

**FATEH INDUSTRIES LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees	2023 Rupees Restated
<b>NON CURRENT ASSETS</b>				
Property, Plant and Equipment	4	240,240,302	10,846,578	11,695,748
Investment Property	5	120,000,000	1,943,657	1,943,657
Investments	6	938,037	815,746	433,514
		<u>361,178,339</u>	<u>13,605,981</u>	<u>14,072,919</u>
<b>CURRENT ASSETS</b>				
Stores, Spares and Loose Tools	7	-	-	-
Inventories	8	18,157,249	17,889,152	23,139,701
Trade Receivables	9	26,734,717	33,552,406	31,053,512
Advances, Deposits and Prepayments	10	1,422,219	1,317,718	1,167,504
Income Tax Refundable		2,849,221	2,374,921	2,540,309
Other Receivables	11	-	-	-
Cash and Bank Balances	12	322,034	220,012	463,358
		<u>49,485,440</u>	<u>55,354,209</u>	<u>58,364,384</u>
		<u>410,663,779</u>	<u>68,960,190</u>	<u>72,437,303</u>
<b>SHARE CAPITAL AND RESERVES</b>				
Share Capital	13	20,000,000	20,000,000	20,000,000
<b>Capital Reserve</b>				
Revaluation Surplus	14	219,858,906	-	-
Fair Value Reserve - Investments		920,470	798,179	415,947
		<u>220,779,376</u>	<u>798,179</u>	<u>415,947</u>
<b>Revenue Reserve</b>				
Unappropriated Profit / Accumulated Loss		3,359,348	(109,659,709)	(107,737,119)
		<u>244,138,724</u>	<u>(88,861,530)</u>	<u>(87,321,172)</u>
<b>NON CURRENT LIABILITIES</b>				
Security Deposit Payable		1,530,000	630,000	630,000
Deferred Taxation	15	10,291,438	-	-
		<u>11,821,438</u>	<u>630,000</u>	<u>630,000</u>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables	16	121,855,878	123,890,006	130,069,336
Loan from Directors	17	32,847,739	33,301,714	29,059,139
		<u>154,703,617</u>	<u>157,191,720</u>	<u>159,128,475</u>
<b>CONTINGENCIES AND COMMITMENTS</b>				
	18	-	-	-
		<u>410,663,779</u>	<u>68,960,190</u>	<u>72,437,303</u>
		-	-	-

The annexed notes form an integral part of these financial statements

**SAEED ALAM**  
Chief Executive

**RAUF ALAM**  
Director

**MUHAMMED ISMAIL**  
Chief Financial Officer

**FATEH INDUSTRIES LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025 Rupees	2024 Rupees
<b>SALES</b>	<b>19</b>	171,450	13,659,272
Less: COST OF SALES	<b>20</b>	440,423	13,147,754
<b>GROSS (LOSS) / PROFIT</b>		(268,973)	511,518
Less: Administration Expenses	<b>21</b>	3,690,338	1,259,881
<b>OPERATING LOSS</b>		(3,959,311)	(748,363)
Other Income	<b>22</b>	1,717,857	4,078,740
Foreign Exchange Gain/ (Loss)		(2,114,818)	1,007,439
		(4,356,272)	4,337,816
Financial Expenses - Bank Charges		1,964	6,257
Other Charges	<b>23</b>	755,721	5,555,012
		757,685	5,561,269
		(5,113,957)	(1,223,453)
Gain on remeasurement to fair value - Investment Property		118,056,343	-
<b>Profit/(Loss) Before Revenue Tax</b>		112,942,386	(1,223,453)
<b>Revenue Tax</b>	<b>24</b>	75,732	175,484
<b>Profit / (Loss) Before Taxation</b>		112,866,654	(1,398,937)
<b>Taxation</b>	<b>25</b>	(13,201)	523,653
<b>NET PROFIT / (LOSS) FOR THE YEAR</b>		112,879,855	(1,922,590)
<b>EARNINGS / (LOSS) PER SHARE</b>	<b>26</b>	56.44	(0.96)

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**FATEH INDUSTRIES LIMITED**  
**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>Note</b>	<b>2025 Rupees</b>	<b>2024 Rupees</b>
<b>NET PROFIT / (LOSS) FOR THE YEAR</b>		112,879,855	(1,922,590)
<b>OTHER COMPREHENSIVE INCOME / (LOSS)</b>			
<i>Items that may be subsequently reclassified to profit or loss reclassified</i>			
Unrealised Gain on Investments		122,291	382,232
Revaluation Surplus on Revaluation on Property, Plant & Equipment		230,302,747	-
Less: Related Deferred Tax		(10,276,199)	-
		220,026,548	-
<b>TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR</b>		<u>333,028,694</u>	<u>(1,540,358)</u>

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FATEH INDUSTRIES LIMITED  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED JUNE 30, 2025

	Issued, Subscribed & Paid Up Capital	Capital Reserves		Unappropriated Profit / Accumulated Loss	Total
		Fair Value Reserve - Investments	Revaluation Surplus		
----- Rupees -----					
Balance as at July 1, 2023 - As previously reported	20,000,000	415,947	-	(109,586,766)	(89,170,819)
Change in Accounting Policy (Note No.28)	-	-	-	1,849,647	1,849,647
Balance as at July 1, 2023 - Restated	20,000,000	415,947	-	(107,737,119)	(87,321,172)
Net Loss for the Year - As previously reported	-			(1,931,991)	(1,931,991)
Change in Accounting Policy (Note No.28)	-	-	-	9,401	9,401
Net Loss for the Year - Restated	-	-	-	(1,922,590)	(1,922,590)
Other Comprehensive Loss for the year		382,232			382,232
Balance as at June 30, 2024 - Restated	20,000,000	798,179	-	(109,659,709)	(88,861,530)
Net Profit for the Year	-			112,879,855	112,879,855
Other Comprehensive Loss for the year	-	122,291	220,026,548		220,148,839
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment	-	-	(139,202)	139,202	-
Deferred Tax on Incremental Depreciation on Building	-	-	(28,440)	-	(28,440)
Balance as at June 30, 2025	20,000,000	920,470	219,858,906	3,359,348	244,138,724

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Director

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**FATEH INDUSTRIES LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<b>2025</b> <b>Rupees</b>	<b>2024</b> <b>Rupees</b>
<b>CASH FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before Taxation	112,942,385	(1,223,453)
<b>Adjustments for:</b>		
Depreciation	909,023	849,170
Gain on remeasurement to fair value - Investment Property	(118,056,343)	
Other Income - Dividends	(29,260)	(24,840)
Provision for Inventory Obsolescence	-	4,727,896
Provision for Expected Credit Losses	-	244,051
Foreign Exchange (Gain)/ Loss	2,114,818	(1,007,439)
<b>Operating (loss) / profit before working capital changes</b>	<b>(2,119,377)</b>	<b>3,565,385</b>
<b>(Increase)/Decrease in Operating Assets</b>		
Inventories	(268,097)	522,653
Trade Receivables	6,817,689	(2,742,945)
Advances, Deposits and Prepayments	(104,501)	(150,214)
Other Receivables	-	-
	<b>4,325,714</b>	<b>1,194,879</b>
<b>Increase/(Decrease) in Operating Liabilities</b>		
Trade and Other Payables	(4,148,945)	(5,171,891)
<b>Cash generated from/(used in) operations</b>	<b>176,769</b>	<b>(3,977,012)</b>
Income Tax Paid	(550,032)	(533,749)
<b>Net Cash (used in) Operating Activities</b>	<b>(373,263)</b>	<b>(4,510,761)</b>
<b>CASH FROM INVESTING ACTIVITIES</b>		
Receipt of Security Deposit	900,000	-
Dividend Received	29,260	24,840
<b>Net Cash from Investing Activities</b>	<b>929,260</b>	<b>24,840</b>
<b>CASH FROM FINANCING ACTIVITIES</b>		
Loan from Directors	(453,975)	4,242,575
<b>Net Cash from Financing Activities</b>	<b>(453,975)</b>	<b>4,242,575</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>102,022</b>	<b>(243,346)</b>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR</b>	<b>220,012</b>	<b>463,358</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR</b>	<b>322,034</b>	<b>220,012</b>
	-	-

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