CHAKWAL SPINNING MILLS LIMITED

CORPORATE BRIEFING SESSION

For the Year Ended June 30, 2025

Presentation Outline

1. *Company Information*
2. *Profile of the Company*
3. *Strategic & Future Outlook*
4. *Condensed Business Plan*
5. *Question / Answer Session*

Company Information

- Incorporated on January 31, 1988
- Registered Office: **7/1, E-3, Main Boulevard, Gulberg III, Lahore**
- Mill: 49-Km, Multan Road, Bhai Phero.
- Listed on Pakistan Stock Exchange on 1988
- Company Symbol: ***CWSM***
- Member of All Pakistan Textile Mills Association and Lahore Chamber of Commerce
- Auditors : **M/s. Saeed Ul Hassan & Company,**
  Chartered Accountants
- Share Registrar : **M/s. Corplink (Pvt) Limited**
- Legal Advisor : **M/s. Irshad & Irshad Advocates**

Profile of the Company

Chakwal Spinning Mills Limited is a company of Well known Chakwal Group. The Company was incorporated in the Year 1988 and was set up for the manufacturing of verities of yarn. The Mill is situated at 49 Km Multan Road, Bhai Pheru. The mill has capacity of 33,468 Spindles. The company enjoy good name in the market for its quality of yarn. The yarn produced by the company was not only marketed in the local market but was also exported. The management of the company was running the affairs of the company despite difficult business conditions. However, after Covid-19 the company could not sustain its efforts to continue the operations of the company and are suspended till now.

The management of the company believes to strengthen the confidence of its member and is making every possible efforts to resume the operation of company.

KEY PERSON

- Khawaja Muhammad Kaleem – *Director*

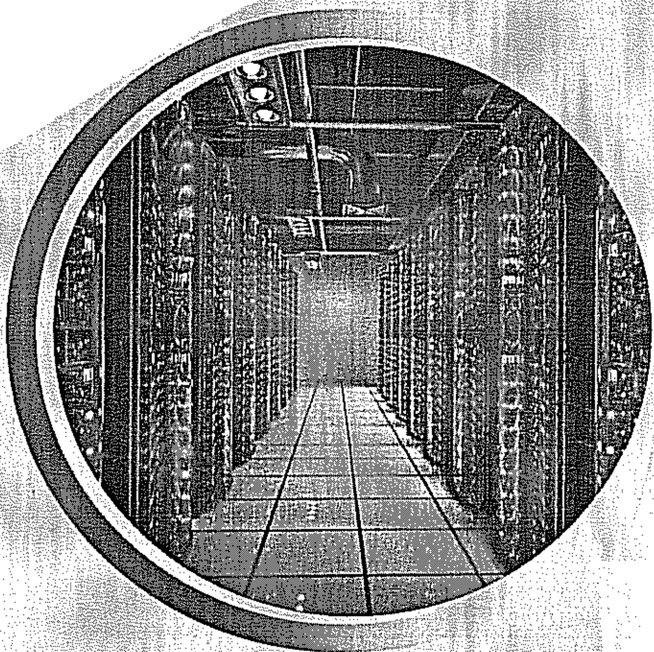
Strategic & Future Outlook

The Directors of the Company are striving hard for the revival of the company for the last two years. The management of the company has great realizing of the AI and Cloud environment. The management of the company in the past did efforts including to change the name of the company and its object clause to meeting the change of the name of the company. However, the company on November 21, 2025 through EOGM has got approval of the company to change the name of the company and its corresponding object clause as under.

- **Quantum Date Technologies limited.**
- "The principal line of business of the Company is to provide information technology (IT) and IT enabled services including importing, exporting, selling, purchasing, trading, production, distribution, customization, establishment, development or otherwise deal in all types of applications, programs, software packages, internet programs, software programs, mobile applications, web applications, products, portals, the marketplace, services, applications, web design, cloud based data centres and all other related/allied Services/Products."
- Synoposis of the business plan duly approved by the members in the EOGM is annexed to this briefing for the reference of the members
- Ather getting the Necessary approvals from the SECP the company shall manage to move forward in the new business horizon

Condensed Business Plan

CONDENSED BUSINESS PLAN



CHAKWAL SPINNING MILLS

Prepared by:

Crowe

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1. STRATEGIC PIVOT TO AI-ENABLED CLOUD INFRASTRUCTURE

Chakwal Spinning Mills Limited (CWSM), an established leader in Pakistan's textile industry renowned for its operational excellence, is executing a monumental strategic pivot by venturing into the cloud and data center sector. This move will position the company as **Pakistan's first multi-cloud provider**, forging key partnerships with global technology giants like Huawei, Microsoft, and Amazon. CWSM aims to establish the country's first locally operated, cutting-edge data center, which is crucial for compliance with the National Cloud Policy mandated by the Special Investment Facilitation Council (SIFC), requiring all domestic data to be stored locally. This regulatory environment underpins a significant market opportunity: the local market currently services only **USD 50 million** of the estimated **USD 800 million** total market, leaving a vast, untapped **USD 750 million** segment. By leveraging alliances with multinational corporations and onboarding top-tier cloud experts, CWSM intends to fill this gap, revolutionize the region's technological infrastructure, and set new standards for data security and compliance for both commercial and governmental entities.

2. STRATEGIC GOALS AND OBJECTIVES

CWSM's core business objectives center on spearheading Pakistan's digital transformation by establishing a **Tier III+ state-of-the-art data center,** designed for **99.982% uptime** and full compliance with the National Cloud Policy on data sovereignty. This strategic infrastructure is intended to serve as the preferred, hyper-secure cloud solutions provider for both **government and private sectors**, offering sector-specific capabilities and prioritizing local regulatory adherence. A cornerstone of this vision is to **forge global partnerships** with leading technology companies, including Microsoft Azure, Huawei, and AWS, allowing CWSM to deliver cutting-edge hybrid and multi-cloud solutions that seamlessly integrate global expertise with crucial localized market insights.

3. DYNAMIC GROWTH AND LOCALIZATION DRIVING PAKISTAN'S CLOUD MARKET

The regional cloud market is exhibiting robust expansion, with **Singapore and Malaysia both showing a steady CAGR of 14%**, and **Indonesia leading with 15% CAGR**, primarily driven by the adoption of Infrastructure as a Service (IaaS). Globally, the cloud market is projected to reach **USD 1 trillion by 2030** with a 17.9% CAGR, fueled by hybrid/multi-cloud solutions and AI/ML optimization. Pakistan's cloud adoption, though early stage, is poised for explosive growth at a projected **25% CAGR** over the next five years, driven by the **rising demand for data localization** mandated by regulatory policies, an **e-commerce boom**, and the digital transformation of the public sector. CWSM is strategically positioned to address this demand by providing secure, scalable solutions tailored for key market segments, including the heavily regulated **Financial Sector**, fast-growing **E-Commerce** platforms, and critical **Government Agencies** (like NADRA and FBR). The market opportunities are diverse across the spectrum, with **IaaS and SaaS dominating** the current ecosystem, projected to grow the commercial cloud market from **USD 815.44 million in 2025 to USD 1.185 billion by 2028**. CWSM's localized strategy directly aligns with these trends, aiming to capture the need for compliant, high-performance infrastructure across all major sectors.

4. SERVICE OFFERINGS

CWSM's service portfolio is designed to meet Pakistan's diverse business and government needs by offering robust, secure, and compliant cloud infrastructure, leveraging key global partnerships.

4.1. CLOUD SERVICE MODELS

- **Infrastructure as a Service (IaaS):** Delivers scalable storage solutions (object, block, file) and elastic **high-performance computing (HPC)** power, enabling businesses to manage virtualized resources without capital expenditure. Includes multi-tiered **Disaster Recovery** across geographically distributed sites.
- **Platform as a Service (PaaS):** Offers a comprehensive environment for **rapid application development (RAD)**, testing, and deployment. Supports modern languages, microservices, containerization (Docker/Kubernetes), and provides integrated **CI/CD pipelines** for automated, efficient application rollout.
- **Software as a Service (SaaS):** Provides access to essential business applications hosted in the cloud, offering **access anywhere, anytime** flexibility and seamless integration via open APIs. Uses a **subscription-based model** to eliminate upfront costs and minimize IT overhead.

4.2. SPECIALIZED & DIFFERENTIATING CAPABILITIES

- **AI-Enabled Cloud Services:** Provides infrastructure and platforms optimized for **Machine Learning (ML) model training and deployment**, specialized AI analytics tools, and dedicated capability for hosting and running **Large Language Models (LLMs)**, aligning with national AI policy.
- **AI Loads Hosting Capability:** The data center is specifically engineered with advanced computing power (including GPU-powered instances) to efficiently process complex **AI workloads**, such as deep learning and predictive analytics, benefiting sectors like healthcare and manufacturing.

- **Pay as You Go (PAYG):** A highly flexible billing model that ensures customers are charged only for the computing resources and services they actually utilize, promoting **cost optimization** and operational agility.
- **Online Provisioning:** Allows businesses to deploy, configure, and manage cloud services in **real-time** through an intuitive interface, drastically reducing setup delays and enabling dynamic resource adjustments.
- **Sector-Specific Services:** Offers tailored solutions designed to meet the stringent security and compliance requirements of **FSI (Financial Services Institutions)**, the scalability needs of **Telecommunications**, and the supply chain optimization demands of the **FMCG** sector.

5. CERTIFICATIONS AND ROBUST SECURITY FRAMEWORK

CWSM is committed to achieving international and local compliance within the first six months of operation to establish trust and adhere to global best practices. CWSM plans to secure the following critical certifications, demonstrating excellence in quality, security, and infrastructure resilience:

- **ISO 9001:** Quality Management System (QMS).
- **ISO 14001:** Environmental Management System (EMS).
- **ANSI/TIA-942-C Rated 4:** Data Center Design Standards (highest reliability and redundancy).
- **ISO/IEC 27001:2022:** Information Security Management (ISMS).
- **ISO/IEC 27017:2015:** Cloud Security Controls.
- **ISO/IEC 27005:2022:** Information Security Risk Management.
- **ISO/IEC 27070:2021:** Security for Virtualized Environments.
- **CSA STAR Certification:** Cloud Security Alliance standard for transparency and rigorous security practices.
- **SOC 2 (AICPA):** Attestation report on security, availability, processing integrity, confidentiality, and privacy.
- **HIPAA:** Compliance for the secure handling of Protected Health Information (PHI).

CWSM's security strategy is built on a foundation of **local regulatory adherence** (including Data Localization, SECP, and PTA guidelines) and a cutting-edge **Disaster Recovery (DR) and Business Continuity Plan**. The infrastructure is designed with **N+1 redundancy** across power, cooling, and network systems to eliminate single points of failure. The DR strategy utilizes real-time data replication across geo-redundant sites (including the Islamabad DR site) to achieve a near-zero **Recovery Point Objective (RPO)**. This is enforced by a fault-tolerant architecture featuring dual power feeds, multi-ISP connectivity, tiered immutable backups (WORM technology against ransomware), and automated failover orchestration. Furthermore, the facility employs a robust fire suppression system, including inert gas agents (FM-200/Novec 1230), to protect critical equipment while ensuring operational continuity.

6. PHASED IMPLEMENTATION AND OPERATIONAL ROADMAP

CWSM's operational roadmap is structured into two distinct phases, designed to first establish a secure, compliant foundation and then scale into a diversified, AI-integrated cloud leader.

PHASE 1: CORE INFRASTRUCTURE AND FOUNDATIONAL PARTNERSHIPS

Phase 1 is dedicated to establishing the core cloud infrastructure in Lahore and securing the initial strategic alliances required for scalable, reliable service delivery. Key partnerships in this phase include **Dell & EMC** for foundational hardware and storage, **Microsoft Azure** for hybrid/multi-cloud solutions, **Huawei** for networking expertise, **Sangfor Technologies** for robust security solutions, and **Oracle** for enterprise-grade data management integration. The success of this foundational phase is measured by the **completion of the core infrastructure setup in Lahore by the end of Year 1**, the finalization of all partnership agreements, achieving **rack utilization of 50% (Year 1) rising to 80% (Year 5)**, and onboarding a minimum of five key enterprise customers onto a fully secure and compliant platform.

PHASE 2: EXPANSION AND AI INTEGRATION

Phase 2 builds on the initial infrastructure, focusing on technological and geographical expansion with a strong emphasis on integrating advanced AI-driven solutions. This phase introduces new high-profile global partnerships with **Alibaba** (for e-commerce and enterprise cloud tools), **AWS (Amazon Web Services)** (for industry-leading infrastructure), and **Google** (for advanced AI and machine learning capabilities). The success metrics for Phase 2 reflect accelerated growth and diversification, targeting a **revenue achievement of PKR 6.2 billion by Year 5**, expansion into **at least one additional data center location**, maintaining **80%+ rack utilization**, and ensuring that **at least 50% of clients are utilizing CWSM's advanced AI and machine learning solutions by Year 5**.

7. CUSTOMER ACQUISITION AND MARKET PENETRATION STRATEGY

CWSM will execute a comprehensive, multi-faceted strategy to target and onboard customers across priority sectors, including financial services, healthcare, e-commerce, and government agencies. The strategy relies on **Strategic Campaigns** such as developing tailored, sector-specific outreach highlighting compliance for finance and scalability for e-commerce, reinforced by **Thought Leadership** events and verifiable **Case Studies** to build trust. Market reach will be expanded through essential **Partnerships** with local IT consultancies, system integrators, and global technology providers, alongside engagement with industry trade and regulatory bodies. Execution relies on three primary channels: a dedicated **Direct Sales** team for enterprises, robust **Reseller and Distributor Networks** for market penetration, and incentivized **Referral Programs**. This is all supported by a strong **Digital Presence**, featuring an SEO-optimized website with interactive tools (like cost calculators) and the integration of a **robust CRM and analytics** system to ensure data-driven decision-making, ultimately positioning CWSM as the preferred, compliant partner in Pakistan's rapidly evolving digital economy.

8. FINANCIAL STRATEGY, CORPORATE TRANSITION, AND KEY ASSUMPTIONS

CWSM has engaged **Dawood Equities Limited (DEL)** to oversee a critical financial restructuring and capital raise. The financial plan begins with a **PKR 126.95 million loan injection** from directors and family to restructure banking liabilities. This will be followed by a substantial **PKR 1.1 billion fresh equity infusion** through a right share issuance, underwritten by DEL. CWSM's existing assets, liabilities, and equity will be incorporated into the new business's financial statements, ensuring a seamless **corporate transition** where the historical liabilities will be settled using the new business's cash flows. Sponsors will retain overall management control, though key "Reserved Matters" (including board changes and dividends) require mutual consent with DEL. The proceeds from the right offering are strictly earmarked for **procurement of cloud racks, bank liability settlement, or other IT-related business transactions**.

Underpinning the financial projections are key assumptions: the base exchange rate is set at **PKR 280 to USD 1**, with a 5% annual devaluation and a 10% inflation rate. Revenue is split **60% from rentals and 40% from services**, based on an estimated annual revenue per rack of **USD 683,759**. The initial capacity of **8 racks in Year 0** will grow to **36 racks by Year 3**, with utilization increasing from 50% in the first three years to 80% by Year 5. Annual costs per rack are standardized, including **USD 24,000 for rent** and **USD 20,000 for electricity**. Finally, a significant **CAPEX of PKR 9.7 billion** is allocated for the new data center construction over seven years, alongside a **10% annual salary increase** for staff.

9. CAPITAL EXPENDITURE AND OPERATIONAL COST PROJECTIONS

CWSM's financial projections detail a significant, phased investment strategy focusing on scaling rack capacity, modernizing fixed assets, and securing essential intangibles. The core infrastructure cost per rack is **USD 350,000**, covering essential components from Leaf Switches to Compute Nodes. Initial investment in Year 0 totals **PKR 874.6 million**, with **8 racks** installed. Capacity rapidly expands with **7 additional racks in Year 1** and **21 racks across Years 2 and 3**, with a corresponding annual rack cost increase up to **USD 4.9 million**. Crucially, Year 5 marks a major investment phase, including the **replacement of 8 initial racks** and a substantial **PKR 2.693 billion expenditure on the New Data Center construction**, bringing the total Year 5 CAPEX to **PKR 3.477 billion.**

Fixed assets, including Transit Routers (USD 30,000 each) and Firewalls (USD 10,000 each), show consistent growth, reaching **PKR 11.60 billion by Year 5**, offset by the **PKR 0.784 billion disposal of the Year 0 racks.** Intangible asset costs, covering critical security and licensing like ISMS and EDR solutions, are initially **PKR 17.64 million** (Year 1) and remain relatively stable. Operational expenses are intrinsically linked to rack count, inflation, and currency devaluation, driving the **total cost of service from PKR 730 million (Year 1) to PKR 1.18 billion (Year 5).** Revenue projections, reflecting the blended model of **60% rental and 40% service income**, show a total annual revenue per rack of **USD 683,759 (Year 1)**, which increases by 3% annually, while receivables are projected to grow from **PKR 91 million (Year 1) to PKR 517 million (Year 5)** in line with this scaling revenue.

10. FINANCIAL PERFORMANCE AND CORPORATE RESTRUCTURING

CWSM's financial statements project a powerful turnaround and robust growth trajectory, driven by the corporate transition into an AI-driven data center business. **Revenue is projected to surge to PKR 6.20 billion by Year 5**, resulting in a substantial increase in **Gross Profit to PKR 5.02 billion** and a **Net Profit of PKR 2.59 billion** in the same year, demonstrating sustainable profitability from an initial loss position. The **Statement of Financial Position** reflects significant asset expansion, with **Total Assets rising from PKR 3.06 billion (Year 0) to PKR 8.16 billion (Year 5)**, primarily fueled by the movement of funds into **Capital Work in Process (PKR 5.64 billion)** for the new data center. **Current Assets** show improved liquidity, with **Cash and Bank balances reaching PKR 271.4 million by Year 5**. The financial stability is bolstered by strategic liability management, with **Current Liabilities decreasing to PKR 416.7 million** by Year 5, and the repayment of existing business borrowings in Year 1. Shareholders' equity shows substantial growth, increasing to **PKR 7.744 billion by Year 5**. This growth is immediately financed in Year 0 by a **PKR 126.95 million director loan** and a crucial **PKR 1.1 billion equity injection** through a right share issuance, strategically ensuring that the proceeds cover cloud rack procurement and the settlement of pre-existing bank liabilities. The **Cash Flow from Operating Activities** confirms the operational strength, showing a major turnaround from a PKR 90 million loss to a **PKR 3.65 billion profit before tax in Year 5**, solidifying CWSM's strategic and financial viability.

10.1.STATEMENT OF PROFIT AND LOSS

STATEMENT OF PROFIT & LOSS

	30-Sep-24	YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	CWSM	Proposed new name to be communicated later					
	PKR	PKR	PKR	PKR	PKR	PKR	PKR
TOTAL REVENUE	-	-	1,100,852,279	1,824,064,363	2,945,124,461	4,895,406,190	6,205,868,770
Cost of Service	(27,971,867)	(1,995,840)	(730,070,045)	(875,033,549)	(1,177,643,264)	(1,179,401,377)	(1,180,996,695)
TOTAL DIRECT EXPENSES	(27,971,867)	(1,995,840)	(730,070,045)	(875,033,549)	(1,177,643,264)	(1,179,401,377)	(1,180,996,695)
GROSS MARGIN	(27,971,867)	(1,995,840)	370,782,234	949,030,814	1,767,481,197	3,716,004,813	5,024,872,075
INDIRECT EXPENSES							
Operating Expenses	(1,848,889)	(45,618,720)	(288,361,551)	(450,246,166)	(703,651,163)	(1,166,691,199)	(1,255,757,716)
Sales & Marketing	(49)	(3,049,200)	(23,620,800)	(32,588,160)	(50,130,359)	(53,065,794)	(56,195,345)
OPERATING PROFIT	(29,820,805)	(50,663,760)	58,799,883	466,196,488	1,013,699,675	2,496,247,821	3,712,919,015
OTHER INCOME/EXPENDITURE							
Other Income/Expentiture	760,115	(39,500,000)	(40,650,000)	(44,715,000)	(49,186,500)	(54,105,150)	(59,515,665)
Profit Before Tax	(29,060,690)	(90,163,760)	18,149,883	421,481,488	964,513,176	2,442,142,671	3,653,403,350
Income Tax Expense	-	-	(5,263,466)	(122,229,631)	(279,708,821)	(708,221,375)	(1,059,456,971)
NET PROFIT / (LOSS)	(29,060,690)	(90,163,760)	12,886,417	299,251,856	684,804,355	1,733,921,297	2,593,946,379

	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
Gross Profit Ratio	34%	52%	60%	76%	81%
Operating Profit	5%	26%	34%	51%	60%
Net Profit Ratio	1%	16%	23%	35%	42%

10.2.STATEMENT OF FINANCIAL POSITION

STATEMENT OF FINANCIAL POSITION

	30-Sep-24	YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	CWSM	Proposed new name to be communicated later					
	PKR	PKR	PKR	PKR	PKR	PKR	PKR
ASSETS							
Current Assets							
Cash and Bank	48,578	95,972,584	27,392,603	42,471,509	60,430,383	157,379,535	271,494,627
Receivable	324,607	324,607	91,737,690	152,005,364	245,427,038	407,950,516	517,155,731
Tax Refunds Due from Government	23,880,927	23,880,927	23,860,927	23,880,927	23,820,927	23,880,927	23,850,927
Loans and advances	4,346,292	4,346,292	4,346,292	4,346,292	-	-	-
	28,600,404	124,524,410	147,357,512	222,704,091	329,738,349	589,210,978	812,531,285
Non Current Assets							
Fixed Assets	2,037,026,360	2,894,030,360	2,866,284,688	2,727,603,016	3,075,261,184	1,916,457,052	1,702,852,922
CWIP - New DataCenter			-	-	250,000,000	2,950,000,000	5,643,000,000
Intangible	-	17,640,000	13,290,667	8,941,333	4,592,000	7,020,933	2,362,467
Long Term Loans	747,766	747,766	747,766	747,766	-	-	-
Long Term Deposits	30,339,744	30,339,744	30,339,744	30,339,744	-	-	-
	2,068,113,870	2,942,757,870	2,910,662,865	2,767,631,859	3,329,853,184	4,873,477,985	7,348,215,388
TOTAL ASSETS	2,096,714,274	3,067,282,280	3,058,020,377	2,990,335,951	3,659,591,533	5,462,688,963	8,160,746,674
LIABILITIES & SHAREHOLDER'S EQUITY							
Current Liability							
Income Tax Payable	10,232,194	-	1,315,867	30,557,408	69,927,205	177,055,344	264,871,743
Short Term Borrowings	385,332,419	269,732,693	231,199,451	154,132,968	77,066,484	-	-
current portion of lease liabilities	2,431,516	1,702,061	1,458,910	972,606	486,303	-	-
current portion of deffered liabilites	35,434,024	24,803,817	21,260,414	14,173,610	7,086,805	-	-
Interest Payable	67,778,697	67,778,697	52,778,697	-	-	-	-
Unclaimed dividend	384,347	384,347	384,347	384,347	384,347	384,347	384,347
Accrued Expenses	279,672,007	279,672,007	305,670,537	40,236,194	62,815,127	101,646,416	109,329,422
Employee Benefit		2,162,160	7,430,640	13,466,208	20,105,333	27,408,370	35,441,711
Payroll Liabilities		1,801,800	4,390,400	5,029,640	5,532,604	6,085,864	6,694,451
	781,265,204	648,037,583	625,889,263	258,952,980	243,404,208	312,580,341	416,721,674
Non Current Liability							
Long Term Loans		-	-	-	-	-	-
	-	-	-	-	-	-	-
TOTAL LIABILITY	781,265,204	648,037,583	625,889,263	258,952,980	243,404,208	312,580,341	416,721,674
SHAREHOLDER'S EQUITY							
Issued, Subscribed and Paid-up Share Capital	607,881,000	1,674,881,000	1,674,881,000	1,674,881,000	1,674,881,000	1,674,881,000	1,674,881,000
Loan from Directors	118,776,547	118,776,547	118,776,547	118,776,547	119,776,547	110,776,547	118,776,547
Loan from Directors, family and friends		126,959,388	126,959,388	126,959,388	126,959,388	126,959,388	126,950,388
Surplus on Revaluation of PPE	1,580,593,361	1,580,593,361	1,264,474,689	948,356,017	632,237,345	316,118,672	-
Retained Earnings	(991,801,839)	(1,081,965,599)	(752,960,510)	(137,589,981)	863,333,046	2,913,373,015	5,823,408,065
	1,315,449,069	2,419,244,697	2,432,131,114	2,731,382,970	3,416,187,325	5,150,108,622	7,744,025,000
TOTAL SHAREHOLDER'S EQUITY	1,315,449,069	2,419,244,697	2,432,131,114	2,731,382,970	3,416,187,325	5,150,108,622	7,744,025,000
TOTAL LIABILITIES & SHAREHOLDER'S EQUITY	2,096,714,274	3,067,282,280	3,058,020,376	2,990,335,951	3,659,591,533	5,462,688,963	8,160,746,673

10.3.STATEMENT OF CASHFLOW

STATEMENT OF CASHFLOW

	30-Sep-24	YEAR 0	YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	CWSM	Proposed new name to be communicated later					
	PKR	PKR	PKR	PKR	PKR	PKR	PKR
Operating Activities							
Profit Before Tax	(29,060,690)	(90,163,760)	18,149,883	421,481,488	964,513,176	2,442,142,671	3,653,403,350
Add:							
Depreciation	28,029,038	-	713,745,672	857,511,672	1,158,804,132	1,158,804,132	1,158,805,572
Amortization		-	4,349,333	4,349,333	4,349,333	4,658,467	4,658,467
Working Capital Changes							
Receivable	-	-	(91,413,083)	(60,267,674)	(93,421,675)	(162,523,477)	(109,205,215)
Accrued Expenses	1,636,565	-	25,998,529	(265,434,343)	22,578,933	38,831,289	7,683,006
Employee Benefits		2,162,160	5,268,480	6,035,568	6,639,125	7,303,037	8,033,341
Deffered Liability	-	(10,630,207)	(3,543,402)	(7,086,805)	(7,086,805)	(7,086,805)	-
Payroll Liabilities		1,801,800	2,589,600	639,240	502,964	553,260	608,586
Cashflows from operations							
Less:							
Interest paid		-	(15,000,000)	(52,778,697)	-	-	-
Tax Paid		(10,232,194)	(3,947,600)	(92,988,090)	(240,339,024)	(601,093,236)	(971,670,572)
Net Cashflows from Operating Activities	604,913	(107,062,201)	656,196,413	811,461,693	1,816,540,160	2,881,589,338	3,752,316,534
Investing Activities							
Fixed Assets Purchased during the year		(857,004,000)	(686,000,000)	(718,830,000)	(1,506,462,300)	-	(945,201,442)
CWIP - New Datacenter					(250,000,000)	(2,700,000,000)	(2,693,000,000)
Intangible acquired during the year		(17,640,000)	-	-	-	(7,087,400)	-
Long Term Loan	-	-	-	-	747,766	-	-
Long term Deposit	-	-	-	-	30,339,744	-	-
Loan and advances	-	-	-	-	4,346,292	-	-
Net Cashflows from Investing Activities	-	(874,644,000)	(686,000,000)	(718,830,000)	(1,721,028,498)	(2,707,087,400)	(3,638,201,442)
Financing Activities							
Loan from Directors, Friends and Family		126,959,388	-	-	-	-	-
Proceeds from Right Issue		1,100,000,000	-	-	-	-	-
Issuance Fee against Right Issue		(33,000,000)	-	-	-	-	-
Lease Liability	-	(729,455)	(243,152)	(486,303)	(486,303)	(486,303)	-
Short term borrowing	(605,000)	(115,599,726)	(38,533,242)	(77,066,484)	(77,066,484)	(77,066,484)	-
Net Cashflows from Financing Activities	(605,000)	1,077,630,207	(38,776,394)	(77,552,787)	(77,552,787)	(77,552,787)	-
Net Change in Cash and Cash equivalent	(87)	95,924,006	(68,579,981)	15,078,906	17,958,875	96,949,151	114,115,093
Cash and Cash equivalent at the start of the year	48,665	48,578	95,972,584	27,392,603	42,471,509	60,430,383	157,379,535
Cash and Cash equivalent at the end of the year	48,578	95,972,584	27,392,603	42,471,509	60,430,383	157,379,535	271,494,627

11. LEGAL DISCLAIMER

This document represents a condensed version of the full business plan, which was prepared by Crowe Hussain Chaudhury & Co. Chartered Accountants under a Consulting Agreement with Chakwal Spinning Mills Limited (CWSM). The material herein reflects our understanding based on the information and hypothetical assumptions, estimates, and projections provided by CWSM's management for the full business plan. It is important to understand that this is a condensed document only to be read in conjunction with the full business plan for complete understanding.

As financial consultants, we have not audited the data provided by management and do not express any opinion or assurance regarding its accuracy or fairness.

We understand that any prospective financial information provided by the management of CWSM is based on hypothetical assumptions and expectations of future economic and market development. The assumptions made in the preparation of this report are outlined in the report, which lists key assumptions such as exchange rates, tax laws, and other critical factors that may affect the findings.

This document is meant purely for CWSM's use. Any use made by any person other than CWSM or any decision made by a third party based on this report shall be the responsibility of such third party. Crowe Hussain Chaudhury & Co. Chartered Accountants accepts no responsibility for damages, if any, suffered by any third party due to decisions made or actions based on this document. This document or any analysis made herein should in no way serve as a substitution for independent due diligence on the part of a third party.

Question
&
Answer
Session

Thank You