



SINCE 1980

AL-KHAIR GADOON LTD.

**Condensed Interim
Financial Statements
3rd Quarter Ended**

**March
31, 2025
(Un-Audited)**

www.alkhairgadoon.com

COMPANY INFORMATION

BOARD OF DIRECTORS:	Mohammad Afzal Sheikh	Chairman
	Mohammad Amin Sheikh	Chief Executive
	Mohammad Saeed Sheikh	Non-Executive Director
	Mrs. Parveen Afzal	Non-Executive Director
	Mrs. Farnaz Saeed	Non-Executive Director
	Mrs. Nafisa Amin	Non-Executive Director
	Mr. Asif Sajjad	Independent Director
AUDIT COMMITTEE:	Mr. Kamal Subhani	Independent Director
	Mr. Kamal Subhani	Chairman
	Mrs. Farnaz Saeed	Member
	Mr. Asif Sajjad	Member
	Mr. Khurram Iftikhar	Secretary
	Mr. Kamal Subhani	Chairman
	Mrs. Farnaz Saeed	Member
HUMAN RESOURCE & REMUNERATION COMMITTEE:	Mrs. Parveen Afzal	Member
	Miss Samina Kokab	Secretary
	Mr. Kamal Subhani	Chairman
	Mrs. Farnaz Saeed	Member
	Mrs. Parveen Afzal	Member
	Miss Samina Kokab	Secretary
	Muhammad Tariq Amin	
CFO / CHIEF ACCOUNTANT:	Miss Samina Kokab	
COMPANY SECRETARY:	M/s. Tahir Siddiqi & Co., Chartered Accountants.	
AUDITORS:	Mr. Umer Jamil (Advocate High Court)	
LEGAL ADVISOR:	Corplink (Private) Limited	
SHARES REGISTRAR:	Wings Arcade, I-K Commercial,	
	Model Town, Lahore	
	United Bank Limited	
	Meezan Bank Limited	
	Bank Alfalah Limited.	
	Habib Metropolitan Bank	
	Allied Bank Limited	
BANKERS:	Soneri Bank Limited	
	92/3, 94A & 94B Phase III, Industrial	
	Estate, Gadoon Amazai,	
	District Swabi, (K.P.K)	
	Tel: (0938) 270260	
	Fax: (0938) 270270	
	Al-Khair House,	
REGISTERED OFFICE & FACTORY SITE:	43-T, Gulberg II, Lahore.	
	Tel: (0342)-4311111	
	Fax: (042) 35716588, 35753719	
	Email: info@alkhairgadoon.com	
	Website: www.alkhairgadoon.com	
CORPORATE OFFICE:		

**DIRECTORS' REPORT TO THE MEMBERS
FOR THE NINE MONTHS ENDED MARCH 31, 2025**

The Directors of your Company are pleased to present the Un-audited Condensed Interim Financial Statements of the Company for the nine months ended March 31, 2025.

Operational Results

Particulars	Nine Months ended		Third Quarter ended	
	31 March, 2025	31 March, 2024	31 March, 2025	31 March, 2024
	Rupees (in million)		Rupees (in million)	
Sales - net	1,045.80	952.25	380.35	352.77
Gross profit	131.23	110.92	51.72	38.90
Operating profit	49.22	32.37	20.35	11.93
Finance cost	(23.61)	(9.58)	(6.23)	(2.95)
Profit before taxation	29.82	28.03	14.48	11.86
Income tax expense	(13.07)	(11.90)	(4.75)	(4.41)
Profit for the period - net	16.75	16.13	9.72	7.45

During the nine months period ended March 31, 2025, the Company has recorded net sales of Rs.1,045,804,150/- as compared to net sales of Rs.952,251,567/- for the same period last year, recording an increase in sales by Rs.93,552,583/- (9.82%). The Financial period under discussion has been a period of excellent performance and growth for the Company. Operating in an environment of increasing competition and bad economy of country, the Company experienced an increase in net sales by almost 9.82%. The Board alongwith management and executives of the Company have played pivotal role in achieving the Company's objectives and safeguarding interests of the shareholders. We are hopeful that during the next financial year the situation will further improve and the company will achieve the record growth.

Future Outlook

Despite the reduced interest rates in the quarter under discussion, business challenges are being faced by the Company due to low purchasing power of the end users. Several taxes have been announced in recently that will impact the future operations of the Company. The management of the Company is fully aware of state of affairs of the Company and economic conditions of the country in terms of inflation, prevailing dearness in the country, in addition to intense competition from existing players and new entrants which are major challenges to meet in coming future.

The management of the Company is fully cognizant of the situation and will overcome through the strategies of improved operational efficiencies, synergies, best product mix management, effective cost control measures and better trade partnering with customers. The Company has been exhibiting strong performance against challenges over the years, be it vulnerability of increased competition, fluctuation in raw material prices or exchange rate. Operational excellence and management skills have positioned the Company for sustainable growth to meet challenges ahead. Being socially responsible, financially viable and operationally smart will remain the key objectives of the Company.

Appreciation

We would like to acknowledge and appreciate the devoted and sincere services of our workers, staff members of the management team. We are grateful to our bankers and other stakeholders. We also thank for continued co-operation extended by our customers and retailers who are the key element of our Company.

**MUHAMMAD AFZAL SHEIKH
CHAIRMAN****MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER**

ڈائریکٹرز کی جائزہ رپورٹ

31 مارچ 2025 کو ختم ہونے والی نو ماہی کے لئے

کمپنی کے بورڈ آف ڈائریکٹرز کی جانب سے، ہمیں 31 مارچ 2025 کو ختم ہونے والے نو مہینوں کی غیر آڈٹ شدہ کنڈینسڈ عبوری مالیاتی بیانات آپ کے سامنے پیش کرتے ہوئے خوشی ہو رہی ہے۔

آپریٹل نتائج

تیسری سہ ماہی		نوماہی		تفصیلات
31.03.2024	31.03.2025	31.03.2024	31.03.2025	
روپے (ملین میں)	روپے (ملین میں)	روپے (ملین میں)	روپے (ملین میں)	
352.77	380.35	925.25	1,045.80	فروخت - خالص
38.90	51.72	110.92	131.23	مجموعی منافع
11.93	20.35	32.37	49.22	آپریٹنگ منافع
(2.95)	(6.23)	(9.58)	(23.61)	مالیاتی لاگت
11.86	14.48	28.03	29.82	ٹیکس سے پہلے منافع
(4.41)	(4.75)	(11.90)	(13.07)	انکم ٹیکس کے اخراجات
7.45	9.72	16.13	16.75	اس مدت کے لئے خالص منافع

31 مارچ 2025 کو ختم ہونے والی نو ماہی کی مدت کے دوران، کمپنی نے گزشتہ سال کی اسی مدت کے لئے 952.2516 ملین روپے کی خالص فروخت کے مقابلے میں 1,045.8042 ملین روپے جو کہ گزشتہ سال کی اسی مدت کے لئے 781.4200 ملین روپے کے مقابلے میں 170.8315 (21.86%) ملین روپے کے اضافے کے ساتھ خالص فروخت کی۔ زیر جائزہ مدت کے دوران کمپنی نے مجموعی منافع 110.9226 ملین روپے اور 104.3529 ملین روپے خالص منافع جو کہ گزشتہ سال کی اسی مدت کے مجموعی منافع 16.1267 ملین روپے اور 10.8465 ملین روپے کے خالص منافع کے مقابلے میں تھا۔

31 مارچ 2025 کو ختم ہونے والی نو ماہ کی مدت کے دوران، کمپنی نے گزشتہ سال کی اسی مدت کے لئے 952.25 ملین روپے کی خالص فروخت کے مقابلے میں 1,045.80 ملین روپے کی خالص فروخت ریکارڈ کی ہے، جس میں 93.55 (9.82%) ملین روپے کا اضافہ

ریکارڈ کیا گیا ہے۔ زیر بحث مالیاتی دور کمپنی کے لیے بہترین کارکردگی اور ترقی کا دور رہا ہے۔ بڑھتی ہوئی مسابقت اور ملک کی خراب معیشت کے ماحول میں کام کرتے ہوئے، کمپنی نے خالص فروخت میں تقریباً 9.82 فیصد اضافہ دیکھا۔ بورڈ نے کمپنی کی انتظامیہ اور ایگزیکٹوز کے ساتھ مل کر کمپنی کے مقاصد کے حصول اور شیئرز ہولڈرز کے مفادات کے تحفظ میں اہم کردار ادا کیا ہے۔ ہمیں امید ہے کہ اگلے مالی سال کے دوران صورت حال مزید بہتر ہوگی اور کمپنی ریکارڈ ترقی حاصل کرے گی۔

مستقبل کے خدوخال

زیر بحث سہ ماہی میں سود کی شرح میں کمی کے باوجود، صارفین کی کم قوت خرید کی وجہ سے کمپنی کو کاروباری چیلنجوں کا سامنا ہے۔ حال ہی میں کئی ٹیکسوں کا اعلان کیا گیا ہے جو کمپنی کے مستقبل کے آپریشنز کو متاثر کرے گا۔ کمپنی کی انتظامیہ کمپنی کے حالات اور ملک کے معاشی حالات سے پوری طرح آگاہ ہے اور فراطر، ملک میں موجودہ مہنگائی کے علاوہ موجودہ فوم حریف اور نئے داخل ہونے والوں سے شدید مقابلہ جو کہ آنے والے مستقبل میں بڑے چیلنجز کا سامنا ہے۔

کمپنی کی انتظامیہ صورت حال سے پوری طرح باخبر ہے اور بہتر آپریشنل افادیت، ہم آہنگی، بہترین پروڈکٹ مکس مینجمنٹ، لاگت پر قابو پانے کے موثر اقدامات اور صارفین کے ساتھ بہتر تجارتی شراکت داری کی حکمت عملیوں کے ذریعے قابو پائے گی۔ کمپنی کئی سالوں سے چیلنجوں کے خلاف مضبوط کارکردگی کا مظاہرہ کر رہی ہے، چاہے وہ بڑھتی ہوئی مسابقت کا خطرہ ہو، خام مال کی قیمتوں میں اتار چڑھاؤ ہو یا شرح مبادلہ۔ آپریشنل نفسیات اور انتظامی مہارتوں نے کمپنی کو پائیدار ترقی کے لیے پیش کیا ہے تاکہ آنے والے چیلنجوں کا مقابلہ کیا جاسکے۔ سماجی طور پر ذمہ دار، مالی طور پر قابل عمل اور آپریشنل طور پر ہوشیار ہونا کمپنی کے اہم مقاصد ہیں گے۔

اظہار تشکر

ہم اپنے کارکنوں، انتظامی ٹیم کے عملے کے اراکین کی مخلصانہ خدمات کا اعتراف اور تعریف کرنا چاہیں گے۔ ہم اپنے مینیکرز اور دیگر اسٹیک ہولڈرز کے شکر گزار ہیں۔ ہم اپنے صارفین اور خوردہ فروشوں کی طرف سے جاری تعاون کے لیے بھی شکریہ ادا کرتے ہیں جو ہماری کمپنی کا کلیدی عنصر ہیں۔

Muhammad Amm

محمد امین شیخ

چیف ایگزیکٹو

ML

محمد افضل شیخ

چیئر مین

لاہور: 28 اپریل 2025




AL-KHAIR GADOON LTD.


March
31, 2025

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

	Note	Un-Audited March,31 2025 Rupees	Audited June,30 2024 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, Plant and Equipment	5	158,516,686	177,248,160
		158,516,686	177,248,160
CURRENT ASSETS			
Stores and Spares		4,291,411	3,811,252
Stock in Trade		425,558,023	339,230,985
Trade Debts		14,734,451	23,783,443
Advances, Deposits and Prepayments		17,754,835	25,569,887
Advance Taxes - Net		81,394,406	69,611,513
Cash and Bank Balances		39,661,480	42,234,842
		583,394,607	504,241,922
TOTAL ASSETS		741,911,293	681,490,082
EQUITY AND LIABILITIES			
Authorized Capital			
12,000,000 Ordinary shares of Rs. 10 each		300,000,000	300,000,000
Issued, Subscribed and Paid up Capital		100,000,000	100,000,000
Capital Reserves - Share Premium		25,000,000	25,000,000
Unappropriated Profit		214,130,939	197,385,190
Shareholders' Equity		339,130,939	322,385,190
NON CURRENT LIABILITIES			
Long Term Loan	6	-	3,703,699
Deferred Liabilities		29,580,112	30,339,985
		29,580,112	34,043,684
CURRENT LIABILITIES			
Current portion of Long Term Loan	6	925,923	3,703,692
Trade and Other Payables		145,079,594	54,656,453
Taxes Payable		13,919,140	3,916,216
Short Term Borrowings	7	211,497,886	261,007,147
Un-Claimed Dividend		1,777,700	1,777,700
		373,200,242	325,061,208
CONTINGENCIES AND COMMITMENTS		-	-
TOTAL EQUITY AND LIABILITIES		741,911,293	681,490,082

The annexed notes from 1 to 12 form an integral part of these financial statements.


MUHAMMAD AFZAL SHEIKH
CHAIRMAN


MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER

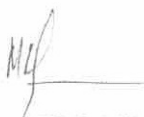

MUHAMMAD TARIQ AMIN
CHIEF FINANCIAL OFFICER

Lahore: April 28, 2025

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31,2025**

	<u>Nine Months Ended</u>		<u>Quarter Ended</u>	
	Rupees		Rupees	
	July-Mar,2025	July-Mar,2024	Jan-Mar,2025	Jan-Mar,2024
	Rupees		Rupees	
Sales - net	1,045,804,150	952,251,567	380,353,241	352,768,512
Cost of sales	(914,573,485)	(841,329,000)	(328,627,142)	(313,872,251)
Gross profit	131,230,665	110,922,567	51,726,099	38,896,261
Administrative expenses	(44,315,364)	(49,764,524)	(18,008,109)	(17,142,938)
Distribution expenses	(37,695,380)	(28,785,873)	(13,359,572)	(9,823,973)
	(82,010,743)	(78,550,397)	(31,367,680)	(26,966,911)
Operating profit	49,219,921	32,372,170	20,358,418	11,929,350
Finance cost	(23,608,076)	(9,576,105)	(6,228,958)	(2,951,868)
Other operating income	4,206,455	5,233,730	346,401	2,878,194
	(19,401,621)	(4,342,375)	(5,882,557)	(73,674)
Profit before taxation	29,818,301	28,029,795	14,475,862	11,855,676
Income tax expense	(13,072,552)	(11,903,145)	(4,754,416)	(4,409,606)
Profit for the year - net	16,745,749	16,126,650	9,721,446	7,446,070
Earnings per share - before tax (basic and diluted - Rupees)	2.98	2.80	1.45	1.19
Earnings per share - after tax (basic and diluted - Rupees)	1.67	1.61	0.97	0.74

The annexed notes from 1 to 12 form an integral part of these financial statements.



MUHAMMAD AFZAL SHEIKH
CHAIRMAN



MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER



MUHAMMAD TARIQ AMIN
CHIEF FINANCIAL OFFICER


Lahore: April 28, 2025


**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH31, 2025**

	Note	July -Mar-2025 Rupees	July -Mar-2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Cash (used in) / generated from operations	10	102,610,103	15,127,666
Finance cost paid		(26,183,624)	(10,257,648)
WPPF paid		-	-
Income tax paid received		(24,001,188)	(15,238,555)
Sales tax refunds / (paid) received		(854,257)	-
Warranty and claims paid		(475,123)	-
Gratuity paid		(759,873)	-
		<u>(52,274,066)</u>	<u>(25,496,203)</u>
Net cash (used in) generated from operating activities		50,336,038	(10,368,537)
Cash flows from investing activities			
Fixed capital expenditure		(5,140,900)	(17,870,980)
Proceed from disposal of fixed assets		11,000,000	-
Net cash (used in) investing activities		5,859,100	(17,870,980)
Cash flows from financing activities			
Short term borrowings		(52,287,031)	60,797,008
Long Term Loans		(6,481,468)	(2,777,769)
Net cash generated / (used in) financing activities		(58,768,499)	58,019,239
Net (decrease)/increase in cash and cash equivalents		(2,573,362)	29,779,723
Cash and cash equivalents at the beginning of the year		42,234,842	19,266,710
Cash and cash equivalents at the end of the year		39,661,480	42,234,842

The annexed notes from 1 to 12 form an integral part of these financial statements.


MUHAMMAD AFZAL SHEIKH
CHAIRMAN


MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER


MUHAMMAD TARIQ AMIN
CHIEF FINANCIAL OFFICER


Lahore: April 28, 2025


**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MAR 31, 2025**

	Issued, Subscribed			
	and Paid up Share Capital	Share Premium	Unappropriated Profit	Total
	(-----Rupees-----)			
Balance as at 1 July 2023	100,000,000	25,000,000	170,543,296	295,543,296
Comprehensive income for the year				
Profit for the year	-	-	27,253,316	27,253,316
Other comprehensive income (loss) for the year	-	-	(411,422)	(411,422)
	-	-	26,841,894	26,841,894
Balance as at 30 June 2024	100,000,000	25,000,000	197,385,190	322,385,190
Balance as at 1 July 2024	100,000,000	25,000,000	197,385,190	322,385,190
Comprehensive income for the year				
Profit/(Loss) for the Nine Months	-	-	16,745,749	16,745,749
Other comprehensive Income/ (loss) for the Nine Months	-	-	-	-
	-	-	16,745,749	16,745,749
Balance As At 31 March 2025	100,000,000	25,000,000	214,130,939	339,130,939

The annexed notes from 1 to 12 form an integral part of these financial statements.


MUHAMMAD AFZAL SHEIKH
CHAIRMAN


MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER


MUHAMMAD TARIQ AMIN
CHIEF FINANCIAL OFFICER

Lahore: April 28, 2025

**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025**

1 THE COMPANY AND ITS OPERATIONS

Al-Khair Gadoon Limited (the Company) was incorporated on August 27, 1990 as a Private Limited Company under the Companies Ordinance, 1984 (the Ordinance) [now Companies Act, 2017] and converted into Public Limited Company on August 31, 1995 and is listed on the Pakistan Stock Exchange Limited. It is primarily engaged in manufacturing of foam and allied products. The company's registered office is located at 92/3, Phase-III, Industrial Estate, Gadoon Amazai, District Swabi, KPK and corporate office is located at Al-Khair house, 43-T, Gulberg-II, Lahore. The manufacturing plant of the company is located at 92/3, Phase-III, Industrial Estate, Gadoon Amazai, District Swabi, KPK and 94-A, 94-B, Phase-III, Industrial Estate, Gadoon Amazai, District Swabi, KPK.

2 STATEMENT OF COMPLIANCE

- 2.1 These condensed interim financial statements of the Company for the nine months ended March 31, 2024 have been prepared in accordance with 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 comprises of:

International Accounting Standard (IAS) 34, Interim Financial Reporting, 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 the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

- 2.2 These condensed interim financial statements do not include all the information and disclosures required in the annual audited financial statements, and should be read in conjunction with Company's annual audited financial statements for the year ended June 30, 2024.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies for the preparation of quarterly financial statements for the quarter ended March 31, 2025 are the same as those applied in the preparation of the preceding annual published financial statements of the Company for the year ended June 30, 2024.

4 ACCOUNTING ESTIMATES AND JUDGMENTS

- 4.1 The preparation of this condensed interim financial information in conformity with the approved accounting standards requires the use of certain accounting estimates. It also requires exercising judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.
- 4.2 During the preparation of these condensed interim financial statements, the significant judgments made by the management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that were applied to the audited annual financial statements for the year ended June 30, 2024.
- 4.3 The provision for taxation for the nine months ended March 31, 2025 has been made on an estimated basis.

5 PROPERTY, PLANT & EQUIPMENT

	31-Mar-25 Un-audited Rupees	30-Jun-24 Audited Rupees
Operating Assets		
Book value at the beginning of the period	177,248,160	198,415,883
Addition during the period	5,140,900	-
Deletion during the period	(10,710,328)	(4,704,937)
	171,678,732	193,710,946
Depreciation charged during the period	(13,162,045)	(16,462,787)
Book value at the end of the period	158,516,686	177,248,160

	Additions	Deletions
5.1 Following additions/deletion made during the period		
Plant and Machinery	220,000	-
Tools and Equipment	-	-
Office Equipment	-	-
Furniture and Fixture	121,700	-
Computers	220,600	-
Vehicle	4,578,600	10,710,328
Vehicle (Leased)	-	-
	5,140,900	10,710,328

6 LONG TERM LOAN

	31-Mar-25 Un-audited Rupees	30-Jun-24 Audited Rupees
6.1 Long Term Loan (Sindh Bank)-Secured	-	7,407,391
Less: Current portion of long term loan	925,923	(3,703,692)
	925,923	3,703,699

There is no material change in the terms and conditions of the long term loans as disclosed in the annual audited financial statements as at and for the year ended June 30, 2023.

7 SHORT TERM BORROWINGS

	31-Mar-25 Un-audited Rupees	30-Jun-24 Audited Rupees
BAFL - Finance Against Imported Material	141,392,544	190,901,806
Loan from Directors - Unsecured	70,105,341	70,105,341
	211,497,885	261,007,147

7.1 This represents the interest free loan received from directors to meet working capital requirement of the Company. It is unsecured and interest free which is repayable on demand.

8 CONTINGENCIES AND COMMITMENTS

8.1 Contingencies

There is no material change in the status of contingencies as reported in the financial statements for the preceding financial year ended June 30, 2024

8.2 Commitments

Commitments in respect of letter of credits for raw materials at the terminal date were Rs.133.346 M (June 30, 2024 Rs.160.00 M)

9 TRANSACTIONS WITH RELATED PARTIES

There were no related parties transactions during the period.

The transactions with related parties are executed on arms' length prices. Directors are interested to the extent of their directorship / shareholding. There is no change in nature of relationship with related parties as reported in the financial statements for the preceding financial year ended June 30, 2024.

10 CASH GENERATED FROM OPERATIONS

	31-Mar-25 Un-audited Rupees	31-Mar-24 Un-audited Rupees
Profit before taxation	29,818,301	28,029,795
Adjustments for non cash items:		
Depreciation on property, plant and equipment	13,339,807	12,144,022
Finance cost	23,608,076	9,576,105
Provision for loss Allowance	67,424	-
Loss / (gain) on disposal of property, plant and equipment	(467,434)	-
	<u>36,547,873</u>	<u>21,720,127</u>
Operating profit before working capital changes	66,366,173	49,749,922
Decrease/(increase) in current assets		
Stores and spares	(480,159)	2,041,318
Stock-in-trade	(86,327,038)	(6,685,311)
Trade debts	9,048,992	(14,939,778)
Advances, deposits and prepayments	21,003,445	1,990,325
	<u>(56,754,760)</u>	<u>(17,593,447)</u>
(Decrease)/increase in current liabilities		
Trade and other payables	92,998,690	(17,028,809)
Net cash flow from Operating Activities	<u>102,610,103</u>	<u>15,127,666</u>

11 FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

The carrying value of all financial assets and liabilities in these financial statements approximate their fair values.

12 FINANCIAL RISK MANAGEMENT

The Company's activities expose it to a variety of financial risk: market risk (including foreign currency risk, interest rate risk and other price risk), credit risk and liquidity risk.



The condensed interim financial statements do not include all financial risk management information and disclosures required in the audited annual financial statements and should be read in conjunction with the audited annual financial statement for the year ended June 30, 2024.

There has been no change in Company's sensitivity to these risks since June 30, 2024 except for general exposure to fluctuations in foreign currency and interest rates. There have been no change in the risk management policies during the period.

There have been no significant changes in the business or economic circumstances during the period that would have affected the fair values of the financial assets of the Company. Further, no re-classifications in the categories of financial assets have been made since June 30, 2024.

Figures have been rounded off to the nearest rupee and previous period's figures have been re-classified where necessary.

The Condensed interim financial statements were authorized for issue on April 28, 2025 by the board of directors of the company.

MUHAMMAD AFZAL SHEIKH
CHAIRMAN

MOHAMMAD AMIN SHEIKH
CHIEF EXECUTIVE OFFICER

MUHAMMAD TARIQ AMIN
CHIEF FINANCIAL OFFICER

Lahore: April 28, 2025

AL-KHAIR GADOON LTD.



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