



NAGINA COTTON MILLS LTD.

2ND FLOOR, SHEIKH SULTAN TRUST BLDG. NO. 2, 26, CIVIL LINES BEAUMONT ROAD, KARACHI-75530, PAKISTAN.
TELE : (92-21) 35688123 - 35680364 - 35688219 - 35686263 - 35686560 FAX : (92-21) 35683215
E-MAIL : karachi@nagina.com

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

	2025 Rupees	2024 Rupees
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 50,000,000 (2024: 50,000,000) ordinary shares of Rs. 10 each	500,000,000	500,000,000
Issued, subscribed and paid-up capital	187,000,000	187,000,000
Capital reserves	265,704,614	262,238,346
Revenue reserve - unappropriated profit	4,306,826,606	4,279,130,477
TOTAL EQUITY	4,759,531,220	4,728,368,823
LIABILITIES		
NON CURRENT LIABILITIES		
Long term finances	4,181,862,874	4,797,375,158
Deferred tax	122,612,114	-
Employee retirement benefits	294,457,333	241,031,213
	4,598,932,321	5,038,406,371
CURRENT LIABILITIES		
Current portion of long-term finances	733,852,872	562,649,569
Trade and other payables	1,519,750,487	1,547,579,311
Contract liability - advance from customers	10,151,772	2,675,380
Unclaimed dividend	12,091,680	11,904,654
Accrued interest / mark-up	159,648,160	150,579,516
Short-term borrowings	2,803,834,134	688,088,033
	5,239,329,105	2,963,476,463
TOTAL LIABILITIES	9,838,261,426	8,001,882,834
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	14,597,792,646	12,730,251,657

September 30, 2025

Raza Ellahi Shaikh
Director

Tariq Zafar Bajwa
Chief Financial Officer

Amin Ellahi Shaikh
Chief Executive Officer

REGIONAL OFFICE : Nagina House 91-B-1, M.M. Alam Road, Gulberg-III, Lahore - 54660, Pakistan. Tel: (92-42) 35756270-77, 35754811-16
Fax : (92-42) 35711856 & 35753820
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STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

	2025 Rupees	2024 Rupees
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	5,575,305,428	5,964,975,353
Investment properties	12,675,412	12,866,120
Intangible assets	-	-
Long-term deposits	1,121,858	1,021,858
	5,589,102,698	5,978,863,331
CURRENT ASSETS		
Stores and spares	205,763,297	175,946,946
Stock-in-trade	4,643,518,733	2,345,519,612
Trade receivables	2,893,912,720	2,423,990,217
Advances	509,205,152	444,171,607
Prepayments	3,193,993	3,777,750
Other receivables	66,536,305	12,165,011
Tax refundable	412,815,861	64,631,798
Other financial assets	166,687,329	1,155,266,963
Cash and bank balances	107,056,558	125,918,422
	9,008,689,948	6,751,388,326
TOTAL ASSETS	14,597,792,646	12,730,251,657

September 30, 2025


Raza Ellahi Shaikh
Director


Tariq Zafar Bajwa
Chief Financial Officer


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Chief Executive Officer

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STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
Revenue from contracts with customers	19,857,881,186	20,448,120,237
Cost of goods sold	(18,248,680,028)	(18,834,290,751)
Gross profit	1,609,201,158	1,613,829,486
Distribution cost	(321,474,078)	(313,468,617)
Administrative expenses	(250,655,739)	(220,864,882)
Other expenses	(39,656,298)	(21,668,840)
	(611,786,115)	(556,002,339)
Other income	166,293,330	103,780,803
Operating profit	1,163,708,373	1,161,607,950
Finance cost	(721,446,442)	(850,552,767)
Profit before levies and taxation	442,261,931	311,055,183
Levies	(210,594,684)	(234,030,195)
Profit before taxation	231,667,247	77,024,988
Taxation	(181,250,555)	-
Profit for the year	50,416,692	77,024,988
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Remeasurement gain / (loss) on defined benefit liability	6,916,317	(12,139,615)
Deferred tax recognised	(1,586,880)	-
Fair value gain on investment in equity instruments designated at FVTOCI	5,472,000	108,644,099
Deferred tax recognised	(2,005,732)	-
	8,795,705	96,504,484
Total comprehensive income for the year	59,212,397	173,529,472
Earnings per share - basic and diluted	2.70	4.12

September 30, 2025

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Director

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Chief Financial Officer

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

Issued, subscribed and paid up capital	Capital reserves				Revenue reserve	Total	
	Capital redemption reserve 6.1	Amalgamati on reserve 6.2	Fair value reserve	Total capital reserves	Unappropriated profit		
(Rupees)							
Balance as at June 30, 2023	187,000,000	241,860,000	12,104,417	(55,702,216)	198,262,201	4,281,777,150	4,667,039,351
Comprehensive Income							
Profit for the year	-	-	-	-	-	77,024,988	77,024,988
Other comprehensive Income							
Remeasurement of defined benefit liability	-	-	-	-	-	(12,139,615)	(12,139,615)
Fair value gain on investment in equity instrument designated at FVTOCI	-	-	-	108,644,099	108,644,099	-	108,644,099
Total comprehensive Income for the year	-	-	-	108,644,099	108,644,099	64,885,373	173,529,472
Transfer of realized gain on sale of investments	-	-	-	(44,667,954)	(44,667,954)	44,667,954	-
Transactions with owners							
Final dividend for the year ended June 30, 2023 @ 60% i.e. Rs. 6 per ordinary share	-	-	-	-	-	(112,200,000)	(112,200,000)
Balance as at June 30, 2024	187,000,000	241,860,000	12,104,417	8,273,929	262,238,346	4,279,130,477	4,728,368,823
Comprehensive Income							
Profit for the year	-	-	-	-	-	50,416,692	50,416,692
Other comprehensive Income							
Remeasurement of defined benefit liability	-	-	-	-	-	6,916,317	6,916,317
Deferred tax recognized	-	-	-	-	-	(1,586,880)	(1,586,880)
Fair value gain on investment in equity instrument designated at FVTOCI	-	-	-	5,472,000	5,472,000	-	5,472,000
Deferred tax recognized	-	-	-	(2,005,732)	(2,005,732)	-	(2,005,732)
Total comprehensive Income for the year	-	-	-	3,466,268	3,466,268	55,746,129	59,212,397
Transactions with owners							
Final dividend for the year ended June 30, 2024 @ 15% i.e. Rs. 1.5 per ordinary share	-	-	-	-	-	(28,050,000)	(28,050,000)
Balance as at June 30, 2025	187,000,000	241,860,000	12,104,417	11,740,197	265,704,614	4,306,826,606	4,759,531,220

September 30, 2025

Raza Ellahi Shaikh
Director

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Chief Financial Officer

Aroon Ellahi Shaikh
Chief Executive Officer

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STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Cash (used in) / generated from operations	(1,482,700,456)	2,125,868,604
Payments made:		
Employees retirement benefits	(24,050,576)	(30,353,351)
Finance cost	(712,377,798)	(844,015,088)
Advance and tax withheld	(389,605,780)	(212,625,953)
Net cash (used in) / generated from operating activities	(2,608,734,610)	1,038,874,212
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(216,150,388)	(338,878,567)
Proceeds from disposal of operating fixed assets	15,148,876	39,567,500
Addition in long term deposits	(100,000)	-
Purchase of other financial assets	(6,418,615,392)	(1,679,172,720)
Proceeds from sale of other financial assets	7,513,054,945	935,301,771
Profit received on term deposit receipts	15,178,222	20,876,130
Rental income received	37,374,456	34,188,378
Dividend received	2,213,452	25,576,017
Net cash generated from / (used in) investing activities	948,104,171	(962,541,491)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term finances obtained	115,508,429	641,500,000
Repayment of long-term finances	(559,817,410)	(383,911,806)
Obtained short-term borrowings excluding running finance	10,994,676,364	3,539,165,751
Repayment of short-term borrowings	(9,824,712,233)	(3,086,288,167)
Dividend paid	(27,862,974)	(111,284,765)
Net cash generated from financing activities	697,792,176	599,181,013
Net (decrease) / increase in cash and cash equivalents (A+B+C)	(962,838,263)	675,513,734
Cash and cash equivalents at beginning of the year	(32,154,515)	(702,604,631)
Effect of unrealized exchange gain / (loss) on cash and cash equivalents	454,035	(5,063,618)
Cash and cash equivalents at end of the year	(994,538,743)	(32,154,515)
Cash and cash equivalents		
Cash and bank balances	107,056,558	125,918,422
Other financial assets - terms deposits with banks	76,903,615	76,903,615
Short-term running finances	(1,178,498,916)	(234,976,552)
	(994,538,743)	(32,154,515)

September 30, 2025

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Director

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