

CORPORATE BRIEFING SESSION 2025

AGHA STEEL INDUSTRIES LIMITED



PRESENTATION INDEX

Inflation

Dollar Parity

Declining Offer Rate

Scrap Price Trends

Energy Prices

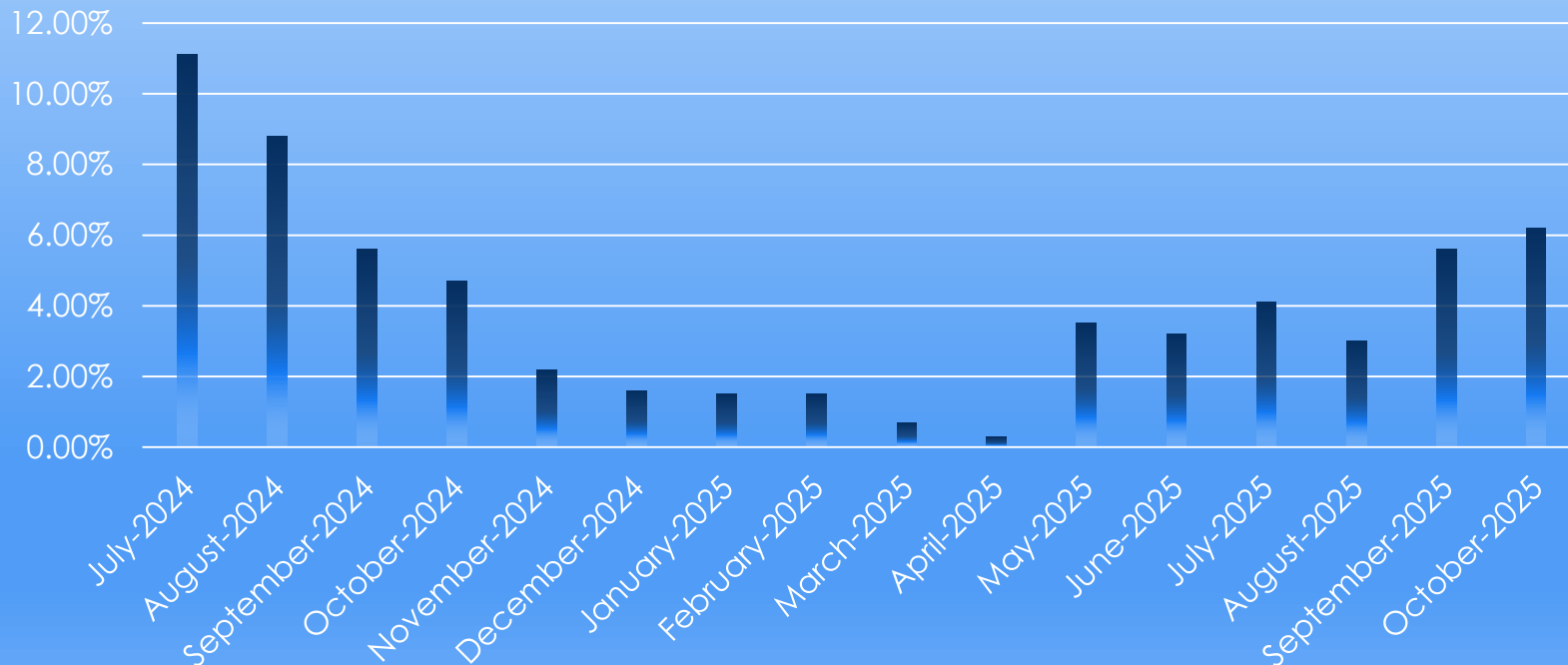
Financial Snapshot

Financial Restructuring updates

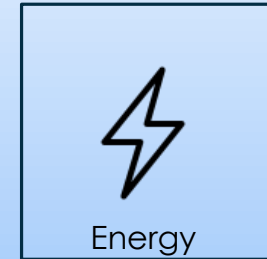
INFLATION HAS PEAKED!

- ❑ **JULY-DEC 2024:** The downward trend that began in May 2023 continued, with inflation falling from 11.1% in July 2024 to 0.3% by April 2025.
- ❑ **JAN -JUN 2025:** Inflation remained low during this period, with the average annual inflation for July–April FY25 at 4.7%, a sharp decrease from 26.0% in the same period the previous year.

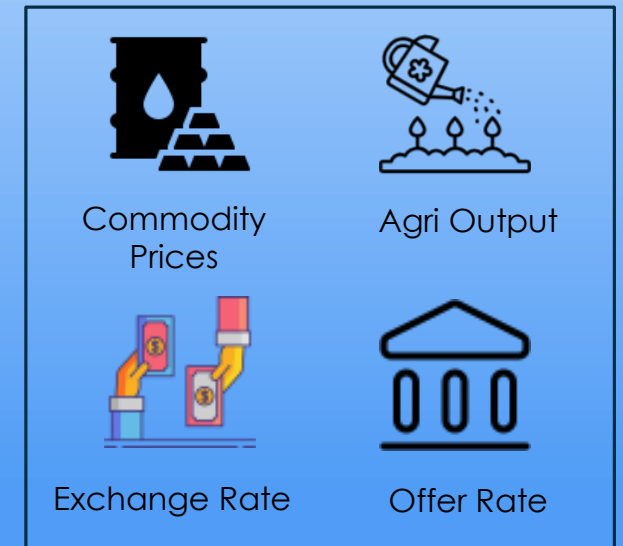
INFLATION



UPWARDS TRENDS



DOWNWARDS TRENDS





FINANCIAL SNAPSHOT

Sales



10.675 Billion

Gross
Loss



(0.198) Billion

Operating
Loss



(7.053) Billion

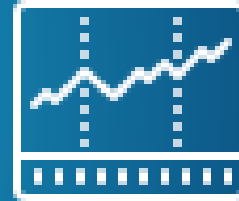


(7.211) Billion



Net Loss

Rs (11.92)



LPS

58,000 MT



Bars
Sold

HIGHLIGHTS

	June 30, 2025	June 30, 2024
Gross Income	10,674,618	13,691,815
Total Expense	(17,886,036)	18,780,380
Net Profit	(7,211,418)	(5,088,565)

MARGIN ANALYSIS

Area	Measure	Year ended FY 2025	Year ended FY 2024
GP Ratio	%	(18.52)	(4.59)
EBITDA Ratio	%	(20.93)	(5.86)
NP ratio	%	(67.56)	(37.17)
Interest cover	Times	(0.53)	(0.18)
DSCR	Times	(0.18)	(0.10)



FINANCIAL STATEMENTS

INCOME STATEMENT

	FY 2025		FY 2024	
Turnover - net	10,674,618	100	13,691,815	100.00
Cost of sales	(12,652,104)	(119)	(14,320,123)	(104.59)
Gross (loss) / profit	(1,977,486)	(19)	(628,308)	(4.59)
Administrative expenses	(528,724)	(5)	(329,110)	(2.40)
Selling and distribution costs	(351,034)	(3)	(280,063)	(2.05)
Finance costs	(4,196,677)	(39)	(4,582,384)	(33.47)
Operating profit	(7,053,921)	(66)	(5,819,865)	(42.51)
Other expenses	(1,055,594)	(10)	(2,428,857)	(17.74)
Other income	247,960	2	655,043	4.78
Profit before taxation	(7,861,555)	(74)	(7,593,679)	(55.46)
Taxation - net	650,137	6	2,505,114	18.30
Profit after taxation	(7,211,418)	(68)	(5,088,565)	(37.17)

STATEMENT OF FINANCIAL POSITION

	FY 2025	%	FY 2024	%
Property, plant and equipment	45,255,437	81	45,575,831	76
Intangible asset	29,830	0	36,110	0
Long term deposits and receivable	21,919	0	387,360	1
Stores, spare parts and loose tools	2,079,185	4	2,869,749	5
Stock-in-trade	2,936,853	5	3,545,206	6
Trade and other receivables	2,886,634	5	4,024,456	7
Loans and advances	1,970,377	4	2,752,355	5
Deposits	17,524	0	33,063	0
Tax refunds due from Government	461,431	1	524,053	1
Cash and bank balances	48,462	0	239,134	0
Total Assets	55,707,652	100	59,987,317	100
Finance By				
Shareholders' Equity	20,926,822	38	28,138,240	47
Deferred liabilities	2,915,144	5	4,010,148	7
Long Term Financing	1,165,020	2	750,000	1
Lease liabilities	31,202	0	72,668	0
Current Liabilities	30,669,464	55	27,016,261	45
Total Funds Invested	55,707,652	100	59,987,317	100

RATIO ANALYSIS

Profitability ratios	UOM	FY 2025	FY 2024
Gross Margin	%	(18.5%)	(5%)
Net Margin	%	(67.5%)	(37%)
Return on equity after tax	%	(16.2%)	(47.8%)
Liquidity Ratio			
Current Ratio	Times	0.34	0.52
Quick ratio	Times	0.18	0.28
Cash flow from Operation to sales	Times	(0.05)	0.09
Investment/ Market Ratio			
(LPS) / EPS	Rs.	(11.92)	(8.41)
Capital Structure Ratio			
Long term Debt to Equity	%	5.56%	3%
Long term Debt to Assets	%	2.09%	1%
Gearing Ratio	%	60%	48%



FINANCIAL RESTRUCTURING UPDATES

Q & A

THANK YOU