

YOUSAF WEAVING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
CAPITAL AND LIABILITIES			
Share Capital and Reserves			
Authorized share capital			
140,000,000 (2024: 140,000,000) ordinary shares of Rs. 10 each		1,400,000,000	1,400,000,000
Issued, subscribed and paid up share capital	4	1,360,000,000	1,360,000,000
Loan from directors	5	130,607,264	48,652,264
Accumulated loss		(1,851,780,752)	(1,541,662,149)
Surplus on revaluation of land	6	631,523,327	631,523,327
		270,349,839	498,513,442
Non Current Liabilities			
Long term loan	7	13,356,922	-
Lease liabilities	8	56,364,291	36,213,645
Deferred liabilities	9	31,444,850	16,761,990
		101,166,063	52,975,635
Current Liabilities			
Trade and other payables	10	539,956,820	531,195,096
Unclaimed dividend	11	3,247,016	3,247,016
Accrued mark up	12	129,558,452	131,716,920
Short term borrowings	13	517,916,243	611,645,479
Current portion of long term loan	14	55,151,358	39,523,562
Current portion of lease liabilities	8	9,449,026	8,806,523
Provision for taxation	15	20,555,407	45,841,895
		1,275,834,322	1,371,976,491
Contingencies and Commitments			
	16	1,647,350,224	1,923,465,568
ASSETS			
Non Current Assets			
Property, plant and equipment	17	1,105,120,138	1,108,252,054
Right-of-use assets	18	81,229,035	56,082,708
Intangible assets	19	76,253	95,317
Long term loans	20	11,403,050	10,923,050
Long term deposits	21	60,348,192	51,467,222
		1,258,176,668	1,226,820,351
Current Assets			
Stores and spares	22	12,612,311	10,628,559
Stock in trade	23	319,075,139	599,436,908
Trade debts	24	11,679,760	9,675,823
Loans and advances	25	31,527,512	23,715,547
Trade deposits and other receivables	26	185,000	5,581,901
Tax refunds due from government	27	6,508,221	37,983,786
Cash and bank balances	28	7,585,613	9,622,693
		389,173,556	696,645,217
		1,647,350,224	1,923,465,568

The annexed notes from 1 to 48 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



YOUSAF WEAVING MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

		2025	2024
	Note	Rupees	Rupees
Sales - net	29	639,738,007	527,640,070
Cost of sales	30	(894,211,133)	(524,589,345)
Gross (Loss) / Profit		(254,473,126)	3,050,725
Distribution costs	31	(6,667,700)	(4,985,160)
Administrative expenses	32	(33,588,219)	(36,100,441)
		(40,255,919)	(41,085,601)
Operating Loss		(294,729,045)	(38,034,876)
Other operating charges	33	(800,000)	(800,000)
Finance cost	34	(3,242,932)	(4,640,013)
Other operating income	35	55,171	865,299
Loss before Levies & Taxation		(298,716,806)	(42,609,590)
Levies	36	(7,996,725)	(6,595,501)
Loss before Taxation		(306,713,531)	(49,205,091)
Taxation	36	-	-
Loss for the Year		(306,713,531)	(49,205,091)
Loss per Share - Basic and Diluted	37	(2.26)	(0.39)

The annexed notes from 1 to 48 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



YOUSAF WEAVING MILLS LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
Loss for the Year	(306,713,531)	(49,205,091)
Other Comprehensive Income for the Year		
<i>Items that will be reclassified subsequently to profit or loss</i>		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
- Experience adjustment on remeasurement of staff retirement	(3,405,072)	969,921
- Revaluation surplus on property, plant and equipment	-	245,960,000
	(3,405,072)	246,929,921
Total Comprehensive (Loss) / Income for the Year	(310,118,603)	197,724,830

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CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



YOUSAF WEAVING MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
CASH GENERATED FROM OPERATIONS	37	43,358,428	1,728,648
Finance cost paid		(5,401,400)	(4,787,324)
Gratuity paid	9	(2,720,992)	(5,570,458)
Income tax paid		(6,508,221)	(56,406)
Net cash generated from / (used in) operating activities		28,727,815	(8,685,540)
CASH FLOWS FROM INVESTING ACTIVITIES			
Property, plant and equipment purchased		(29,884,325)	(239,800)
Proceeds from disposal of property, plant and equipment		80,000	970,000
Long term loans to employees		(480,000)	(437,600)
Long term deposits		(8,880,970)	-
Net cash (used in) / generated from investing activities		(39,165,295)	292,600
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term loan from directors		81,955,000	34,176,000
Repayment of long term loan		28,984,718	(14,372,591)
Repayment of lease liabilities		(8,810,082)	(8,497,864)
Short term borrowings - net		(93,729,236)	1,997,905
Net cash generated from financing activities		8,400,400	13,303,450
Net (decrease) / increase in Cash and Cash Equivalents		(2,037,080)	4,910,510
Cash and cash equivalents at the beginning of the year		9,622,693	4,712,183
Cash and Cash Equivalents at the End of the Year		7,585,613	9,622,693

The annexed notes from 1 to 48 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



YOUSAF WEAVING MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

Particulars	Issued, Subscribed and Paid up Share Capital	Accumulated Loss	Loan from Directors	Revaluation Surplus	Total
	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at June 30, 2023	1,360,000,000	(1,493,426,979)	14,476,264	385,563,327	266,612,612
Loss for the year	-	(49,205,091)	-	-	(49,205,091)
Other comprehensive income	-	969,921	-	245,960,000	246,929,921
Loan from directors during the year	-	-	34,176,000	-	34,176,000
Balance as at June 30, 2024	1,360,000,000	(1,541,662,149)	48,652,264	631,523,327	498,513,442
Loss for the year	-	(306,713,531)	-	-	(306,713,531)
Other comprehensive income	-	(3,405,072)	-	-	(3,405,072)
Loan from directors during the year	-	-	81,955,000	-	81,955,000
Balance as at June 30, 2025	1,360,000,000	(1,851,780,752)	130,607,264	631,523,327	270,349,839

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CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

