



Elahi Cotton Mills Limited

270, Sector I-9/3, Industrial Area, Islamabad. (Pakistan)

Phone : +92 51 4433451-4

ECM/Secy/25/_____

September 26, 2025

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
KARACHI.

RE: FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2025.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on September 26, 2025 at 10:00 a.m. at 270-Sector I-9, Industrial Area, Islamabad recommended the following:

(i)	<u>CASH DIVIDEND:</u>	Nil
(ii)	<u>BONUS SHARES:</u>	Nil
(iii)	<u>RIGHT SHARES:</u>	Nil
(iv)	<u>ANY OTHER ENTITLEMENT/CORPORATE ACTION:</u>	Nil
(v)	<u>ANY OTHER PRICE-SENSITIVE INFORMATION:</u>	Nil

In compliance to Notice No. PSX/N-062 dated January 10, 2025, we enclose herewith the following:

- Audited Financial Results
(Statement of Profit or loss)
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Equity

The Annual General Meeting of the Company will be held on October 25, 2025 at 10.00 a.m. at the Registered Office of the Company at 270-Sector I-9, Industrial Area, Islamabad. The share transfer books of the Company will remain closed from October 19, 2025 to October 25, 2025 (both days inclusive). The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting. The financial statements are available on the Company's website.

Yours faithfully,
for Elahi Cotton Mills Limited.

(MAHFOOZ ELAHI)
Chief Executive

ELAHI COTTON MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
Sales - net	23	996,623,852	960,658,145
Cost of sales	24	<u>(954,986,185)</u>	<u>(957,924,139)</u>
Gross profit		41,637,667	2,734,006
Administrative expenses	25	<u>14,104,614</u>	<u>14,809,726</u>
Selling and distribution expenses		<u>2,460,500</u>	<u>2,019,100</u>
Other operating charges	26	<u>2,462,816</u>	<u>822,394</u>
		<u>(19,027,930)</u>	<u>(17,651,220)</u>
Operating Profit / (loss)		22,609,737	(14,917,214)
Other income	27	617,836	646,520
Finance cost	28	<u>(173,634)</u>	<u>(432,139)</u>
Profit / (loss) before income tax and minimum tax		23,053,939	(14,702,833)
Minimum tax	29	<u>(12,461,916)</u>	<u>(12,013,350)</u>
Profit / (loss) before income tax		10,592,023	(26,716,183)
Income tax	30	<u>-</u>	<u>976,462</u>
Profit / (loss) after taxation		<u>10,592,023</u>	<u>(25,739,721)</u>
Earning / (loss) per share - basic and diluted	32	<u>8.15</u>	<u>(19.80)</u>

The annexed notes from 1 to 45 form an integral part of these financial statements.

reh

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



ELAHI COTTON MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	174,896,304	177,892,062
Long term security deposits		918,810	918,810
Loan and advances	7	4,929,750	5,052,750
		<u>180,744,864</u>	<u>183,863,622</u>
CURRENT ASSETS			
Short term prepayments		364,605	374,305
Stores, spares and loose tools	8	3,880,337	3,939,143
Stock in trade	9	38,739,116	33,181,882
Trade debts	10	35,114,638	19,982,867
Loan and advances	11	2,099,918	514,008
Short term investment	12	663,890	598,335
Sales tax refundable		421,083	-
Prepaid levy	13	4,345,417	3,001,431
Cash and bank balances	14	10,159,419	13,835,204
		<u>95,788,423</u>	<u>75,427,175</u>
TOTAL ASSETS		<u><u>276,533,287</u></u>	<u><u>259,290,797</u></u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital	15	13,000,000	13,000,000
Revaluation surplus on property, plant and equipment	16	138,408,462	141,098,316
Accumulated losses		(58,732,763)	(69,609,891)
		<u>92,675,699</u>	<u>84,488,425</u>
NON-CURRENT LIABILITIES			
Staff retirement benefits - gratuity	17	38,635,595	32,658,401
Financial liabilities	18	-	3,625,154
		<u>38,635,595</u>	<u>36,283,555</u>
CURRENT LIABILITIES			
Short term loan from directors	19	108,929,471	100,679,471
Trade and other payables	20	32,370,884	31,647,392
Financial liabilities	18	2,453,967	3,625,154
Lease liabilities	21	1,200,000	2,299,129
Unclaimed dividend		267,671	267,671
		<u>145,221,993</u>	<u>138,518,817</u>
TOTAL EQUITY AND LIABILITIES		<u><u>276,533,287</u></u>	<u><u>259,290,797</u></u>
CONTINGENCIES AND COMMITMENTS			
	22		

The annexed notes from 1 to 45 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



ELAHI COTTON MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (loss) before income tax and minimum tax		23,053,939	(14,702,833)
Adjustments for non-cash income and expenses:			
Depreciation	6.1.3 & 6.2	7,296,758	6,021,702
Provision for gratuity		12,764,245	9,745,587
Financial charges	28	173,634	432,139
Profit on short term investment	12	(65,555)	(94,370)
		43,223,021	1,402,225
Changes in working capital			
(Increase) / decrease in current assets			
Stores, spares and loose tools		58,806	(518,894)
Stock in trade		(5,557,234)	(6,145,007)
Trade debts		(15,131,771)	9,219,845
Loan and advances		(1,585,910)	57,902
Sales tax refundable		(421,083)	-
Short term prepayments		9,700	348,537
		(22,627,492)	2,962,383
(Decrease) / increase in current liabilities			
Financial liabilities		(4,796,341)	7,250,308
Trade and other payables		723,492	9,777,835
		(4,072,849)	17,028,143
Cash generated from operations		16,522,680	21,392,751
Income tax paid		(13,805,902)	(14,091,688)
Gratuity paid		(9,191,800)	(3,200,150)
Net cash (used in) / generated from operating activities		(6,475,022)	4,100,913
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	6.1	(4,301,000)	(25,768,980)
Loans given to employees		123,000	(673,000)
Net cash used in investing activities		(4,178,000)	(26,441,980)
CASH FLOWS FROM FINANCING ACTIVITIES			
Finance cost paid	28	(72,763)	(164,870)
Lease payments		(1,200,000)	-
Short term loan from directors		8,250,000	23,479,925
Net cash generated from financing activities		6,977,237	23,315,055
Net (decrease) / increase in cash and cash equivalents		(3,675,785)	973,988
Cash and cash equivalents at the beginning of the year		13,835,204	12,861,216
Cash and cash equivalents at the end of the year	14	10,159,419	13,835,204

The annexed notes from 1 to 45 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER



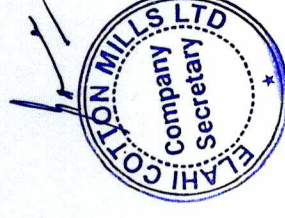
ELAHI COTTON MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	Share capital	Reserves		Total
		Capital	Revenue	
	Issued, subscribed and paid-up capital	Revaluation surplus on property, plant and equipment	Accumulated loss	
Note				
Balance as at July 01, 2023	13,000,000	134,831,533	(44,886,434)	102,945,099
Total comprehensive loss for the year ended June 30, 2024				
Loss for the year	-	-	(25,739,721)	(25,739,721)
Other comprehensive loss for the year	-	-	(1,960,818)	(1,960,818)
	-	-	(27,700,539)	(27,700,539)
Transfer to/(from) revaluation surplus on property, plant and equipment:				
- On account of incremental depreciation-net of deferred tax	-	(2,977,082)	2,977,082	-
- On account of reversal of deferred taxation	-	9,243,865	-	9,243,865
16				
Balance as at June 30, 2024	13,000,000	141,098,316	(69,609,891)	84,488,425
Total comprehensive income for the year ended June 30, 2025				
Profit for the year	-	-	10,592,023	10,592,023
Other comprehensive loss for the year	-	-	(2,404,749)	(2,404,749)
	-	-	8,187,274	8,187,274
Transfer from revaluation surplus on property, plant and equipment:				
- On account of incremental depreciation	-	(2,689,854)	2,689,854	-
16				
Balance as at June 30, 2025	13,000,000	138,408,462	(58,732,763)	92,675,699

The annexed notes from 1 to 45 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR



CHIEF FINANCIAL OFFICER