

GILLETTE PAKISTAN LIMITED
STATEMENT OF FINANCIAL POSITION
As at September 30, 2025

	Note	September 30, 2025	June 30, 2025
		----- (Rupees in '000) ----- PKR	PKR
Bank Balance	6	513,065	96,230
Prepaid levies and advance income taxes		194,369	211,377
Sales tax refundable - net		94,157	65,452
Prepayments, deposits and other receivables		272,526	331,709
Trade debts		191,444	137,871
Inventories		372,081	599,677
Total Current Assets		1,637,642	1,442,316
Property, plant and equipment		52,798	134,958
Long-term deposits		215	215
Deferred tax assets-net		-	21,341
Total Non-current Assets		53,013	156,514
Total Assets		1,690,655	1,598,830
Trade and other payables		257,403	230,217
Loan from associated company - unsecured		324,533	121,666
Deferred tax liabilities		11,493	-
Contract liabilities		111,766	118,602
Unclaimed dividend		1,139	1,139
Total Current Liabilities		706,334	471,624
Retirement benefit obligation		-	30,370
Total Non-current Liabilities		-	30,370
Total Liabilities		706,334	501,994
Issued, subscribed and paid-up share capital		318,720	318,720
Capital reserves		16,615	16,615
Unappropriated profit		648,986	761,501
Total Equity		984,321	1,096,836
Total Liabilities and Shareholders' Equity		1,690,655	1,598,830

Contingencies and commitments

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The annexed notes from 1 to 11 form an integral part of these financial statements.



Chief Executive Officer

Chief Financial Officer

Director

GILLETTE PAKISTAN LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
For the year ended September 30, 2025

	Note	September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
Revenue from contract with customers - net		473,807	474,088
Cost of goods sold		(399,273)	(318,907)
Gross Profit		74,534	155,181
Selling, marketing and distribution expenses		(24,180)	(25,826)
Administrative expenses		(25,605)	(42,610)
Other operating expenses		(82,283)	(10,716)
Interest expense		(8,045)	(70,224)
Bank charges		(508)	(14)
Other income		2,740	24,123
(Loss) / Profit before income tax and minimum tax differential		(63,346)	29,914
Income tax-net		(49,169)	(26,077)
(Loss) / Profit for the period		(112,515)	3,837
Other comprehensive income for the period		-	-
Items that will not be reclassified subsequently to the statement of profit or loss:			
Remeasurement of retirement benefit obligation		-	-
deferred tax thereon		-	-
Income tax relating to components of other comprehensive income that will not be reclassified subsequently to profit or loss		-	-
Total comprehensive (loss) / income for the period		(112,515)	3,837
		----- (Rupees) -----	
Earnings per share - basic and diluted		(3.53)	0.12

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Chief Executive Officer

Chief Financial Officer

Director

GILLETTE PAKISTAN LIMITED
STATEMENT OF CHANGES IN EQUITY
For the year ended September 30, 2025

	Note	Issued, subscribed and paid-up capital	Additional paid-in capital	Unappropriated profit	Total
				(Rupees in '000)	
Balance as at July 1, 2024		318,720		800,270	1,118,990
Profit for the period		-		3,837	3,837
Other comprehensive loss		-		-	-
Total Comprehensive income for the period		-		3,837	3,837
Balance as at September 30, 2024		318,720		804,107	1,122,827
Balance as at July 01, 2025		318,720	16,615	761,501	1,096,836
Profit for the period		-		(112,515)	(112,515)
Share-Based Payment		-	-	-	-
Other comprehensive income		-		-	-
Total Comprehensive loss for the period		-	-	(112,515)	(112,515)
Balance as at September 30, 2025		318,720	16,615	648,986	984,321

The annexed notes from 1 to 11 form an integral part of these financial statements.



Chief Executive Officer

Chief Financial Officer

Director

GILLETTE PAKISTAN LIMITED
STATEMENT OF CASH FLOWS
For the year ended September 30, 2025

	Notes	September 30, 2025	September 30, 2024
		---- (Rupees in '000) ---- PKR	PKR
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income tax		(112,515)	29,914
Adjustment for non-cash charges and other items			
Depreciation on operating assets		87,856	5,764
Interest income		-	(23,972)
Interest expense		8,045	70,224
Inventories written down to net realizable value		5,833	2,518
Provision due to slow moving and obsolete inventory		351	4,051
Inventories written-off		1,808	4,750
Expense recognised on retirement benefit		1,174	1,138
Exchange gain - net		(2,524)	-
		102,544	64,473
(Increase) / decrease in current assets			
Sales tax refundable - net		(28,705)	(61,342)
Other receivables and prepayment		59,183	(28,749)
Trade debts		(53,573)	17,115
Inventories		214,780	217,626
		191,684	144,651
Increase / (decrease) in current liabilities			
Trade and other payables		63,652	45,676
Contract liabilities		(6,836)	(7,672)
		56,816	38,004
Cash (used in) / generated from operations		238,529	277,041
Income taxes paid		(10,820)	(17,587)
Interest paid		(8,045)	(70,224)
Net cash used in operating activities		219,664	189,229
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition to capital work-in-progress		(5,696)	-
Interest income received		-	23,972
Net cash (used in) / generated from investing activities		(5,696)	23,972
CASH FLOWS FROM FINANCING ACTIVITIES			
Loan from associated company - unsecured		202,867	-
Net cash generated from financing activities		202,867	-
Net (decrease) / increase in cash and cash equivalents		416,834	213,201
Cash and cash equivalent at the beginning of the period		96,230	455,350
Cash and cash equivalents at the end of the period		513,065	668,551

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Chief Executive Officer

Chief Financial Officer

Director