

Statement of Financial Position

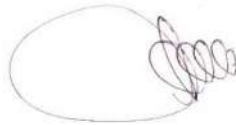
As at September 30, 2025
(Un-Audited)

	30-Sep-25 RUPEES	30-Jun-25 RUPEES
NON CURRENT ASSETS		
Property, Plant and Equipments	239,618,186	240,240,302
Investments Property	120,000,000	120,000,000
Investments	1,015,459	938,037
	360,633,645	361,178,339
CURRENT ASSETS		
Inventories	18,157,249	18,157,249
Trade Receivables	23,434,717	26,734,717
Advances, Deposits and Prepayments	2,088,219	1,422,219
Income Tax refundable	2,994,541	2,849,221
Cash and Bank Balances	2,760,624	322,034
	49,435,350	49,485,440
Total	410,068,995	410,663,779
SHARE CAPITAL AND RESERVES		
Share Capital	20,000,000	20,000,000
Capital Reserve		
Revaluation surplus	219,405,507	219,858,906
Fair Value Reserve - Investment	997,892	920,470
	220,403,399	220,779,376
Revenue Reserve		
Unappropriated Profit/Accumulated Profit	3,457,141	3,359,348
	243,860,540	244,138,724
NON-CURRENT LIABILITIES		
Security Deposits from Tenant	1,530,000	1,530,000
Deferred Taxation	10,291,438	10,291,438
	11,821,438	11,821,438
CURRENT LIABILITIES		
Trade and Other Payables	121,539,278	121,855,878
Loan from Directors	32,847,739	32,847,739
	154,387,017	154,703,617
Total	410,068,995	410,663,779



SAEED ALAM

Chief Executive



RAUF ALAM

Director



MUHAMMAD ISMAIL

Chief Financial Officer

Hyderabad: October 30, 2025

Statement of Profit or Loss and Other Comprehensive Income

For the 1st Quarter ended September 30, 2025

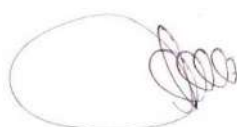
(Un-Audited)

	30-Sep-25 RUPEES	30-Sep-24 RUPEES
Sales	0	171,450
Cost of sales	0	159,611
Gross Profit	0	11,839
Administration expenses	1,097,203	1,453,077
Selling expenses	0	0
	1,097,203	1,453,077
Operating Loss	(1,097,203)	(1,441,238)
Other income	540,000	710,597
Exchange Gain	201,597	(719,607)
	(355,606)	(1,450,248)
Financial expenses - Bank charges	0	1,063
Net (Loss)/Profit before taxation	(355,606)	(1,451,311)
Taxation	0	0
Net (Loss)/Profit after taxation	(355,606)	(1,451,311)
Other comprehensive income for the year		
Unrealized gain/(loss) on revaluation of investment - available for sale	77,422	114,705
Total comprehensive (Loss)/Profit for the period	(278,184)	(1,336,606)
(Loss)/Earning per share	(0.18)	(0.73)



SAEED ALAM

Chief Executive



RAUF ALAM

Director



MUHAMMAD ISMAIL

Chief Financial Officer

Hyderabad: October 30, 2025

Notes to the condensed Interim Financial Statements:

For the 1st Quarter ended September 30, 2025

1. CORPORATE AND GENERAL INFORMATION

Fateh Industries Limited (the company) was incorporated on May 18, 1986, as a public company limited by shares under the Companies Ordinance, 1984 (now the Companies Act, 2017), and is listed on Pakistan Stock Exchange Limited. The business of company is to manufacture and sale of footwear of all kinds. The Registered office is situated at 442, Mirpurkhas Road, Hyderabad.

2. BASIS FOR PRESENTATION

2.1 Purpose of Issuance

These condensed interim financial statements have been issued to the shareholders to comply with Section 237 of the Companies Act, 2017 are un-audited

2.2 Statement of Compliance

These condensed interim financial statements have been prepared in accordance with the requirements of the International Accounting Standard 34 – “Interim Financial Reporting” and provisions of and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. These condensed interim financial statements do not include all of the information and disclosures required for annual financial statements, and should be read in conjunction with the financial statements of the Company for the year ended **June 30, 2025**. These condensed interim financial statements are unaudited.

2.3 Comparative Financial Information

The comparative statement of financial position presented in these condensed interim financial statements has been extracted from the annual audited financial statements of the Company for the year ended **June 30, 2025**, whereas the comparative condensed interim profit or loss and other comprehensive income, condensed interim statement of changes in equity and condensed interim cash flow statement, are extracted from the unaudited condensed interim financial statements for the quarter ended **September 30, 2024**.

2.4 Basis of Measurement

These condensed interim financial statements have been prepared under the historical cost convention.

2.5 Accounting Policies

The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of the audited financial statements for the year ended **June 30, 2025**.

2.6 Accounting Estimates and Judgments

Estimates and judgments made by management in the preparation of these condensed interim financial statements are the same as those that were applied to the audited annual financial statements of the Company as at and for the year ended **June 30, 2025**.

2.7 Functional and Presentation Currency

These financial statements are presented in Pakistan Rupees, which is the company's functional and presentation currency.

3 CONTINGENCIES AND COMMITMENTS

Contingencies reported in the annual audited financial statements for the year ended **June 30, 2025** remain-unchanged.

4 TAXATION

No provision for current taxation has been made in these condensed interim financial statements.

5 RELATED PARTY TRANSACTIONS

Related parties comprise of group companies (associates), directors, major shareholders, their close family members and key management personnel. Transactions with related parties during the period, other than and including those which have been disclosed elsewhere in these financial statements, are given below:

<u>Name of Related Party</u>	<u>Nature of Transaction</u>	<u>Rupees</u>	
		<u>30-Sep-25</u>	<u>30-Sep-24</u>
Arino - Under Common Management	Sale of Goods	-	171,450
Arino - Under Common Management	Rental Income	33,000	33,000
Branded Shop - Under Common Management	Rental Income	33,000	33,000
Saeed Alam - Director	Loan Returned	-	(600,000)

6. FIGURES

Figures in these condensed interim financial statements have been rounded off to the nearest thousand rupees.

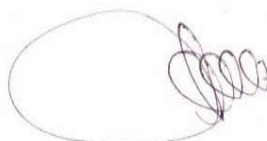
7. DATE OF AUTHORISATION

These condensed interim financial statements were authorized for issue on **October 30, 2025** by the Board of Directors of the Company.



SAEED ALAM

Chief Executive



RAUF ALAM

Director



MUHAMMAD ISMAIL

Chief Financial Officer

Hyderabad: October 30, 2025

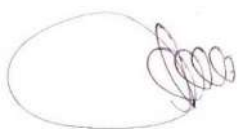
Statement of Cash Flows

For the 1st Quarter ended September 30, 2025

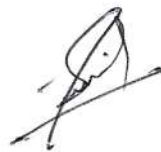
	30-Sep-25 RUPEES	30-Sep-24 RUPEES
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (Loss)/Profit before taxation	(355,606)	(1,451,311)
Adjustment for :		
Depreciation	622,116	191,270
Other income	0	0
Financial charges	0	0
Exchange rate difference	(201,597)	719,607
	420,519	910,877
	64,913	(540,434)
Changes in Working Capital		
(Increase) / decrease in current assets		
Inventories	0	(273,527)
Trade Receivables	3,300,000	2,967,689
Advances, deposits & prepayments	(666,000)	(481,549)
Other receivables	0	0
Increase / (decrease) in current liabilities		
Trade and other payables	(316,600)	806,189
	2,317,400	3,018,802
Cash generated from operations	2,382,313	2,478,368
Income tax paid	(145,320)	0
Exchange rate difference	201,597	(719,607)
	2,438,590	1,758,761
B. CASH FLOW FROM INVESTING ACTIVITIES		
Dividend Received	0	0
Net Cash flow from investing activities	0	0
C. CASH FLOW FROM FINANCING ACTIVITIES		
Short term borrowing	0	(600,000)
	0	(600,000)
Net (decrease) / increase in Cash & Cash equivalent (A+B+C).	2,438,590	1,158,761
	2,438,590	1,158,761
Cash & cash equivalents at the beginning of the period	322,034	220,012
Cash & cash equivalent during the period	2,438,590	1,158,761
cash & cash equivalent at the end of the period	2,760,624	1,378,773



SAEED ALAM
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RAUF ALAM
Director



MUHAMMAD ISMAIL
Chief Financial Officer

Hyderabad: October 30, 2025

Statement of Changes in Equity

For the 1st Quarter ended September 30, 2025

	Issued paid up share capital	Capital Resevers		Accumulated Profit / (Loss)	Total
		Investment Remeasurement Reserve	Revaluation Surplus		
----- Rupees -----					
Balance as on July 1, 2023	20,000,000	415,947	0	(109,586,766)	(89,170,819)
Profit upto September 30, 2023	0	24,606	0	618,562	643,168
Balance as on September 30, 2023	20,000,000	440,553	0	(108,968,204)	(88,527,651)
Balance as on July 1, 2024	20,000,000	798,179	0	(111,518,757)	(90,720,578)
Profit / Loss upto September 30, 2025	0	114,705	0	(1,451,311)	(1,336,606)
Balance as on September 30, 2024	20,000,000	912,884	0	(112,970,068)	(92,057,184)
Balance as on July 1, 2025	20,000,000	920,470	219,858,906	3,359,348	244,138,724
Profit / Loss upto September 30, 2025	0	77,422	0	(355,606)	(278,184)
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipements	0	0	(453,399)	453,399	0
Balance as on September 30, 2025	20,000,000	997,892	219,405,507	3,457,141	243,860,540



SAEED ALAM
Chief Executive



RAUF ALAM
Director



MUHAMMAD ISMAIL
Chief Financial Officer

Hyderabad: October 30, 2025