


# CHAKWAL SPINNING MILLS LIMITED

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

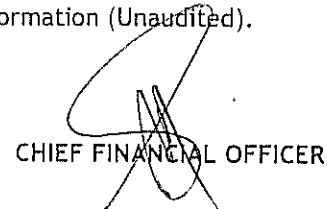
### AS AT SEPTEMBER 30, 2025

	September 30, 2025	June 30, 2025
Note	(Un-audited) Rupees	(Audited) Rupees
<b>CAPITAL AND LIABILITIES</b>		
<b>Share Capital and Reserves</b>		
Authorized share capital 140,000,000 (2023: 140,000,000) ordinary shares of Rs. 5 each	700,000,000	700,000,000
Issued, subscribed and paid up share capital	607,881,000	607,881,000
Loan from directors	118,776,547	118,776,547
Accumulated loss	(1,105,975,422)	(1,094,486,824)
Surplus on revaluation of property, plant & equipment	1,577,953,508	1,594,611,920
	1,198,635,633	1,226,782,643
<b>Non Current Liabilities</b>		
Deferred liabilities		
<b>Current Liabilities</b>		
Trade and other payables	280,236,176	282,185,432
Accrued mark- up	67,778,697	67,778,697
Short term borrowings	391,505,419	386,984,419
Current portion of non current liabilities	37,923,139	37,923,139
Unclaimed dividend	384,347	384,347
Provision for taxation	10,232,194	10,232,194
	788,059,972	785,488,228
<b>Contingencies and Commitments</b>	5	-
	1,986,695,606	2,012,270,871
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	1,927,363,523	1,952,938,636
Long term loans	747,766	747,766
Long term deposits	30,339,744	30,339,744
	1,958,451,033	1,984,026,146
<b>Current Assets</b>		
Trade debts	-	-
Loans and advances	4,316,292	4,316,292
Tax refunds due from the government	23,880,927	23,880,927
Trade deposits, prepayments and other receivables	-	-
Cash and bank balances	47,354	47,507
	28,244,573	28,244,726
	1,986,695,606	2,012,270,871

The annexed notes form an integral part of these condensed interim financial information (Unaudited).

  
DIRETOR

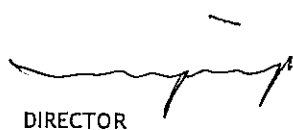
  
DIRETOR

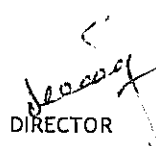
  
CHIEF FINANCIAL OFFICER

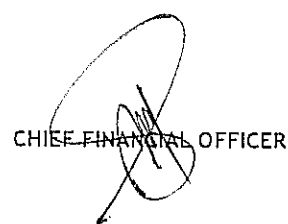
**CHAKWAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Un-audited)**

	Quarter Ended	
	September 30, 2025	September 30, 2024
	Rupees	Rupees
Sales	-	-
Cost of sales	(25,527,326)	(27,971,867)
Gross Loss	(25,527,326)	(27,971,867)
Distribution cost	-	-
Administrative expenses	(2,619,684)	(1,848,889)
Operating Loss	(28,147,010)	(29,820,756)
Finance cost	-	-
Other Income	-	760,115
Loss before Taxation	(28,147,010)	(29,060,641)
Taxation	-	-
Net loss for the period	(28,147,010)	(29,060,641)
Loss per Share - Basic & Diluted	(0.23)	(0.24)

The annexed notes form an integral part of these condensed interim financial information (Unaudited).

  
DIRECTOR

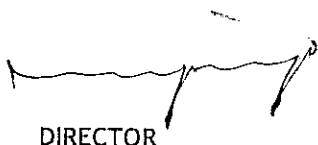
  
DIRECTOR

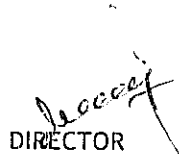
  
CHIEF FINANCIAL OFFICER

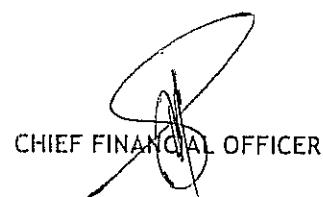
**CHAKWAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Un-audited)**

	Quarter Ended	
	September 30, 2025	September 30, 2024
	Rupees	Rupees
Net loss for the period	(28,147,010)	(29,060,641)
Other comprehensive income for the period	-	-
Total comprehensive loss for the period	<u>(28,147,010)</u>	<u>(29,060,641)</u>

The annexed notes form an integral part of these condensed interim financial information (Unaudited).

  
DIRECTOR


  
DIRECTOR

  
CHIEF FINANCIAL OFFICER

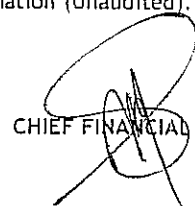
**CHAKWAL SPINNING MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF CASH FLOW**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (Un-audited)**

	Quarter Ended	
	September 30, 2025	September 30, 2024
	Rupees	Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	(28,147,010)	(29,060,641)
Adjustments for:		
• Depreciation	25,575,113	28,029,038
Operating loss before working capital changes	25,575,113	28,029,038
	(2,571,897)	(1,031,603)
(Increase) / decrease in current assets		
• Trade debts	-	-
• Trade deposits, prepayments and other receivables	-	-
Increase / (decrease) in current liabilities		
• Trade and other payables	(1,949,256)	1,636,565
	(1,949,256)	1,636,565
Cash used in operations	(4,521,153)	604,962
Finance cost paid	-	-
Net cash used in operating activities	(4,521,153)	604,962
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Long term loans	-	-
Net Cash used in investing activities	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short term borrowings - net	4,521,000	(605,000)
Net Cash generated from financing activities	4,521,000	(605,000)
Net (decrease) / increase in cash and cash equivalents	(153)	(38)
Cash and cash equivalents at the beginning of the period	47,507	48,665
	47,354	48,627

The annexed notes form an integral part of these condensed interim financial information (Unaudited).

  
DIRECTOR

  
DIRECTOR

  
CHIEF FINANCIAL OFFICER

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

Particulars	Share Capital	Accumulated Loss	Loan from Directors	Surplus on revaluation of property, plant & equipment	Total
	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at July 01, 2024	607,881,000	(979,422,361)	118,776,547	1,597,274,524	1,344,509,710
Net loss for the period	-	(29,060,641)	-	-	(29,060,641)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period - net of deferred tax	-	16,681,163	-	(16,681,163)	-
Balance as at September 30, 2024	607,881,000	(991,801,839)	118,776,547	1,580,593,361	1,315,449,069
Balance as at July 01, 2025	607,881,000	(1,094,486,824)	118,776,547	1,594,611,920	1,226,782,643
Net loss for the period	-	(28,147,010)	-	-	(28,147,010)
Transfer from surplus on revaluation of property, plant and equipment in respect of incremental depreciation charged in current period - net of deferred tax	-	16,658,412	-	(16,658,412)	-
Balance as at September 30, 2025	607,881,000	(1,105,975,422)	118,776,547	1,577,953,508	1,198,635,633

The annexed notes form an integral part of these condensed interim financial information (Unaudited).

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER