92)
Finance Cost	718,663	729,347	1.46
Other Income	377,828	439,848	(14.10)
Profit Before Taxation	1,745,117	681,640	156.02
Profit After Taxation	1,140,899	561,271	103.27
Earnings Per Share (Rs.)	40.70	20.02	

During the period, the overall yarn sales increased by 10.28% compared to the SPLY primarily driven by change in product mix and improved market demand. The sales of knitted bedding products remain steady, contributing substantially in the overall topline.

Gross margins improved significantly on account of better utilization of energy mix, including, grid and renewable energy, reduction in gas levy and optimized product mix.

The rise in Distribution costs is primarily attributed to the increase in exports, rising fuel cost and logistic charges. The increase in administrative expenses was primarily due to inflationary impact.

Despite higher working capital requirements and ongoing capital investment in renewable energy and energy-efficient machinery, finance costs remained broadly stable owing to an optimized blend of local and foreign currency financing alongwith the benefit of lower rates under Export Refinance Scheme.

Segmental Review of Business Performance

During the period, rising cotton prices paralleled to corresponding increase in yarn prices. Capitalizing on this momentum, the spinning segment secured higher sales volumes by leveraging a diversified product mix, expanding local market share, and capturing a modest recovery in export demand.

The sales of knitted bedding products recorded higher volumes driven by the management's efforts to expand Company's market footprint. However, margins were slightly affected due to increase in conversion overheads. An overview of the business performance across segments is detailed in the operating segment note of the financial statements.

Corporate Social Responsibility ("CSR")

The Company continues to integrate sustainability into its operations through initiatives that support environmental sustainability, employee well-being and community health.

During the period, the Company organized a tree plantation drive in the Gadoon Economic Zone under the Monsoon Plantation Drive 2026, promoting environmental conservation and contributing to a greener and more sustainable industrial environment. At the Karachi Plant,

a team from reputable medical practitioner conducted an awareness session on postural correction, highlighting the importance of maintaining proper posture to prevent musculoskeletal discomfort, reduce the risk of back and neck pain, and support long-term physical well-being. The Company also observed World Heart Day by arranging an awareness session at its Head Office to educate employees about cardiovascular health, heart disease prevention and the importance of adopting healthy lifestyle practices. Additionally, a blood donation drive was also organized, encouraging voluntary blood donation and helping support the availability of essential blood supplies for patients requiring life-saving medical treatment.

Through these initiatives, the Company reinforces its role as a responsible corporate citizen by advancing environmental care, promoting preventive healthcare and encouraging employee participation in activities that deliver positive and lasting benefits to the wider community.

Training & Development

At GTML, employee development remains an integral part of strengthening organizational capabilities, enhancing professional competence and fostering a culture of continuous learning.

During the period, employees attended programs on AI and leadership, personal effectiveness, workplace communication, time management, and high-performance teams, along with an International Arbitration Summer School, a workplace harassment session with PICG, and a Women Chamber of Commerce event on women's economic empowerment.

Through these learning and development activities, GTML continues to promote a skilled, adaptable and future-ready workforce while encouraging leadership excellence, effective communication, professional integrity and inclusive growth across the organization. Furthermore, a series of Health, Safety, and Environment (HSE) trainings were conducted to reinforce our commitment to workplace safety and employee well-being. Through these initiatives, the Company continues to cultivate a culture of continuous improvement, empowering employees to adapt, lead, and contribute meaningfully in the long run.

Future Outlook

The Country's macroeconomic fundamentals such as foreign exchange reserves, sustained remittances and continued reform under the IMF program remains encouraging. However, heightened uncertainty stemming from the volatile geopolitical situation poses downside risks as it could disrupt supply chains, trade routes, and energy markets. Navigating these domestic and global challenges require a coordinated policy response, fiscal discipline, broadening of the tax base and proactive export facilitation.

As for the Country's textile and spinning sector, despite a marginal recovery in local cotton arrivals, the spinning industry's margins are expected to remain compressed by high energy tariffs, regional competition and raw material price volatility. Rising global shipping costs and logistical disruptions are adding to the sector's operational challenges, while increased sustainability requirements are necessitating additional investment in cleaner technologies and resource-efficient production processes. These cost pressures are further compounded by high financing cost and delayed tax refunds that restrict corporate liquidity. Addressing these challenges requires growth-supportive fiscal policies to safeguard the global competitiveness of Pakistan's textile value chain.

The Company remains focused on enhancing operational efficiency through cost optimization, optimal capacity utilization and disciplined working capital management. Strategically, it

continues to expand into value-added segments, target untapped markets and refine its sales mix to strengthen profitability and deliver sustainable long-term value to shareholders.

Composition of Board

The Board comprises eight Directors, including the Chief Executive Officer as a deemed Director, as follows:

Total number of directors:	
a) Male	07
b) Female	01

The composition of the Board is as follows:

Particulars	**No.**	**Name of Directors**
a) Independent Directors	03	Syed Muhammad Shabbar Zaidi Mr. Moin M. Fudda Ms. Fauzia Hasnain
b) Executive Director	01	Mr. Muhammad Sohail Tabba
c) Other Non-Executive Directors	04	Mr. Muhammad Ali Tabba Mr. Jawed Yunus Tabba Mr. Muhammad Hassan Tabba Mr. Ibrahim Sohail Tabba

Further, there is no change in the remuneration policy of non-executive directors as disclosed in the Annual Report 2026.

Acknowledgments

The Board places on record its sincere appreciation for the dedication, hard work and commitment of the Company's workers, staff and executives. The Board also extends its gratitude to the Company's valued customers, suppliers, bankers, shareholders and regulatory authorities for their continued trust and support.

For and on behalf of the Board

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

Karachi: October 29, 2026

Condensed Interim Statement of Financial Position

As at September 30, 2026

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		------(Rupees in '000) ------	
ASSETS			
Non-Current Assets			
Property, plant and equipment	5	31,880,826	30,908,796
Biological assets		640,731	626,187
Long term loans		19,509	8,885
Long term deposits		72,010	72,032
Long term investments	6	6,988,019	6,930,508
		39,601,095	38,546,408
Current Assets			
Stores, spares and loose tools		1,918,717	1,988,684
Stock-in-trade	7	24,303,744	22,192,825
Trade debts		9,044,857	6,477,435
Loans and advances		173,182	215,832
Trade deposits and short term prepayments		50,502	50,298
Other receivables		1,904,583	1,904,254
Taxation-net		744,948	841,895
Cash and bank balances		523,117	503,750
		38,663,650	34,174,973
TOTAL ASSETS		78,264,745	72,721,381
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized			
57,500,000 ordinary shares of Rs.10/- each		575,000	575,000
Issued, subscribed and paid-up capital		280,296	280,296
Capital reserves		16,637,541	16,637,541
Revenue reserves		10,814,719	9,813,968
TOTAL EQUITY		27,732,556	26,731,805
Non-Current Liabilities			
Long term finance	8	4,409,839	4,442,103
Deferred government grant	9	66,799	74,366
Retirement benefit obligation		1,193,334	1,149,841
Infrastructure Cess		673,780	1,057,533
Deferred tax liabilities		1,287,263	1,091,113
		7,631,015	7,814,956
Current Liabilities			
Trade and other payables		13,425,121	14,153,666
Unclaimed dividend		31,953	31,987
Levies payable		100,423	145,844
Current portion of long term finance	8	770,891	759,924
Current portion of deferred government grant	9	20,682	22,143
Current portion of Infrastructure Cess		852,678	426,339
Short term borrowings	10	27,067,443	22,168,170
Accrued mark up		631,983	466,547
		42,901,174	38,174,620
TOTAL LIABILITIES		50,532,189	45,989,576
TOTAL EQUITY AND LIABILITIES		78,264,745	72,721,381
CONTINGENCIES AND COMMITMENTS	11		

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-audited)

For the First Quarter Ended September 30, 2026

	Note	Quarter Ended	
		September 30, 2026	September 30, 2025
		------(Rupees in '000) ------	
Sales - net		22,250,290	19,727,949
Cost of sales	12	(19,532,779)	(18,246,596)
Gross profit		2,717,511	1,481,353
Distribution cost		(328,485)	(278,726)
Administrative expenses		(181,402)	(172,113)
		(509,887)	(450,839)
		2,207,624	1,030,514
Finance cost		(718,663)	(729,347)
Other operating expenses		(121,672)	(59,375)
		1,367,289	241,792
Other income		164,209	135,529
Unwinding of infrastructure cess		(42,586)	-
Share of profit from associates		256,205	304,319
Profit before revenue taxes and income tax		1,745,117	681,640
Revenue taxes		(280,323)	(182,376)
Profit before income tax		1,464,794	499,264
Taxation - net	13	(323,895)	62,007
Profit for the period		1,140,899	561,271
Earnings per share - basic and diluted (Rupees)		40.70	20.02

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Comprehensive Income (Un-audited)

For the First Quarter Ended September 30, 2026

	Quarter Ended	
	September 30, 2026	**September 30, 2025**
	------(Rupees in '000) ------	
Profit for the period	1,140,899	561,271
Other comprehensive income	-	-
Total comprehensive income for the period	1,140,899	561,271

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-audited)

For the First Quarter Ended September 30, 2026

	Note	Quarter Ended September 30, 2026	Quarter Ended September 30, 2025
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash (used in) / generated from operations	14	(3,131,568)	1,672,470
Retirement benefits paid		(67,470)	(91,671)
Income taxes paid		(356,542)	(147,354)
Finance cost paid		(553,227)	(701,896)
		(977,239)	(940,921)
Net cash (used in) / generated from operations		(4,108,807)	731,549
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(971,404)	(1,856,489)
Sale proceeds from disposal of property, plant and equipment		27,763	27,313
Sale proceeds from disposal of biological asset		14,663	6,902
Loans (paid to) / repaid by employees - net		(16,361)	(3,737)
Long term deposits received / (placed)		22	(5,705)
Dividend received		198,694	-
Profit received from bank deposits and short term investments		5,883	4,915
Net cash used in investing activities		(740,740)	(1,826,801)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finance obtained		213,884	242,208
Repayment of long term finance		(167,889)	(165,246)
Repayment of temporary economic refinance facility		(49,138)	(48,289)
Repayment of renewable energy financing		(27,182)	(4,668)
Export loan -net		1,005,303	2,507,575
Export refinance - net		(795,318)	(738,714)
Import loan - net		1,617,515	1,498,539
Dividend Paid		(34)	(133)
Net cash generated from financing activities		1,797,141	3,291,272
Net increase in cash and cash equivalents (A+B+C)		(3,052,406)	2,196,020
Cash and cash equivalents at the beginning of the period		(11,045,883)	(17,992,502)
Cash and cash equivalents at the end of the period		(14,098,289)	(15,796,482)
CASH AND CASH EQUIVALENTS			
Cash and bank balances		523,117	554,329
Short term borrowings excluding export refinance, import loan & export loan		(14,621,406)	(16,350,811)
		(14,098,289)	(15,796,482)

CHANGES ARISING FROM FINANCING ACTIVITIES

	July 01, 2026	Financing cash inflows	Financing cash outflows	Non-cash changes	September 30, 2026
	(Rupees in '000)				
Loan from financial institutions	5,298,536	213,884	(244,209)	-	5,268,211
Unclaimed dividend	31,987	-	(34)	-	31,953

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-audited)

For the First Quarter Ended September 30, 2026

	Issued, subscribed and paid-up share capital	Capital Reserves				Revenue Reserves				Grand total
		Share premium	Amalgamation reserve	Against Long term investment, capacity Expension & BMR	Sub total	General reserve	Amalgamation reserve	Unappropriated profit	Sub total	
	(Rupees in '000)									
Balance as at July 01, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	5,265,736	6,993,069	23,910,906
Total comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	-	561,271	561,271	561,271
Other comprehensive income	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	561,271	561,271	561,271
Balance as at September 30, 2025	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	5,827,007	7,554,340	24,472,177
Balance as at July 01, 2026	280,296	103,125	34,416	16,500,000	16,637,541	1,000,000	727,333	8,086,635	9,813,968	26,731,805
Transaction with owners										
Final dividend @ Rs. 5/- per share for the year ended June 30, 2026	-	-	-	-	-	-	-	(140,148)	(140,148)	(140,148)
Total comprehensive income for the period										
Profit for the period	-	-	-	-	-	-	-	1,140,899	1,140,899	1,140,899
Other comprehensive income	-	-	-	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	-	1,140,899	1,140,899	1,140,899
Balance as at September 30, 2026	**280,296**	**103,125**	**34,416**	**16,500,000**	**16,637,541**	**1,000,000**	**727,333**	**9,087,386**	**10,814,719**	**27,732,556**

The annexed notes 1 to 20 form an integral part of these condensed interim financial statements.

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

Notes to the Condensed Interim Financial Statements (Un-audited)

For the First Quarter Ended September 30, 2026

1. THE COMPANY AND ITS OPERATIONS

Gadoon Textile Mills Limited (the Company) was incorporated in Pakistan on February 23, 1988 as a public limited company under the repealed Companies Ordinance, 1984 (now Companies Act, 2017) and is listed on Pakistan Stock Exchange. The principal activity of the Company is manufacturing and sale of yarn and knitted bedding products, dyeing services and production and sale of milk.

Y.B. Holdings (Private) Limited is the Holding Company of the Company.

Following are the geographical location and address of all business units of the Company:

Head Office:
7-A, Muhammad Ali Society, Abdul Aziz Haji Hashim Tabba Street, Karachi, Province of Sindh, South, Pakistan.

Manufacturing facility:
a) 200-201, Gadoon Amazai Industrial Estate, District Swabi, Province of Khyber Pakhtunkhwa, North, Pakistan.

b) 57 K.M. on Super Highway (near Karachi), Province of Sindh, South, Pakistan.

Liaison Office:
Office No. 401, 4th Floor, Tri Tower, Opposite Sarhad University, Ring Road, Peshawar.

2. BASIS OF PREPARATION

2.1 These condensed interim financial statements of the Company for the first quarter ended September 30, 2026 have been prepared in accordance with the requirements of the International Accounting Standard 34 - Interim Financial Reporting and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. These condensed interim financial statements does not include all the information required for the full financial statements and therefore should be read in conjunction with the annual financial statements of the Company for the year ended June 30, 2026.

2.2 These condensed interim financial statements are presented in Pak Rupees which is also the Company's functional currency and figures presented in these condensed interim financial statements has been rounded off to the nearest thousand rupee.

2.3 These condensed interim financial statements are un-audited and all relevant compliance with Companies Act, 2017 has been made accordingly. The

comparative statement of financial position presented has been extracted from annual financial statements for the year ended June 30, 2026; the comparative condensed interim statement of profit or loss, condensed interim statement of other comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity of the Company have been extracted from the unaudited condensed interim financial statements for the first quarter ended September 30, 2025.

3. SIGNIFICANT ACCOUNTING POLICIES

3.1 The accounting policies applied in the preparation of these condensed interim financial statements are the same as those applied in the preparation of the audited financial statements of the Company for the year ended June 30, 2026.

The preparation of these condensed interim financial statements in conformity with approved accounting standards requires management to make estimates, assumptions and use judgements that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognised prospectively commencing from the period of revision.

3.2 **New / Revised Standards, Interpretations and Amendments**

There are certain new and amended standards, issued by International Accounting Standards Board (IASB), interpretations and amendments that are mandatory for the Company's accounting periods beginning on or after July 01, 2026 but are considered not to be relevant or do not have any significant effect on the Company's operations and therefore not detailed in these condensed interim financial statements.

3.3 **Standards, interpretations and amendments to published accounting and reporting standards that are not yet effective:**

The following standards, amendments and interpretations with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretation:

Standards, interpretations and amendments	**Effective from accounting period beginning on or after:**
IFRS 17 – Insurance Contracts (including the June 2020 and December 2021 Amendments to IFRS 17)	January 01, 2027
IFRS 19 Subsidiaries without Public Accountability: Disclosures	January 01,2027

Other than the aforesaid amendments, IASB has also issued the following standards which have not been adopted locally by the Securities and Exchange Commission of Pakistan:

Standards

IFRS 1 - First-time Adoption of International Financial Reporting Standards

IFRS 20 - Regulatory Assets and Regulatory Liabilities

4. FINANCIAL RISK MANAGEMENT

The Company's financial risk objectives and policies are consistent with those disclosed in the annual audited financial statements as at and for the year ended June 30, 2026.

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		------- (Rupees in '000) -------	

5. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	5.1	28,310,261	27,841,163
Capital work-in-progress	5.2	3,570,565	3,067,633
		31,880,826	30,908,796

5.1 Details of additions and disposals to operating fixed assets are as under:

	Quarter Ended September 30, 2026		Quarter Ended September 30, 2025	
	Additions/ transfers	Disposals at book value	Additions/ transfers	Disposals at book value
	---------- (Rupees in '000) ----------			
Buildings	18,774	-	229,454	-
Plant and Machinery	915,409	17,072	3,508,356	-
Power Plant	1,887	-	831,603	-
Tools and Equipment	515	-	110	-
Furniture and Fittings	100	-	-	-
Computer Equipment	4,344	-	14,227	-
Office Equipment and Installations	5,135	-	2,863	-
Vehicles	120,947	1,403	34,384	10,259
Fire fighting equipments	1,181	-	-	-
	1,068,292	18,475	4,620,997	10,259

5.2 Details of additions and transfers from capital work in progress are as under:

	Quarter Ended September 30, 2026		Quarter Ended September 30, 2025	
	Additions	Transfers	Additions	Transfers
	(Rupees in '000)			
Civil works	91,701	18,774	173,210	229,453
Plant and machinery	620,796	915,574	609,572	3,508,356
Power Plant	731,675	1,887	1,022,123	831,603
Vehicles	215	5,220	-	-
	1,444,387	941,455	1,804,905	4,569,412

	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
	(Rupees in '000)	
6. LONG TERM INVESTMENTS		
Investment in associates		
Lucky Core Industries Limited	4,921,744	4,869,540
Lucky Holdings Limited	966	960
Yunus Energy Limited	2,065,309	2,060,008
	6,988,019	6,930,508
7. STOCK IN TRADE		
Raw material in		
- hand	11,036,797	5,418,174
- transit	5,504,178	9,320,259
- feed	169,984	161,967
	16,710,959	14,900,400
Work in process	2,253,394	2,370,586
Finished goods		
- yarn	4,157,647	3,752,190
- knitted fabric	1,051,066	1,057,155
- waste	130,643	111,969
- unprocessed milk	35	525
	5,339,391	4,921,839
	24,303,744	22,192,825

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		------- (Rupees in '000) -------	
8. LONG TERM FINANCE			
Long term finance facility	8.1	3,879,265	3,833,270
Financing for Renewable Energy	8.2	755,202	782,384
Temporary economic refinance facility	8.3	546,263	586,373
Less: Current portion of long term finance		(770,891)	(759,924)
		4,409,839	4,442,103

8.1 The Company has entered into a long term finance agreement with commercial banks, with an approved limit of Rs. 3.879 billion (June 30, 2026: Rs. 3.833 billion). The facility carries a mark-up ranging from SBP Base Rate + 0.10% to 2% payable on a quarterly basis (June 30, 2026: SBP Base Rate + 0.10% to 2% payable on a quarterly basis). The tenure of this facility is 12 years including 2 years moratorium period.

8.2 The Company entered into long-term loan agreements with commercial banks under the Renewable Energy Scheme of the State Bank of Pakistan with an approved limit of 0.755 Billion (June 30, 2026: Rs. 0.782 billion). Facility is to be repaid in 12 years including 2 years moratorium period These facilities carries mark-up ranging from SBP Base rate + 2% to 3% (June 30, 2026: SBP Base Rate + 2% to 3%) which is payable in arrears on quarterly basis.

8.3 The Company has entered into a temporary economic refinance facility agreement with commercial banks, with an approved limit of Rs. 0.633 billion (June 30, 2026: Rs. 0.683 billion). The facility carries a mark up of SBP Base Rate + 0.50% to 0.75% (June 30, 2026: SBP Base Rate + 0.50% to 0.75%). The tenure of this facility is 12 years including 2 years moratorium period.

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		------- (Rupees in '000) -------	
9. DEFERRED GOVERNMENT GRANT			
Deferred grant against temporary economic refinance facility	9.1	87,481	96,509
Less: Current portion of deferred grant		(20,682)	(22,143)
		66,799	74,366

9.1 Deferred government grant relates to the difference between the fair value and actual proceed of temporary economic refinance facility loan obtained under SBP's refinance scheme. It is being amortised over the period of ten years from the date of loan disbursement with an amount equal to the difference between the finance cost that would have been charged to statement of profit or loss at market rate and the interest paid as per the scheme.

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		------- (Rupees in '000) -------	
10. SHORT TERM BORROWING			
Banking companies - secured			
Running finance under mark-up arrangements	10.1	12,626,406	11,549,633
Money Market	10.2	1,995,000	-
Import loan	10.3	6,259,528	4,642,013
Export re finance	10.4	4,313,716	5,109,034
Export loan	10.5	1,872,793	867,490
		27,067,443	22,168,170

10.1 Facilities for running finance, import finance, export finance and export refinance are available from various commercial banks upto Rs. 90.385 billion (June 30, 2026: Rs. Rs. 82.908 billion). For running finance facility, the rates of mark-up range between KIBOR + 0.05% to KIBOR + 1.25% per annum (June 30, 2026: KIBOR - 0.05% to KIBOR + 1.25% per annum). These are secured against hypothecation of stock, receivables and plant and machinery.

10.2 During the period company has obtained the Money Market Loan. The approved limit of Money Market Loan lies under sub-limit of the facilities mentioned in note 10.1 from various commercial banks. For Money Market loan, the rate of mark up range between KIBOR -0.05% to KIBOR + 0.2% per annum

10.3 The rate of mark-up on Foreign currency import finance is 4% to 5% (June 30, 2026: 4.10% to 6.25%).

10.4 The rate of mark-up on export refinance is SBP Base Rate + 0.50% to SBP Base Rate + 1.00% (June 30, 2026: SBP Base Rate 0.50% to SBP Base Rate + 1.00%).

10.5 The rate of mark-up on Foreign currency export finance is 3% to 3.5% (June 30, 2026: 3% to 3.25%).

11. CONTINGENCIES AND COMMITMENTS

11.1 **Contingencies**

11.2 Outstanding guarantees given on behalf of the Company by commercial banks in normal course of business amounting to Rs. 2.30 billion (June 30, 2026: Rs. 2.19 billion).

Other contingencies are same as disclosed in notes 24.1.1 to 24.1.8 to the annual financial statements for the year ended June 30, 2026.

	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
	------- (Rupees in '000) -------	
11.3 **Others**		
Local bills discounted	1,457,897	715,152
Export bills discounted	-	-
Post dated cheques in favour of Collector of Customs against imports	15,021,547	14,954,641
11.4 **Commitments**		
Letters of credit opened by banks for:		
Plant and machinery	1,551,731	997,970
Raw materials	5,124,900	7,275,818
Stores and spares	170,951	41,737

	Note	Quarter Ended	
		September 30, 2026	September 30, 2025
		------- (Rupees in '000) -------	
12. COST OF SALES			
Opening stock - finished goods		4,921,839	7,465,351
Cost of goods manufactured	12.1	19,950,331	17,003,711
		24,872,170	24,469,062
Closing stock - finished goods		(5,339,391)	(6,222,466)
		19,532,779	18,246,596

		Quarter Ended	
		September 30, 2026	September 30, 2025
		------- (Rupees in '000) -------	
12.1	Cost of goods manufactured		
	Opening stock - work in process	2,370,586	2,118,657
	Raw and packing material consumed	14,124,307	10,845,762
	Other manufacturing expenses	5,708,832	6,511,590
		19,833,139	17,357,352
		22,203,725	19,476,009
	Closing stock - work in process	(2,253,394)	(2,472,298)
		19,950,331	17,003,711

13. TAXATION

There have been no change in the tax contingencies as disclosed in note number 24.1.5 to 24.1.8 to the annual financial statements for the year ended June 30, 2026.

		Quarter Ended	
		September 30, 2026	September 30, 2025
	Note	------- (Rupees in '000) -------	

14. CASH GENERATED FROM OPERATIONS

	Profit before taxation	1,745,117	681,640
	Adjustments for:		
	Depreciation	580,719	626,414
	Gain on disposal of property, plant and equipment	(9,288)	(17,054)
	Gain arising from changes in fair value of animals	(47,201)	(42,280)
	Loss on sale of animals	17,994	34,936
	Profit on deposits and short term investments	(6,018)	(4,095)
	Provision for retirement benefit obigation	110,963	121,677
	Share of profit from associates	(256,205)	(304,319)
	Finance cost	718,663	729,347
	Working capital changes 14.1	(5,986,312)	(153,796)
		(4,876,685)	990,830
	Cash (used in) / Generated from operations	(3,131,568)	1,672,470

	Quarter Ended	
	September 30, 2026	September 30, 2025
	------- (Rupees in '000) -------	

14.1 Working capital changes

Decrease / (increase) in current assets		
Stores, spares and loose tools	69,967	405,195
Stock-in-trade	(2,110,919)	178,609
Trade debts	(2,567,422)	(1,210,200)
Loans and advances	48,387	(193,877)
Trade deposits and short term prepayments	(204)	907
Other receivables	(194)	557,269
	(4,560,385)	(262,097)
Increase / (decrease) in current liabilities		
Trade and other payables	(1,425,927)	108,301
Working capital changes	(5,986,312)	(153,796)

15 . TRANSACTIONS WITH RELATED PARTIES

Details of significant transactions with related parties, other than those which have been disclosed elsewhere in these condensed interim financial statements, are as follows:

				Quarter Ended	
				September 30, 2026	September 30, 2025
				----- (Rupees in '000) -----	
Name of Related Party	**Basis of relationship**	**% of Share holding**	**Nature of Transaction**		
Y.B.Holdings (Private) Limited	Holding Company	-	Reimbursement of expenses to Company	-	946
Lucky Core Industries Limited	Associate	7.21%	Purchase of fiber	579,451	716,472
			Purchase of Milk Replacer	-	592
			Purchase of Dyes and chemical	41,786	21,710
Yunus Energy Limited	Associate	19.99%	Dividend Received	198,694	-
Lucky Cement Limited	Associated Company	-	Purchase of cement	19,086	25,397
			Reimbursement of expenses to Company	-	561
Lucky Energy (Private) Limited	Associated Company	-	Purchase of electricity	729,492	1,086,774
			Reimbursement of expenses to Company	2,095	1,208

Name of Related Party	Basis of relationship	% of Share holding	Nature of Transaction	Quarter Ended September 30, 2026	Quarter Ended September 30, 2025
				----- (Rupees in '000) -----	
Lucky Knits (Private) Limited	Associated Company	-	Sale of yarn	480	636,926
			Sale of fabric	1,464,966	-
			Knitting and Dyeing charges	-	38,570
			Dyeing Services	-	403,717
			Reimbursement of expenses to Company	1,128	-
Lucky Motor Corporation Limited	Associated Company	-	Purchase of vehicles	82,415	98,643
Lucky Textile Mills Limited	Associated Company	-	Sale of yarn	48,521	111,356
			Sale of waste	102,197	181,955
			CMT	226,073	238,039
			Sale of Fabric	26,069	20,060
			Dyeing Charges	1,893	1,999
			Sale of Raw Material	616	-
			Reimbursement of expenses to Company	9,707	4,436
			Dyeing services	331	34
Tricom Solar Power (Private) Liimited	Associated Company	-	Interest income on subordinated loan	532	506
Yunus Textile Mills Limited	Associated Company	-	Sale of yarn	778,687	354,217
Yunus Wind Power Limited	Associated Company	-	Interest income on subordinated loan	142	135
Lucky Foods (Private) Limited	Associated Company	-	Reimbursement of expenses to Company	291	-
National Bank of Pakistan	Associated Company	-	Repayment of Loan & Markup	5,741	5,873
b) Benefits to key management personnel				70,098	52,643

16. FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The carrying values of all financial assets and liabilities reflected in the financial statements approximate their fair values.

Fair value hierarchy

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

Level - 1: fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level - 2: fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level - 3: fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

As at September 30, 2026, the Company has no financial instruments that falls into any of the above category except biological assets which are classified in level 2 above.

17. OPERATING SEGMENT

17.1 The financial information regarding operating segment is as follows:

	Quarter ended September 30, 2026				Quarter ended September 30, 2025			
	Spinning	Knitted Bedding Products	Unallocated	Total	Spinning	Knitted Bedding Products	Unallocated	Total
	(Rupees in '000)							
Segment revenues	16,818,967	5,183,872	247,451	22,250,290	15,143,511	3,781,861	802,577	19,727,949
Profit/(loss) before tax	1,417,237	102,262	225,618	1,745,117	(29,184)	540,962	169,862	681,640
Finance cost	482,126	15,633	220,904	718,663	509,691	1,267	218,389	729,347
Depreciation	463,223	20,141	97,355	580,719	514,420	13,198	98,796	626,414

	September 30, 2026 (Un-audited)				June 30, 2026 (Audited)			
	Spinning	Knitted Bedding Products	Unallocated	Total	Spinning	Knitted Bedding Products	Unallocated	Total
	(Rupees in '000)							
Segment assets								
Property, plant and equipment	23,559,225	1,526,357	6,795,244	31,880,826	22,501,945	1,600,806	6,806,045	30,908,796
Other non-current assets	90,112	-	7,630,157	7,720,269	79,176	-	7,558,436	7,637,612
Current assets	33,513,356	4,162,213	988,081	38,663,650	28,997,373	4,248,985	928,615	34,174,973
Segment Liabilities								
Non-current Liabilities	6,766,678	373,388	490,949	7,631,015	6,942,948	368,813	503,195	7,814,956
Current Liabilities	28,807,619	3,934,252	10,159,303	42,901,174	24,058,354	3,824,087	10,292,179	38,174,620

17.2 Reconciliations of segments net turnover, cost of sales, assets and liabilities

	September 30, 2026 (Un-audited)	September 30, 2025 (Un-audited)
	------- (Rupees in '000) -------	
17.2.1 Net Turnover		
Total net turnover for all segments	25,047,178	22,157,985
Elimination of inter-segment net turnover	(2,796,888)	(2,430,036)
Total net turnover	22,250,290	19,727,949
17.2.2 Cost of sales		
Total cost of sales for all segments	22,329,667	20,676,632
Elimination of inter-segment purchases	(2,796,888)	(2,430,036)
Total cost of sales	19,532,779	18,246,596

	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
	------- (Rupees in '000) -------	
17.2.3 Assets		
Total assets for all segments	62,851,263	57,428,285
Other unallocated assets	15,413,482	15,293,096
Total assets	78,264,745	72,721,381
17.2.4 Liabilities		
Total liabilities for all segments	39,881,937	35,194,202
Unallocated liabilities	10,650,252	10,795,374
Total liabilities	50,532,189	45,989,576

18. SHARIAH DISCLOSURE

	September 30, 2026 (Un-audited)			June 30, 2026 (Audited)		
	Conventional	Shariah Compliant	Total	Conventional	Shariah Compliant	Total
	(PKR in '000)					
Assets						
Bank deposits, bank balances, and TDRs	444,825	78,292	523,117	432,652	71,098	503,750
Long term investments	-	6,988,019	6,988,019	-	6,930,508	6,930,508
Liabilities						
Long-term loans	3,997,705	1,270,506	5,268,211	4,025,356	1,273,180	5,298,536
Short-term financing	2,693,592	24,373,851	27,067,443	1,508,987	20,659,183	22,168,170
Accrued interest / mark-up	68,997	562,986	631,983	58,181	408,366	466,547

	September 30, 2026 (Un-audited)			September 30, 2025 (Un-audited)		
	(PKR in '000)					
Statement of profit or loss						
Revenue earned from a Shariah-compliant business segment	-	22,250,290	22,250,290	-	19,727,949	19,727,949
Scrap sales	-	39,927	39,927	-	31,198	31,198
Gain / (loss) on disposal of operating fixed assets	-	9,288	9,288	-	17,054	17,054
Mark-up on short and long term financing	77,109	605,994	683,103	336,156	376,812	712,968
Discounting charges on receivables	21,362	11,725	33,087	8,081	-	8,081
Interest earned on sub-ordinated loan	674	-	674	642	-	642
Insurance claim	-	-	-	2,866	-	2,866
Profit earned from bank deposits, Bank balances and TDRs	5,226	792	6,018	4,015	80	4,095
Share of profit from Associate	-	256,205	256,205	-	304,319	304,319
Exchange gain / (loss) on foreign currency transactions - net	-	16,495	16,495	-	37,394	37,394
Gain arising from changes in fair value of livestock	-	47,201	47,201	-	42,280	42,280
Rebate income on TUFF	-	44,606	44,606	-	-	-

Relationship with Shariah Compliant financial institutions

The company has obtained short term borrowing and long term finances, and has maintained bank balances with shariah compliant banks.

Bank	Nature of Facility
Faysal Bank limited	Bank Deposits, Long-term & Short-term Financing
Bank Al Habib Limited	Bank Deposits, Long-term & Short-term Financing
Habib Bank Limited	Bank Deposits, Long-term & Short-term Financing
Bank Al Falah Limited	Bank Deposit & Short Term financing
Meezan Bank Limited	Bank Deposit & Short Term financing
Bank Islami Limited	Bank Deposits, Long-term & Short-term Financing
Bank of Khyber Limited	Bank Deposit & Short Term financing
Bank of Punjab	Bank Deposits, Long-term & Short-term Financing
Pak Kuwait Investment Company	Bank Deposits, Long-term & Short-term Financing
Al Barakah Bank Limited	Bank Deposit & Short Term financing
Allied Bank Limited	Bank Deposits, Long-term & Short-term Financing
Askari Bank Limited	Bank Deposit & Short Term financing
United Bank Limited	Bank Deposits, Long-term & Short-term Financing
Standard Chartered Bank Limited	Bank Deposit & Short Term financing
Dubai Islamic Bank Limited	Bank Deposits, Long-term & Short-term Financing

19. CORRESPONDING FIGURES

Comparative information has been re-classified, re-arranged or additionally incorporated in these condensed interim financial statements, wherever necessary, to facilitate comparison and to conform with changes in presentation in the current period.

20. DATE OF AUTHORIZATION FOR ISSUE

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

JAWED YUNUS TABBA
Director

MUHAMMAD SOHAIL TABBA
Chief Executive Officer

MUHAMMAD IMRAN MOTEN
Chief Financial Officer

ڈائریکٹرز رپورٹ برائے ممبران

عزیز ممبران

آپ کی کمپنی کے ڈائریکٹرز انتہائی مسرت کے ساتھ 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی سے متعلق کارکردگی کا جائزہ اور غیر آڈٹ شدہ مختصر عبوری مالیاتی نتائج آپ کی خدمت میں پیش کر رہے ہیں۔

جائزہ

مالی سال 2027 کی پہلی سہ ماہی بہتری کا دور ثابت ہوئی اور کمپنی نے مضبوط مالیاتی نتائج حاصل کیے۔ کمپنی کی کل فروخت 12.79 فیصد کی مستحکم نمو کے بعد 22.25 ارب روپے تک پہنچ گئی جو کہ گزشتہ سال کی اسی مدت میں 19.72 ارب روپے تھی۔ خام شرح منافع 7.51 فیصد سے نمایاں اضافے کے بعد 12.21 فیصد ہو گئی، جو توانائی کی بچت پر ہماری مسلسل توجہ، بہتر آپریشنل نظم و ضبط اور گیس لیوی میں کمی سے ملنے والے فائدے کی عکاسی کرتا ہے۔ نتیجتاً کمپنی کا خالص منافع 1,140 ملین روپے حاصل ہوا جو کہ گزشتہ سال کی اسی مدت میں 561.27 ملین روپے تھا۔

معاشی منظر نامہ

اس عرصے کے دوران پاکستان میں مجموعی معاشی استحکام مزید مضبوط ہوا، جس میں آئی ایم ایف کی جانب سے مقرر کردہ ساختی اصلاحات پر سختی سے عملدرآمد نے اہم کردار ادا کیا۔ اگرچہ غیر مستحکم عالمی معیشت اور طویل جغرافیائی و سیاسی تنازعات کے باعث بیرونی مشکلات پیدا ہوئیں جن سے ملکی افراط زر میں مزید اضافہ ہوا، تاہم بنیادی معاشی اشاریے مستحکم ثابت ہوئے۔ مزید برآں، آئی ایم ایف کے ساتھ اسٹاف لیول معاہدے کو کامیابی سے حتمی شکل دینا ایک اہم سہارا ثابت ہوا جس سے معاشی اور سرمایہ کاروں کے اعتماد کو تقویت ملی۔

رواں سہ ماہی کے دوران بیرونی کھاتوں پر ایک بار پھر دباؤ دیکھا گیا اور جاری کھاتوں کا مجموعی خسارہ 874 ملین امریکی ڈالر ریکارڈ کیا گیا۔ تجارتی خسارہ بڑھ کر تقریباً 10.77 ارب امریکی ڈالر ہو گیا کیونکہ درآمدات 13.20 فیصد اضافے کے بعد 19.21 ارب امریکی ڈالر تک پہنچ گئیں، جبکہ برآمدات میں اضافہ 10.84 فیصد رہا اور یہ 8.42 ارب امریکی ڈالر رہیں۔ تاہم، ترسیلات زر میں تقریباً 13 فیصد کا اضافہ دیکھا گیا جو 10.87 ارب امریکی ڈالر تک پہنچ گئیں، جس سے بیرونی مالیاتی دباؤ کے مقابلے میں اہم سہارا ملا۔ زرمبادلہ کے ذخائر مستحکم ہوئے اور اس مدت کے اختتام تک مجموعی ذخائر تقریباً 21.5 ارب امریکی ڈالر تک پہنچ گئے، جس سے ملک کی بیرونی لیکویڈیٹی اور مارکیٹ اور سرمایہ کاروں کے اعتماد میں نمایاں بہتری آئی۔

اس عرصے کے دوران توانائی اور سپلائی چین کی بڑھتی ہوئی لاگت کے باعث افراط زر کا دباؤ برقرار رہا۔ حاصل شدہ معاشی استحکام کو مزید مضبوط کرنے اور مجموعی معاشی لچک کو برقرار رکھنے کے لیے بینک دولت پاکستان (مرکزی بینک) نے اپنی حالیہ میٹنگ میں پالیسی ریٹ کو پچاس بیسس پوائنٹس سے بڑھا کر 12 فیصد کرنے کا فیصلہ کیا۔

مقامی کپاس کے شعبے میں معمولی بہتری ریکارڈ کی گئی اور 15 اکتوبر 2026 تک کپاس کی آمد 4.08 ملین گانٹھیں رہی جبکہ گزشتہ سال کی اسی مدت میں یہ تعداد 3.79 ملین گانٹھیں تھی، جو 7.53 فیصد اضافے کو ظاہر کرتی ہے۔ تاہم، پیداوار میں یہ اضافہ غیر متوقع موسمی حالات، کیڑوں کے حملوں اور معیار سے متعلق خدشات کے باعث بدستور خطرات سے دوچار ہے۔ چونکہ کپاس کی مقامی پیداوار ٹیکسٹائل شعبے کی مجموعی طلب سے بدستور کم ہے، اس لیے صنعت کا درآمدی کپاس پر مسلسل انحصار خام مال کی لاگت میں اضافے کا باعث بنے گا، جس سے سوت کتائی کے شعبے کی شرح منافع پر دباؤ کا امکان ہے اور پاکستان کی وسیع تر ٹیکسٹائل ویلیو چین کو مسابقتی چیلنجز کا سامنا کرنا پڑے گا۔

مالیاتی کارکردگی

زیر نظر سہ ماہی اختتامیہ 30 ستمبر 2026 سے متعلق کمپنی کے اہم مالیاتی نتائج کا موازنہ ذیل میں پیش خدمت ہے

خلاصہ برائے نفع ونقصان	30 ستمبر 2026	30 ستمبر 2025	مثبت/(منفی) فیصد
	روپے ہزاروں میں		
فروختگی (صافی)	22,250,290	19,727,949	12.79
خام منافع	2,717,511	1,481,353	83.45
لاگت برائے ترسیل مال	328,485	278,726	(17.85)
لاگت برائے انتظامی امور	181,402	172,113	(5.40)
دیگر اخراجات برائے کاروباری افعال	121,672	59,375	(104.92)
تمویلی لاگت	718,663	729,347	1.46
دیگر آمدن	377,828	439,848	(14.10)
منافع قبل از ٹیکس	1,745,117	681,640	156.02
منافع بعد از ٹیکس	1,140,899	561,271	103.27
آمدن فی حصص (روپے)	40.70	20.02	

رواں مدت کے دوران، سوت کی مجموعی فروخت میں گزشتہ سال کی اسی مدت کے مقابلے میں 10.28 فیصد اضافہ ہوا، جس کی بنیادی وجہ مصنوعات کے امتزاج میں تبدیلی اور مارکیٹ کی طلب میں بہتری ہے۔ بُنائی سے تیار کردہ بیڈنگ مصنوعات کی فروخت مستحکم رہی اور کمپنی کی مجموعی فروخت میں اس کا نمایاں حصہ رہا۔

خام شرح منافع میں نمایاں بہتری توانائی کے امتزاج بشمول گرڈ اور قابل تجدید توانائی کے بہتر استعمال، گیس لیوی میں کمی اور مصنوعات کے موزوں امتزاج کی بدولت ہوئی۔

لاگت برائے ترسیل مال میں اضافہ بنیادی طور پر برآمدات میں اضافے، ایندھن کی بڑھتی ہوئی لاگت اور لاجسٹک اخراجات کی وجہ سے ہوا، جبکہ انتظامی اخراجات میں اضافے کی بنیادی وجہ افراط زر کے اثرات ہیں۔

کاروباری سرمائے (ورکنگ کیپٹل) کی بڑھتی ہوئی ضروریات اور قابل تجدید توانائی اور توانائی کی بچت کرنے والی مشینری میں جاری سرمایہ کاری کے باوجود، مقامی اور غیر ملکی کرنسی میں حاصل کردہ قرضہ جات کے موزوں امتزاج اور ایکسپورٹ ری فنانس اسکیم کی شرح میں کمی کے فوائد کی بدولت تمویلی لاگت مجموعی طور پر مستحکم رہی۔

مختلف شعبوں میں کاروباری کارکردگی کا جائزہ

زیر نظر سہ ماہی کے دوران، کپاس کی قیمتوں میں اضافے کے باعث سوت کی قیمتوں میں بھی اضافہ ہوا۔ اس رجحان سے فائدہ اٹھاتے ہوئے، سوت کتائی کے شعبے نے مصنوعات کے متنوع امتزاج، مقامی مارکیٹ میں اپنے حصے میں اضافے اور برآمدی طلب میں معمولی بحالی کی بدولت فروخت کا زیادہ حجم حاصل کیا۔

انتظامیہ کی جانب سے مارکیٹ میں اپنی رسائی کو بڑھانے کی کوششوں کی وجہ سے بُنائی سے تیار کردہ ہیڈنگ مصنوعات کی فروخت کے حجم میں بہتری آئی۔ تاہم، پیداواری (کنورژن) لاگت میں اضافے کی وجہ سے شرح منافع قدرے متاثر ہوئی۔ دونوں شعبہ جات میں کاروباری کارکردگی کا جائزہ مالی بیانات کے آپریٹنگ سیگمنٹ نوٹ میں تفصیل سے دیا گیا ہے۔

(CSR) کارپوریٹ معاشرتی ذمہ داری

کمپنی ماحولیاتی پائیداری، ملازمین کی فلاح و بہبود اور کمیونٹی کی صحت کو فروغ دینے والے اقدامات کے ذریعے پائیداری (Sustainability) کو اپنے کاروباری امور کا حصہ بنائے ہوئے ہے۔

زیر نظر سہ ماہی کے دوران، کمپنی نے مون سون شجرکاری مہم 2026 کے تحت گدون اکنامک زون میں شجرکاری مہم کا انعقاد کیا، جس کا مقصد ماحولیاتی تحفظ کو فروغ دینا اور ایک سرسبز و پائیدار صنعتی ماحول کے قیام میں کردار ادا کرنا تھا۔ کراچی پلانٹ پر معتبر طبّی معالج کی ٹیم نے جسمانی انداز کی درستگی (پوسچر کریکشن) پر ایک آگاہی نشست منعقد کی، جس میں پٹھوں اور ہڈیوں کی تکالیف سے بچاؤ، کمر اور گردن کے درد کے خطرے کو کم کرنے اور طویل مدتی جسمانی صحت کے لیے درست جسمانی انداز اپنانے کی اہمیت کو اجاگر کیا گیا۔ کمپنی نے دل کے عالمی دن کے موقع پر اپنے ہیڈ آفس میں ایک آگاہی نشست کا اہتمام بھی کیا تاکہ ملازمین کو دل کی صحت، امراض قلب سے بچاؤ اور صحت مند طرز زندگی اپنانے کی اہمیت سے آگاہ کیا جاسکے۔ مزید برآں، خون کے عطیات کی مہم کا انعقاد کیا گیا، جس کا مقصد رضاکارانہ طور پر خون کا عطیہ دینے کی حوصلہ افزائی کرنا اور زندگی بچانے والے علاج کے منتظر مریضوں کے لیے خون کی ضروری فراہمی میں مدد کرنا تھا۔

ان اقدامات کے ذریعے، کمپنی ماحول کے تحفظ، احتیاطی طبّی نگہداشت کے فروغ اور ایسی سرگرمیوں میں ملازمین کی شرکت کی حوصلہ افزائی کے ذریعے، جو وسیع تر کمیونٹی کے لیے مثبت اور دیرپا فوائد کی حامل ہیں، ایک ذمہ دار کارپوریٹ شہری کے طور پر اپنے کردار کو مزید مستحکم کرتی ہے۔

تربیت اور ترقی

جی ٹی ایم ایل میں ملازمین کی ترقی، تنظیمی صلاحیتوں کو مضبوط بنانے، پیشہ ورانہ قابلیت میں اضافے اور مسلسل سیکھنے کے کلچر کو فروغ دینے کا ایک لازمی جزو ہے۔

ملازمین نے (اے آئی) اور قیادت، ذاتی کارکردگی، کام کی جگہ پر ابلاغ، وقت کا انتظام اور منصوبہ بندی، اور حامل ٹیموں کی تشکیل و قیادت کے ساتھ ساتھ ایک بین الاقوامی ثالثی سمر سکول، پی آئی سی جی کے ساتھ کام کی جگہ پر ہراساں کرنے کا ایک سیشن، اور خواتین کی اقتصادی بااختیار بنانے پر خواتین چیمبر آف کامرس کے پروگرام میں شرکت کی۔

ان تربیتی اور ترقیاتی سرگرمیوں کے ذریعے، جی ٹی ایم ایل ایک ہنر مند، لچکدار اور مستقبل کے تقاضوں سے ہم آہنگ افرادی قوت کو فروغ دینے کے ساتھ ساتھ پورے ادارے میں قائدانہ مہارت، مؤثر ابلاغ، پیشہ ورانہ دیانتداری اور جامع ترقی کی حوصلہ افزائی کر رہی ہے۔

مزید برآں، ملازمت کی جگہ کی حفاظت اور ملازمین کی فلاح و بہبود کے لیے اپنے عزم کو تقویت دینے کی خاطر صحت، حفاظت اور ماحولیات (ایچ ایس ای) کی تربیت کا ایک سلسلہ منعقد کیا گیا۔ ان اقدامات کے ذریعے، کمپنی مسلسل بہتری کے رجحان کو فروغ دیتی ہے اور ملازمین کو طویل مدت میں خود کو حالات سے ہم آہنگ کرنے، رہنمائی کرنے اور بامعنی کردار ادا کرنے کے لیے بااختیار بناتی ہے۔

مستقبل کی پیش بینی

ملک کے بنیادی معاشی اشاریے، جیسے زرمبادلہ کے ذخائر، ترسیلات زر کی مسلسل آمد اور آئی ایم ایف پروگرام کے تحت جاری اصلاحات حوصلہ افزا ہیں۔ تاہم، غیر مستحکم جغرافیائی و سیاسی حالات کے باعث بڑھتی ہوئی غیر یقینی صورتحال منفی خطرات کا باعث ہے کیونکہ اس سے سپلائی چین، تجارتی راستے اور توانائی کی منڈیاں متاثر ہو سکتی ہیں۔ ان ملکی اور عالمی چیلنجز سے نمٹنے کے لیے مربوط پالیسی اقدامات، مالیاتی نظم و ضبط، ٹیکس نیٹ میں سختی سے توسیع اور برآمدات کے فروغ کے لیے بھرپور سہولت کاری ناگزیر ہے۔

جہاں تک ملک کے ٹیکسٹائل اور سوت کتائی کے شعبے کا تعلق ہے، مقامی کپاس کی آمد میں معمولی بحالی کے باوجود، توانائی کے بلند نرخوں، علاقائی مسابقت اور خام مال کی قیمتوں میں اتار چڑھاؤ کی وجہ سے سوت کتائی کی صنعت کی شرح منافع بدستور دباؤ میں رہنے کا امکان ہے۔ عالمی سطح پر جہاز رانی کے بڑھتے ہوئے اخراجات اور لاجسٹک رکاوٹیں اس شعبے کے آپریشنل چیلنجز میں اضافہ کر رہی ہیں، جبکہ پائیداری سے متعلق بڑھتے ہوئے تقاضوں کے باعث ماحول دوست ٹیکنالوجیز اور وسائل کی بچت پر مبنی پیداواری عمل میں اضافی سرمایہ کاری ضروری ہو گئی ہے۔ لاگت کے اس دباؤ میں تمویلی لاگت کی بلند شرح اور ٹیکس ریفنڈ میں تاخیر کی وجہ سے مزید اضافہ ہو رہا ہے جو کارپوریٹ لیکویڈیٹی کو محدود کرتے ہیں۔ ان چیلنجز سے نمٹنے کے لیے ترقی میں معاون مالیاتی پالیسیاں ضروری ہیں تاکہ پاکستان کی ٹیکسٹائل ویلیو چین کی عالمی مسابقت کا تحفظ کیا جا سکے۔

کمپنی لاگت میں کمی، پیداواری استعداد کے بھرپور استعمال اور کاروباری سرمائے (ورکنگ کیپٹل) کے منظم انتظام کے ذریعے آپریشنل کارکردگی کو بہتر بنانے پر توجہ مرکوز کیے ہوئے ہے۔ حکمت عملی کے طور پر، کمپنی ویلیو ایڈڈ شعبوں میں توسیع، نئی منڈیوں تک رسائی اور

فروخت کے امتزاج کو بہتر بنانے کا عمل جاری رکھے ہوئے ہے تاکہ منافع میں اضافہ کیا جاسکے اور شیئر ہولڈرز کو پائیدار طویل مدتی قدر فراہم کی جاسکے۔

بورڈ آف ڈائریکٹرز کی ترتیب

کمپنی کے بورڈ آف ڈائریکٹرز میں ممبران کی کل تعداد آٹھ ہے بشمول چیف ایگزیکٹو جو کہ بحیثیت Deemed ڈائریکٹر اپنے فرائض سرانجام دے رہے ہیں، جس کی تفصیل درج ذیل ہے:

ڈائریکٹرز کی کل تعداد:	
الف) مرد	07
ب) خواتین	01

بورڈ کا امتزاج درج ذیل ہے:

تفصیلات	تعداد	
الف) خودمختار ڈائریکٹرز	03	جناب سید محمد شہزر زیدی جناب معین ایم فدا محترمہ فوزیہ حسنین
ب) انتظامی ڈائریکٹر	01	جناب محمد سہیل ٹبہ
ج) دیگر غیر انتظامی ڈائریکٹرز	04	جناب محمد علی ٹبہ جناب جاوید یونس ٹبہ جناب محمد حسن ٹبہ جناب ابراہیم سہیل ٹبہ

مزید برآں، کمپنی کے غیر انتظامی ڈائریکٹرز کے مشاہرے کی پالیسی میں کسی قسم کی کوئی تبدیلی نہیں آئی جیسا کہ کمپنی کی سالانہ رپورٹ برائے 2026 میں درج ہے۔

اظہار تشکر

بورڈ کی جانب سے کمپنی کے تمام ملازمین، عملے اور منتظمین کی لگن، سخت محنت اور کارکردگی کو خراج تحسین پیش کرتے ہوئے اسے قلم بند کیا جاتا ہے۔ بورڈ، کمپنی کے معزز صارفین، سپلائرز، بینکرز، شیئر ہولڈرز اور ریگولیٹری حکام کا بھی ان کے مسلسل اعتماد اور تعاون کے لیے شکریہ ادا کرتا ہے۔

برائے و منجانب بورڈ

جاوید یونس ٹبہ
ڈائریکٹر

محمد سہیل ٹبہ
چیف ایگزیکٹو آفیسر

بمقام کراچی: مؤرخہ 29 اکتوبر 2026



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