



DIN GROUP

3rd. Quarterly | MARCH
ACCOUNTS | 31, 2022
U n - A u d i t e d

Din[®]

Din Textile Mills Ltd.



DIN GROUP



organic yarn
CU 813709
Din Textile Mills Ltd.
Pakistan



Tested for harmful substances
according to Oeko-Tex® Standard 100
2556CIT



Tested for harmful substances
according to Oeko-Tex® Standard 100
2011PK0081



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CORPORATE INFORMATION

Board of Directors

Shaikh Muhammad Muneer
Shaikh Muhammad Pervez
Shaikh Muhammad Tanveer
Shaikh Mohammad Naveed
Mr. Faisal Jawed
Mr. Farhad Shaikh Mohammad
Mr. Ehtesham Maqbool Elahi
Mr. Ali Farooq
Ms. Mehvish Waliyany

Chief Operating Officer

Mr. Shaukat Hussain Ch.
(ACA, CPFA, FPFA, CFC)

Company Secretary

Mr. Muhammad Naveed Yar Khan

Chief Financial Officer

Mr. Kashif Javed

Auditors

Naveed Zafar Ashfaq Jaffery & Co.
Chartered Accountants

Legal Advisor

Mohsin Teyebaly & Co.

Share Registrar

CDC Share Registrar Services Limited
CDC House 99-B, Block-B, S.M.C.H.S
Main Shahrah-e-Faisal, Karachi-74400
Customer Support Services
(Toll Free) 0800-23275
Fax: (+92-21) 34326053
Email : info@cdcsrsl.com
Website : www.cdcsrsl.com

Chairman
Director
Chief Executive
Director
Director
Director
Director
Director
Director

Allied Bank Limited
Bank Alfalah Limited
Bank Al-Habib Limited
BankIslami Pakistan Limited
Dubai Islamic Bank Pakistan Limited
Faysal Bank Limited
Habib Bank Limited
Habib Metropolitan Bank Limited
MCB Bank Limited
MCB Islamic Bank Limited
Meezan Bank Limited
National Bank of Pakistan
Standard Chartered Bank (Pakistan) Limited

Audit Committee

Mr. Ehtesham Maqbool Elahi
Shaikh Muhammad Pervez
Mr. Faisal Jawed

Chairperson
Member
Member

Human Resource and Remuneration Committee

Mr. Ali Farooq
Mr. Faisal Jawed
Mr. Farhad Shaikh Mohammad

Chairperson
Member
Member

Registered Office

Din House, 35-A/1, Lalazar Area,
Opp: Beach Luxury Hotel, M. T. Khan Road, Karachi.

Mills

Unit-I and II: Kot Akbar Khan, 70 Km Multan Road, Tehsil Pattoki, District Kasur, Punjab.
Unit-III & Weaving: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road, Tehsil and District Lahore - Punjab.
Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur.

Website

www.dingroup.com

Email:

textile@dingroup.com

DIRECTORS' REPORT

In the name of Allah, the Most Beneficent, the Most Gracious, the Most Merciful.

Dear shareholders

The Board of Directors is pleased to present the un-audited financial statements of the Company for the nine months period ended Mar 31, 2022 in compliance with requirements of the Companies Act, 2017.

Financial Results

During the nine months period ended under review, following are the key financial results of the company as compare to previous nine months period ended:

		Nine Months Ended		Inc.
		31-Mar-22	31-Mar-21	% age
Sales	Rupees in '000'	22,482,651	12,395,426	81.38
Gross Profit	Rupees in '000'	5,080,798	1,799,849	182.29
Pre-tax Profit	Rupees in '000'	3,558,584	977,241	264.15
After Tax Profit	Rupees in '000'	3,291,414	749,424	339.19
Gross Profit	Percentage	22.60	14.52	
After Tax Profit	Percentage	14.64	6.05	
Earning per share	Rupees	62.73	14.28	

The financial results of company for the nine months period ended March 31, 2022 are much better in comparison to previous contemporary period. This is very encouraging situation which is due to efforts of management toward profitability and management is continuously striving their best to capture both local and international markets by intelligent marketing strategies.

General Market Conditions

The rise in prices of raw material both in local market and international market creates high pressure on financial operations. Although, textile sectors is earning good profits but at the same time, most of the profits earned are being attributed to working capital due to such increase in prices of raw material. The political instability in the country, decline in the value of Pakistani currency also creating pressures on businesses overall. The non availability of RLNG (Gas) at 100% consumption requirements creates serious problems regarding electricity and running of factories at full capacity.

Future Outlook

As the cost of production increases substantially by each passing day due to increase in prices of raw material, the price of final consumer products not supporting such rise till now which creating problems on future viability of operating business at good margins. As far as, upcoming local cotton season is concerned, it is also expected that the prices of raw material will not observe some major decline in the value due to shortage both locally and in international market. In addition, proposed minimum wages increase,

increase in markup rates, increase in the cost of utilities coupled with devaluation in value of Pakistani currency, all are not favorable signs in coming days. Political instability, high inflation and monetary measurements being taken by Government to stable the value of Pakistan currency making it difficult to expand business by setting up new factories and BMR. However, despite all the challenges, management is striving for best, making strategies keeping in view current market conditions for conduct of business for the benefit and wealth generation for all stakeholders.

Acknowledgment

The Board of Directors would take a pleasure in appreciating all stakeholders for their endeavoring and their outstanding commitment in improving the performance of the Company and making it the leader in Textile sector exclusively. The Company looks toward your continuous support as always to help us navigate through difficult economic conditions both locally and internationally.

Karachi:
Dated : April 20, 2022

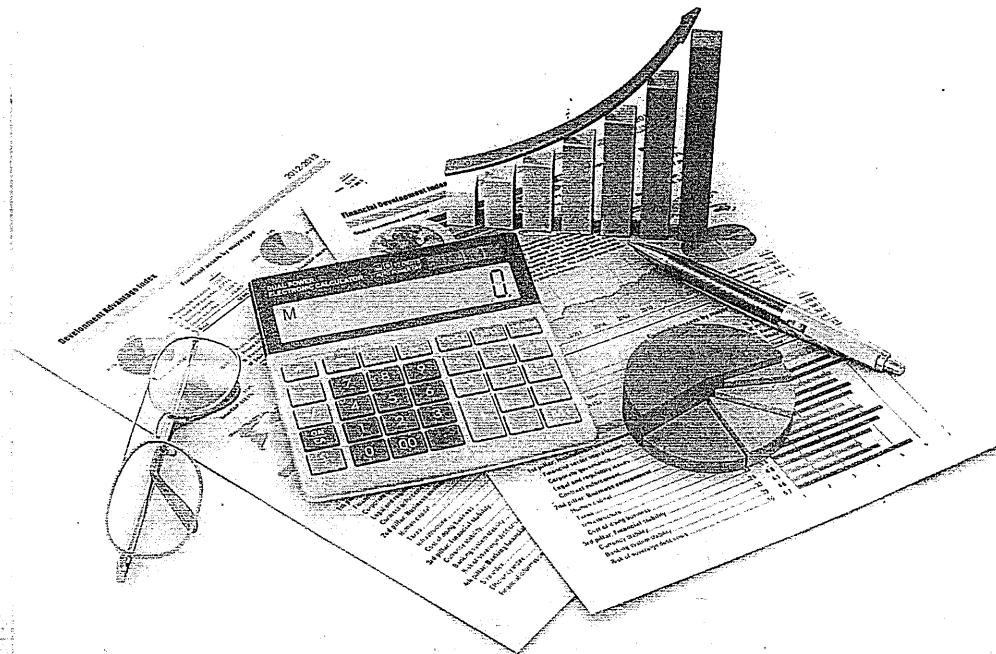
Shaikh Muhammad Tanveer
Chief Executive

On behalf of the Board of Directors

Farhad Shaikh Mohammad
Director

ACCOUNTS

Financial Statements (Un-Audited)
3rd Quarter Ended March 31, 2022



DIN GROUP

DIN TEXTILE MILLS LTD.

**Condensed Interim
Statement of Financial Position (Un-Audited)
as at March 31, 2022**

(Amounts in Thousand)

		(Un-audited)	(Audited)
	Note	31-Mar-22 Rupees	30-Jun-21 Rupees
NON CURRENT ASSETS			
Property, plant and equipment	5	9,815,028	9,183,100
Long term deposits		18,541	17,530
		9,833,569	9,200,630
CURRENT ASSETS			
Stores, spare parts and loose tools		472,067	330,090
Stock in trade	6	11,134,184	4,126,582
Trade debts		4,824,175	3,289,302
Advances		130,475	142,670
Trade deposits		612	611
Other receivables		20,797	74,000
Tax refunds due from Government		1,320,467	318,929
Cash and bank balances		86,430	124,780
		17,989,207	8,406,964
CURRENT LIABILITIES			
Trade and other payables		8,967,205	4,847,820
Contract liabilities		-	6,739
Unclaimed dividend		5,794	5,858
Accrued mark up / interest		340,608	156,646
Short term borrowings		3,224,403	498,470
Current portion of			
Long term financing from banking companies - secured		1,313,714	1,100,956
		13,851,724	6,616,489
WORKING CAPITAL		4,137,483	1,790,475
TOTAL CAPITAL EMPLOYED		13,971,052	10,991,105
NON CURRENT LIABILITIES			
Long term financing from banking companies - secured		5,647,018	6,003,056
Deferred liabilities			
Staff retirement benefits - gratuity		203,577	165,429
Deferred taxation		152,556	146,133
		6,003,151	6,314,618
CONTINGENCIES AND COMMITMENTS	7		
NET WORTH		7,967,901	4,676,487
EQUITY			
SHARE CAPITAL AND RESERVES			
Authorized capital			
200,000,000 ordinary shares of Rs. 10/- each		2,000,000	2,000,000
Net Worth Represented by:			
Issued, subscribed and paid up capital			
52,466,749 ordinary shares of Rs. 10/- each	8	524,667	524,667
Reserves		7,443,234	4,151,820
		7,967,901	4,676,487

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

Karachi:
Dated : April 20, 2022

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Kashif Javed
Chief Financial Officer

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**Condensed Interim
Statement of Profit or Loss (Un-Audited)
For the Quarter and nine months period ended March 31, 2022**

(Amounts in Thousand except earning per share)

	Nine Months Ended		Quarter Ended	
Note	31-Mar-22 Rupees	31-Mar-21 Rupees	31-Mar-22 Rupees	31-Mar-21 Rupees
Sales	22,482,651	12,395,426	8,379,386	4,402,829
Cost of sales	(17,401,853)	(10,595,577)	(6,579,830)	(3,475,665)
Gross profit	5,080,798	1,799,849	1,799,556	927,164
Distribution cost	(186,652)	(75,913)	(75,891)	(37,868)
Administrative expenses	(255,209)	(208,315)	(89,394)	(74,560)
Other operating expenses	(282,240)	(96,874)	(94,344)	(49,921)
Finance cost	(889,037)	(468,715)	(381,077)	(173,137)
	(1,613,138)	(849,817)	(640,706)	(335,486)
	3,467,660	950,032	1,158,850	591,678
Other income	90,924	27,209	29,778	6,747
Profit before taxation	3,558,584	977,241	1,188,628	598,425
Taxation	(267,170)	(227,817)	(117,226)	(98,635)
Profit for the period	3,291,414	749,424	1,071,402	499,790
Earning per share-basic and diluted-Rupee per share	62.73	14.28	20.42	9.53

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

Karachi:
Dated : April 20, 2022

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Kashif Javed
Chief Financial Officer

**Condensed Interim
Statement of Comprehensive Income (Un-Audited)
For the Quarter and nine months period ended March 31, 2022**

(Amounts in Thousand)

	Nine Months Ended		Quarter Ended	
	31-Mar-22 Rupees	31-Mar-21 Rupees	31-Mar-22 Rupees	31-Mar-21 Rupees
Profit for the period	3,291,414	749,424	1,071,402	499,790
Other comprehensive income for the period	-	-	-	-
Total comprehensive Income for the period	3,291,414	749,424	1,071,402	499,790

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

Karachi:
Dated : April 20, 2022

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Kashif Javed
Chief Financial Officer

**Condensed Interim
Statement of Cash Flows (Un-Audited)
For the nine months period ended March 31, 2022**
(Amounts in Thousand)

	31-Mar-22 Rupees	31-Mar-21 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	3,558,584	977,241
Adjustments for		
Depreciation	685,815	442,127
Staff retirement benefits - gratuity	72,861	44,953
Workers' profit participation fund	191,116	52,483
Workers' welfare fund	72,624	19,944
Provisions for doubtful debts	18,000	18,000
Government grant	(84,094)	-
Finance cost	889,037	468,715
(Gain) / Loss on disposal of property, plant and equipment	(6,616)	6,447
	1,838,743	1,052,669
Profit before working capital changes	5,397,327	2,029,910
(Increase) / decrease in current assets		
Stores, spare parts and loose tools	(141,977)	(110,799)
Stock in trade	(7,007,602)	(1,460,368)
Trade debts	(1,552,873)	197,339
Advances	12,195	(27,975)
Other receivables	53,203	(54,483)
	(8,637,054)	(1,456,286)
Increase / (decrease) in current liabilities		
Trade and other payables	121,131	(2,392,935)
Payable against murabaha financing	3,755,158	3,399,979
	3,876,289	1,007,044
Cash generated from operations	636,562	1,580,668
Finance cost paid	(620,782)	(453,425)
Taxes paid	(1,259,815)	(111,816)
Dividend paid	(64)	-
Workers' profit participation fund paid	(30,052)	-
Staff retirement benefits - gratuity paid	(34,713)	(33,520)
	(1,945,426)	(598,761)
Net cash (used) / generated from operating activities	(1,308,864)	981,907
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	75,318	14,271
Fixed capital expenditure	(1,386,445)	(3,175,968)
Long term deposits	(1,011)	(223)
Net cash used in investing activities	(1,312,138)	(3,161,920)
Net cash utilized after investing activities	(2,621,002)	(2,180,013)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing	(143,281)	3,257,372
Net cash (used) / generated from financing activities	(143,281)	3,257,372
Net (decrease) / increase in cash and cash equivalents	(2,764,283)	1,077,359
Cash and cash equivalents at the beginning of the period	(373,690)	(1,665,159)
Cash and cash equivalents at the end of the period	(3,137,973)	(587,800)
CASH AND CASH EQUIVALENTS		
Cash and bank balances	86,430	376,834
Short term borrowings	(3,224,403)	(964,634)
	(3,137,973)	(587,800)

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

Karachi: Shaikh Muhammad Tanveer Farhad Shaikh Mohammad
Dated : April 20, 2022 Chief Executive Director

Kashif Javed
Chief Financial Officer

**Condensed Interim
Statement of Changes in Equity (Un-Audited)
For the nine months period ended March 31, 2022**
(Amounts in Thousand)

Particulars	Share capital	Reserves				Total
		Capital	Revenue		Sub total	
		Share Premium	General	Unappropriated profit		
Rupees						
Balance as at July 01, 2020	524,667	746,194	400,000	1,439,019	2,585,213	3,109,880
Total comprehensive income for the nine months ended March 31, 2021	-	-	-	749,424	749,424	749,424
Balance as at March 31, 2021	524,667	746,194	400,000	2,188,443	3,334,637	3,859,304
Balance as at July 01, 2021	524,667	746,194	400,000	3,005,626	4,151,820	4,676,487
Total comprehensive income for nine months ended March 31, 2022	-	-	-	3,291,414	3,291,414	3,291,414
Balance as at March 31, 2022	524,667	746,194	400,000	6,297,040	7,443,234	7,967,901

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

Karachi:
Dated : April 20, 2022

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Kashif Javed
Chief Financial Officer

**Selected Notes to the
Condense Interim Financial Statements (Un-Audited)
For the nine months period ended March 31, 2022**

1 LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 The company is limited by shares, incorporated in Pakistan on June 13, 1988 and is quoted on Pakistan Stock Exchange (Formerly: Karachi Stock Exchange Limited). The registered office of the company is situated at 35 - A / 1 Lalazar Area, Opposite Beach Luxury Hotel, M. T Khan Road Karachi in the province of Sindh, Pakistan.
- 1.2 The principal business of the company is to manufacture and sale of yarn and greige fabric. The manufacturing units are located at Pattoki and Raiwind in the province of Punjab.
- a) Unit-I and II: Kot akbar Khan, 70 Km Multan Road, Tehsil Pattoki, District Kasur, Punjab.
 - b) Unit-III & Weaving: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road, Tehsil and District Lahore - Punjab.
 - c) Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur

2 BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards applicable in Pakistan comprise of:

International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

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

Where provisions of and directives issued under the Companies Act, 2017 differ from the IFRS, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statements comprise of condensed interim statement of financial position, condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity together with the selected notes for the nine months period ended March 31, 2022 which have not been audited. These condensed interim financial statements do not include all the information and disclosures required in annual financial

statements and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 June 2021.

3 SIGNIFICANT ACCOUNTING POLICIES

- 3.1 The accounting policies and methods of computation which have been used in the preparation of these condensed interim financial statements are the same as those applied in preparation of the financial statements for the preceding year ended June 30, 2021.
- 3.2 Amendments to certain existing standards and new interpretations on approved accounting standards effective during the period either were not relevant to the company's operations or did not have any impact on the accounting policies of the company.

4 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

- 4.1 The preparation of these condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and 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 recognized prospectively commencing from the period of revision.

Judgments and estimates made by management in the preparation of these condensed interim financial statements are the same as those that were applied to the financial statements as at and for the year ended June 30, 2021.

- 4.2 The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2021.

5 PROPERTY, PLANT AND EQUIPMENT

		(Un-audited)	(Audited)
	Note	31-Mar-22	30-Jun-21
Rupees in '000			
Operating assets	5.1	9,323,047	8,988,516
Capital work in progress - at cost	5.2	491,981	194,584
		9,815,028	9,183,100

- 5.1 The cost of additions and deletions to property, plant and equipment during the nine months ended were as follows.

	31-Mar-22		31-Mar-21	
	Acquisition Cost	Disposal Book Value	Acquisition Cost	Disposal Book Value
	Rupees in '000'		Rupees in '000'	
Owned Assets				
Building	118,796	-	824,681	-
Plant and machinery	921,971	68,048	1,926,452	20,709
Electric installation	18,815	-	15,825	-
Tools and equipment	2,003	-	1,301	-
Furniture and fixture	3,459	-	8,219	-
Office equipment	4,107	-	1,502	-
Computers	4,669	-	3,640	-
Vehicles	15,227	654	11,331	414
	1,089,048	68,702	2,792,951	21,123

5.2 CAPITAL WORK IN PROGRESS

	(Un-audited)	(Audited)
	31-Mar-22	30-Jun-21
	Rupees in '000'	
Building	190,003	50,968
Plant and machinery	258,834	103,733
Electric Installation	29,820	28,909
Intangible	13,324	10,974
	491,981	194,584

6 STOCK IN TRADE

- 6.1 Finished goods amounting to Rs. 8,695,113 (June 30, 2021 : Rs. 2,389,662) stated at their net realizable value aggregating Rs. 7,254,802 (June 30, 2021 : Rs. 2,182,044). The amount charged to profit or loss in respect of stocks written down to their net realizable value is Rs. 1,440,311 (June 30, 2021 : Rs. 207,618).

7 CONTINGENCIES AND COMMITMENTS

There has been no significant change in the contingencies and commitments since the last audited financial statements except as disclosed in note 7.1, 7.2 and 7.3 respectively.

- 7.1 The Company has issued post dated cheques amounting to Rs. 200.821 million (June 30, 2021 : Rs. 122.406 million) in favor of Collector of Customs in lieu of custom levies against various statutory notifications. The indemnity bonds furnished by the company are likely to be released after the fulfillment of term of related SROs.

	(Un-audited)	(Audited)
	31-Mar-22	30-Jun-21
	Rupees in '000'	

7.2 Contingencies

Bank guarantees issued in ordinary course of business	764,914	484,285
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7.3 Commitments

Letters of credit for capital expenditure	1,737,861	937,385
Letter of credit for raw material	5,730,852	2,762,077
Letter of credit for stores and spares	133,344	27,388

8 ISSUED, SUBSCRIBED AND PAID UP CAPITAL

	(Un-audited)	(Audited)
	31-Mar-22	30-Jun-21
	Number of shares	
	Rupees in '000'	
Ordinary shares of Rs. 10 each allotted for consideration paid in cash	36,798,155	36,798,155
Ordinary shares of Rs. 10 each allotted for consideration of amalgamation of power plant	1,962,334	1,962,334
Ordinary shares of Rs. 10 each allotted as bonus shares	13,706,260	13,706,260
	52,466,749	52,466,749

- 8.1 Associated company, Din Corporation (Pvt.) Limited, held 6,469,187 (June 30, 2021 : 6,469,187) ordinary shares of the company.
- 8.2 Associated company, Din Industries Management (Pvt.) Limited, held 5,679,742 (June 30, 2021 : 5,679,742) ordinary shares of the company.
- 8.3 The shareholders are entitled to receive all distributions to them including dividend and other entitlements in the form of bonus and right shares as and when declared by the company. All shares carry "one vote" per share without restriction.

9 EARNING PER SHARE - BASIC AND DILUTED - RUPEE PER SHARE

	Nine Month Ended		Quarter Ended	
	31-Mar-22	31-Mar-21	31-Mar-22	31-Mar-21
	Rupees in '000'		Rupees in '000'	
Profit for the period	3,291,414	749,424	1,071,402	499,790
Weighted average number of ordinary shares outstanding during the period	52,466,749	52,466,749	52,466,749	52,466,749
Earning per share-basic and diluted-Rupee per share	62.73	14.28	20.42	9.53

9.1 There is no dilutive effect on the basic earnings per share of the company.

10 TRANSACTIONS WITH RELATED PARTIES

		(Un-audited)	(Un-audited)
		31-Mar-22	31-Mar-21
		Rupees in '000'	
Transactions with related parties	Relationship		
MCB Bank Limited	Associated company		
Deposits		1	1
MCB Islamic Bank Limited	Associated company		
Deposits		748,511	1,019,200
Withdrawals		745,034	1,086,241
Din Leather (Pvt.) Limited	Associated company		
Reimbursement of Expenses		4,965	7,137
Purchase of fixed assets		1,558	2,749
Din Industries Limited	Associated company		
Sale of Fabric		8,432	6,194
Sale of Assets		11,692	
Purchase of Assets		3,100	
Store Purchases		1,994	
Yarn Purchases		39	
Salaries and other employee benefits	Key management personnel	126,798	93,993
Staff retirement benefits	Key management personnel	3,237	3,913
		(Un-audited)	(Audited)
		31-Mar-22	30-Jun-21
		Rupees in '000'	

Balances outstanding at the period end

MCB Bank Limited	953	952
MCB Islamic Bank Limited	497,039	536,516
Din Leather (Pvt.) Limited	295	741
Din Industries Limited	2,544	19,512

11 SEGMENT ANALYSIS

11.1 SEGMENT RESULTS

Spinning	Weaving	Other Segments	Total
Rupees in Thousands			

For the nine months ended 31st March 2022

Revenue - External customers	17,859,754	4,232,017	390,880	22,482,651
Revenue - Inter-segments	1,331,216	-	1,848,078	3,179,294
Segment results	4,238,682	437,658	(37,403)	4,638,937

For the nine months ended 31st March 2021

Revenue - External customers	11,728,955	314,755	351,716	12,395,426
Revenue - Inter-segments	224,520	-	1,367,512	1,592,032
Segment results	1,317,113	28,600	169,908	1,515,621

Reconciliation of operating results with profit after tax is as follows:

	(Un-audited)	(Un-audited)
	31-Mar-22	31-Mar-21
	Rupees in '000'	
Total results of segments	4,638,937	1,515,621
Other operating expenses	(282,240)	(96,874)
Finance cost	(889,037)	(468,715)
Other income	90,924	27,209
Profit before taxation	3,558,584	977,241
Taxation	(267,170)	(227,817)
Profit for the period	3,291,414	749,424

11.2 SEGMENT ASSETS AND LIABILITIES

	Spinning	Weaving	Other Segments	Total
	Rupees in Thousands			
As at 31st March 2022				
Segment Assets	19,731,704	4,877,971	1,682,428	26,292,103
Segment Liabilities	11,816,152	2,580,300	1,169,409	15,565,861
As at 30th June 2021				
Segment Assets	11,426,558	4,059,222	1,618,135	17,103,915
Segment Liabilities	7,517,196	2,978,764	1,013,163	11,509,123

Reconciliation of segment assets and liabilities with total assets and liabilities is as follows:

	(Un-audited)	(Audited)
	31-Mar-22	30-Jun-21
	Rupees in '000'	
Assets:		
Total segment assets	26,292,103	17,103,915
Unallocated assets	1,530,673	503,679
Total assets as per interim statement of financial position	27,822,776	17,607,594
Liabilities:		
Total segment liabilities	15,565,861	11,509,123
Unallocated liabilities	4,289,014	1,421,984
Total liabilities as per interim statement of financial position	19,854,875	12,931,107

12 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been authorized for issue on April 20, 2022 by the Board of Directors of the company.

13 GENERAL

Figures have been rounded off to the nearest thousand rupees.

Karachi:
Dated: April 20, 2022

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Kashif Javed
Chief Financial Officer

ڈالا ہے۔ اگرچہ ٹیکسٹائل سیکٹر زچھا منافع کما رہا ہے لیکن ساتھ ہی خام مال کی قیمتوں میں اضافے کی وجہ سے حاصل ہونے والے زیادہ تر منافع کو ورکنگ کپیٹل کے لئے استعمال کیا جا رہا ہے۔ ملک میں سیاسی عدم استحکام، پاکستانی کرنسی کی قدر میں گراؤت بھی مجموعی طور پر کاروباروں پر دباؤ ڈال رہی ہے۔ 100% کھپت کی ضروریات پر RLNG (گیس) کی عدم دستیابی بجلی اور فیکٹریوں کو پوری صلاحیت سے چلانے کے حوالے سے سنگین مسائل پیدا کرتی ہے۔

مستقبل کا نقطہ نظر

چونکہ خام مال کی قیمتوں میں اضافے کی وجہ سے پیداواری لاگت میں ہرگزرتے دن کے ساتھ خاطر خواہ اضافہ ہوتا جا رہا ہے، حتیٰ صارف مصنوعات کی قیمتیں ابھی تک خام مال کی قیمتوں میں اضافہ میں معاون نہیں ہیں، جس سے اچھے منافع پر کاروبار کرنے کے مستقبل پر مسائل پیدا ہو رہے ہیں۔ جہاں تک آنے والے مقامی کپاس کے سیزن کا تعلق ہے، یہ بھی توقع ہے کہ مقامی اور بین الاقوامی مارکیٹ دونوں میں خام مال کی قلت کی وجہ سے خام مال کی قیمتوں میں کوئی بڑی کمی نہیں آئے گی۔ اس کے علاوہ، کم از کم اجرت میں اضافے، مارک اپ کی شرحوں میں اضافے، یوٹیلیٹی کی لاگت میں اضافے کے ساتھ ساتھ پاکستانی کرنسی کی قدر میں کمی، یہ تمام آنے والے دنوں میں موزوں علامات نہیں ہیں۔ سیاسی عدم استحکام، بلند افراط زر اور پاکستانی کرنسی کی قدر کو مستحکم کرنے کے لیے حکومت کی جانب سے کیے جانے والے مالیاتی اقدامات مستقبل میں نئی فیکٹریاں لگا کر کاروبار کو بڑھانا اور BMR کو مشکل بنا رہے ہیں۔ تاہم، تمام چیلنجوں کے باوجود، انتظامیہ تمام اسٹیک ہولڈرز کے مفاد اور مالی فائدے کے حصول کے لیے کاروبار کے انعقاد کی خاطر موجودہ کشیدہ حالات کو مد نظر رکھتے ہوئے اپنی بہترین کوششیں اور حکمت عملیاں ترتیب دے رہی ہے۔

اظہار تشکر

بورڈ آف ڈائریکٹرز کمپنی کی کارکردگی کو بہتر بنانے اور اسے خصوصی طور پر ٹیکسٹائل سیکٹر میں لیڈر بنانے کے لیے تمام اسٹیک ہولڈرز کی کوششوں اور ان کے شاندار عزم کو ٹراہتے ہیں۔ کمپنی مقامی اور بین الاقوامی طور پر مشکل معاشی حالات سے گزرنے میں ہماری مدد کرنے کے لیے ہمیشہ کی طرح آپ کے مسلسل تعاون کی طلبگار ہے۔

منجانب بورڈ آف ڈائریکٹرز

کراچی:

تاریخ: 20 اپریل 2022ء

فرہاد شیخ محمد
(ڈائریکٹر)

شیخ محمد تنویر
چیف ایگزیکٹو

مجلس نظاماء کی رپورٹ

"شروع اللہ کے بابرکت نام سے جو بڑا رحمن اور نہایت رحم کرنے والا ہے"

محترم حصص یافتگان

"بورڈ آف ڈائریکٹر کمپنیز ایکٹ 2017 کے تقاضوں کے مطابق 31 مارچ 2022ء کو ختمہ نو ماہی میں کمپنی کی کارکردگی پر مشاہدے کے ساتھ ساتھ کمپنی کے غیر نظر ثانی شدہ مالی حسابات پیش کرتے ہوئے خوشی محسوس کر رہے ہیں"

مالیاتی نتائج

"زیر جائزہ ختم ہونے والی نو ماہی کے دوران کمپنی کے اہم مالیاتی نتائج کا گزشتہ سال کی اسی نو ماہی سے موازنہ حسب ذیل ہے:

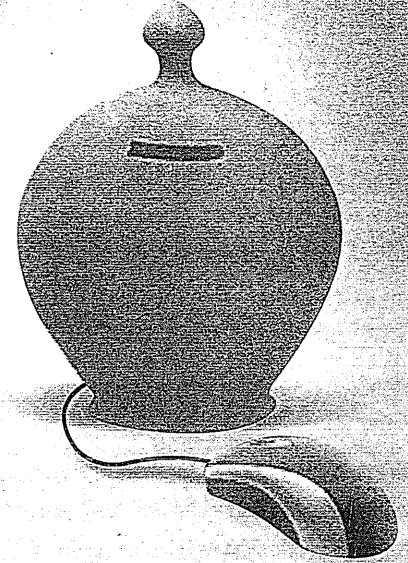
فروخت	روپے '000'	31 مارچ 2022	31 مارچ 2021	فیصدی اضافہ
فروخت	روپے '000'	22,482,651	12,395,426	81.38
مجموعی منافع	روپے '000'	5,080,798	1,799,849	182.29
قبل از ٹیکس منافع	روپے '000'	3,558,584	977,241	264.15
بعد از ٹیکس منافع	روپے '000'	3,291,414	749,424	339.19
مجموعی منافع	فیصد	22.60	14.52	
بعد از ٹیکس منافع	فیصد	14.64	6.05	
فی شیئر آمدن	روپے	62.73	14.28	

کمپنی کے مالی نتائج گزشتہ سال ختم ہونے والی اسی نو ماہی کے مقابلے 31 مارچ 2022ء کو ختم ہونے والی نو ماہی میں بہت بہتر رہے ہیں۔ یہ بہت ہی حوصلہ افزاء صورتحال ہے جو کہ منافع کی خاطر انتظامیہ کی کوششوں کی بدولت ہے اور انتظامیہ دانشمندانہ مارکیٹنگ حکمت عملیوں کے ذریعے مقامی اور بین الاقوامی دونوں منڈیوں پر قابو پانے کی مسلسل کوششیں کر رہی ہے۔

عام مارکیٹ کے حالات

مقامی اور بین الاقوامی مارکیٹ دونوں میں خام مال کی قیمتوں میں اضافہ نے مالیاتی آپریشنز پر زیادہ دباؤ

سرمایہ کاری کی آگاہی کے لیے انقلابی اقدام



جہاں رہیے، آگاہ رہیے

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- نائج سٹور
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- نیڈر لیڈ سکرپشن

کمپنل ہی کمپنل
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