

SHAMS TEXTILE MILLS LIMITED

CONDENSED INTERIM BALANCE SHEET AS AT 30 SEPTEMBER 2025

	Note	Un-audited 30 September 2025 (Rupees in thousand)	Audited 30 June 2025		Note	Un-audited 30 September 2025 (Rupees in thousand)	Audited 30 June 2025
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital				Property, plant and equipment			
25,000,000 (30 June 2025: 25,000,000)				Long term investments			
ordinary shares of Rupees 10 each				Long term security deposits			
		<u>250,000</u>	<u>250,000</u>			<u>1,045,941</u>	<u>1,049,957</u>
Issued, subscribed and paid-up share capital						60,872	52,397
Issued, subscribed and paid -up share capital	1	86,400	86,400			30,665	30,665
Reserves		<u>646,123</u>	<u>693,459</u>			<u>1,137,478</u>	<u>1,133,019</u>
Total equity		<u>732,523</u>	<u>779,859</u>	CURRENT ASSETS			
LIABILITIES				Stores, spare parts and loose tools			
NON -CURRENT LIABILITIES				Stock-in-trade			
Long term Financing - secured	2	114,092	124,092	Trade debts			
CURRENT LIABILITIES				Advances			
Trade and other payables	3	1,132,517	902,055	Short term prepayments			
Accrued mark-up	4	20,288	16,905	Other receivables			
Short term borrowings	5	1,177,830	733,547	Taxation and levy - net			
Current portion of GIDC payable	2	55,014	45,014	Sales tax refundable			
Unclaimed dividend		4,622	4,622	Cash and bank balances			
Total liabilities		<u>2,390,273</u>	<u>1,702,143</u>			<u>2,099,410</u>	<u>1,473,075</u>
		<u>2,504,365</u>	<u>1,702,143</u>				
CONTINGENCIES AND COMMITMENTS				TOTAL ASSETS			
	6	-	-			<u>3,236,888</u>	<u>2,606,094</u>
TOTAL EQUITY AND LIABILITIES		<u>3,236,888</u>	<u>2,606,094</u>				



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CHIEF FINANCIAL OFFICER

DIRECTOR

SHAMS TEXTILE MILLS LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Note	30 September 2025	30 September 2024
----- (Rupees in thousand)-----			
REVENUE	17	919,102	1,313,123
COST OF SALES	18	(892,861)	(1,309,606)
GROSS PROFIT		26,241	3,517
DISTRIBUTION COST	19	(4,847)	(8,132)
ADMINISTRATIVE EXPENSES	20	(33,837)	(33,167)
OTHER EXPENSES	21	(375)	-
		(39,059)	(41,299)
		(12,818)	(37,782)
OTHER INCOME	22	4,149	3,868
(LOSS) / PROFIT FROM OPERATIONS		(8,669)	(33,914)
FINANCE COST	23	(35,652)	(29,334)
(LOSS) BEFORE LEVY		(44,321)	(63,248)
Levy	24	(11,489)	(16,414)
(LOSS) AFTER LEVY		(55,810)	(79,662)
(LOSS) PER SHARE - BASIC AND DILUTED (RUPEES)	25	(6.46)	(9.22)

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



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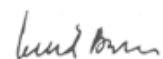
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SHAMS TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	30 September 2025	30 September 2024
	----- (Rupees in thousand) -----	
(LOSS) AFTER TAXATION	(55,810)	(79,662)
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:	-	-
Income on remeasurement of available for sale investments	8,474	329
Other comprehensive profit for the period - net of tax	8,474	329
TOTAL COMPREHENSIVE (LOSS) FOR THE PERIOD	(47,336)	(79,333)

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SHAMS TEXTILE MILLS LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBRE 2025

	Note	30 September 2025	30 September 2024
(Rupees in thousand)			
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash utilized in from operations	26	(413,345)	39,577
Finance cost paid		(32,269)	(27,648)
Income tax paid		(10,617)	(6,217)
Long term Security deposit		-	(28,143)
Woker profit participation fund		-	(2,863)
Net cash used in operating activities		<u>(456,231)</u>	<u>(25,294)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		(15,218)	(53,353)
Proceed from property, plant and equipment		51	-
Return on bank deposit		21	3,768
Dividend received		90	90
Net cash used in investing activities		(15,056)	(49,495)
CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		444,283	53,524
Net cash from financing activities		444,283	53,524
Net increase in cash and cash equivalents		(27,004)	(21,265)
Cash and cash equivalents at the beginning of the period		28,456	59,013
Cash and cash equivalents at the end of the period		<u><u>1,452</u></u>	<u><u>37,748</u></u>

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SHAMS TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025


SHARE CAPITAL	RESERVES							TOTAL EQUITY
	CAPITAL			REVENUE			Total reserves	
	Premium on issue of right shares	Fair value reserve	Sub total	General reserve	Unappropriated profit / (Accumulated loss)	Sub total		

----- (Rupees in thousand) -----

Balance as at 30 June 2024 (Audited)	86,400	86,400	47,423	133,823	600,000	111,095	711,095	844,918	931,318
Profit for the period ended 30 September 2024	-	-	-	-	-	(79,662)	(79,662)	(79,662)	(79,662)
Other comprehensive profit for the period ended 30 September 2024	-	-	329	329	-	-	-	329	329
Total comprehensive income for the period ended 30 September 2024	-	-	329	329	-	(79,662)	(79,662)	(79,333)	(79,333)
Balance as at 30 September 2024 (Un-audited)	86,400	86,400	47,752	134,152	600,000	31,433	631,433	765,585	851,985

Profit for the period ended 30 June 2025	-	-	-	-	-	(57,532)	(57,532)	(57,532)	(57,532)
Other comprehensive loss for period ended 30 June 2025	-	-	(14,594)	(14,594)	-	-	-	(14,594)	(14,594)
Total comprehensive income for the ended 30 June 2025	-	-	(14,594)	(14,594)	-	(57,532)	(57,532)	(72,126)	(72,126)
Balance as at 30 June 2025 (Audited)	86,400	86,400	33,158	119,558	600,000	(26,099)	573,901	693,459	779,859
Loss for the period ended 30 September 2025	-	-	-	-	-	(55,810)	(55,810)	(55,810)	(55,810)
Other comprehensive profit for the period ended 30 September 2025	-	-	8,474	8,474	-	-	-	8,474	8,474
Total comprehensive loss for the period ended 30 September 2025	-	-	8,474	8,474	-	(55,810)	(55,810)	(47,336)	(47,336)
Balance as at 30 September 2025 (Un-audited)	86,400	86,400	41,632	128,032	600,000	(81,909)	518,091	646,123	732,523

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