



Nazir Cotton Mills Ltd.

MANUFACTURER & EXPORTERS OF COTTON YARN

FORM-7

24-10-2025

The General Manager,
Pakistan Stock Exchange Limited
Stock Exchange Building,
Stock Exchange Road,
Karachi-74000.

SUBJECT: FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2025.

Dear Sir,

We have to inform you that the Board of Directors of our Company, in their meeting held on Friday, 24th October 2025 at 2:30 p.m. at the Registered Office of the Company, Tricon Corporate Centre, Office No. 702, 7th Floor, 73-E, Main Jail Road, Gulberg-II, Lahore, recommended the following:

- (i) **CASH DIVIDEND**
NIL **AND/OR**
- (ii) **BONUS SHARES**
NIL **AND/OR**
- (iii) **RIGHT SHARES**
NIL **AND/OR**
- (iv) **ANY OTHER ENTITLEMENT/ CORPORATE ACTION**
NIL **AND/OR**
- (v) **ANY OTHER PRICE SENSITIVE INFORMATION**
NIL

The financial results of the Company are attached.

The Quarterly Report of the Company for the period ended September 30, 2025, will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,

For NAZIR COTTON MILLS LIMITED

COMPANY SECRETARY

CC: - Director/HOD (Enforcement Department)
Securities and Exchange Commission of Pakistan
63-NIC Building, Jinnah Avenue, Blue Area,
ISLAMABAD-44000

HEAD OFFICE:

Tricon Corporate Center, Office No. 702,
7th Floor, 73-E, Main Jail Road, Gulberg II
Lahore - Pakistan (54660)

Telephones:

Phone : +92 - 42 - 35775501-02
: +92 - 42 - 36407302-03
Email : corporate@nazircotton.com


Mills:

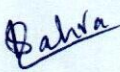
8 KM Faisalabad Road, Kharianwala
Sheikhupura - Pakistan
Phone: +92 - 56 - 3544054


NAZIR COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	Note	September 30, 2025 Rupees	June 30, 2024 Rupees
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital		230,000,000	230,000,000
Capital reserve			
-Surplus on revaluation of property, plant and equipment		278,624,427	278,624,427
-(Deficit) / surplus on remeasurement of available for sale investments		(479,125)	(479,125)
-Capital reserve		434,000	434,000
Revenue reserve			
Accumulated loss		(419,323,061)	(417,042,978)
Revenue reserve - general		45,829,500	45,829,500
		<u>135,085,741</u>	<u>137,365,824</u>
Non-current liabilities			
Deferred taxation		12,866,389	12,866,389
Current liabilities			
Trade and other payables		5,314,990	3,838,674
Accrued mark-up		3,138,031	2,852,907
Short-term borrowings	4	131,144,774	131,144,774
Income tax liability		1,362,747	1,362,747
		<u>140,960,542</u>	<u>139,199,102</u>
Contingencies and commitments			
	5	-	-
Total equity and liabilities			
		<u><u>288,912,672</u></u>	<u><u>289,431,316</u></u>
ASSETS			
Non-current assets			
Property, plant and equipment	3	238,310,400	238,310,400
Biological assets		2,401,571	2,416,285
Long term investment		-	-
		<u>240,711,971</u>	<u>240,726,685</u>
Current assets			
Trade debts		83,300	79,730
Deposits, prepayments and other receivables		2,311,847	3,157,513
Cash and bank balances		624,354	286,188
		<u>3,019,501</u>	<u>3,523,431</u>
Non-current asset classified as held for sale		45,181,200	45,181,200
Total assets			
		<u><u>288,912,672</u></u>	<u><u>289,431,316</u></u>

The annexed notes from 1 to 10 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Lahore.



NAZIR COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2025

	September 30, 2025	June 30, 2024
	Rupees	Rupees
Sales - net	-	392,015
Cost of sales	-	(252,890)
Gross loss	-	139,125
Other operating income	355,244	148,673
Administrative and general expenses	2,348,115	(5,769,753)
Other expenses	-	-
Finance cost	287,212	-
	2,635,327	(5,769,753)
Profit / (loss) before income tax and levies	(2,280,083)	(5,481,955)
Levies	-	-
Profit / (loss) before income tax	(2,280,083)	(5,481,955)
Taxation	-	-
Profit / (loss) after taxation	(2,280,083)	(5,481,955)
Other comprehensive income for the year		
<i>Items that will not be reclassified to profit or loss</i>		
Revaluation surplus pertaining to plant and machinery	-	-
Related deferred tax on disposal of revalued asset	-	-
	-	-
Revaluation loss pertaining to plant and machinery	-	-
Related deferred tax	-	-
	-	-
Total comprehensive profit / (loss) for the year	(2,280,083)	(5,481,955)
Profit / (loss) per share (basic and anti-dilutive)	(0.10)	(0.24)

The annexed notes from 1 to 10 form an integral part of these financial statements.

M Tazgal
Chief Executive Officer

Dahwa
Director

[Signature]
Chief Financial Officer

Lahore.



NAZIR COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASHFLOWS (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2025

	September 30, 2025	September 30, 2024
	Rupees	Rupees
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (loss) before income tax and levies	(2,280,083)	(5,481,955)
(Gain) / loss on disposal of biological assets	(50,286)	-
Adjustment for depreciation on property, plant and equipment	-	2,404,276
Finance cost	287,212	-
Operating loss before working capital changes	(2,043,157)	(3,077,679)
Working capital changes		
Decrease / (increase) in current assets		
Trade debts	(3,570)	-
Deposits, prepayments and other receivables	845,861	25,713
Increase in trade and other payables	1,476,316	(459,966)
	2,318,607	(434,253)
Cash generated / (used) in operating activities	275,450	(3,511,932)
Income taxes paid	-	-
Finance cost paid	2,088	-
Net cash generated / (used) in operating activities	277,538	(3,511,932)
B CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of biological assets	50,286	-
Cash generated from investing activities	50,286	-
C CASH FLOW FROM FINANCING ACTIVITIES		
	-	-
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	327,824	(3,511,932)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	286,188	10,375,414
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	624,354	6,863,482

The annexed notes from 1 to 10 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Lahore.

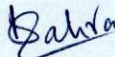



NAZIR COTTON MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2025

	Reserves						Total equity
	Capital			General	Revenue		
	Share capital	Capital reserves	-(Deficit) / surplus on remeasurement of available for sale investments	Surplus on revaluation of assets	Revenue reserve - General	Accumulated loss	
				----- Rupees -----			
Balance as at 30 June 2024	230,000,000	434,000	(479,125)	280,845,693	45,829,500	(417,569,803)	139,060,265
Profit for the year	-			-		(5,481,955)	(5,481,955)
- Other Comprehensive loss	-			-		-	-
Incremental depreciation on revaluation of assets for the year (net of tax)				(2,003,788)		2,003,788	-
Surplus realised during the year on disposal	-						-
Balance as at 30 September 2024	230,000,000	434,000	(479,125)	278,841,905	45,829,500	(421,047,970)	133,578,310
Balance as at 30 June 2025	230,000,000	434,000	(479,125)	278,624,427	45,829,500	(417,042,978)	137,365,824
Profit for the year	-			-		(2,280,083)	(2,280,083)
- Other Comprehensive loss	-			-		-	-
Disposal during the year				-		-	-
Incremental depreciation on revaluation of assets for the year (net of tax)	-			-		-	-
Balance as at 30 September 2025	230,000,000	434,000	(479,125)	278,624,427	45,829,500	(419,323,061)	135,085,741

The annexed notes from 1 to 10 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

