N.P. SPINNING MILLS LIMITED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2018

Sales - net 12,727,514 72,117,455 Cost of sales (56,504,101) (171,684,837) Gross loss (43,776,587) (99,567,382) Other income 9,434,512 4,229,897 Distribution cost - (75,805) Administrative expenses (11,009,243) (17,723,683) Other operating expenses (3,015,953) (36,784,007) Finance cost (86,151,278) (149,900,104) Loss before tax (85,151,278) (149,900,104) Taxation (1,902,300) (1,940,407) Loss for the year (87,053,578) (151,840,511) Other comprehensive income Items that may be reclassified subsequently to profit or loss - - Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) 1,743,206 (697,240) Total comprehensive loss for the year (85,310,372) (152,537,751) Earnings per share - basic and diluted (69,20) (10,03)		2018 Rupees	Restated 2017 Rupees
Gross loss Other income (43,776,587) 9,434,512 4,229,897 (99,567,382) 4,229,897 Distribution cost (34,342,075) Administrative expenses (11,009,243) Other operating expenses (3,015,953) (30,784,007) (36,784,007) (36,784,007) (17,723,683) (36,784,007) (36,784,007) (36,763,131) Closs before tax (85,151,278) Attain (1,902,300) Attain (1,902,300) (1,940,407) (1,902,300) (1,940,407) Loss for the year (87,053,578) Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) 1,743,206 (697,240) Total comprehensive loss for the year (85,310,372) (152,537,751) (152,537,751)			
Other income 9,434,512 4,229,897 Company of the property of the pear	Cost of sales	(00,001,101)	
Distribution cost Cartest Cart			
Administrative expenses Other operating expenses Finance cost (11,009,243) (30,15,953) (36,784,007) (36,784,007) (36,784,007) (36,784,007) (36,784,007) (36,784,007) (36,784,007) (50,809,203) (54,562,619) Loss before tax (85,151,278) (149,900,104) (1,902,300) (1,940,407) Cother comprehensive income Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)		(34,342,075)	(95,337,485)
Administrative expenses Other operating expenses Finance cost Cher operating expenses Cher operating	Distribution cost	-	(75,805)
(36,784,007) (36,763,131)		(11,009,243)	(17,723,683)
Loss before tax Taxation (85,151,278) (149,900,104) (1,902,300) (1,940,407) Loss for the year (87,053,578) (151,840,511) Other comprehensive income Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)	Other operating expenses	(3,015,953)	-
Loss before tax Taxation (1,902,300) (1,940,407) Loss for the year (87,053,578) (151,840,511) Other comprehensive income Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)	Finance cost	(36,784,007)	(36,763,131)
Taxation (1,902,300) (1,940,407) Loss for the year (87,053,578) (151,840,511) Other comprehensive income Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) 1,743,206 (697,240) Total comprehensive loss for the year (85,310,372) (152,537,751)		(50,809,203)	(54,562,619)
Loss for the year (87,053,578) (151,840,511) Other comprehensive income Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) (697,240) Total comprehensive loss for the year (85,310,372) (152,537,751)	Loss before tax	(85,151,278)	(149,900,104)
Other comprehensive income Items that may be reclassified subsequently to profit or loss Items that will not be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)	Taxation	(1,902,300)	(1,940,407)
Items that may be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (5.93) (10.33)	Loss for the year	(87,053,578)	(151,840,511)
Items that will not be reclassified subsequently to profit or loss Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)	Other comprehensive income		
Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate (note 5) Total comprehensive loss for the year (85,310,372) (152,537,751)	Items that may be reclassified subsequently to profit or loss	- · ·	· · · · · ·
Total comprehensive loss for the year (697,240) (697,240) (85,310,372) (152,537,751)	Items that will not be reclassified subsequently to profit or loss		
(5.03) (10.33)		1,743,206	(697,240)
Earnings per share - basic and diluted (5.92) (10.33)	Total comprehensive loss for the year	(85,310,372)	(152,537,751)
	Earnings per share - basic and diluted	(5.92)	(10.33)

