

# Ideal Spinning Mills Ltd.



Ideal Group

The General Manager,  
Pakistan Stock Exchange Ltd.,  
Stock Exchange Building, Stock Exchange Road,  
Karachi.

Ref # ISML/ACTS/602

Dated: 30-Oct-2025

Subject: - FINANCIAL RESULTS FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held at 10:00 A.M. on October 30, 2025 recommended the following:

Final Cash Dividend	:	NIL
Right Share	:	NIL
Bonus Share	:	NIL
Any other entitlement/corporate action	:	NIL
Any other price sensitive information	:	NIL

The Financial results of the company are attached as "Annexure A"

Thanking You,

Regards,  
IDEAL SPINNING MILLS LTD.

Company Secretary

Company secretary  
Ideal Spinning Mills Limited

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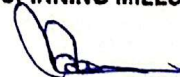
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**IDEAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

	<b>FIRST QUARTER ENDED</b>	
	<b>30 September 2025</b>	<b>30 September 2024</b>
	<b>----- (RUPEES IN THOUSAND) -----</b>	
REVENUE FROM CONTRACTS WITH CUSTOMERS	356,861	1,239,898
COST OF SALES	(296,296)	(1,132,319)
GROSS PROFIT	60,565	107,579
DISTRIBUTION COST	(20,781)	(33,612)
ADMINISTRATIVE EXPENSES	(63,089)	(65,979)
OTHER EXPENSES	(1,037)	(585)
OTHER INCOME	51,270	6,050
FINANCE COST	(17,415)	(54,363)
PROFIT / (LOSS) BEFORE TAXATION AND LEVY	9,513	(40,910)
LEVY	(3,857)	(11,997)
	5,656	(52,907)
TAXATION	-	-
PROFIT / (LOSS) AFTER TAXATION	5,656	(52,907)
PROFIT/(LOSS) PER SHARE - BASIC AND DILUTED (RUPEES)	0.57	(5.33)

**IDEAL SPINNING MILLS LTD.**



**Company Secretary**

**IDEAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2025**

	Un-audited 30 September 2025 (RUPEES IN THOUSAND)	Audited 30 June 2025 (RUPEES IN THOUSAND)		Un-audited 30 September 2025 (RUPEES IN THOUSAND)	Audited 30 June 2025 (RUPEES IN THOUSAND)
<b>EQUITY AND LIABILITIES</b>			<b>ASSETS</b>		
<b>SHARE CAPITAL AND RESERVES</b>			<b>NON-CURRENT ASSETS</b>		
<b>Authorized share capital</b>	20 000 000 (30 June 2025: 20 000 000) ordinary shares of Rupees 10 each	200,000	Property, plant and equipment	1,373,648	1,572,160
<b>Issued, subscribed and paid up share capital</b>	9 920 000 (30 June 2025: 9 920 000) ordinary shares of Rupees 10 each fully paid in cash	99,200	Long term deposits and prepayments	9,467	8,919
<b>Sponsors' loans</b>	241,800	241,800		1,383,115	1,581,079
<b>Reserves</b>					
<b>Capital reserves</b>	183,291	183,291			
Equity portion of shareholders' loans	360,555	360,555			
Surplus on revaluation of freehold land	543,846	543,846			
<b>Accumulated loss</b>	(696,070)	(701,726)			
<b>TOTAL EQUITY</b>	188,776	183,120	<b>CURRENT ASSETS</b>		
<b>LIABILITIES</b>			Stores, spare parts and loose tools	96,062	97,109
<b>NON-CURRENT LIABILITIES</b>			Stock-in-trade	217,527	283,211
Staff retirement gratuity	16,874	20,247	Trade debts	178,242	187,627
			Loans and advances	18,393	15,782
			Short term deposit and prepayments	11,441	2,114
			Advance income tax and levy - net	58,587	42,875
			Other receivables	277,944	306,549
<b>CURRENT LIABILITIES</b>			Cash and bank balances	48,206	41,724
Trade and other payables	404,503	550,470		906,402	976,991
Unclaimed dividend	2,596	2,596			
Accrued mark-up	12,064	13,179			
Short term borrowings	1,664,704	1,788,458			
	2,083,867	2,354,703			
	2,100,741	2,374,950			
<b>TOTAL LIABILITIES</b>	2,289,517	2,558,070			
<b>CONTINGENCIES AND COMMITMENTS</b>					
<b>TOTAL EQUITY AND LIABILITIES</b>	2,289,517	2,558,070			

**IDEAL SPINNING MILLS LTD.**

Company Secretary



**IDEAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

	SHARE CAPITAL	SPONSORS' LOANS	RESERVES			TOTAL	TOTAL EQUITY
			Equity portion of shareholders' loan	Surplus on revaluation of freehold land	Sub total		
<b>Balance as at 30 June 2024 - (Audited)</b>	99,200	241,800	183,291	360,555	543,846	(278,321)	265,525
Loss for the period	-	-	-	-	-	(52,907)	(52,907)
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	-	(52,907)	(52,907)
<b>Balance as at 30 September 2024 - (Un-audited)</b>	99,200	241,800	183,291	360,555	543,846	(331,228)	212,618
Loss for the period	-	-	-	-	-	(423,559)	(423,559)
Other comprehensive income for the period	-	-	-	-	-	154	154
Total comprehensive loss for the period	-	-	-	-	-	(423,405)	(423,405)
<b>Balance as at 30 June 2025 - (Audited)</b>	99,200	241,800	183,291	360,555	543,846	(701,726)	183,120
Profit for the period	-	-	-	-	-	5,656	5,656
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive Profit for the period	-	-	-	-	-	5,656	5,656
<b>Balance as at 30 September 2025 - (Un-audited)</b>	99,200	241,800	183,291	360,555	543,846	(696,070)	188,776

(RUPEES IN THOUSAND)

**IDEAL SPINNING MILLS LTD.**  
  
**Company Secretary**

**IDEAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025**

	<b>FIRST QUARTER ENDED</b>	
	<b>30 September 2025</b>	<b>30 September 2024</b>
	<b>(RUPEES IN THOUSAND)</b>	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Net cash (used in)/ generated from operations</b>	(51,190)	145,810
Finance cost paid	(18,530)	(43,481)
Income tax paid	(19,569)	(10,440)
Staff retirement gratuity paid	(4,753)	(1,486)
Net (increase) / decrease in long term deposits and prepayments	(548)	(7,695)
Net (increase) / decrease in long term loans	-	-
<b>Net cash (used in)/ generated from operating activities</b>	<u>(94,590)</u>	<u>82,708</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditure on property, plant, equipment and intangible asset	2,072	(1,909)
Proceeds from disposal of property, plant and equipment	222,754	500
<b>Net cash from / (used in) investing activities</b>	<u>224,826</u>	<u>(1,409)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of long term financing	-	(8,750)
Short term borrowings - net	(123,754)	(120,766)
<b>Net cash used in financing activities</b>	<u>(123,754)</u>	<u>(129,516)</u>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>6,482</u>	<u>(48,217)</u>
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	41,724	96,362
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<u><u>48,206</u></u>	<u><u>48,145</u></u>

**IDEAL SPINNING MILLS LTD.**

  
**Company Secretary**

(Un-audited)	
First Quarter Ended	
30 September 2025	30 September 2024
(RUPEES IN THOUSAND)	

# **NET CASH (USED IN) / GENERATED FROM OPERATIONS**

Profit/(Loss) before taxation

9,513 (40,910)

## **Adjustments for non-cash charges and other items:**

Amortization

- 365

Depreciation

24,956 30,899

Gain on disposal of property, plant and equipment

(51,270) (232)

Provision for staff retirement gratuity

1,380 5,531

Finance cost

17,415 54,363

Working capital changes (Note 7.1)

(53,184) 95,794

(51,190) 145,810

## **Working capital changes**

### **(Increase) / decrease in current assets**

Stores, spare parts and loose tools

1,047 7,950

Stock-in-trade

65,684 257,384

Trade debts

9,385 (5,068)

Loans and advances

(2,611) (14,756)

Short term deposit and prepayments

(9,327) (18,429)

Other receivables

28,605 12,502


92,783 239,583

(145,967) (143,789)

(53,184) 95,794

Decrease in trade and other payables

**IDEAL SPINNING MILLS LTD.**

  
Company Secretary