

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	Note	30-Sep-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserves		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		745,085,098	793,448,058
TOTAL EQUITY		7,912,065,598	7,960,428,558
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances		2,972,599,094	3,157,365,541
Employees retirement benefits		343,564,557	354,512,534
Deferred grant		31,998,067	35,009,608
		3,348,161,718	3,546,887,683
CURRENT LIABILITIES			
Trade and other payables		3,730,483,701	3,238,822,589
Unclaimed dividend		9,261,690	9,261,690
Accrued interest/profit		567,215,780	582,946,264
Short term borrowings		9,862,593,775	9,222,351,749
Current portion of non-current liabilities		724,435,996	710,491,402
		14,893,990,942	13,763,873,694
TOTAL LIABILITIES		18,242,152,660	17,310,761,377
CONTINGENCIES AND COMMITMENTS	5	-	-
TOTAL EQUITY AND LIABILITIES		26,154,218,258	25,271,189,935

The annexed notes from 1 to 13 form an integral part of these interim financial statements.

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025

	Note	30-Sep-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,651,779,519	7,824,603,774
Long term deposits		101,159,271	66,292,882
		7,752,938,790	7,890,896,656
CURRENT ASSETS			
Stores and spares		236,487,874	233,863,535
Stock in trade		10,319,929,750	10,073,751,197
Trade receivables		3,963,130,021	3,567,500,994
Short term deposits		1,065,457,056	1,002,181,149
Prepayments		954,596,118	632,426,580
Advances, prepayments and other receivables		215,567,817	150,427,953
Tax refunds due from government		845,781,601	872,539,075
Cash and bank balances		800,329,231	847,602,796
		18,401,279,468	17,380,293,279
TOTAL ASSETS		26,154,218,258	25,271,189,935

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Note	30-Sep-25	30-Sep-24
		Rupees	Rupees
Revenue from contracts with customers - net		7,321,129,737	8,237,889,284
Cost of sales		(6,739,920,180)	(7,792,689,816)
Gross profit		581,209,557	445,199,468
Selling and distribution expenses		(110,038,487)	(124,992,153)
Administrative expenses		(93,375,408)	(86,768,610)
		(203,413,895)	(211,760,763)
Impairment reversals for expected credit losses		8,042,395	617,658
		385,838,057	234,056,363
Other income		21,585,359	12,100,166
Operating profit		407,423,416	246,156,529
Finance cost		(366,424,614)	(339,804,697)
Profit / (loss) before levies and taxation		40,998,802	(93,648,168)
Provision for statutory levies	7	(89,361,762)	(99,379,262)
Loss before taxation		(48,362,960)	(193,027,430)
Provision for taxation		-	-
Loss after taxation		(48,362,960)	(193,027,430)
Loss per share - basic and diluted		(7.52)	(30.01)

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BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Issued share capital <i>Rupees</i>	General reserve <i>Rupees</i>	Loan from directors and sponsors <i>Rupees</i>	Retained earnings <i>Rupees</i>	Total equity <i>Rupees</i>
As at 01 July 2024 - [Audited] - Restated	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Comprehensive loss					
Loss after taxation	-	-	-	(193,027,430)	(193,027,430)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(193,027,430)	(193,027,430)
As at 30 September 2024 - [un-audited]	64,320,000	7,000,000,000	102,660,500	722,554,388	7,889,534,888
As at 30 June 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
As at 01 July 2025 - [Audited]	64,320,000	7,000,000,000	102,660,500	793,448,058	7,960,428,558
Comprehensive loss					
Loss after taxation	-	-	-	(48,362,960)	(48,362,960)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(48,362,960)	(48,362,960)
As at 30 September 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	745,085,098	7,912,065,598

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

Note	30-Sep-25	30-Sep-24
	Rupees	Rupees (Restated)
CASH GENERATED FROM OPERATIONS		
Profit / (loss) before levies and taxation	39,350,981	(93,648,168)
Adjustments for non-cash and other items		
Interest on borrowings	357,233,502	327,953,883
Gain on disposal of property, plant and equipment	-	(59,958)
Impairment (reversals)/allowance for expected credit losses	(8,042,395)	(617,658)
Provision for employees retirement benefits	33,465,000	30,210,000
Depreciation	205,500,000	195,900,000
	588,156,107	553,386,267
Operating profit before changes in working capital	627,507,088	459,738,099
Changes in working capital		
Stores and spares	(2,624,339)	(320,351,233)
Stock in trade	(246,178,553)	2,678,086,035
Trade receivables	(387,586,632)	(374,535,215)
Short term deposits	(63,275,907)	(238,768,736)
Advances, prepayments and other receivables	(387,309,402)	(253,856,827)
Sales tax refundable	26,757,474	290,155,333
Trade and other payables	493,565,976	758,482,611
	(566,651,383)	2,539,211,968
Net cash generated from operations	60,855,705	2,998,950,067
Payments for:		
Employees retirement benefits	(44,412,977)	(15,342,901)
Interest/profit on borrowings	(372,963,986)	(398,732,979)
Income tax	(87,713,941)	(99,379,262)
Long term deposits	(34,866,389)	(5,251,893)
Net cash (used in) / generated from operating activities	(479,101,588)	2,480,243,032
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(32,675,745)	(52,190,043)
Proceeds from disposal of property, plant and equipment	-	650,000
Net cash used in investing activities	(32,675,745)	(51,540,043)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term finance availed	-	-
Repayment of long term finances	(173,833,394)	(135,567,743)
Net increase / (decrease) in short term borrowings	609,998,024	(1,539,644,135)
Dividend paid	-	-
Net cash generated from / (used in) financing activities	436,164,630	(1,675,211,878)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(75,612,703)	753,491,111
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	875,941,934	945,862,986
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	800,329,231	1,699,354,097

The annexed notes from 1 to 13 form an integral part of these interim financial statements.

