ARCHROMA
LIFE ENHANCED

LIFE ENHANCED
IT'S OUR NATURE

QUARTERLY REPORT 2026
(Ended June 2026)

Table of Contents

Company Information

Chairman

Mujtaba Rahim

Board of Directors

Irfan Chawala
Chief Executive Officer

Dr. Lalarukh Ejaz

Patrick Verraes
(Alternate: Naveed Kamil)

Shahid Ghaffar

Ada Yang Jing

Yasmin Peermohammad

Audit Committee

Shahid Ghaffar
Chairman

Dr. Lalarukh Ejaz

Patrick Verraes
(Alternate: Naveed Kamil)

Irfan Lakhani
Secretary

Human Resources and Remuneration Committee

Yasmin Peermohammad
Chairperson

Irfan Chawala

Patrick Verraes
(Alternate: Naveed Kamil)

Irfan Lakhani
Secretary

Management Committee

Irfan Chawala

Muhammad Altaf

Naveed Kamil

Qazi Naeemuddin

Altaf Jamal Khan

Hadi Raza lakhani

Chief Financial Officer

Altaf Jamal Khan

Company Secretary

Irfan Lakhani

Bankers

Auditors
KPMG Taseer Hadi & Co. Chartered Accountants

Legal Advisors
Ali Almani & Partners
Naseer Ahmed Samoo Advocate

Share Registrar
FAMCO Share Registration Services (Pvt) Limited 8-F, Near to Hotel Faran, Nursery Block-6, P.E.C.H.S., Shahra-e-Faisal, Karachi

Registered Office
1-A/1, Sector 20, Korangi Industrial Area, Korangi, Karachi

Factories
Petaro Road, Jamshoro,
LX-10, LX-11 Landhi Industrial Area, Karachi

Sales & Marketing Offices
Katar Bund Road, Off. Multan Road, Thokar Niaz Baig, Lahore
P-277, Kashmir Road, Amin Town, Faisalabad

Website
www.archroma.com.pk

E-mail
archroma.pakistan@archroma.com

Directors' Review

The Directors of your Company are pleased to present the financial report for the nine month period ended 30 June 2026, together with the condensed interim financial information of the Company for the same period.

Composition of Board

The composition of the Board is as follows:

a) Male	4
b) Female	3

Out of the above:

a) Executive Director:	1
b) Non-Executive Directors	3
c) Independent Directors	3

Business Overview

Despite the challenging Middle-East conflict situation, Textiles' and Construction Industry demand & consumer sales continued to show positive development during the period under review. Fuel & energy prices continue to put pressure on inflation, freight & logistics costs. Input raw material prices remain higher versus pre-conflict situation but have been relatively stable for the past few weeks. Supply chain disruptions have also eased in recent weeks but delivery lead times continue to vary with the ever-changing intensity of the conflict in the Middle-East region.

In light of evolving business and supply-chain related challenges, your Company maintained its focus on improving production efficiency and achieving further cost-reductions to support its customers in meeting their buyers' stringent expectations. During the period under review, your Company achieved net sales of PKR 22,468 million during the nine month period ended 30 June 2026 compared with PKR 21,508 million in the same period last year.

Positive contributions came from an improved product mix, better capacity utilization, dyes production automation and various other process improvement initiatives for chemicals production. After Jamshoro, our Landhi production plant has also shifted to renewable energy bringing in more operational efficiencies and contributing to Gross profit of PKR 6,004 million in comparison to 5,063 million for the Company in the same period last year.

Moreover, relatively stable foreign exchange rates and reduced borrowing costs further contributed to improving the bottom-line profitability of your Company which increased to PKR 1,343 million compared to PKR 913 million in the same period last year.

Future Outlook

Global energy and downstream raw materials' availability and prices are foreseen to remain challenging due to the evolving Middle East situation and continuing Russia-Ukraine conflict. Consequently, the balance of trade and forex reserves' situation in Pakistan is anticipated to remain under pressure and may continue to create new challenges for businesses in the coming months with respect to energy, freight, import & raw material availability. However, improved home remittances, renewed financing arrangements with the World Bank, equity conversion and debt programs under discussion with certain lending agencies and regional countries, along with on-going stricter implementation of corrective fiscal measures, are expected to positively contribute towards improvement in the overall macro-economic situation for Pakistan, which, in turn, is also anticipated to support business development for Textiles and Construction Industries of the Country. Management of your Company remains confident that to maintain operational flexibility and smart working capital management, together with support for the new project pipeline, shall further increase its Market Share and penetration through sustainable portfolio expansion and business development for the Company during the remainder of the current financial year.

On behalf of the Board

Irfan Chawala
Chief Executive Officer

Naveed Kamil
Director

Karachi: 28th July 2026

ڈائریکٹرز کا جائزہ

آپ کی کمپنی کے ڈائریکٹرز کو یہ پیش کرتے ہوئے خوشی محسوس ہو رہی ہے کہ 30 جون 2026 کو ختم ہونے والے نو ماہ کے عرصے کی مالیاتی رپورٹ، اسی مدت کے لیے کمپنی کے مختصر عبوری مالیاتی بیانات کے ساتھ پیش کی جا رہی ہے۔

بورڈ کی تشکیل

بورڈ کی تشکیل درج ذیل ہے:

مرد	4
خواتین	3

مندرجہ بالا میں سے:

ایگزیکٹو ڈائریکٹر	1
نان ایگزیکٹو ڈائریکٹرز	3
انڈیپینڈنٹ ڈائریکٹرز	3

کاروباری جائزہ

مشرقِ وسطیٰ میں جاری تنازع کی مشکل صورتحال کے باوجود، زیرِ جائزہ مدت کے دوران ٹیکسٹائل اور تعمیراتی صنعت کی طلب اور صارفین کی فروخت میں مثبت پیش رفت جاری رہی۔ ایندھن اور توانائی کی بلند قیمتوں کے باعث مہنگائی، مال برداری اور لاجسٹکس کے اخراجات پر دباؤ برقرار رہا۔ خام مال کی قیمتیں تنازع سے قبل کی سطح کے مقابلے میں اب بھی زیادہ رہیں، تاہم گزشتہ چند ہفتوں سے نسبتاً مستحکم ہیں۔ سپلائی چین میں رکاوٹوں میں بھی حالیہ ہفتوں میں کمی آئی ہے، لیکن مشرقِ وسطیٰ میں تنازع کی شدت میں مسلسل تبدیلی کے باعث ترسیل کے اوقات میں اب بھی اتار چڑھاؤ موجود ہے۔

ان بدلتے ہوئے کاروباری اور سپلائی چین کے چیلنجز کے پیشِ نظر، آپ کی کمپنی نے پیداواری استعداد میں بہتری اور مزید لاگت میں کمی پر اپنی توجہ برقرار رکھی تاکہ اپنے صارفین کو ان کے خریداروں کی سخت معیار کی توقعات پوری کرنے میں معاونت فراہم کی جا سکے۔

مالی سال کے دوران کمپنی نے 30 جون 2026 کو ختم ہونے والے نو ماہ کے عرصے میں 22,468 ملین روپے کی خالص فروخت حاصل کی، جبکہ گزشتہ سال اسی مدت میں یہ فروخت 21,508 ملین روپے تھی۔

بہتر مصنوعات کے امتزاج، پیداواری صلاحیت کے بہتر استعمال، رنگوں (ڈائز) کی پیداوار میں آٹومیشن، اور کیمیکلز کی تیاری میں مختلف عملدرآمدی بہتری کے اقدامات نے مثبت کردار ادا کیا۔ جامشورو کے بعد، لانڈھی میں واقع ہمارا پیداواری پلانٹ بھی قابلِ تجدید توانائی پر منتقل ہو چکا ہے، جس سے آپریشنل کارکردگی میں مزید اضافہ ہوا اور کمپنی کا مجموعی منافع (گراس مارجن) 6,004 ملین روپے تک پہنچ گیا، جبکہ گزشتہ سال اسی مدت میں یہ 5,063 ملین روپے تھا۔ علاوہ ازیں، زرمبادلہ کی شرح میں نسبتاً استحکام اور قرض لینے کی لاگت میں کمی نے بھی کمپنی کی خالص منافع بخش کارکردگی کو بہتر بنانے میں اہم کردار ادا کیا، جس کے نتیجے میں کمپنی کا بعد از ٹیکس منافع 1,343 ملین روپے رہا، جبکہ گزشتہ سال اسی مدت میں یہ 913 ملین روپے تھا۔

مستقبل کا منظر نامہ

مشرقِ وسطیٰ کی بدلتی ہوئی صورتحال اور روس۔یوکرین تنازع کے تسلسل کے باعث عالمی سطح پر توانائی اور ڈاؤن اسٹریم خام مال کی دستیابی اور قیمتوں میں مشکلات برقرار رہنے کا امکان ہے۔ اس کے نتیجے میں پاکستان کے تجارتی توازن اور زرمبادلہ کے ذخائر پر دباؤ برقرار رہنے کی توقع ہے، جو آنے والے مہینوں میں توانائی، مال برداری، درآمدات اور خام مال کی دستیابی کے حوالے سے کاروباروں کے لیے مزید چیلنجز پیدا کر سکتا ہے۔ تاہم، بیرونِ ملک مقیم پاکستانیوں کی جانب سے ترسیلاتِ زر میں بہتری، ورلڈ بینک کے ساتھ نئے مالیاتی انتظامات، بعض قرض دہندہ اداروں اور علاقائی ممالک کے ساتھ ایکویٹی کنورژن اور قرض سے متعلق جاری مذاکرات، نیز مالیاتی اصلاحات پر سختی سے عمل درآمد، پاکستان کی مجموعی معاشی صورتحال میں بہتری لانے میں مثبت کردار ادا کرنے کی توقع رکھتے ہیں۔ اس سے ملک کی ٹیکسٹائل اور تعمیراتی صنعتوں کی کاروباری سرگرمیوں کو بھی فروغ ملنے کا امکان ہے۔

کمپنی کی انتظامیہ پُراعتماد ہے کہ آپریشنل لچک برقرار رکھنے، ورکنگ کیپٹل کے موثر انتظام اور نئے منصوبوں کی مضبوط پائپ لائن کی بدولت کمپنی موجودہ مالی سال کے باقی عرصے میں اپنی مارکیٹ شیئر اور رسائی میں مزید اضافہ کرے گی، جبکہ پائیدار مصنوعات کے پورٹ فولیو میں توسیع اور کاروباری ترقی کے ذریعے بہتر نتائج حاصل کیے جائیں گے۔

بورڈ کی جانب سے

عرفان چاہ والا
چیف ایگزیکٹو آفیسر

نوید کامل
ڈائریکٹر

کراچی
28 جولائی 2026

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 June 2026

	Note	30 June 2026 (Un-audited)	30 September 2025 (Audited)
		------------- (Rupees in '000) -------------	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,508,268	2,524,103
Long-term deposits		13,205	13,205
Employee benefits	6	-	27,977
		2,521,473	2,565,285
CURRENT ASSETS			
Stores and spares		108,604	93,689
Stock-in-trade	7	5,404,594	4,511,178
Trade receivables - net	8	7,990,618	5,700,521
Advances		12,171	14,086
Trade deposits and short-term prepayments		78,498	82,193
Other receivables		87,712	101,045
Sales tax		1,308,767	1,216,330
Taxation - net		284,300	458,206
Cash and bank balances	9	188,178	985,207
		15,463,442	13,162,455
TOTAL ASSETS		17,984,915	15,727,740
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
AUTHORISED SHARE CAPITAL			
63,000,000 (30 September 2025: 63,000,000) ordinary shares of Rs. 10/- each	10.1	630,000	630,000
Issued, subscribed and paid-up share capital			
34,563,341 (30 September 2025: 34,563,341) ordinary shares of Rs.10/- each	10.2	345,633	345,633
Capital reserve			
Amalgamation reserve		93,545	93,545
Revenue reserves			
General reserve		3,034,000	2,747,000
Unappropriated profit		1,934,409	1,223,800
		4,968,409	3,970,800
TOTAL EQUITY		5,407,587	4,409,978
NON-CURRENT LIABILITIES			
Deferred taxation - net		155,647	158,292
Employee benefit obligations	6	28,491	18,809
Lease liabilities	11	151,188	151,599
Liabilities against diminishing musharaka financing	12	204,802	243,698
		540,128	572,398
CURRENT LIABILITIES			
Trade and other payables		8,784,392	7,113,651
Unclaimed dividend		85,499	85,794
Unpaid dividend		26,212	18,579
Mark-up accrued	13	36,734	56,847
Short-term borrowings - secured	14	2,980,945	3,325,939
Current portion of lease liabilities	11	36,976	49,267
Current portion of liabilities against diminishing musharaka financing	12	86,442	95,287
		12,037,200	10,745,364
TOTAL LIABILITIES		12,577,328	11,317,762
CONTINGENCIES AND COMMITMENTS	15		
TOTAL EQUITY AND LIABILITIES		17,984,915	15,727,740

The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.

Irfan Chawla	Naveed Kamil	Altaf Jamal Khan
Chief Executive Officer	**Director**	**Chief Financial Officer**

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)

For the nine months and three months period ended 30 June 2026

	Note	Nine months period ended 30 June 2026	Nine months period ended 30 June 2025	Three months period ended 30 June 2026	Three months period ended 30 June 2025
		(Rupees in '000)			
Sales		**26,402,013**	25,145,931	**8,778,169**	7,996,954
Trade discounts and rebates		**(709,829)**	(701,352)	**(230,871)**	(194,204)
Sales tax		**(3,224,236)**	(2,936,420)	**(1,104,066)**	(932,903)
		(3,934,065)	(3,637,772)	**(1,334,937)**	(1,127,107)
Sales - net	16	**22,467,948**	21,508,159	**7,443,232**	6,869,847
Cost of sales		**(16,463,569)**	(16,445,104)	**(5,293,437)**	(5,174,569)
Gross profit		**6,004,379**	5,063,055	**2,149,795**	1,695,278
Distribution and marketing expenses		**(2,765,108)**	(2,644,611)	**(919,409)**	(853,569)
Administrative expenses		**(719,419)**	(760,064)	**(234,464)**	(252,343)
Impairment loss on trade receivables		**(9,413)**	(5,239)	**(5,789)**	(235)
Other operating expenses		**(167,880)**	(104,080)	**(64,560)**	(32,760)
		(3,661,820)	(3,513,994)	**(1,224,222)**	(1,138,907)
Operating profit		**2,342,559**	1,549,061	**925,573**	556,371
Other income		**122,519**	202,773	**42,716**	77,110
		2,465,078	1,751,834	**968,289**	633,481
Finance costs	17	**(251,902)**	(415,690)	**(67,734)**	(177,615)
Profit before minimum, final and income taxes		**2,213,176**	1,336,144	**900,555**	455,866
Minimum and final taxes charge		**(65,593)**	(261,045)	**(5,702)**	(214,503)
Profit before income tax		**2,147,583**	1,075,099	**894,853**	241,363
Income tax charge		**(804,341)**	(161,188)	**(329,430)**	38,349
Profit for the period		**1,343,242**	913,911	**565,423**	279,712
Other comprehensive income		**-**	-	**-**	-
Total comprehensive income for the period		**1,343,242**	913,911	**565,423**	279,712
		(Rupees in '000)			
Earnings per share	18	**38.86**	26.44	**16.36**	8.09

The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.

Irfan Chawla
Chief Executive Officer

Naveed Kamil
Director

Altaf Jamal Khan
Chief Financial Officer

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

For the nine months period ended 30 June 2026

	Note	30 June 2026	30 June 2025
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before minimum, final and income taxes		2,213,176	1,336,144
Adjustments for non-cash charges and other items:			
Depreciation		233,380	248,410
Impairment loss on trade receivables		9,413	5,239
Gain on disposal of operating property, plant and equipment		-	(9,403)
Unrealised gain on investment		-	(26,009)
Provision for staff gratuity		40,303	38,970
Interest / mark-up expense		153,812	248,028
Working capital changes	20	(1,610,593)	1,786,172
Cash generated from operations		1,039,491	3,627,551
Staff gratuity and other long term employee benefits paid		(2,644)	(240,037)
Mark-up paid		(173,925)	(370,814)
Minimum, final and income taxes paid		(698,673)	(613,593)
Net cash generated from operating activities		164,249	2,403,107
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure		(177,392)	(143,519)
Proceeds from disposal of property, plant and equipment		12,083	28,853
Purchase of investments		-	(776,099)
Net cash used in investing activities		(165,309)	(890,765)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments against lease liabilities		(29,504)	5,125
Payments against diminishing musharaka financing - net		(83,176)	(31,308)
Short-term borrowings - proceeds		-	200,000
Short-term borrowings - repayments		-	(1,000,000)
Dividend paid		(338,295)	(1,315)
Net cash used in financing activities		(450,975)	(827,498)
Net (decrease) / increase in cash and cash equivalents		(452,035)	684,844
Cash and cash equivalents at beginning of the period		629,708	(384,619)
Cash and cash equivalents at end of the period	21	177,673	300,225

The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.

Irfan Chawla	Naveed Kamil	Altaf Jamal Khan
Chief Executive Officer	**Director**	**Chief Financial Officer**

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

For the nine months period ended 30 June 2026

	Issued, subscribed and paid-up capital	Capital Reserve Amalgamation reserve	Revenue Reserve General reserve	Revenue Reserve Unappropriat-ed profit	Total Equity
	-----	-----	(Rupees in '000)	-----	-----
Balance as at 30 September 2024 (Audited)	345,633	93,545	2,747,000	591,389	3,777,567
Total comprehensive income for the period ended 30 June 2025					
Profit for the period	-	-	-	913,911	913,911
Other comprehensive income	-	-	-	-	-
	-	-	-	913,911	913,911
Balance as at 30 June 2025 (Un-audited)	345,633	93,545	2,747,000	1,505,300	4,691,478
Balance as at 30 September 2025 (Audited)	345,633	93,545	2,747,000	1,223,800	4,409,978
Transfer to revenue reserve appropriated subsequent to year end	-	-	287,000	(287,000)	-
Transactions with owners					
Final cash dividend at 100% (i.e. Rs. 10/- per share) for the year ended 30 September 2025	-	-	-	(345,633)	(345,633)
Total comprehensive income for the period ended 30 June 2026	-	-	-	-	-
Profit for the period	**-**	**-**	**-**	**1,343,242**	**1,343,242**
Other comprehensive income	**-**	**-**	**-**	**-**	**-**
	-	**-**	**-**	**1,343,242**	**1,343,242**
Balance as at 30 June 2026 (Un-audited)	**345,633**	**93,545**	**3,034,000**	**1,934,409**	**5,407,587**

The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.

Irfan Chawla	Naveed Kamil	Altaf Jamal Khan
Chief Executive Officer	**Director**	**Chief Financial Officer**

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

1 THE COMPANY AND ITS OPERATIONS

Archroma Pakistan Limited ("the Company") is a limited liability company, incorporated and domiciled in Pakistan. The address of its registered office is 1-A/1, Sector 20, Korangi Industrial Area, Korangi, Karachi, Pakistan. The Company is listed on the Pakistan Stock Exchange. The Company is a subsidiary of Archroma Textiles GmbH, registered and head quartered in Pratteln, Switzerland whic holds 75% of the share capital of the Company.

The Company is primarily engaged in the manufacture and sale of chemicals, dyestuffs and coating, adhesive and sealants. It also acts as an indenting agent.

The manufacturing facilities and sales offices of the Company are situated at the following locations:

Manufacturing Facilities

- Petaro Road, Jamshoro.
- LX-10 & LX-11 Landhi Industrial Area Karachi.

Sales offices

- Katar Bund Road, Off. Multan Road, Thokar Niaz Baig, Lahore.

- P-277, Kashmir Road, Amin Town, Faisalabad.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements of the Company for the nine months period ended 30 June 2026 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 comprise of:

- International Accounting Standards IAS 34 - 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB), as notified under the Companies Act, 2017;

- Islamic Financial Accounting Standards (IFAS) issued by the Institute of Chartered Accountants of Pakistan as notified under the Companies Act, 2017; and

- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34 and IFAS, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

The disclosures made in these condensed interim financial statements have, however, been limited based on the requirements of IAS 34. These condensed interim financial statements do not include all the information and disclosures required in a full set of financial statements and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 September 2025.

2.2 These condensed interim financial statements are un-audited and are submitted to the shareholders as required by section 237 of the Companies Act, 2017.

2.3 The comparative condensed interim statement of financial position presented has been extracted from annual audited financial statements for the year ended 30 September 2025, whereas comparative condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity are extracted from the un-audited condensed interim financial statements for the nine month ended 30 June 2026.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

2.4 Basis of measurement

These condensed interim financial statements have been prepared under the historical cost convention except as stated otherwise and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 September 2025.

2.5 Functional and presentation currency

These condensed interim financial statements are presented in Pakistani Rupees which is also the nearest thousand of rupees,unless otherwise stated.

3 MATERIAL ACCOUNTING POLICIES

The material accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of the audited financial statements for the year ended 30 September 2025.

3.1 Change in accounting standards, interpretations and amendments to published approved accounting and reporting standards

a) Standards, interpretations of and amendments to the accounting and reporting standardsthat are effective in the current period:

A number of new accounting standards and amendments to accounting policies are effective for annual periods beginning after 1 October 2025 and earlier application is permitted. ThenCompany has not early adopted any of the forthcoming new or amended accounting standards in preparing these condensed interim financial statements.

b) Standards, Interpretations and Amendments to published approved accounting standards that are not yet effective

The following International Financial Reporting Standards (IFRS) as notified under the Companies Act, 2017 and the amendments and interpretations thereto will be effective for accounting periods beginning on or after 1 January 2026.

Standards, interpretations or amendments	Effective date (period beginning on or after)
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to IFRS 10 and IAS 28)	Not yet finalised
- Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
- Annual improvements to IFRS Accounting Standards	1 January 2026

a) IFRS 1 First-time Adoption of International Financial Reporting Standards;

b) IFRS 7 Financial Instruments: Disclosures and it's accompanying Guidance on implementing IFRS 7;

c) IFRS 9 Financial Instruments;

d) IFRS 10 Consolidated Financial Statements; and

e) IAS 7 Statement of Cash flows.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

The amendments to IFRS 9 address:

- Conflict between IFRS 9 and IFRS 15 Revenue from Contracts with Customers over the initial measurement of trade receivables; and

- How a lessee accounts for the derecognition of a lease liability under paragraph 23 of IFRS 9.

The above standards, interpretations and amendments are not likely to have a significant impact on the Company's condensed interim financial statements.

4 KEY JUDGEMENTS AND ESTIMATES

In preparing these condensed interim financial statements, management has made judgements and estimates that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expense. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those described in the annual audited financial statements for the year ended 30 September 2025.

The Company's financial risk management objectives and policies are consistent with those disclosed in the annual audited financial statement for the year ended 30 September 2025.

	Note	30 June 2026 (Un-audited)	30 September 2025 (Audited)
5 PROPERTY, PLANT AND EQUIPMENT		------------- (Rupees in '000)	-------------
Operating property, plant and equipment	5.1	2,358,246	2,455,034
Capital work-in-progress	5.2	150,022	69,069
		2,508,268	2,524,103

5.1 The following operating property, plant and equipment have been acquired / transferred from capital work-in-progress during the nine months period ended 30 June 2026:

	Building on leasehold land	Plant and machinery	Furniture, fixtures and equipment	Vehicles	Total 30 June 2026	Total 30 June 2025
	Owned	Owned	Owned	ROUA		
	--------------------	--------------------	(Rupees in '000)	--------------------		
Additions for the half year	14,212	27,291	45,361	40,694	127,558	260,383
Additions for the 3rd quarter	-	-	9,574	11,543	21,117	78,140
Total	14,212	27,291	54,935	52,237	148,675	338,523

5.1.1 Additions to owned furniture, fixtures and equipments include direct additions of Rs. 27.018 million and transfers from capital work in progress of Rs. 27.916 million respectively.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

5.1.2 Property, plant and equipment disposed off during the nine months period ended 30 June 2026 are as follows:

	Plant and machinery	Vehicles	Total June 2026	Total June 2025
	Owned	ROUA		
	(Rupees in '000)			
Cost	-	21,475	21,475	207,397
Accumulated depreciation	-	(9,392)	(9,392)	(187,947)
Net book value	-	12,083	12,083	19,450

5.2 Additions to capital work in progress during the nine months period ended 30 June 2026 amounted to Rs. 149.811 million and transfers to operating fixed assets amounted to Rs. 68.858 million.

		30 June 2026 (Un-audited)	30 September 2025 (Audited)
6	**EMPLOYEE BENEFITS**	(Rupees in '000)	
	Net defined benefit - assets		
	Employee retirement benefits - Gratuity	-	27,977
	Net defined benefit - liabilty		
	Other long term empolyee benefits - Long service award	28,491	18,809
7	**STOCK-IN-TRADE**		
	Raw and packing materials including goods in transit of Rs. 789.786 million (30 September 2025: Rs. 642.980 million)	3,320,819	2,778,712
	Work-in-process - net	405,558	353,534
	Finished goods including goods in transit of Rs. 9.969 million (30 September 2025: Rs. 17.137 million) - net	1,678,217	1,378,932
		5,404,594	4,511,178
8	**TRADE RECEIVABLES - NET**		
	Considered good	7,990,618	5,700,521
	Considered doubtful	550,464	541,052
		8,541,082	6,241,573
	Provision for impairment loss on trade receivables	(550,464)	(541,052)
		7,990,618	5,700,521
9	**CASH AND BANK BALANCES**		
	With bank on:		
	Foreign		
	- in current accounts	33,637	90,821
	Local		
	- in current accounts	37,655	119,414
	- in savings accounts	116,644	187,243
	- certificates of investments	-	587,500
		187,936	984,978
	Cash in hand	242	229
		188,178	985,207

9.1 The savings account carry profit rates ranging from 5.5% to 10% per annum (2025:5% to 10.9%).

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

9.2 Relationship with Shariah compliant financial institutions:

Bank Name	Relationship	Arrangements
BankIslami Pakistan Limited	Account holder	Bank deposits
Dubai Islamic Bank	Account holder	Bank deposits
Meezan Bank Limited	Account holder	Bank deposits and borrowing arrangements
Faysal Bank Limited	Account holder	Bank deposits
Habib Metropolitan Bank Limited	Account holder	Bank deposits and borrowing arrangements
Standard Chartered Bank (Pakistan) Limited	Account holder	Bank deposits and borrowing arrangements
Habib Bank Limited	Account holder	Bank deposits and borrowing arrangements
First Habib Modarba	Partner	Diminishing musharaka financing

10 SHARE CAPITAL

10.1 Authorised Capital

30 June 2026	30 September 2025		30 June 2026 (Un-audited)	30 September 2025 (Audited)
Number of Shares			-------- (Rupees in '000) --------	
50,000,000	50,000,000	Ordinary shares of Rs. 10/- each before arrangement / merger	**500,000**	500,000
13,000,000	13,000,000	Ordinary shares of Rs. 10/- each acquired under the approved scheme of arrangement / merger	**130,000**	130,000
63,000,000	63,000,000		**630,000**	630,000

10.2 Issued, Subscribed and paid-up share capital

30 June 2026	30 September 2025			
Number of Shares				
7,441,639	7,441,639	Ordinary shares of Rs 10 each issued for consideration other than cash before merger	**74,416**	74,416
26,676,242	26,676,242	Ordinary shares of Rs 10 each allocated as bonus Share before merger	**266,762**	266,762
445,460	445,460	Ordinary shares of Rs 10 each issued to shareholders of Archroma Chemicals Pakistan (Pvt) Ltd. under the approved scheme of arrangement / merger	**4,455**	4,455
34,563,341	34,563,341		**345,633**	345,633

10.3 Archroma Textiles GmbH, held 26,033,992 (2025: 26,033,992) ordinary shares of Rs.10/- each at 30 June 2026.

10.4 All the ordinary shares carry one vote per share and right to dividend.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

		30 June 2026 (Un-audited)	30 September 2025 (Audited)
11	**LEASE LIABILITIES**	(Rupees in '000)	
11.1	**Lease liabilities included in the statement of financial position as at 30 June 2026**		
	Current	36,976	49,267
	Non-current	151,188	151,599
		188,164	200,866
11.2	**Maturity Analysis**		
	Payable within one year	36,976	49,267
	Payable after one year but not later than 5 years	107,189	101,134
	Payable after 5 years	210,370	213,535
	Total undiscounted lease liability	354,535	363,936
	Future finance charges	(166,371)	(163,070)
	Net lease liabilities	188,164	200,866

11.3 This includes present value of lease liabilities discounted at the incremental borrowing rate of 3 months KIBOR +0.21% of the Company against lease agreement of head office and area office premises, respectively.

		30 June 2026 (Un-audited)	30 September 2025 (Audited)
12	**LIABILITIES AGAINST DIMINISHING MUSHARAKA FINANCING**	(Rupees in '000)	
	Current	86,442	95,287
	Non-current	204,802	243,698
		291,244	338,985
12.1	**Maturity Analysis**		
	Payable within one year	86,442	95,287
	Payable after one year but not later than 5 years	204,802	243,698
	Net Liabilities against Diminishing Musharka	291,244	338,985

12.2 The Company has obtained various vehicles under diminishing musharaka financing arrangement entered into with a Modaraba having various maturity dates up to 20 June 2031 with monthly principal repayments. The financing is secured against the respective vehicles. The rate of profit on the borrowing ranges from 3 months KIBOR + 0.50% per annum to 3 months KIBOR + 0.9% per annum.

		Note	30 June 2026 (Un-audited)	30 September 2025 (Audited)
13	**MARK-UP ACCRUED**		(Rupees in '000)	
	Mark-up accrued on:			
	Short term finance facilities		6,171	3,749
	Refinance Scheme		30,563	53,098
			36,734	56,847
14	**SHORT-TERM BORROWINGS - SECURED**			
	Short-term running facilities under Islamic mode	14.1	10,505	355,499
	Refinance scheme	14.2	2,970,440	2,970,440
			2,980,945	3,325,939

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

14.1 Short term Islamic and conventional finance facilities are available from various banks under profit arrangements, amounting to Rs. 11,000 million (Islamic Rs. 8,750 million & Conventional Rs. 2,250 million) (30 September 2025: Rs. 11,000 million). These facilities have various maturity dates up to 31 July 2026. These arrangements are secured against a pari passu charge of hypothecation on stock-in-trade and trade receivables with minimum 16.7% margin. These facilities other than Islamic Export Refinance Facility, carry profit ranging from 1 month KIBOR +0.1% to 3 month KIBOR +0.35%. The aggregate amount of these facilities. which has not been availed as at reporting date was Rs. 8,020 million (30 September 2025: Rs. 7,674 million).

14.2 The Company has availed Islamic and Conventional Export Refinance Facility under Part II amounting to Rs. 2,970 million (30 September 2025: Rs. 2,970 million under the Export Financing Scheme of the State Bank of Pakistan (SBP). These arrangements are secured against a pari passu charge of hypothecation on stock-in-trade and trade receivables. The profit rates on these facilities range from 4.50% to 8.50% per annum (30 September 2025: 7.20% to 8.00% per annum).

15 CONTINGENCIES AND COMMITMENTS

15.1 Contingencies

15.1.1 Contingencies are the same as those disclosed in annual audited financial statements for the year ended 30 september 2025.

15.2 Commitments

15.2.1 Banks have provided guarantees to various parties on behalf of the Company. Guarantees outstanding as at 30 June 2026 amount to Rs. 180.692 million (30 September 2025: Rs. 1,149.42 million).This includes guarantee amounting to Rs. 35.0 million (30 September 2025: Rs. 833.62 million) provided to Excise and Taxation department in respect of infrastructure cess.

15.2.2 The Company has provided post dated cheques amounting to Rs. 7,119.41 million (30 September 2025: Rs.6,371.38 million) including 748.032 mio to provide Excise and Taxation deprtment in respect of infrastructure cess,while 6,371.38 mio in favour of the collector of customs and wihich are, in the normal course of business, to be returned to the Company after fulfilment of certain conditions.

15.2.3 Commitments for capital expenditure as at 30 June 2026 aggregated to Rs. 84.60 million (30 September 2025: Rs. 30.76 million).

15.2.4 Commitments under letters of credit for stock-in-trade and stores and spares as at 30 June 2026 amount to Rs. 1,212.10 million (30 September 2025: Rs. 1,236.61 million).

15.3 Tax Contingencies

Tax contingencies are the same as those disclosed in the audited annual financial statements 30 September 2025, except for the following:

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

Description of tax proceedings

Name of the court, agency or authority	Description of the factual basis of the proceedings and relief sought	Principal parties	Date instituted
Appellate Tribunal Inland Revenue (ATIR)	The Company's income tax return for Tax Year 2020 was selected for audit under Section 214D (now Section 214C) of the Income Tax Ordinance, 2001. Following completion of audit proceedings, the Assistant Commissioner Inland Revenue (ACIR) passed an amended assessment order under Section 122(5A), raising a demand of Rs. 218 million due to various additions and disallowances. The Company filed an appeal before the Commissioner Inland Revenue (Appeals) [CIR(A)], who granted partial relief by deleting certain disallowances while upholding others. The Company then preferred an appeal before the Appellate Tribunal Inland Revenue (ATIR) against the issues decided adversely by the CIR(A), which is currently pending adjudication. Subsequently, the ACIR passed the appeal effect order, wherein most of the issues were deleted while a few additions were confirmed, and the matter relating to allocation of expenses was remanded back; however, the ACIR repeated the earlier addition. Moreover, the ACIR did not comply with the CIR(A)'s directions regarding the federal levy of Workers Welfare Fund (WWF) and erroneously added the same to the total tax liability, which constitutes a mistake apparent from the record. Following the filing of a rectification application by the Company, a revised tax demand of Rs. 202 million was determined pursuant to the appeal effect order. The Company challenged the same before the Appellate Tribunal Inland Revenue, which subsequently reduced the demand to Rs. 80 million. A further appeal has been filed by the Company before the Appellate Tribunal Inland Revenue, which is currently pending adjudication.	The Assistant Commissioner Inland Revenue (ACIR) and the Company	29 December 2022

16 SALES - NET

	Textile Effects (TE)		Packaging Technologies (PT)		Total	
	30 June 2026	30 June 2025	**30 June 2026**	30 June 2025	**30 June 2026**	30 June 2025
	----- (Rupees in '000) -----					
Sales - gross						
Domestic	**18,923,944**	17,014,823	**2,733,406**	2,763,324	**21,657,350**	19,778,147
Export	**4,744,663**	5,367,784	**-**	-	**4,744,663**	5,367,784
	23,668,607	22,382,607	**2,733,406**	2,763,324	**26,402,013**	25,145,931
Discount and commission	**(695,879)**	(683,452)	**(13,950)**	(17,900)	**(709,829)**	(701,352)
Sales tax	**(2,801,233)**	(2,508,295)	**(423,003)**	(428,125)	**(3,224,236)**	(2,936,420)
	(3,497,112)	(3,191,747)	**(436,953)**	(446,025)	**(3,934,065)**	(3,637,772)
Sales - net	**20,171,495**	19,190,860	**2,296,453**	2,317,299	**22,467,948**	21,508,159

16.1 All revenue earned by the Company is Shariah compliant.

17 FINANCE COSTS

This includes mark-up on shariah compliant financing arrangements of long term diminishing musharaka of Rs. 27.612 million (30 September 2025: Rs. 35.093 million).

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

	Nine months period ended		Three months period ended	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025
18 EARNINGS PER SHARE	(Rupees in '000)			
18.1 Basic				
Profit for the period attributable to ordinary shareholders	1,343,242	913,911	565,423	279,712
	(Number of shares)			
Weighted average number of ordinary shares outstanding during the period	34,563,341	34,563,341	34,563,341	34,563,341
	(Rupees in '000)			
Earnings per share	38.86	26.44	16.36	8.09

18.2 Diluted

There were no convertible dilutive potential ordinary shares in issue as at 30 June 2026 and 30 June 2025.

19 SEGMENT INFORMATION

19.1 Segment information for the Nine months period ended 30 June 2026:

	Textile Effects (TE)		Packaging Technologies (PT)		Total	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	(Rupees in '000)					
Sales						
Domestic	18,923,944	17,014,823	2,733,406	2,763,324	21,657,350	19,778,147
Export	4,744,663	5,367,784	-	-	4,744,663	5,367,784
Total sales	23,668,607	22,382,607	2,733,406	2,763,324	26,402,013	25,145,931
Discount and commission	(695,879)	(683,452)	(13,950)	(17,900)	(709,829)	(701,352)
Sales tax	(2,801,233)	(2,508,295)	(423,003)	(428,125)	(3,224,236)	(2,936,420)
	(3,497,112)	(3,191,747)	(436,953)	(446,025)	(3,934,065)	(3,637,772)
Revenue from contract with customers - net	20,171,495	19,190,860	2,296,453	2,317,299	22,467,948	21,508,159
Segment results based on management approach'	2,229,679	1,617,623	398,712	224,045	2,628,391	1,841,668
Other expenses - WPPF and WWF					(166,500)	(103,000)
Assets charged to profit and loss for internal reporting purposes based on group guidelines					3,187	13,166
					2,465,078	1,751,834
Finance costs					(251,902)	(415,690)
Profit before levies and income tax expense					2,213,176	1,336,144
Capital	175,251	135,448	1,125	2,081	176,376	137,529
Unallocated					1,016	5,990
					177,392	143,519
Depreciation	225,774	234,090	6,428	6,368	232,202	240,458
Unallocated					1,178	7,952
					233,380	248,410

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

	Textile Effects (TE)		Packaging Technologies (PT)		Total	
	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited
	30 June 2026	30 September 2025	30 June 2026	30 September 2025	30 June 2026	30 September 2025
	(Rupees in '000)					
Segment Assets	**13,832,285**	10,951,029	**1,809,870**	1,613,087	**15,642,155**	12,564,116
Unallocated					**2,342,760**	3,163,624
Total Assets					**17,984,915**	15,727,740
Segment Liabilities	**6,143,874**	4,852,096	**608,017**	520,235	**6,751,891**	5,372,331
Unallocated					**5,825,437**	5,945,430
Total Liabilities					**12,577,328**	11,317,761

19.2 Segments information for the three months period ended 30 June 2026:

	Textile Effects (TE)		Packaging Technologies (PT)		Total	
	30 June 2026	30 June 2025	30 June 2026	30 June 2025	30 June 2026	30 June 2025
	(Rupees in '000)					
Revenue - gross						
Domestic	**6,451,506**	5,413,056	**945,827**	850,985	**7,397,333**	6,264,041
Export	**1,380,836**	1,732,913	**-**	-	**1,380,836**	1,732,913
	7,832,342	7,145,969	**945,827**	850,985	**8,778,169**	7,996,954
Discount & commission	**(226,221)**	(189,104)	**(4,650)**	(5,100)	**(230,871)**	(194,204)
Sales tax	**(957,394)**	(801,033)	**(146,672)**	(131,870)	**(1,104,066)**	(932,903)
	(1,183,615)	(990,137)	**(151,322)**	(136,970)	**(1,334,937)**	(1,127,107)
Revenue from contract with customers - net	**6,648,727**	6,155,832	**794,505**	714,015	**7,443,232**	6,869,847
Segment results based on 'management approach'	**855,243**	592,532	**177,457**	66,574	**1,032,700**	659,106
Other expenses - WPPF and WWF					**(64,500)**	(33,000)
Assets charged to profit and loss for internal reporting purposes based on group guidelines					**89**	7,375
					968,289	633,481
Finance costs					**(67,734)**	(177,615)
Profit before levies and income tax expense					**900,555**	455,866
Fixed Capital Expenditure	**67,374**	12,561	**760**	454	**68,134**	13,015
Unallocated					**556**	3,186
					68,690	16,201
Depreciation	**73,999**	73,198	**4,515**	2,146	**78,514**	75,344
Unallocated					**740**	2,719
					79,254	78,063

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

		Nine months period ended	
		30 June 2026	30 June 2025
		(Un-audited)	
20	WORKING CAPITAL CHANGES	------------- (Rupees in '000)	-------------
	(Increase) / decrease in current assets		
	Stores and spares	(14,915)	(15,065)
	Stock-in-trade	(893,416)	43,695
	Trade receivables	(2,299,509)	(1,642,154)
	Loans and advances	1,915	(2,130)
	Trade deposits and short-term prepayments	3,695	(33,421)
	Other receivables	13,333	42,502
	Sales tax	(92,437)	133,882
		(3,281,334)	(1,472,691)
	Increase in current liabilities		
	Trade and other payables	1,670,741	3,258,863
		(1,610,593)	1,786,172

21 CASH AND CASH EQUIVALENTS

Cash and cash equivalents included in the condensed interim statement of cash flows comprise of the following:

	30 June 2026	30 June 2025
	(Un-audited)	
	------------- (Rupees in '000)	-------------
Cash and bank balances	188,178	413,840
Short-term running finance	(10,505)	(113,615)
	177,673	300,225

22 FAIR VALUE OF FINANCIAL INSTRUMENTS / FINANCIAL RISK MANAGEMENT

The Company's activities are exposed to a variety of financial risk namely credit risk, foreign exchange risk, interest rate risk and liquidity risk The Company is not exposed to any price risk as it does not hold any investment exposed to price risk. The Company has established adequate procedures to manage these risks.

These condensed interim financial statements does not include the financial risk management information and disclosures required in the annual financial statements; they should be read in conjunction with Company's annual audited financial statements for the year ended 30 September 2025. There have been no changes in the risk management policies since the year end.

Fair Value Hierarchy

When measuring the fair value of an asset or a liability, the Company uses observable market data as far as possible. Fair values are categorised into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: Fair value measurements using quoted (un-adjusted) in active markets for identical asset or liability.

Level 2: Fair value measurements using 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 using inputs for the asset or liability that are not based on observable market data (i.e. unobservable inputs).

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

22.1 Accounting classification and fair values

The following table shows the carrying amounts and fair values of financial assets and financial liabilities, including their levels in the fair value hierarchy for financial instruments measured at fair value. It does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amount is a reasonable approximation of fair value:

	30 June 2026 (Un-audited)			
	Carrying amount		Fair value	
	Amortised cost	Other financial liabilities	Level 1	Level 3
	Rupees in '000			
Financial assets - not measured at fair value				
Advances	12,171	-	-	-
Trade receivables - net	7,990,618	-	-	-
Other receivables	87,712	-	-	-
Cash and bank balances	188,178	-	-	-
	8,278,679	-	-	-
Financial liabilities - not measured at fair value				
Liabilities against diminishing musharaka finance	-	291,244	-	-
Lease liabilities at amortized cost	188,164	-	-	-
Trade and other payables	-	8,477,302	-	-
Short-term borrowings	-	2,980,945	-	-
Mark-up accrued	-	36,734	-	-
Unclaimed dividend	-	85,499	-	-
Unpaid dividend	-	26,212	-	-
	188,164	11,897,936	-	-

	30 September 2025 (Audited)			
	Carrying amount		Fair value	
	Amortised cost	Other financial liabilities	Level 1	Level 3
	Rupees in '000			
Financial assets - not measured at fair value				
Advances	14,086	-	-	-
Trade receivables	5,700,521	-	-	-
Other receivables	101,045	-	-	-
Cash and bank balances	985,207	-	-	-
	6,800,859	-	-	-
Financial liabilities - not measured at fair value				
Liabilities against diminishing musharaka finance	-	338,985	-	-
Lease liabilities at amortized cost	200,866	-	-	-
Trade and other payables	-	6,999,400	-	-
Short-term borrowings	-	3,325,939	-	-
Mark-up accrued	-	56,847	-	-
Unclaimed dividend	-	85,794	-	-
Unpaid dividend	-	18,579	-	-
	200,866	10,825,544	-	-

22.1.1 The Company has not disclosed fair values for these financial assets and financial liabilities because their carrying amounts are reasonable approximation of fair value.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

23 TRANSACTIONS WITH RELATED PARTIES

The related parties comprises of group companies, directors and their close family members, key management personnel and staff retirement funds. The Company enters into transactions with related parties for the sale of its products, purchase of goods, indenting business and rendering of certain services. Consideration for purchases and sales of goods and for services is determined with mutual agreement considering the nature and level of such goods and services.

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company. The Company considers all members of their management team, including the CEO and Directors to be key management personnel. There are no transactions with key management personnel other than those under their terms of employment.

Details of transactions with related parties are as follows:

Name of related party	Nature of Relationship	Nature of transactions	30 June 2026 (Un-audited)	30 June 2025
			------- (Rupees in '000) -------	
Archroma Textile Gmbh, Switzerland	Parent / Holding Company	Dividend	260,340	-
Archroma Management GmbH, Switzerland	Associated company	Purchases & Services	379,290	365,810
		Royalty expenses	1,103,459	1,056,520
		Indenting commission	33,238	32,011
Archroma Turkey Kimya SAN.ve TIC Ltd.STI	Associated company	Purchases	4,306	16,082
		Sales	2,231,156	3,190,335
Archroma Specialty Kimya Sanayi ve Tic.A Sirk	Associated company	Purchases	9,433	-
Archroma Singapore,Pte Ltd	Associated company	Purchases	407,404	378,497
		Sales	116,415	18,218
		Indenting commission	95,987	132,601
Archroma Thailand co.Ltd.	Associated company	Purchases	-	320
		Sales	254,400	332,063
		Indenting commission	667	1,310
Archroma Textile Effects (Thailand)	Associated company	Purchases	125,566	-
		Sales	2,209	2,275
PT Archroma Indonesia	Associated company	Purchases	9,865	20,112
		Sales	11,376	17,408
		Indenting commission	178	465
PT Archroma Specialties Indonesia	Associated company	Sales	12,802	1,881
Archroma Chemical China Limited	Associated company	Sales	68,816	91,130
Archroma US Inc.	Associated company	Purchases	4,241	2,606
Archroma Egypt for Chemical SAE	Associated company	Purchases	-	1,121
Archroma Iberica, S.L.	Associated company	Sales	98,199	145,580
Archroma Japan KK	Associated company	Sales	37,685	56,829
Swiss Business Council	Common directorship	Subscription	130	110

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

Name of related party	Nature of Relationship	Nature of transactions	30 June 2026 (Un-audited)	30 June 2025
			------- (Rupees in '000) -------	
Jubilee life Insurance Company	Common directorship	Insurance	73,067	67,582
Board of Directors (executive and personnel non-executive) and key management personnel	Directors and key management personnel	Salaries, benefits and compensations	176,171	238,074
		Post employment benefits	17,506	26,027
Key management personnel	Related parties	Proceeds from disposal of Property, plant and equipment	-	4,975
			30 June 2026 (Un-audited)	30 September 2025 (Audited)
Archroma Management GmbH, Switzerland	Associated company	Receivable	23,758	10,176
		Payable	508,075	355,034
Archroma Turkey Kimya SAN.ve TIC Ltd.STI	Associated company	Receivable	366,696	1,069
		Payable	-	3,321
Archroma Singapore,Pte Ltd	Associated company	Receivable	31,734	77,878
		Payable	183,584	118,733
Archroma Textile Mexico S.De	Associated company	Payable	98,502	100,429
Archroma (Thailand) Company Ltd	Associated company	Receivable	18,194	119,466
PT Archroma Indonesia	Associated company	Receivable	-	6,986
		Payable	5,110	9,133
PT Archroma Specialties Indonesia	Associated company	Receivable	-	7,213
Archroma Chemical China Limited	Associated company	Receivable	18,162	14,654
Archroma Japan KK	Associated company	Receivable	-	4,362
Archroma U.S	Associated company	Payable	-	3,353
Archroma Egypt for Chemical SAE	Associated Company	Payable	-	1,120

24 SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART I SCHEDULE IV OF THE COMPANIES ACT, 2017

Disclosures Required in relation to the Statement of Financial Position - Liability Side:

	Note	30 June 2026 (Un-audited)	30 September 2025 (Audited)
		------------- (Rupees in '000) -------------	
i) Financing (long-term, short-term, or lease financing) obtained			
- Liabilities against diminishing musharaka financing	12	204,802	243,698
- Current portion of liabilities against diminishing musharaka financing	12	86,442	95,287
- Short term borrowing as per Islamic mode	14	2,004,945	2,649,939
- Short term borrowing as per Conventional mode	14	976,000	676,000
ii) Interest or mark-up accrued on any Conventional or Islamic loan			
- Mark-up accrued on short term borrowing as per Islamic mode	13	25,466	48,089
- Mark-up accrued on short term borrowing as per Conventional mode	13	11,268	8,758

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

	Note	30 June 2026 (Un-audited)	30 September 2025 (Audited)
		--------- (Rupees in '000) ---------	
Disclosures Required in the Statement of Financial Position – Asset Side:			
iii) Long-term and short-term Shariah compliant investments		-	-
iv) Shariah compliant bank deposits, bank balances, and TDRs	9	187,936	984,978

	Note	Nine months period ended 30 June 2026	30 June 2025
		--------- (Rupees in '000) ---------	
Disclosures Required in relation to the Statement of Profit or Loss and Other Comprehensive Income;			
v) Revenue earned from a Shariah compliant business segment	16	22,467,948	21,508,159
vi) brake up of late payments or liquidated damages		-	-
vii) Gain or loss or dividend earned on Shariah compliant investments or share of profit from Shariah compliant associates		-	-
viii) Profit earned from Shariah compliant bank deposits, bank balances, or TDRs		4,589	21,565
ix) Exchange gain earned from actual currency		-	-
x) Exchange gains earned using conventional derivative financial instruments		-	-
xi) Markup paid on Islamic mode of financing		115,689	147,895
xii) Shariah compliant other income		122,519	202,773

24.1 Relationship with Shariah-compliant financial institutions

24.1.1 Islamic Banks

This is disclosed under note 9.2.

24.1.2 Takaful Operators

The Company has no relationship with takaful operators.

25 SUBSEQUENT EVENT

The Board of Directors in its meeting held on 28 July 2026 have declared and approved an interim cash dividend for the period ended of Rs. Nil per share (30 June 2025: Rs. 20/= per share) amounting to Rs. Nil million (30 June 2025: Rs. 691 million).

26 CORRESPONDING FIGURES

Corresponding figures have been reclassified in these condensed interim financial statements, wherever necessary, to facilitate the comparison and to conform with changes and presentation in the current period. However, no significant reclassifications were made in the condensed interim financial statements.

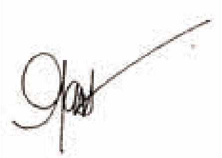
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

For the nine months period ended 30 June 2026

Description	Reclassified From	Reclassified To	Nine months period ended 30 June 2025	Three months period ended 30 June 2025
			---------- (Rupees in '000) ----------	
Audit Fees	Other operating expenses	Administrative expenses	5,960	2,660

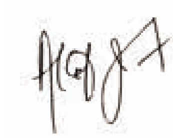
27 DATE OF AUTHORISATION

These condensed interim financial statements were authorised for issue on 28 July 2026 by the Board of Directors of the Company.



Irfan Chawla
Chief Executive Officer

Naveed Kamil
Director



Altaf Jamal Khan
Chief Financial Officer

The Archroma Way

www.archroma.com.pk
archroma.pakistan@archroma.com

ARCHROMA PAKISTAN LTD.

1-A/1, Sector 20,
Korangi Industrial Area,
Karachi 74900
Pakistan
Phone +92 21 111 275 786