SHAMS TEXTILE MILLS LIMITED CONDENSED INTERIM BALANCE SHEET AS AT 31 MARCH 2025

	Note	Un-audited 31 March 2025 (Rupees in th	Audited 30 June 2024 nousand)		Note	Un-audited 31 March 2025 (Rupees in t	Audited 30 June 2024 housand)
EQUITY AND LIABILITIES		(Composition of	,	ASSETS		(,
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital 25,000,000 (30 June 2024: 25,000,000) ordinary shares of Rupees 10 each		250,000	250,000	Property, plant and equipment Long term investments Long term security deposits	7 8 9	911,411 48,177 53,665	765,738 66,662 25,522
Issued, subscribed and paid-up share capital			<u>, , , , , , , , , , , , , , , , , , , </u>	CURRENT ASSETS		1,013,253	857,922
Issued, subscribed and paid -up share capital Reserves Total equity	1	86,400 736,601 823,001	86,400 844,918 931,318	Stores, spare parts and loose tools Stock-in-trade Trade debts	10 11 12	81,713 766,089 813,968	86,310 443,121 781,629
LIABILITIES				Advances Short term prepayments Other receivables	13 14 15	25,905 2,023 11,225	12,232 - 13,021
NON-CURRENT LIABILITIES		00.175		Sales tax refundable Cash and bank balances	17	278,584 5,227	294,222 59,013
Long term financing CURRENT LIABILITIES		86,175 86,175	-			1,984,734	1,689,548
Trade and other payables	3	1,492,078	1,147,211				
Accrued mark-up Short term borrowings Current portion of GIDC payable	4 5 2	15,139 538,249 31,226	18,478 405,206 31,226				
Taxation - net Unclaimed dividend	16	7,497 4,622	9,409 4,622				
Total liabilities		2,088,811 2,088,811	1,616,152 1,616,152				
CONTINGENCIES AND COMMITMENTS	6	-	-				
TOTAL EQUITY AND LIABILITIES		2,997,987	2,547,470	TOTAL ASSETS		2,997,987	2,547,470

The annexed notes form an integral part of this condensed interim financial information.

CHIEF EXECUTIVE CHIEF FINANCIAL OFFICER DIRECTOR

SHAMS TEXTILE MILLS LIMITED CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (Un-audited) FOR THE NINE MONTHS ENDED 31 MARCH 2025

		NINE MONTHS ENDED		QUARTER ENDED		
	Note	31 March 2025	31 March 2024	31 March 2025	31 March 2024	
			(Rupees in	thousand)		
SALES COST OF SALES GROSS PROFIT	18 19 ₋	3,744,031 (3,618,992) 125,039	5,386,385 (5,088,786) 297,599	928,910 (903,633) 25,277	2,122,254 (2,031,058) 91,196	
DISTRIBUTION COST ADMINISTRATIVE EXPENSES OTHER EXPENSES	20 [21 22 [(17,464) (96,595) - (114,059) 10,980	(43,080) (92,628) (7,798) (143,506) 154,093	(3,353) (28,978) - (32,331) (7,054)	(14,666) (31,566) (1,918) (48,150) 43,046	
OTHER INCOME PROFIT / (LOSS) FROM OPERATIONS	23	25,641 36,621	13,862 167,955	8,629 1,575	12,320 55,366	
FINANCE COST (LOSS) / PROFIT BEFORE LAVY AND TAXATION	24 _	(79,653) (43,031)	(64,352) 103,603	(21,211) (19,636)	(26,073) 29,293	
LEVY (LOSS) / PROFIT BEFORE TAXATION	²⁵ .	(46,801) (89,832)	(65,863) 37,740	(11,545) (31,181)	(26,294) 2,999	
TAXATION (LOSS) / PROFIT AFTER TAXATION	-	(89,832)	(1,343) 36,397	(31,181)	(100) 2,899	
(LOSS) / EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)	26	(10.40)	4.21	(3.61)	0.34	

The annexed notes form an integral part of this condensed interim financial information.

CHIEF EXECUTIVE CHIEF FINANCIAL OFFICER DIRECTOR

SHAMS TEXTILE MILLS LIMITED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited) FOR THE NINE MONTHS ENDED 31 MARCH 2025

	NINE MONTHS ENDED		QUARTER	RENDED
	31 March	31 March	31 March	31 March
	2025	2024	2025	2024
		(Rupees in	thousand)	
(LOSS) / PROFIT AFTER TAXATION	(89,832)	36,397	(31,181)	2,899
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to profit or loss	-	-	-	-
(Deficit) / Surplus arising on remeasurement of investmnets at fair	(18,485)	21,793	(1,125)	10,769
value through otje comprehensive income		-	-	-
Other comprehensive (loss) / income for the period	(18,485)	21,793	(1,125)	10,769
TOTAL COMPREHENSIVE (LOSS) / INOCME FOR THE PERIOD	(108,317)	58,190	(32,306)	13,668

The annexed notes form an integral part of this condensed interim financial information.

SHAMS TEXTILE MILLS LIMITED CONDENSED INTERM CASH FLOW STATEMENT (Un-audited) FOR THE NINE MONTHS ENDED MARCH 31, 2025

March 31, 2023 2024 RRUPESS IN TURN 2024 RRUPESS IN TURN 2025 Provision for worker profit particiaption fund 51,876 Return on bank deposit 6,094 6,845 Provision for worker profit particiaption fund 6,094 6,299 Provision for worker wereard 4,095 2,299 Provision for worker wereard 4,095 2,299 Provision for worker wereard 4,095 2,299 Provision for worker wereard 4,095 6,299 Provision for worker wereard 7,166 (180) Provision for worker wereard 7,228 Return on bank deposit 79,653 64,352 Dividend Income 77,6569 219,290 Working capital changes 76,569 219,290 Roter debts 7,965 7,965 7,965 Roter debts 7,965 7,965 7,965 Roter debts 7,965 7,965 7,965 Roter may be property payments 7,965 7,965 Roter may payments 7,965 7		NINE MONTHS ENDED		
CRUPEST CRUPEST CRUPEST				
Cash Generated From / (USED IN) OPERATIONS		2025	2024	
Closs		(Rupees in t	thousand)	
Depreciation	CASH GENERATED FROM / (USED IN) OPERATIONS			
Provision for worker profit particiaption fund 5,570 Return on bank deposit (6,094) (1,848) Excess provison reversed (4,095) (2,990) Provision for worker welfare fund - 2,228 Gian on sale of property, plant and equipment (716) (180) Financial cost 79,653 64,352 Working capital changes (Increase) / decrease in current assets: Stores, spares and loose tools 4,597 (16,918) Stock-in-trade (322,968) (106,145) Trade debts (322,968) (106,145) Advances (13,673) (9,566) Short term prepayments (2,023) (1,742) Other receivable 1,796 22,813 Sales tax refundable 347,730 (134,893) CASH FLOWS FROM OPERATING ACTIVITIES 75,326 (168,239) Increase in trade and other payables 347,730 (134,893) CASH FLOWS FROM INVESTING ACTIVITIES (28,143) (17,801) Long term excurity deposit (28,143) (17,801)		(43,031)	103,603	
Return on bank deposit (6,094) (1,888) Execess provision reversed (4,095) (2,990) Provision for worker welfare fund . 2,228 Gian on sale of property, plant and equipment (716) (180) Financial cost 79,653 64,352 Morking capital changes (Increase) / decrease in current assets: Stores, spares and loose tools 4,597 (16,918) Stock-in-trade (322,968) (106,145) Trade debts (32,339) (241,564) Advances (13,673) (9,556) Short term prepayments (2,023) (1,742) Other receivable 1,796 22,813 Sales tax refundable 1,5638 100,576 Sales tax refundable 347,730 (134,893) CASH FLOWS FROM OPERATING ACTIVITIES 75,326 (168,239) Income tax paid (44,661) (58,082) Inong term security deposit (28,143) (1,1981) Worker Profit participation fund paid (28,143) (1,1981) Very Lax and Lex and Lex and Lex and Lex and Lex	·	51,876	•	
Execess provison reversed		(6.094)	•	
Provision for worker welfare fund 3		• • •		
Divided Income (7.16) (180) Financial cost 79,653 64,352 Working capital changes (Increase) / decrease in current assets: Stores, spares and loose tools 4,597 (16,918) Stock-in-trade (322,968) (106,145) Trade debts (32,339) (241,564) Advances (13,673) (9,656) Short term prepayments (2,023) (1,742) Other receivable 1,796 22,813 Sales tax refundable 15,638 100,576 Increase in trade and other payables 347,730 (134,893) CASH FLOWS FROM OPERATING ACTIVITIES 75,326 (168,239) Income tax paid (44,661) (58,082) Finance cost paid (82,991) (49,120) Long term security deposit (28,143) (11,7801) Worker Profit participation fund paid (2,834) (114) Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES (89,791) (45,452) Dividend received		•	2,228	
Proceed	Gian on sale of property, plant and equipment	(1,023)	5	
Working capital changes (Increase) / decrease in current assets: 4,597 (16,918) 219,290 Stores, spares and loose tools Stock-in-trade 4,597 (322,968) (106,145) (16,918) (322,339) (241,564) (341,564) (240,23) (1,5673) (9,656) Short term prepayments (12,023) (1,742) (10ther receivable (2,023) (1,742) (2,023) (1,742) (2,023) (1,742) (2,034) (1,742) (1	Dividend Income	(716)	(180)	
Morking capital changes (Increase) / decrease in current assets:	Financial cost	79,653	64,352	
Cincrease / decrease in current assets: Stores, spares and loose tools 34,597 (16,918) Stock-in-trade 322,968) (106,145) Trade debts 323,339) (241,564) Advances (13,673) (9,656) Short term prepayments (2,023) (1,742) 1,796 (22,813) 15,638 (100,576) 1,796 (22,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,796 (23,813) 1,790 (23,813)		76,569	219,290	
Stock-in-trade (322,968) (106,145) Trade debts (32,339) (241,564) (241,564) (29,656) (20,023) (1,742) (1,796) (2,023) (1,742) (1,796) (2,813) (20,035)				
Stock-in-trade (322,968) (106,145) Trade debts (32,339) (241,564) (241,564) (29,656) (20,023) (1,742) (1,796) (2,023) (1,742) (1,796) (2,813) (20,035)	Stores, spares and loose tools	4,597	(16,918)	
Advances Short term prepayments Other receivable Sales tax refundable Increase in trade and other payables CASH FLOWS FROM OPERATING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CASH FLOWS FROM INVESTING ACTIVITIES CAPITAL Expenditure on property, plant and equipment Dividend received Return on bank deposit Proceeds from sale of property, plant and equipment Sividend received Return on bank deposit Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING AC		(322,968)		
Short term prepayments (1,742) (1,742) (1,742) (2,813) (2,923) (1,742) (2,813) 100,576 (22,813) 100,576 (348,973) (252,636) Increase in trade and other payables 347,730 (134,893) (252,636) CASH FLOWS FROM OPERATING ACTIVITIES 75,326 (168,239) Income tax paid (44,661) (58,082) Finance cost paid (82,991) (49,120) Long term security deposit (28,143) (17,801) Worker Profit participation fund paid (2,834) (114) Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES (199,511) (45,452) Dividend received 716 180 Return on bank deposit 6,094 1,848 Proceeds from sale of property, plant and equipment 3,000 564 NET CASH USED IN INVESTING ACTIVITIES (189,701) (42,860) CASH FLOWS FROM FINANCING ACTIVITIES (189,701) (42,860)	Trade debts	(32,339)	(241,564)	
Other receivable Sales tax refundable 1,796 (348,973) 22,813 (10,576) Increase in trade and other payables 347,730 (134,893) (252,636) Increase in trade and other payables 347,730 (168,239) (168,239) Income tax paid (44,661) (82,991) (49,120) (28,143) (17,801) Income tax paid (28,143) (17,801) (49,120) (28,143) (17,801) Long term security deposit (28,143) (17,801) (2,834) (114) Worker Profit participation fund paid (158,629) (125,117) (125,117) Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES (83,302) (293,356) Capital expenditure on property, plant and equipment (199,511) (45,452) (158,629) (125,117) Dividend received 716 (180 180 1848 Return on bank deposit 6,094 (189,701) (42,860) 564 NET CASH USED IN INVESTING ACTIVITIES (189,701) (42,860) 564 CASH FLOWS FROM FINANCING ACTIVITIES (189,701) (42,860) 564 Net cash from financing activities 219,218 (342,090) 342,090 Net cash from financing activities 59,013 (53,786				
15,638 100,576 (348,973) (252,636) Increase in trade and other payables 347,730 (134,893) CASH FLOWS FROM OPERATING ACTIVITIES 75,326 (168,239) Income tax paid (44,661) (58,082) Finance cost paid (82,991) (49,120) Long term security deposit (28,143) (17,801) Worker Profit participation fund paid (2,834) (114) Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES Capital expenditure on property, plant and equipment (199,511) (45,452) Dividend received 716 180 Return on bank deposit 6,094 1,848 Proceeds from sale of property, plant and equipment 3,000 564 NET CASH USED IN INVESTING ACTIVITIES (189,701) (42,860) CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received 86,175 -			1 1	
(348,973) (252,636)				
Increase in trade and other payables	Sales tax refundable			
Income tax paid		(348,973)	(252,636)	
Income tax paid	Increase in trade and other payables	347,730	(134,893)	
(82,991) (49,120)	CASH FLOWS FROM OPERATING ACTIVITIES	75,326	(168,239)	
Cash and cash equivalents at the beginning of the period Cash 43 (17,801)	Income tax paid	(44,661)	(58,082)	
Worker Profit participation fund paid (2,834) (114) (158,629) (125,117) Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES Capital expenditure on property, plant and equipment Dividend received Return on bank deposit Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received Short term borrowing - net Net cash from financing activities Net cash and cash equivalents (199,511) (45,452) (189,751) (45,452) (180,094) 1,848 (180,09	Finance cost paid	(82,991)	(49,120)	
(158,629) (125,117)	Long term security deposit	(28,143)	(17,801)	
Net cash used in operating activities (83,302) (293,356) CASH FLOWS FROM INVESTING ACTIVITIES Capital expenditure on property, plant and equipment Dividend received 716 180 Return on bank deposit 6,094 1,848 Proceeds from sale of property, plant and equipment 3,000 564 NET CASH USED IN INVESTING ACTIVITIES (189,701) (42,860) CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received 86,175 133,043 342,090 Net cash from financing activities 219,218 342,090 Net increae in cash and cash equivalents (53,786) 5,874 Cash and cash equivalents at the beginning of the period 59,013 25,736	Worker Profit participation fund paid	(2,834)	(114)	
CASH FLOWS FROM INVESTING ACTIVITIES Capital expenditure on property, plant and equipment Dividend received Tole Return on bank deposit Froceeds from sale of property, plant and equipment Tole Return on bank deposit Froceeds from sale of property, plant and equipment Tole Return on bank deposit Sequence Seq		(158,629)	(125,117)	
Capital expenditure on property, plant and equipment Dividend received Return on bank deposit Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received Short term borrowing - net Net cash from financing activities Net cash and cash equivalents (199,511) (45,452) 180 180 1,848 3,000 (42,860) (42,860) 86,175 133,043 342,090 Net cash from financing activities 219,218 342,090 Set increae in cash and cash equivalents (53,786) 5,874 Cash and cash equivalents at the beginning of the period 59,013 25,736	Net cash used in operating activities	(83,302)	(293,356)	
Dividend received Return on bank deposit Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received Short term borrowing - net Net cash from financing activities Net cash and cash equivalents (53,786) 180 1,848 6,094 1,848 1,	CASH FLOWS FROM INVESTING ACTIVITIES			
Dividend received Return on bank deposit Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received Short term borrowing - net Net cash from financing activities Net cash and cash equivalents (53,786) 180 1,848 6,094 1,848 1,	Capital expenditure on property, plant and equipment	(199,511)	(45,452)	
Proceeds from sale of property, plant and equipment NET CASH USED IN INVESTING ACTIVITIES (189,701) (42,860) CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received Short term borrowing - net Net cash from financing activities Net increae in cash and cash equivalents (53,786) 5,874 Cash and cash equivalents at the beginning of the period 564 (42,860) (42,860) 86,175 133,043 342,090 (53,786) 5,874	Dividend received	716		
NET CASH USED IN INVESTING ACTIVITIES CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received				
CASH FLOWS FROM FINANCING ACTIVITIES Long term loan received 86,175 133,043 342,090 Net cash from financing activities 219,218 342,090 Net increae in cash and cash equivalents (53,786) 5,874 Cash and cash equivalents at the beginning of the period 59,013 25,736	Proceeds from sale of property, plant and equipment	3,000	564	
Long term loan received Short term borrowing - net Net cash from financing activities Net increae in cash and cash equivalents Cash and cash equivalents at the beginning of the period 86,175 133,043 342,090 342,090 59,013 25,736	NET CASH USED IN INVESTING ACTIVITIES	(189,701)	(42,860)	
Short term borrowing - net133,043342,090Net cash from financing activities219,218342,090Net increae in cash and cash equivalents(53,786)5,874Cash and cash equivalents at the beginning of the period59,01325,736	CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash from financing activities219,218342,090Net increae in cash and cash equivalents(53,786)5,874Cash and cash equivalents at the beginning of the period59,01325,736	<u> </u>		342,090	
Cash and cash equivalents at the beginning of the period 59,013 25,736				
· · · · · · · · · · · · · · · · · · ·	<u>-</u>			
Cash and cash equivalents at the end of the period 5,227 31,610	Cash and cash equivalents at the beginning of the period	59,013	25,736	
	Cash and cash equivalents at the end of the period	5,227	31,610	

The annexed notes form an integral part of these accounts.

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited) FOR THE NINE MONTHS ENDED 31 MARCH 2025

	KLOLKYLO						
		CAPITAL		REVENUE			
SHARE CAPITAL	Premium on issue of right shares	Fair value reserve FVTOCI investments	Sub total	General reserve	TOTAL RESERVES	ACCUMULATED LOSS	TOTAL EQUITY
			(Rupee	s in thousand	i)		
86,400	86,400	25,911	112,311	600,000	712,311	144,990	943,701
-	-	-	-	-	-	36,397	36,397
-	-	21,793	21,793	-	21,793	-	21,793
86,400	86,400	47,704	134,104	600,000	734,104	181,387	1,001,891
-		- (281)	- (281)	-	- (281)	(70,292) -	(70,292) (281)
-	-	(281)	(281)	-	(281)	(70,292)	(70,573)
86,400	86,400	47,423	133,823	600,000	733,823	111,095	931,318
-	-	-	-	-	-	(89,832)	(89,832)
-	-	(18,485)	(18,485)	-	(18,485)	-	(18,485)
-	-	(18,485)	(18,485)	-	(18,485)	(89,832)	(108,317)
86,400	86,400	28,938	115,338	600,000	715,338	21,263	823,001

RESERVES

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

Balance as at 30 June 2023 (Audited)

Balance as at 30 June 2024 (Audited)

Profit for the nine months ended 31 March 2024

Loss for the nine months ended 31 March 2025

Balance as at 31 March 2025 (Un-audited)

Balance as at 31 March 2024 (Un-audited) Loss for the year ended 30 June 2024

Total comprehensive loss for the nine months ended 31 March 2024

Other comprehensive income for the half year ended 30 June 2024 Total comprehensive loss for the year ended 30 June 2024

Other comprehensive income for the nine months ended 31 March 2025 Total comprehensive income for the nine months ended 31 March 2025

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CHIFF EXECUTIVE	DIRECTOR	CHIEF ETHANCIAL OFFICER