

SHAMS TEXTILE MILLS LIMITED

	Note	2025 (Rupees in thousand)	2024 (Rupees in thousand)
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
25,000,000 (2024: 25,000,000) ordinary shares of Rupees 10 each		250,000	250,000
Issued, subscribed and paid-up share capital	4	86,400	86,400
Reserves	5	693,459	844,918
Total equity		779,859	931,318
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term financing - secured	6	124,092	-
Gas Infrastructure Development Cess (GIDC) payable	7	-	-
CURRENT LIABILITIES			
Trade and other payables	8	902,055	1,147,211
Accrued mark-up	9	16,905	18,478
Short term borrowings	10	733,547	405,206
Current portion of non-current liabilities	11	45,014	31,226
Unclaimed dividend		4,622	4,622
Taxation and levy - net	12	-	9,409
Total liabilities		1,702,143	1,616,152
CONTINGENCIES AND COMMITMENTS	13	1,826,235	1,616,152
TOTAL EQUITY AND LIABILITIES		2,606,094	2,547,470
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	14	1,049,957	765,738
Long term investments	15	52,397	66,662
Long term security deposits	16	30,665	25,522
Deferred income tax asset - net	17	-	-
		1,133,019	857,922
CURRENT ASSETS			
Stores and spare parts	18	110,042	86,310
Stock-in-trade	19	847,718	443,121
Trade debts	20	121,110	781,629
Advances	21	4,249	12,232
Other receivables	22	11,918	13,021
Taxation and levy - net	12	18,552	-
Sales tax refundable		331,030	294,222
Cash and bank balances	23	28,456	59,013
		1,473,075	1,689,548
TOTAL ASSETS		2,606,094	2,547,470

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

young bird

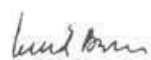
DIRECTOR

CHIEF FINANCIAL OFFICER

SHAMS TEXTILE MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 (Rupees in thousand)	2024
REVENUE FROM CONTRACTS WITH CUSTOMERS	24	4,104,812	6,916,185
COST OF SALES	25	(4,012,833)	(6,645,451)
GROSS PROFIT		91,979	270,734
DISTRIBUTION COST	26	(25,623)	(60,871)
ADMINISTRATIVE EXPENSES	27	(121,152)	(123,368)
OTHER EXPENSES	28	(791)	(33,049)
		(147,566)	(217,288)
		(55,587)	53,446
OTHER INCOME	29	63,766	89,787
PROFIT FROM OPERATIONS		8,179	143,233
FINANCE COST	30	(105,650)	(90,503)
(LOSS) / PROFIT BEFORE LEVY AND TAXATION		(97,471)	52,730
LEVY	31	(44,662)	(81,686)
LOSS BEFORE TAXATION		(142,133)	(28,956)
TAXATION	32	4,939	(4,939)
LOSS AFTER TAXATION		(137,194)	(33,895)
LOSS PER SHARE - BASIC AND DILUTED (RUPEES)	33	(15.88)	(3.92)

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



CHIEF EXECUTIVE

DIRECTOR



CHIEF FINANCIAL OFFICER

SHAMS TEXTILE MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	2025	2024
	(Rupees in thousand)	
LOSS AFTER TAXATION	(137,194)	(33,895)
OTHER COMPREHENSIVE (LOSS) / INCOME		
Items that will not be reclassified to profit or loss:		
Fair value adjustment arising on remeasurement of investments at fair value through other comprehensive income	(14,265)	21,512
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive (loss) / income for the year - net of tax	(14,265)	21,512
TOTAL COMPREHENSIVE LOSS FOR THE YEAR	(151,459)	(12,383)

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



 CHIEF EXECUTIVE

 DIRECTOR



 CHIEF FINANCIAL OFFICER

SHAMS TEXTILE MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	RESERVES							TOTAL EQUITY	
	CAPITAL			REVENUE			TOTAL RESERVES		
	SHARE CAPITAL	Premium on issue of right shares	Fair value reserve FVTOCI investments	Sub total	General reserve	Un- appropriated profit / (Accumulated loss)			Sub total
----- (Rupees in thousand) -----									
Balance as at 30 June 2023	86,400	86,400	25,911	112,311	600,000	144,990	744,990	857,301	943,701
Loss for the year	-	-	-	-	-	(33,895)	(33,895)	(33,895)	(33,895)
Other comprehensive income the year	-	-	21,512	21,512	-	-	-	21,512	21,512
Total comprehensive loss for the year	-	-	21,512	21,512	-	(33,895)	(33,895)	(12,383)	(12,383)
Balance as at 30 June 2024	86,400	86,400	47,423	133,823	600,000	111,095	711,095	844,918	931,318
Loss for the year	-	-	-	-	-	(137,194)	(137,194)	(137,194)	(137,194)
Other comprehensive loss for the year	-	-	(14,265)	(14,265)	-	-	-	(14,265)	(14,265)
Total comprehensive loss for the year	-	-	(14,265)	(14,265)	-	(137,194)	(137,194)	(151,459)	(151,459)
Balance as at 30 June 2025	86,400	86,400	33,158	119,558	600,000	(26,099)	573,901	693,459	779,859

----- (Rupees in thousand) -----

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

Amal Kumar

CHIEF EXECUTIVE

Sangam Prasad

CHIEF FINANCIAL OFFICER

DIRECTOR

SHAMS TEXTILE MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 (Rupees in thousand)	2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	34	29,492	2,131
Finance cost paid		(107,223)	(76,955)
Income tax and levy paid		(67,684)	(78,572)
Workers' profit participation fund paid	8.4	(2,863)	(114)
Long term security deposits made		(5,143)	(17,786)
Net cash used in operating activities		(153,421)	(171,296)
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		(357,325)	(116,255)
Proceeds from sale of property, plant and equipment	14.1.1	4,585	17,213
Return on bank deposits received		8,483	5,807
Dividends received		900	900
Net cash used in investing activities		(343,357)	(92,335)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term financing obtained	34.2	137,880	-
Short term borrowings - obtained	34.2	1,281,920	2,248,750
Short term borrowings - repaid	34.2	(953,579)	(1,951,842)
Net cash from financing activities		466,221	296,908
Net (decrease) / increase in cash and cash equivalents		(30,557)	33,277
Cash and cash equivalents at the beginning of the year	23	59,013	25,736
Cash and cash equivalents at the end of the year	23	28,456	59,013

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



CHIEF EXECUTIVE

DIRECTOR



CHIEF FINANCIAL OFFICER