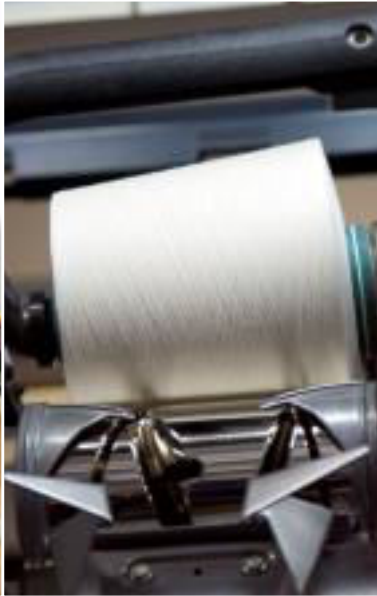




HALF YEARLY | DECEMBER
ACCOUNTS | 31, 2024
U n - A u d i t e d



Din[®]
Din Textile Mills Ltd.



DIN GROUP



organic yarn
CU 813709
Din Textile Mills Ltd.
Pakistan



Tested for harmful substances
according to Oeko-Tex® Standard 100
2556CIT CITEVE



Tested for harmful substances
according to Oeko-Tex® Standard 100
2011PK0081 AITEK



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CORPORATE INFORMATION

Board of Directors

Shaikh Muhammad Jawed	Chairman
Shaikh Muhammad Pervez	Director
Shaikh Muhammad Tanveer	Chief Executive
(Appointed on 22-01-2025 in place of Shaikh Mohammad Naveed)	
Shaikh Mohammad Naveed	Director
Mr. Faisal Jawed	Director
Mr. Farhad Shaikh Mohammad	Director
Mr. Ehtesham Maqbool Elahi	Director
Mr. Ali Farooq	Director
Mrs. Romisa Raffay	Director

Chief Financial Officer

Mr. Ahsan Nazir Khawaja
(FCA)

Company Secretary

Mr. Muhammad Naveed Yar Khan
(FCA)

Auditors

Naveed Zafar Ashfaq Jaffery & Co.
Chartered Accountants

Legal Advisor

Mohsin Teyebaly & Co.

Share Registrar

CDC Share Registrar Services Limited
CDC House, 99-B, Block-B, S.M.C.H.S.
Main Shahrah-e-Faisal, Karachi-74400
Customer Support Services
(Toll Free) 0800-23275
Fax: (+92-21) 34326053
Email : info@cdcsrsl.com
Website : www.cdcsrsl.com

Registered Office

Din House, 35-A/1, Lalazar Area,
Opp: Beach Luxury Hotel, M. T. Khan Road, Karachi.

Mills

Unit-I, II and Dyeing: Kot akbar Khan, 70 Km Multan Road Tehsil Pattoki, District Kasur, Punjab.
Unit-III, Weaving & Stitching: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road, Tehsil and District Lahore - Punjab.
Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur.

Website: www.dingroup.com

Email: textile@dingroup.com

- ♻ Allied Bank Limited
- Bank Alfalah Limited
- Ⓡ Bank Al-Habib Limited
- Ⓢ BankIslami Pakistan Limited
- Ⓣ Dubai Islamic Bank Pakistan Limited
- Ⓚ Faysal Bank Limited
- Ⓛ Habib Bank Limited
- Ⓜ Habib Metropolitan Bank Limited
- Ⓝ MCB Bank Limited
- Ⓞ MCB Islamic Bank Limited
- Ⓟ Meezan Bank Limited
- Ⓠ National Bank of Pakistan

Audit Committee

Mr. Ehtesham Maqbool Elahi	Chairperson
Shaikh Muhammad Pervez	Member
Mr. Faisal Jawed	Member

Human Resource and Remuneration Committee

Mr. Ali Farooq	Chairperson
Mr. Faisal Jawed	Member
Mr. Farhad Shaikh Mohammad	Member

Credit Rating

Long term rating A - (A Minus)
Short term rating A2 (A two)
by Pakistan Credit Rating Agency (PACRA)

DIRECTORS' REPORT

In the name of Allah, the Most Beneficent, the Most Gracious, the Most Merciful.

Dear Shareholders

The Board of Directors is pleased to present the un-audited financial statements of the Company for the half year ended Dec 31, 2024 in compliance with requirements of the Companies Act, 2017.

Financial Performance

A comparison of the key financial results of the Company for the half year ended December 31, 2024, is as follows:

		Half year ended		Variance % age
		31-Dec-24	31-Dec-23	Favorable / (Unfavorable)
Sales	Rupees in '000'	21,993,439	20,286,619	8.41
Gross Profit	Rupees in '000'	1,799,418	394,937	355.62
Distribution cost	Rupees in '000'	163,716	211,832	22.71
Administrative expenses	Rupees in '000'	211,588	200,011	(5.79)
Other operating expenses	Rupees in '000'	-	9,488	100.00
Finance cost	Rupees in '000'	1,734,210	2,049,528	15.38
Other operating income	Rupees in '000'	92,395	81,309	13.63
Pre-tax Loss	Rupees in '000'	(217,701)	(1,994,613)	89.09
After Tax Loss	Rupees in '000'	(495,136)	(1,960,693)	74.75
Gross Profit	Percentage	8.18	1.95	
After Tax Loss	Percentage	(2.25)	(9.66)	
Loss per share	Rupees	(9.44)	(37.37)	

The company's business continued to operate in a challenging environment. Through focused efforts, the Company recorded revenue of Rs. 21.99 billion during the period under review, as opposed to Rs. 20.29 billion during the exact same period last year (SPLY). Overall Revenue is improved in response to improved sales volume as well as good selling prices of the finished products. Despite the pressure on conversion costs, particularly power costs, the Company significantly improved its gross profit margin percentage from 1.95% during SPLY to 8.18% in current period through efficient inventory procurement, operational efficiencies and the generation of renewable energy.

The decrease in distribution costs is primarily due to decline in export sales, while the 5.79% rise in administrative expenses is attributed to inflation.

Finance cost in the current period amounted to Rs. 1,734.21 million, declined by 15.38% as compared to the corresponding period of the previous year. Efficient working capital management, effective procurement planning and reduction in SBP's policy rate are the main causes of this decline. The EBITDA of the Company improved from

Rs. 612.31 million during SPLY to Rs. 2,051.41 million during the period under review.

Due to the aforementioned factors, the Company's net loss after tax reduced to Rs. 495.14 million in current period compared to Rs. 1,960.69 million during the SPLY.

General Market Conditions

The country has seen noticeable improvements in its economic situation after fruitful negotiations with the International Monetary Fund (IMF) over the Extended Fund Facility (EFF). The successful introduction of monetary and fiscal reforms have fueled positive economic growth, leading the inflationary rate to single digit, a reduction in the current account deficit, and an increase in foreign exchange reserves, all contributing to a more stable exchange rate.

A decline in historically elevated interest rates, coupled with a stable foreign exchange environment, has facilitated a resurgence in domestic economic activity. These elements have favorably impacted consumer purchasing power, resulting in boosted demand across critical sectors of the economy. Nevertheless, escalating energy costs have posed a challenge for the industry, negatively affecting the Company's gross margin during this period, as energy expenses have surged by 17.14% compared to the same period last year. Additionally, there has been a 15.38% decrease in finance charges compared to the previous period, which can be attributed to effective working capital management and a reduction in the State Bank of Pakistan's target policy rate. Nonetheless, further decreases in borrowing rates are necessary to enhance the financial stability of the sector.

Despite these positive changes, Pakistan's economic problem stems from a shortage of productive capacity, leading to a chronic foreign exchange shortage and balance of payments crises. The high cost of energy, accounting for 10-35% of input costs across the textile and apparel value chain, makes products more expensive than competitors, making them uncompetitive in the international market. The country faces an annual foreign exchange shortfall of over US\$25 billion for the next five years and a drastic increase in the industrial base and exports is impossible without addressing the imbalance in the power sector's cost structure. The government has removed a portion of the Rs. 240 billion cross-subsidy from industrial power tariffs, but the economic downturn and escalating grid tariffs have suppressed power demand, leading to 30% of the power tariff being stranded costs. The power sector is plagued by inefficiencies, including high line losses, under billing collection, and outdated infrastructure, which inflated power costs and make industrial grid tariffs twice the regional average. Gas-fired captive generation is the only viable option for 80% of the industry, but gas/RLNG prices for captive consumers have surged to around US\$13 MMBtu, with overcharging to offset revenue shortfalls from supplying subsidized RLNG to the fertilizer sector.

The Finance Act 2024 has increased the taxation burden on Pakistan's textile sector, resulting in a 135% effective tax rate depending on the product's margin. This tax burden leaves businesses with insufficient capital for operations and investment, making it difficult for domestic producers to pass on the financial strain. Low regional

tax rates for competitor firms further disadvantage Pakistan's exporters, leading to a loss of business and FDI to more favorable economies. The withdrawal of zero-rating on local supplies for export manufacturing under the EFS has further harmed domestic manufacturers, making it cost-effective for exporters to import duty-free and sales tax-free raw materials and inputs. This has led to shutting down of domestic yarn production by over 40% which is affecting employment, government revenue and external sector stability. The government is decimating a sector that could generate US \$25 billion annually at current installed capacity and potentially expand to US \$50 billion per year within five years if supported by a conducive policy environment.

According to figures issued by Pakistan Cotton Ginners Association, for the crop year 2024-25, Kapas, (seed cotton) arrivals up to January 31, 2025, at the Ginneries totalled 5.510 million bales compared to 8.349 million bales for SPLY showing decrease in arrival of 34.00%.

Despite these challenges, The industry is optimistic about overcoming challenges through significant investments in capacity building and new developments and through continued dialogue and collaboration with the government.

Future Outlook

The worldwide economic forecast continues to exhibit significant uncertainty. While inflation is anticipated to remain within single digit, it is likely to persist as a major concern, influenced by unstable fuel prices, interrupted supply chains and varying global demand for commodities stemming from geopolitical tensions. This unstable situation places global authorities in a challenging predicament, as they must navigate the delicate balance between controlling inflation and fostering economic growth, thereby increasing the likelihood of extended economic instability.

Domestically, while some indicators such as a stable currency, a current account surplus and growing foreign exchange reserves may seem encouraging, these improvements are fragile and susceptible to external shocks. The textile sector, vital to the economy, faces increasing challenges as global demand softens and energy costs remain unpredictable.

The removal of EFS for domestic buyers and restricting it solely to imports, is expected to tighten liquidity and increase the working capital needs of our customers, which may lead to a decrease in demand for our products.

The government's recent intension to minimize gas supplies to captive power customers introduces another considerable challenge. This action is expected to result in a significant increase in energy expenses and will also subject the company to the unreliable electricity provided by the national grid, which is often affected by frequent outages. Such power disruptions not only elevate costs but also pose a threat to our equipment and impede productivity, thereby further complicating the operational environment.

The Company is focused on maintaining costs by maximizing capacity utilization, rationalizing expenses and efficiently managing working capital. To cater with the challenging fuel cost, the Company aggressively looked for cost effective alternatives and arrangements with suppliers are finalized for providing fuel at significantly cheaper rates. Furthermore, after successfully adding 8MW solar generation, the Company is eagerly looking to double its solar portfolio in near future. The stitching unit was also successfully inaugurated as planned to boost profitability and giving satisfactory results. The Company also improved its production output through continuous improvement in its production efficiency. The Company has also fetched new export orders for its specialized yarn at primum prices. Adjustments will also be made to the sales mix in response to market dynamics, all aimed at bolstering profitability.

Acknowledgment

We extend our sincere appreciation to all employees for their hard work and dedication. The Board extends its heartfelt gratitude to our customers, shareholders, employees, financial institutions, and other stakeholders for their enduring trust and confidence in the Company.

On behalf of the Board of Directors

Karachi:

Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director



DIN GROUP

DIN TEXTILE MILLS LTD.

A C C O U N T S



**Condensed Interim
Financial Statements (Un-Audited)
Half Year Ended
December 31, 2024**

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Naveed Zafar Ashfaq Jaffery & Co.

Chartered Accountants

A Member Firm of:



PrimeGlobal

An Association of
Independent Accounting Firms

1st Floor, Modern Motors House
Beaumont Road, Karachi-Pakistan.
Tel: +92 21-35671909,35673754
Fax: +92-21-35210626
E-mail:khi@nzaj.com.pk
Web:www.nzaj.com.pk

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Din Textile Mills Limited
Report on review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **Din Textile Mills Limited** ("the Company") as at December 31, 2024 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows and notes to the condensed interim financial statements for the half year then ended (here-in-after referred to as the "condensed interim financial statements"). Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

The figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the quarters ended December 31, 2024 and December 31, 2023 have not been reviewed, as we are required to review only the cumulative figures for the half year ended December 31, 2024.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity." A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

The engagement partner on the review resulting in this independent auditor's review report is **Azeem H. Siddiqui**.

Karachi

Dated : February 21, 2025

UDIN : RR202410232nZNPtgKHS

Chartered Accountants

Engagement Partner: **Azeem H. Siddiqui – FCA**

Other Offices: 3-B, ATS Centre, 30-West, Fazal-Ul-Haq Road, Blue Area, Islamabad-Pakistan. Ph: +92-51-2878530-32 Fax: +92-51-2206283 E-mail:isl@nzaj.com.pk
201-Regency Plaza, M.M. Alam Road, Gulberg-II, Lahore-Pakistan. Ph: +92-42-37321969,37249053 Fax: +92-42-37324103 E-mail: lhr@nzaj.com.pk
1st Floor Lamsay Arcade, opp.t. Green's Banquet Hall, Peshawar. Ph. +92-91-5276102, 5274995 Fax: 091-5274968 Email:pesh@nzaj.com.pk

Condensed Interim Statement of Financial Position As at December 31, 2024

(Amounts in Thousand)		(Un-audited)	(Audited)
	Note	31-Dec-24 Rupees	30-Jun-24 Rupees
NON CURRENT ASSETS			
Property, plant and equipment	5	15,832,018	15,845,724
Intangible assets		6,651	8,027
Long term deposits		20,522	24,295
		15,859,191	15,878,046
CURRENT ASSETS			
Stores, spare parts and loose tools		845,635	1,245,030
Stock in trade	6	9,376,021	9,492,279
Trade debts		6,601,721	5,163,814
Advances		914,972	807,134
Trade deposits		5,956	885
Other receivables		620,424	531,261
Tax refunds due from Government		480,799	1,196,095
Cash and bank balances		1,071,291	421,824
		19,916,819	18,858,322
CURRENT LIABILITIES			
Trade and other payables		14,688,159	13,684,827
Contract liabilities		36,321	3,515
Unclaimed dividend		5,367	5,367
Accrued mark up / interest		1,185,265	1,342,800
Short term borrowings		3,289,177	3,190,799
Current portion of Long term financing from banking companies - secured		1,228,313	1,155,680
		20,432,602	19,382,988
		(515,783)	(524,666)
WORKING CAPITAL			
TOTAL CAPITAL EMPLOYED		15,343,408	15,353,380
NON CURRENT LIABILITIES			
Long term financing from banking companies - secured		6,673,997	7,233,162
Deferred liabilities Staff retirement benefits - gratuity		412,600	368,272
		7,086,597	7,601,434
CONTINGENCIES AND COMMITMENTS			
Net Worth		8,256,811	7,751,946
EQUITY			
SHARE CAPITAL AND RESERVES			
Authorized capital 200,000,000 ordinary shares of Rs. 10/- each		2,000,000	2,000,000
Net Worth Represented by:			
Issued, subscribed and paid up capital 52,466,749 ordinary shares of Rs. 10/- each	8	524,667	524,667
Loan from directors - related parties	9	1,000,000	-
Reserves		3,433,058	3,928,193
Surplus on revaluation of property, plant and equipment		3,299,086	3,299,086
		8,256,811	7,751,946

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Profit or Loss (Un-Audited) For the Quarter and half year ended December 31, 2024

(Amounts in Thousand except loss per share)		Half Year Ended		Quarter Ended	
	Note	31-Dec-24 Rupees	31-Dec-23 Rupees	31-Dec-24 Rupees	31-Dec-23 Rupees
Sales		21,993,439	20,286,619	10,577,162	9,534,395
Cost of sales		(20,194,021)	(19,891,682)	(9,641,820)	(9,683,073)
Gross Profit / (Loss)		1,799,418	394,937	935,342	(148,678)
Distribution cost		(163,716)	(211,832)	(79,058)	(104,016)
Administrative expenses		(211,588)	(200,011)	(106,786)	(101,674)
Other operating expenses		-	(9,488)	-	(4,868)
Finance cost		(1,734,210)	(2,049,528)	(796,312)	(1,021,608)
		(2,109,514)	(2,470,859)	(982,156)	(1,232,166)
		(310,096)	(2,075,922)	(46,814)	(1,380,844)
Other operating income		92,395	81,309	32,733	40,930
Loss before Income tax & levies		(217,701)	(1,994,613)	(14,081)	(1,339,914)
Final /Minimum taxes - levies		(277,435)	(244,426)	(133,332)	(116,435)
Loss before income tax		(495,136)	(2,239,039)	(147,413)	(1,456,349)
Income tax		-	278,346	-	278,346
Loss for the period		(495,136)	(1,960,693)	(147,413)	(1,178,003)
Loss per share - basic and diluted-Rupee per share	10	(9.44)	(37.37)	(2.81)	(22.45)

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Ahsan Nazir Khawaja
Chief Financial Officer

**Condensed Interim
Statement of Comprehensive Income (Un-Audited)
For the quarter & half year ended December 31, 2024**

(Amounts in Thousand)	Half Year Ended		Quarter Ended	
	31-Dec-24 Rupees	31-Dec-23 Rupees	31-Dec-24 Rupees	31-Dec-23 Rupees
Loss for the period	(495,136)	(1,960,693)	(147,413)	(1,178,003)
Other comprehensive income for the period	-	-	-	-
Total comprehensive Loss for the period	(495,136)	(1,960,693)	(147,413)	(1,178,003)

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-Audited) For the half year ended December 31, 2024

(Amounts in Thousand)

	31-Dec-24 Rupees	31-Dec-23 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before income tax and levies	(217,701)	(1,994,613)
Adjustments for		
Depreciation	533,520	556,015
Amortization	1,376	1,376
Staff retirement benefits - gratuity	94,383	86,873
Provisions for doubtful debts	-	7,200
Government grant	(53,706)	(59,673)
Finance cost	1,734,210	2,049,528
Gain on disposal of property, plant and equipment	(4,238)	(783)
	<u>2,305,545</u>	<u>2,640,536</u>
Profit before working capital changes	2,087,844	645,923
Decrease / (Increase) in current assets		
Stores, spare parts and loose tools	399,395	(474,851)
Stock in trade	116,258	4,401,269
Trade debts	(1,437,907)	(1,367,710)
Advances	(107,837)	(465,758)
Trade deposits	(600)	-
Other receivables	(89,163)	120,425
	<u>(1,119,854)</u>	<u>2,213,375</u>
(Decrease) / Increase in current liabilities		
Trade and other payables	1,285,498	290,144
Payable against murabaha financing	1,217,167	(1,761,842)
Payable against istisna financing	(1,259,000)	(640,000)
Payable against FE-25 export financing	(217,174)	-
	<u>1,026,491</u>	<u>(2,111,698)</u>
Cash generated from operations	1,994,481	747,600
Finance cost paid	(1,838,039)	(1,910,211)
Taxes refund received	447,508	1,643,640
Staff retirement benefits - gratuity paid	(50,055)	(47,115)
	<u>(1,440,586)</u>	<u>(313,686)</u>
Net cash generated from operating activities	553,895	433,914
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment	7,050	12,080
Fixed capital expenditure	(522,626)	(62,615)
Long term deposits	(698)	321
	<u>(516,274)</u>	<u>(50,214)</u>
Net cash used in investing activities	(516,274)	(50,214)
Net cash generated after investing activities	37,621	383,700
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing	(486,532)	(16,294)
Loan from directors & related parties	1,000,000	-
	<u>513,468</u>	<u>(16,294)</u>
Net cash generated from / (used in) financing activities	513,468	(16,294)
Net increase in cash and cash equivalents	551,089	367,406
Cash and cash equivalents at the beginning of the period	(2,768,975)	(4,084,641)
Cash and cash equivalents at the end of the period	<u>(2,217,886)</u>	<u>(3,717,235)</u>
CASH AND CASH EQUIVALENTS		
Cash and bank balances	1,071,291	590,534
Short term borrowings	(3,289,177)	(4,307,769)
	<u>(2,217,886)</u>	<u>(3,717,235)</u>

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Ahsan Nazir Khawaja
Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-Audited) For the half year ended December 31, 2024

(Amounts in Thousand)

Particulars	Share capital	Loan from Directors	Reserves					Sub total	Total
			Capital	Surplus on revaluation	Revenue				
			Share Premium		General	Unappropriated profit			
Rupees									
Balance as at July 01, 2023	524,667	-	746,194	3,299,086	400,000	5,569,778	10,015,058	10,539,725	
Total comprehensive loss for the half year ended December 31, 2023	-	-	-	-	-	(1,960,693)	(1,960,693)	(1,960,693)	
Balance as at December 31, 2023	524,667	-	746,194	3,299,086	400,000	3,609,084	8,054,364	8,579,031	
Balance as at July 01, 2024	524,667	-	746,194	3,299,086	400,000	2,782,000	7,227,280	7,751,947	
Loan received from directors	-	1,000,000	-	-	-	-	-	1,000,000	
Total comprehensive loss for the half year ended December 31, 2024	-	-	-	-	-	(495,136)	(495,136)	(495,136)	
Balance as at December 31, 2024	524,667	1,000,000	746,194	3,299,086	400,000	2,286,864	6,732,144	8,256,811	

The annexed notes form an integral part of these condensed interim financial statements.

Karachi:
Dated : February 21, 2025

Shaikh Muhammad Tanveer
Chief Executive

Farhad Shaikh Mohammad
Director

Ahsan Nazir Khawaja
Chief Financial Officer

**Selected Notes to the
Condensed Interim Financial Statements (Un-Audited)
For the half year ended December 31, 2024**

1 LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 Din Textile Mills Limited (the Company) is limited by shares, was incorporated in Pakistan on June 13, 1988 as public limited company under the repealed Companies Ordinance 1984 (Now the Companies Act 2017) and is quoted on Pakistan stock exchange. The registered office of the Company is situated at 35 - A / 1 Lalazar Area, Opposite Beach Luxury Hotel, Karachi in the province of Sindh, Pakistan.
- 1.2 The principal business of the Company is to manufacture and sale of yarn and fabric. The manufacturing units are located at Pattoki and Raiwind in the province of Punjab.
- a) Unit-I, II & Dyeing: Kot akbar Khan, 70 Km Multan Road Tehsil Pattoki, District Kasur, Punjab.
 - b) Unit-III, Weaving & Stitching: Revenue Estate, Bhai Kot, Tablighi Chowk, Raiwind Road, Tehsil and District Lahore-Punjab.
 - c) Unit-IV: Dars Road, Off Raiwind Manga Road, Bachuki Majha Distt. Kasur.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- i- International Accounting Standard ('IAS') 34, 'Interim Financial Reporting', issued by International Accounting Standards Board ('IASB') as notified under the Companies Act, 2017, and
- ii- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statements comprise of condensed interim statement of financial position, condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity together with the selected notes for the half year ended December 31, 2024

which have not been audited. These condensed interim financial statements have been subjected to limited scope review by the auditors, as required under section 237 of Companies Act, 2017. These condensed interim financial statements do not include all the information as required in annual financial statements prepared in accordance with approved accounting standards as applicable in Pakistan, and should therefore be read in conjunction with the financial statements for the year ended June 30, 2024.

3 MATERIAL ACCOUNTING POLICIES

- 3.1 The accounting policies and methods of computation which have been used in the preparation of these condensed interim financial information are the same as those applied in preparation of the financial statements for the preceding year ended June 30, 2024.
- 3.2 Amendments to certain existing standards and new interpretations on approved accounting standards effective during the period either were not relevant to the Company's operations or did not have any impact on the accounting policies of the Company.

4 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

- 4.1 The preparation of these condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

Judgements and estimates made by management in the preparation of these condensed interim financial information are the same as those that were applied to the financial statements as at and for the year ended June 30, 2024.

- 4.2 The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2024.

5 PROPERTY, PLANT AND EQUIPMENT

	Note	(Un-audited)	(Audited)
		31-Dec-24	30-Jun-24
		-----Rupees in '000'-----	
Operating assets	5.1	13,691,413	13,848,608
Capital work in progress - at cost	5.2	2,140,605	1,997,116
		15,832,018	15,845,724

5.1 The cost of additions and deletions to property, plant and equipment during the half year ended were as follows.

	31-Dec-24		31-Dec-23	
	Acquisition Cost	Disposal Book Value	Acquisition Cost	Disposal Book Value
	-----Rupees in '000'-----		-----Rupees in '000'-----	
Owned Assets				
Building	34,247	-	13,471	-
Plant and machinery	335,748	-	204,544	10,634
Electric installation	1,623	-	370,880	-
Tools and equipment	580	-	3,424	-
Furniture and fixture	2,836	-	3,399	-
Office equipment	129	-	228	-
Computers	1,162	-	1,896	562
Vehicles	2,812	2,812	321	101
	379,137	2,812	598,161	11,297

5.2 CAPITAL WORK IN PROGRESS

	(Un-audited)	(Audited)
	31-Dec-24	30-Jun-24
	-----Rupees in '000'-----	
Building	660,613	627,358
Plant and machinery	1,105,199	1,078,019
Electric Installation	374,793	291,739
	2,140,605	1,997,116

6 STOCK IN TRADE

6.1 Finished goods amounting to Rs. 231,020,424 (June 30, 2024 : Rs 365,413,557) are stated at their net realizable value aggregating Rs. 214,212,863 (June 30, 2024 : Rs. 355,925,614). The amount charged to statement of profit or loss in respect of stocks written down to their net realizable value is Rs. 16,807,561 (June 30, 2024 : Rs. 9,487,943).

7 CONTINGENCIES AND COMMITMENTS

There has been no significant change in the contingencies and commitments since the last audited financial statements.

7.1 The Company has issued post dated cheques amounting to Rs. 8,583.92 million (June 30, 2024 : Rs. 8,583.92 million) in favor of Collector of Customs in lieu of custom levies against various statutory notifications. The indemnity bonds furnished by the Company are likely to be released after the fulfillment of term of related SROs.

10 LOSS PER SHARE - BASIC AND DILUTED-RUPEE PER SHARE

	Half Year Ended		Quarter Ended	
	31-Dec-24	31-Dec-23	31-Dec-24	31-Dec-23
	-----Rupees in '000'-----		-----Rupees in '000'-----	
Loss for the period	(495,136)	(1,960,693)	(147,413)	(1,178,003)
Weighted average number of ordinary shares outstanding during the period	52,466,749	52,466,749	52,466,749	52,466,749
Loss per share - basic and diluted-Rupee per share	(9.44)	(37.37)	(2.81)	(22.45)

10.1 There is no dilutive effect on the basic loss per share of the Company.

11 TRANSACTIONS WITH RELATED PARTIES

		(Un-audited)	(Un-audited)
		31-Dec-24	31-Dec-23
		-----Rupees in '000'-----	
Transactions with related parties	Relationship		
MCB Bank Limited	Associated company		
Deposits		-	3
Withdrawals		-	1
Din Leather (Pvt) Ltd.	Associated company		
Reimbursement of Expenses		11,140	10,860
Din Farm Products (Pvt) Ltd	Associated company		
Advance against sale of Land		-	12,540
Loan from Directors & related parties	Associated person	1,000,000	-
Salaries and other employees benefits	Key management personnel	110,812	68,400
Staff retirement benefits	Key management personnel	11,665	9,744
		(Un-audited)	(Audited)
		31-Dec-24	30-Jun-24
		-----Rupees in '000'-----	

Balances outstanding at the period end

MCB Bank Limited	920	920
Din Leather (Pvt) Limited	7,865	3,573
Din Farms Products (Pvt.) Ltd	12,540	12,540
Loan from Directors & related parties	1,000,000	-

12 SEGMENT ANALYSIS

12.1 SEGMENT RESULTS

Spinning	Weaving	Other Segments	Total
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-----Rupees in thousands-----

For the half year ended 31st December 2024

Revenue - External customers	17,616,061	4,004,541	372,837	21,993,439
Revenue - Inter-segments	872,433	15,227	2,939,663	3,827,323
Segment results	989,255	298,053	136,806	1,424,114

For the half year ended 31st December 2023

Revenue - External customers	16,486,194	3,437,424	363,001	20,286,619
Revenue - Inter-segments	1,791,448	-	2,600,695	4,392,143
Segment results	(181,976)	15,629	149,441	(16,906)

Reconciliation of operating results with loss after tax is as follows:

	(Un-audited)	(Un-audited)
	31-Dec-24	31-Dec-23
	-----Rupees in '000'-----	
Total results of segments	1,424,114	(16,906)
Other operating expenses	-	(9,488)
Finance cost	(1,734,210)	(2,049,528)
Other operating income	92,395	81,309
Loss before Income tax & Levies	(217,701)	(1,994,613)
Taxation	(277,435)	33,920
Loss for the period	(495,136)	(1,960,693)

12.2 SEGMENT ASSETS AND LIABILITIES

	Spinning	Weaving	Other Segments	Total
-----Rupees in thousands-----				
As at 31st December 2024				
Segment Assets	26,593,285	4,882,078	2,654,513	34,129,876
Segment Liabilities	18,410,893	3,502,043	931,242	22,844,178
As at 30th June 2024				
Segment Assets	25,642,467	4,791,442	2,591,554	33,025,462
Segment Liabilities	17,877,636	3,425,298	951,318	22,254,251

Reconciliation of segment assets and liabilities with total assets and liabilities is as follows:

	(Un-audited)	(Audited)
	31-Dec-24	30-Jun-24
-----Rupees in '000'-----		
Assets:		
Total segment assets	34,129,876	33,025,462
Unallocated assets	1,646,134	1,710,906
Total assets as per interim statement of financial position	35,776,010	34,736,368
Liabilities:		
Total segment liabilities	22,844,178	22,254,251
Unallocated liabilities	4,675,021	4,730,171
Total liabilities as per interim statement of financial position	27,519,199	26,984,422

13 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been authorized for issue on February 21, 2025 by the Board of Directors of the Company.

14 GENERAL

Figures have been rounded off to the nearest thousand rupees.

طریقے سے انتظام کر کے اخراجات کو برقرار رکھنے پر مرکوز ہے۔ ایندھن کی چیلنجنگ لاگت کو پورا کرنے کے لیے، کمپنی نے جارحانہ انداز میں سستا متبادل تلاش کیا اور نمایاں طور پر سستے نرخوں پر ایندھن فراہم کرنے کے لیے سپلائرز کے ساتھ انتظامات کو حتمی شکل دی گئی۔ مزید برآں، کامیابی کے ساتھ 8MW سولر جنریشن شامل کرنے کے بعد، کمپنی مستقبل قریب میں اپنے سولر پورٹ فولیو کو دوگنا کرنے کے لیے کوشاں ہے۔ منافع کو بڑھانے اور تسلی بخش نتائج حاصل کرنے کے منصوبے کے مطابق سلائی یونٹ کا بھی کامیابی سے افتتاح کیا گیا۔ کمپنی نے اپنی پیداواری کارکردگی میں مسلسل بہتری کے ذریعے اپنی پیداوار کو بھی بہتر بنایا۔ کمپنی نے اپنے خصوصی یارن کے لیے پرائم قیمتوں پر نئے برآمدی آرڈرز بھی حاصل کیے ہیں۔ مارکیٹ کی محرکات کے جواب میں سیلز مکس میں بھی ایڈجسٹمنٹ کی جائے گی، جس کا مقصد منافع کو بڑھانا ہے۔

اظہارِ تشکر

ہم تمام ملازمین کو ان کی محنت اور لگن پر دل کی گہرائیوں سے خراجِ تحسین پیش کرتے ہیں۔ بورڈ ہمارے صارفین، حصص یافتگان، ملازمین، مالیاتی اداروں اور دیگر اسٹیک ہولڈرز کا کمپنی پر ان کے پائیدار اعتماد اور یقین کے لیے تہہ دل سے شکر گزار ہے۔

منجانب بورڈ آف ڈائریکٹرز

کراچی:

تاریخ: 21 فروری 2025ء

فرہاد شیخ محمد

ڈائریکٹر

شیخ محمد تنویر

چیف ایگزیکٹو

کی آمد میں 34 فیصد کمی ہے۔

ان مشکلات کے باوجود، صنعت صلاحیتوں کی تعمیر اور نئی پیش رفت میں اہم سرمایہ کاری اور حکومت کے ساتھ مسلسل بات چیت اور تعاون کے ذریعے مشکلات پر قابو پانے کے بارے میں پُر امید ہے۔

مستقبل کا نقطہ نظر

دنیا بھر میں اقتصادی پیشن گوئی غیر یقینی صورتحال کی نمائش جاری رکھے ہوئے ہے۔ جبکہ افراط زر کے واحد ہندسہ کے اندر رہنے کی توقع ہے، یہ ایک اہم تشویش کے طور پر جاری رہنے کا امکان ہے، جو ایندھن کی غیر مستحکم قیمتوں، سپلائی چین میں خلل، اور جغرافیائی سیاسی کشیدگی سے پیدا ہونے والی اشیاء کی مختلف عالمی طلب سے متاثر ہے۔ یہ غیر مستحکم صورت حال عالمی حکام کو ایک مشکل صورتحال سے دوچار کرتی ہے، کیونکہ انہیں مہنگائی کو کنٹرول کرنے اور معاشی نمو کو فروغ دینے کے درمیان نازک توازن کو نیوگیٹ کرنا چاہیے، اس طرح توسیع شدہ معاشی عدم استحکام کے امکانات بڑھ جاتے ہیں۔

مقامی طور پر، اگرچہ کچھ اشارے جیسے کہ مستحکم کرنسی، کرنٹ اکاؤنٹ سرپلس، اور بڑھتے ہوئے زرمبادلہ کے ذخائر حوصلہ افزاء معلوم ہوتے ہیں، یہ بہتری نازک اور بیرونی خطرات کے لیے حساس ہیں۔ ٹیکسٹائل کے شعبے کو، جو کہ معیشت کے لیے اہم ہے، کو بڑھتے ہوئی مشکلات کا سامنا ہے کیونکہ عالمی طلب میں نرمی اور توانائی کی لاگت غیر متوقع رہتی ہے۔

حکومت کی جانب سے ملکی خریداروں کے لیے ایکسپورٹ فنانسنگ اسکیم (EFS) کو ختم کرنے کے فیصلے سے ملکی مشکلات مزید شدت اختیار کر گئی ہیں، جو اب صرف درآمدات تک محدود ہے۔ اس تبدیلی نے ہمارے گاہکوں پر اضافی دباؤ ڈالا ہے۔ پہلے، EFS نے صارفین کو بغیر ڈیوٹی، ایڈوانس انکم ٹیکس، یا سیلز ٹیکس کے یارن درآمد کرنے کے قابل بنایا، اس طرح ان کی مالی ذمہ داریوں کو کم کیا گیا۔ اس فائدے کے خاتمے سے لیکویڈیٹی کو سخت کرنے اور ہمارے صارفین کی ورکنگ کپیٹل کی ضروریات میں اضافہ ہونے کی توقع ہے، جو ہماری مصنوعات کی طلب میں کمی کا باعث بن سکتی ہے۔

کیپٹو پاور صارفین کو گیس کی سپلائی معطل کرنے کے حکومت کے حالیہ فیصلے نے ایک اور اہم چیلنج پیدا کر دیا ہے۔ اس کارروائی کے نتیجے میں توانائی کے اخراجات میں نمایاں اضافہ متوقع ہے اور یہ کمپنی کو قومی گرڈ کی طرف سے فراہم کی جانے والی ناقابل بھروسہ بجلی سے بھی مشروط کرے گا، جو اکثر بار بار بندش سے متاثر ہوتی ہے۔ بجلی کی اس طرح کی رکاوٹیں نہ صرف لاگت کو بڑھاتی ہیں بلکہ ہمارے آلات کے لیے بھی خطرہ بنتی ہیں اور پیداواری صلاحیت کو کم کرتی ہیں، اس طرح آپریشنل ماحول مزید پیچیدہ بن جاتا ہے۔

کمپنی کی توجہ زیادہ سے زیادہ صلاحیت کے استعمال، اخراجات کو معقول بنانے، اور ورکنگ سرمائے کا موثر

شرح میں کمی ہے۔ بہر حال، اس شعبے کے مالی استحکام کے لیے قرض لینے کی شرح میں مزید کمی ضروری ہے۔

ان مثبت تبدیلیوں کے باوجود، پاکستان کا معاشی مسئلہ پیداواری صلاحیت کی کمی سے پیدا ہوا ہے، جس کے نتیجے میں زرمبادلہ کی دائمی کمی اور ادائیگیوں کے توازن کے بحران کا سامنا ہے۔ توانائی کی زیادہ قیمت، ٹیکسٹائل اور ملبوسات کی قیمتوں کی زنجیر میں پیداواری لاگت کا 10-35% حصہ، مصنوعات کو حریفوں سے زیادہ مہنگی بناتی ہے، جس سے وہ بین الاقوامی مارکیٹ میں غیر مسابقتی ہیں۔ ملک کو اگلے پانچ سالوں میں 25 بلین امریکی ڈالر سے زائد کے سالانہ زرمبادلہ کی کمی کا سامنا ہے، اور صنعتی بنیاد اور برآمدات میں زبردست اضافہ پاور سیکٹر کے لاگت کے ڈھانچے میں عدم توازن کو دور کیے بغیر ناممکن ہے۔ حکومت نے صنعتی بجلی کے نرخوں سے 240 بلین روپے کی کراس سبسڈی کا ایک حصہ ختم کر دیا، لیکن معاشی بد حالی اور بڑھتے ہوئے گرڈ ٹیرف نے بجلی کی طلب کو کم کر دیا ہے، جس کی وجہ سے بجلی کے نرخوں کا 30 فیصد لاگت میں پھنسا ہوا ہے۔ پاور سیکٹر نا کار یوں، بشمول ہائی لائن لاسز، بلنگ کی وصولی کے تحت، اور فرسودہ انفراسٹرکچر سے دوچار ہے، جس سے بجلی کی قیمتوں میں اضافہ ہوا اور صنعتی گرڈ ٹیرف علاقائی اوسط سے دوگنا ہو گئے۔ 80% صنعت کے لیے گیس سے چلنے والی کپٹیو جزییشن واحد قابل عمل آپشن ہے، لیکن کپٹیو صارفین کے لیے گیس/RLNG کی قیمتیں تقریباً 13MMBtu امریکی ڈالر تک بڑھ گئی ہیں، جس سے فریٹلائزر سیکٹر کو سبسڈی والے RLNG کی فراہمی سے ہونے والی آمدنی کی کمی کو پورا کیا جا رہا ہے۔

فنانس ایکٹ 2024 نے پاکستان کے ٹیکسٹائل سیکٹر پر ٹیکس کا بوجھ بڑھا دیا، جس کے نتیجے میں پروڈکٹ کے مارجن کے لحاظ سے ٹیکس کی شرح 135 فیصد ہے۔ ٹیکس کا یہ بوجھ کاروبار پر آپریشنز اور سرمایہ کاری کے لیے ناکافی سرمائے کے اثرات ڈالتا ہے، جس سے مقامی پروڈیوسرز کے لیے مالی دباؤ سے نمٹنا مشکل ہو جاتا ہے۔ حریف فرموں کے لیے کم علاقائی ٹیکس کی شرحیں پاکستان کے برآمد کنندگان کو مزید نقصان پہنچاتی ہیں، جس سے زیادہ سازگار معیشتوں کے لیے کاروبار اور ایف ڈی آئی کو نقصان ہوتا ہے۔ EFS کے تحت ایکسپورٹ مینوفیکچرنگ کے لیے مقامی سپلائرز پر صفر ریٹنگ کی واپسی نے ملکی مینوفیکچررز کو مزید نقصان پہنچایا ہے، جس سے برآمد کنندگان کے لیے ڈیوٹی فری اور سیلز ٹیکس فری خام مال اور ان پٹس درآمد کرنا مہنگا ہو گیا ہے۔ اس کی وجہ سے مقامی یارن کی پیداوار 40 فیصد سے زائد بند ہو گئی ہے جس سے روزگار، حکومتی آمدنی اور بیرونی شعبے کا استحکام بھی متاثر ہوا ہے۔ حکومت ایک ایسے شعبے کو ختم کر رہی ہے جو موجودہ نصب شدہ صلاحیت پر سالانہ 25 بلین ڈالر کی آمدنی پیدا کر سکتا ہے اور جبکہ سازگار پالیسی ماحول کی مدد سے اسے پانچ سالوں میں ممکنہ طور پر 50 بلین ڈالر سالانہ تک بڑھایا جا سکتا ہے۔

پاکستان کاٹن جزز ایسوسی ایشن کے جاری کردہ اعداد و شمار کے مطابق فصل سال 2024-25 کے لئے کپاس، (بیج کپاس) کی آمد 31 جنوری 2025 تک، جزیز میں کل 5.510 ملین گانٹھیں تھیں جب کہ SPLY کے لئے 8.349 ملین گانٹھوں

کمپنی کا کاروبار مشکل ترین ماحول میں بھی جاری رہا۔ بھرپور کوششوں کے ذریعے، کمپنی نے زیر جائزہ مدت کے دوران 21.99 بلین روپے کی آمدنی حاصل کی جبکہ پچھلے سال (SPLY) اسی مدت کے دوران 20.29 بلین روپے حاصل کی تھی۔ فروخت کے بہتر حجم کے ساتھ ساتھ تیار مصنوعات کی اچھی فروخت قیمتوں کے باعث مجموعی آمدنی میں بہتری آئی ہے۔ کنورشن اخراجات، خاص طور پر بجلی کی لاگت پر دباؤ کے باوجود، کمپنی نے موثر انویسٹری پروکیورمنٹ، آپریشنل استعداد کار اور قابل تجدید توانائی کی پیداوار کے ذریعے اپنے مجموعی منافع کے مارجن فیصد کو SPLY میں 1.95% سے بڑھا کر موجودہ مدت میں 8.18% کر دیا۔

تقسیم کے اخراجات میں کمی بنیادی طور پر برآمدی فروخت میں کمی کی وجہ سے ہوئی ہے، جبکہ انتظامی اخراجات میں 5.79 فیصد اضافہ افراط زر کی وجہ سے ہے۔

موجودہ مدت میں مالیاتی لاگت 1,734.21 بلین روپے ہوئی، جو کہ پچھلے سال کی اسی مدت کے مقابلے میں 15.38 فیصد کمی آئی۔ اس کمی کی اہم وجوہات موثر ورکنگ کپینٹل مینجمنٹ، موثر پروکیورمنٹ پلاننگ، اور اسٹیٹ بینک آف پاکستان کی پالیسی ریٹ میں کمی ہے۔ کمپنی کا EBITDA گزشتہ SPLY میں 612.31 بلین روپے سے بہتر ہو کر زیر جائزہ مدت کے دوران 2,051.41 بلین روپے ہو گیا۔

مذکورہ بالا عوامل کی وجہ سے، ٹیکس کے بعد کمپنی کا خالص نقصان SPLY میں 1,960.69 بلین روپے سے کم ہو کر موجودہ مدت میں 495.14 بلین روپے ہوا۔

عام مارکیٹ کے حالات

توسیعی فنڈ سہولت (EFF) پر بین الاقوامی مالیاتی فنڈ (IMF) کے ساتھ نتیجہ خیز مذاکرات کے بعد ملک کی معاشی صورتحال میں نمایاں بہتری ہوئی ہے۔ مانیٹری اور مالیاتی اصلاحات کے کامیاب تعارف نے مثبت معاشی نمو کو تیز کیا ہے، جس سے افراط زر کی شرح واحد ہندسہ تک پہنچ گئی ہے، کرنٹ اکاؤنٹ خسارہ میں کمی، اور زرمبادلہ کے ذخائر میں اضافہ ہوا ہے، یہ سب زیادہ مستحکم شرح مبادلہ میں معاون ہیں۔

غیر ملکی زرمبادلہ کے مستحکم ماحول کے ساتھ تاریخی طور پر بلند شرح سود میں کمی نے ملکی اقتصادی سرگرمیوں میں بحالی کو سہولت فراہم کی۔ ان عناصر نے صارفین کی قوت خرید کو بہتر طور پر متاثر کیا، جس کے نتیجے میں معیشت کے اہم شعبوں کی طلب میں اضافہ ہوا ہے۔ اس کے باوجود، توانائی کے بڑھتے ہوئے اخراجات نے صنعت کے لیے ایک چیلنج پیدا کر دیا ہے، جو اس عرصے کے دوران کمپنی کے مجموعی مارجن کو منفی طور پر متاثر کر رہا ہے، کیونکہ گزشتہ سال کی اسی مدت کے مقابلے میں توانائی کے اخراجات میں 17.14 فیصد اضافہ ہوا ہے۔ مزید برآں، گزشتہ مدت کے مقابلے میں فنانس چارجز میں 15.38 فیصد کمی آئی، جس کی بنیادی وجہ ورکنگ کپینٹل کے موثر انتظام اور اسٹیٹ بینک آف پاکستان کی ہدف پالیسی کی

مجلس نظماء کی رپورٹ

"شروع اللہ کے بابرکت نام سے جو رحمن اور بڑا رحم کرنے والا ہے"

محترم حصص یافتگان

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ذیل ہے:

تغیر کا فیصد سازگار / (ناگوار)	31 دسمبر 2023	31 دسمبر 2024		
8.41	20,286,619	21,993,439	روپے '000	فروخت
355.62	394,937	1,799,418	روپے '000	مجموعی منافع
22.71	211,832	163,716	روپے '000	تقسیم کی لاگت
(5.79)	200,011	211,588	روپے '000	انتظامی اخراجات
100.00	9,488	-	روپے '000	دیگر آپرینٹنگ اخراجات
15.38	2,049,528	1,734,210	روپے '000	مالی لاگت
13.63	81,309	92,395	روپے '000	دیگر آپرینٹنگ آمدنی
89.09	(1,994,613)	(217,701)	روپے '000	قبل از ٹیکس نقصان
74.75	(1,960,693)	(495,136)	روپے '000	بعد از ٹیکس نقصان
	1.95	8.18	فیصد	مجموعی منافع
	(9.66)	(2.25)	فیصد	بعد از ٹیکس نقصان
	(37.37)	(9.44)	روپے	فی شیئر نقصان



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