

Bhanero Textile Mills Limited

Condensed Interim Statement of Financial Position As at September 30, 2025

		September 30, 2025	Jun 30, 2025			September 30, 2025	Jun 30, 2025
	Note	Un-Audited Rupees	Audited Rupees		Note	Un-Audited Rupees	Audited Rupees
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON CURRENT ASSETS			
Authorized capital				Property, plant and equipment	6	8,964,487,739	8,857,084,233
6,000,000 (June 30, 2025: 6,000,000)				Long term deposits		65,237,929	65,237,929
ordinary shares of Rs.10 each		60,000,000	60,000,000			9,029,725,668	8,922,322,162
Issued, subscribed and paid up capital		30,409,640	30,409,640				
Share premium		108,598,461	108,598,461				
Reserves		9,000,000,000	9,000,000,000				
Loan from directors and sponsors	4	183,118,200	183,118,200				
Unappropriated profit		1,667,636,731	1,640,029,176				
		10,989,763,032	10,962,155,477				
NON CURRENT LIABILITIES				CURRENT ASSETS			
Long term financing - secured		3,038,514,061	2,988,011,357	Stores, spares and loose tools		288,530,967	284,877,976
Staff retirement benefits		425,742,857	413,323,013	Stock in trade		12,219,144,396	12,016,094,917
Deferred government grant		518,418,404	558,708,185	Trade debts		3,495,999,087	3,635,024,902
		3,982,675,322	3,960,042,555	Loans and advances		90,051,925	79,291,143
CURRENT LIABILITIES				Trade deposits and short term prepayments		1,024,035,268	901,656,182
Trade and other payables		3,260,788,147	3,117,714,669	Other receivables		72,119,619	67,621,057
Unclaimed dividend		1,831,650	1,831,650	Advance income tax		506,040,085	450,212,786
Accrued interest/markup		126,134,133	82,354,892	Sales tax refundable		820,600,585	396,074,692
Short term borrowings - secured		8,800,471,212	7,908,084,420	Cash and bank balances		516,331,962	171,836,812
Current portion of non current liabilities		900,916,066	892,828,966			19,032,853,894	18,002,690,467
		13,090,141,208	12,002,814,597				
CONTINGENCIES AND COMMITMENTS							
	5	-	-				
TOTAL EQUITY AND LIABILITIES				TOTAL ASSETS			
		28,062,579,562	26,925,012,629			28,062,579,562	26,925,012,629

The annexed notes form an integral part of these condensed interim financial information.

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Bhanero Textile Mills Limited

Condensed Interim Statement of Profit or Loss (Un-Audited) For The Three Months Period ended September 30, 2025

	Note	September 30, 2025	September 30, 2024
		Rupees	Rupees
Sales		8,260,461,975	8,681,202,254
Cost of sales		(7,522,681,665)	(7,925,387,949)
Gross profit		737,780,310	755,814,305
Distribution cost		(185,344,924)	(207,514,639)
Administrative expenses		(97,732,255)	(97,890,029)
		(283,077,179)	(305,404,668)
Other income		24,057,331	31,649,334
		478,760,462	482,058,971
Other operating expenses		(6,859,970)	(10,168,444)
Finance cost		(341,561,057)	(335,873,555)
		(348,421,027)	(346,041,999)
Profit before levies & taxation		130,339,435	136,016,972
Levies - Revenue taxes	7	(102,731,880)	(111,464,974)
Profit before taxation		27,607,555	24,551,998
Taxation		-	-
Profit after taxation		27,607,555	24,551,998
Earning per share - basic & diluted		9.08	8.07

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Bhanero Textile Mills Limited

Condensed Interim Statement of Changes in Equity (Un-Audited) For The Three Months Period ended September 30, 2025

	Share capital	Share premium	Reserve for issue of shares	Revenue Reserves		Loan from directors and sponsors	Total
				General reserve	Unappropriated profits		
Rupees							
Balance as at July 01, 2024 - Audited	30,409,640	108,598,461	-	9,000,000,000	1,543,487,381	180,618,200	10,863,113,682
Comprehensive income							
Profit after taxation	-			-	24,551,998	-	24,551,998
Other comprehensive income	-			-	-	-	-
	-			-	24,551,998	-	24,551,998
Loan proceeds from directors and sponsors						2,500,000	2,500,000
Balance as at September 30, 2024	30,409,640	108,598,461	-	9,000,000,000	1,568,039,379	183,118,200	10,890,165,680
Balance as at July 01, 2025 - Audited	30,409,640	108,598,461	-	9,000,000,000	1,640,029,176	183,118,200	10,962,155,477
Comprehensive income							
Profit after taxation	-	-	-	-	27,607,555	-	27,607,555
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	27,607,555	-	27,607,555
Loan proceeds from directors and sponsors	-	-	-	-	-	-	-
Balance as at September 30, 2025	30,409,640	108,598,461	-	9,000,000,000	1,667,636,731	183,118,200	10,989,763,032

The annexed notes form an integral part of these condensed interim financial information.

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Bhanero Textile Mills Limited

Condensed Interim Statement of Cash Flows (Un-Audited) For The Three Months Period ended September 30, 2025

	September 30, 2025	September 30, 2024
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levies & taxation	130,339,435	136,016,972
Adjustments for:		
Depreciation on property, plant and equipment	210,905,000	217,350,315
Provision for employees' benefits	37,020,000	34,455,000
Gain on disposal of property, plant and equipment	-	(490,877)
Finance cost	341,561,057	335,873,555
Operating cash flows before changes in working capital	719,825,492	723,204,965
Working capital changes		
Inventories	(206,702,470)	2,087,681,465
Trade debts	139,025,815	(33,065,797)
Loans and advances	(10,760,782)	27,388,708
Trade deposits & prepayments	(122,379,086)	(423,337,183)
Other receivables	(4,498,562)	(34,412,010)
Sales tax refundable	(424,525,893)	(46,926,156)
Trade and other payables	143,073,478	472,783,475
	(486,767,500)	2,050,112,502
Cash generated from operations	233,057,992	2,773,317,467
Finance cost paid	(297,781,816)	(414,216,214)
Employees' benefits paid	(24,600,156)	(6,796,863)
Income taxes paid	(158,559,179)	(111,029,206)
Long term deposits - net	-	-
	(480,941,151)	(532,042,283)
Net cash generated from operating activities	(247,883,159)	2,241,275,184
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property, plant and equipment	-	500,000
Additions in property, plant and equipment	(318,308,506)	(1,223,191)
Net cash used in investing activities	(318,308,506)	(723,191)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(176,542,999)	(151,978,994)
Proceeds from long term loans	194,843,022	-
Loans received from directors and sponsors	-	2,500,000
Increase / (decrease) in short term borrowings	892,386,792	(2,353,928,411)
Dividend paid	-	-
Net cash generated from / (used in) financing activities	910,686,815	(2,503,407,405)
Net decrease in cash and cash equivalents	344,495,150	(262,855,412)
Cash and cash equivalents at the beginning of the period	171,836,812	736,372,277
Cash and cash equivalents at the end of the period	516,331,962	473,516,865

The annexed notes form an integral part of these condensed interim financial information.

