



of Companies

THIRD QUARTERLY ACCOUNTS
2024-2025
(UN - AUDITED)

UMER GROUP OF COMPANIES

BLESSED TEXTILES LIMITED



Vision

A leader company maintaining an excellent level of ethical and professional standards.



Mission Statement

To become an exceptional manufacturer of textile products global market.

Directors' Review

The directors of Blessed Textiles Limited, are pleased to present the unaudited condensed interim financial statements for the nine months ended March 31, 2025.

Significant Financial Performance for the Nine Months Ended March 31, 2025

The company posted a loss after tax amounting to PKR -122.023 million during the nine months ended March 31, 2025, compared to a loss after tax of PKR -1,365.160 million corresponding period ending March 31, 2024. However, company is able to generate a profit of PKR 26.214 million during the 3rd quarter i.e , January 2025 to March 2025.

Loss per share is PKR -18.97 for the nine months ended March 31, 2025, compared to loss of PKR -212.25 in corresponding period ending March 31, 2025.

Break-up value of the share as on March 31, 2025 is PKR 1,237.65 (June 30, 2024: PKR 1,256.62).

The current ratio as on March 31, 2025 is PKR 1.33 (June 30, 2024: PKR 1.38).

Future Outlook

While the company has achieved a recovery during the quarter January to March 2025, the board remain mindful of the ongoing tariff conflict between US & China and the border situation with India. The board will continue to focus on strategies to mitigate these risks. The board is optimistic that the company will soon return to profitability and confident of its ability to deliver sustainable value to its shareholders in the year ahead.

Any economy built on a strong manufacturing sector, fosters innovation, creates jobs and supports domestic sectors to lessen need on imports.

As per Pakistan Bureau of Statistics (PBS), the country's textile exports increased by 9.38 percent during July 2024 to March 2025 of the current fiscal year and remained at US\$13.613 billion as compared to US\$12.445 billion during the corresponding period.

While exports are on the rise, the economy is still suffering from a spike in imports of raw materials like cotton, yarn, and textiles, which is causing a drop in domestic value addition in exports. Since high energy costs, which make up 35 percent of conversion costs in the spinning industry and reached 55 percent a few months ago, have made domestic manufacture uncompetitive, yarn imports have increased.

The situation is further exacerbated by the sales tax disparity between local and imported inputs for export manufacturing under Export Facilitation Scheme, while imports remain sales tax free and duty-free. As per industry analysts, the net FCY exports earning would have increased by US \$1.5-2 billion if the sales tax discrepancy had not been there. The survival of the spinning industry is therefore critical to support the local cotton economy that channels around US \$2-3 billion to the rural sector each year and destruction of the cotton economy will impact the most vulnerable segments of society, especially thousands of women dependent on cotton picking.

Furthermore, textile industry continues to face unsustainable energy costs, the electricity tariffs in Pakistan are currently around 12 cents per kwh, far higher than the 5-9 cents/kwh in competing regional economies. Albeit temporary halted till 30th April, 2025 by the IHC, a 5 percent grid transition charge, which will rise to 20 percent over the next 18 months, is being imposed to further penalize industry. Gas tariffs have already reached punitive levels, and any further increases through levies are entirely unacceptable. On the other hand, the manufacturing sector is not prepared to shift towards an unreliable and prohibitively expensive power supply.

Exporters are also burdened with a disproportionate corporate income tax structure that brought exporters into the normal tax regime, imposing a 1 percent adjustable advance minimum turnover tax against a 29 percent final income tax, plus an additional super tax of up to 10 percent. The textile businesses operate on low margins and the imposed taxation regime is discriminatory and financially unviable.

However, policies that undermine domestic value addition, deter local manufacturing, and place undue financial constraints on exporters are driving the sector towards long-term decline, even though there has been some rebound in recent months due to some favorable external environment.

The reforms are need of an hour to unleash Pakistan's economic potential. Pakistan may establish itself as a competitive competitor in the global market by resolving business process inefficiencies and embracing a more investor-friendly strategy. Now is the moment to take action.

Acknowledgement

The Board highly appreciates the contribution of employees, bankers, corporate regulators, stakeholders and other government authorities for their continuous support.

On behalf of the Board



Muhammad Amin
(Chief Executive Officer)
Dated: 29th April, 2025



Mohammad Salim
(Director)

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	<i>Note</i>	31-Mar-25 <i>Rupees</i> [Un-audited]	30-Jun-24 <i>Rupees</i> [Audited]
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		65,000,000	65,000,000
Issued, subscribed and paid up share capital		64,320,000	64,320,000
General reserves		7,000,000,000	7,000,000,000
Loans from directors and sponsors	4	102,660,500	102,660,500
Retained earnings		793,558,885	915,581,818
TOTAL EQUITY		7,960,539,385	8,082,562,318
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances		3,291,399,932	3,713,703,359
Employees retirement benefits		335,807,206	298,181,818
Deferred grant		38,402,920	49,435,971
		3,665,610,058	4,061,321,148
CURRENT LIABILITIES			
Trade and other payables		2,997,489,927	2,567,253,032
Unclaimed dividend		8,598,269	8,598,269
Accrued interest/profit		708,127,905	733,600,052
Short term borrowings		7,229,814,970	6,968,160,949
Current portion of non-current liabilities		697,861,040	611,278,986
		11,641,892,111	10,888,891,288
TOTAL LIABILITIES		15,307,502,169	14,950,212,436
CONTINGENCIES AND COMMITMENTS	5	-	-
TOTAL EQUITY AND LIABILITIES		23,268,041,554	23,032,774,754

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	31-Mar-25 Rupees [Un-audited]	30-Jun-24 Rupees [Audited]
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,726,381,541	7,904,533,172
Long term deposits		66,292,882	61,040,989
		7,792,674,423	7,965,574,161
CURRENT ASSETS			
Stores and spares		486,494,317	226,236,789
Stock in trade		7,435,799,506	8,896,618,958
Trade receivables		4,443,839,869	2,950,545,094
Short term deposits		907,236,804	509,929,358
Advances, prepayments and other receivables		586,980,258	518,665,427
Tax refunds due from government		825,399,523	1,019,341,981
Cash and bank balances		789,616,854	945,862,986
		15,475,367,131	15,067,200,593
TOTAL ASSETS		23,268,041,554	23,032,774,754

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Note	Nine Months Ended		Three Months Ended	
		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
		Rupees	Rupees (Restated)	Rupees	Rupees (Restated)
Revenue from contracts with customers - net		23,621,211,366	23,799,917,299	7,632,370,905	8,418,144,890
Cost of sales		(22,052,592,990)	(22,869,674,189)	(7,053,508,141)	(8,062,039,821)
Gross profit		1,568,618,376	930,243,110	578,862,764	356,105,069
Selling and distribution expenses		(343,763,978)	(343,512,051)	(104,839,667)	(134,068,932)
Administrative expenses		(256,072,917)	(215,010,388)	(85,866,500)	(78,212,910)
		(599,836,895)	(558,522,439)	(190,706,167)	(212,281,842)
Impairment reversals for expected credit losses		617,658	5,253,515	-	-
		969,399,139	376,974,186	388,156,597	143,823,227
Other income		109,406,382	97,430,719	27,576,028	56,515,148
Operating profit		1,078,805,521	474,404,905	415,732,625	200,338,375
Finance cost		(913,837,027)	(1,564,447,345)	(286,740,417)	(371,755,566)
Profit / (loss) before levies and taxation		164,968,494	(1,090,042,440)	128,992,208	(171,417,191)
Provision for statutory levies	7	(286,991,427)	(275,117,498)	(102,778,229)	(48,549,039)
(Loss) / profit before taxation		(122,022,933)	(1,365,159,938)	26,213,979	(219,966,230)
Provision for taxation		-	-	-	-
(Loss) / profit after taxation		(122,022,933)	(1,365,159,938)	26,213,979	(219,966,230)
(Loss) / earnings per share - basic and diluted		(18.97)	(212.25)	4.08	(34.20)

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Nine months period ended		Three months period ended	
	31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	<i>Rupees</i>	<i>Rupees</i> <i>(Restated)</i>	<i>Rupees</i>	<i>Rupees</i> <i>(Restated)</i>
Other comprehensive income	-	-	-	-
(Loss) / profit after taxation	(122,022,933)	(1,365,159,938)	26,213,979	(219,966,230)
Total comprehensive (loss) / income	(122,022,933)	(1,365,159,938)	26,213,979	(219,966,230)

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Issued share capital	General reserve	Loan from directors and sponsors	Retained earnings	Total equity
	Rupees	Rupees	Rupees	Rupees	Rupees
As at 01 July 2023 - [Audited] - Restated	64,320,000	7,000,000,000	102,660,500	2,747,124,432	9,914,104,932
Comprehensive loss					
Loss after taxation	-	-	-	(1,365,159,938)	(1,365,159,938)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(1,365,159,938)	(1,365,159,938)
Transaction with owners					
Final dividend @ 165% i.e. Rs. 16.50 per ordinary share	-	-	-	(106,128,000)	(106,128,000)
As at 31 March 2024 - [un-audited] - Restated	64,320,000	7,000,000,000	102,660,500	1,275,836,494	8,442,816,994
As at 30 June 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
As at 01 July 2024 - [Audited]	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Comprehensive loss					
Loss after taxation	-	-	-	(122,022,933)	(122,022,933)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss	-	-	-	(122,022,933)	(122,022,933)
As at 31 March 2025 - [un-audited]	64,320,000	7,000,000,000	102,660,500	793,558,885	7,960,539,385

The annexed notes from 1 to 13 form an integral part of these interim financial statements.



Director



Chief Financial Officer



Chief Executive

BLESSED TEXTILES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

Note	31-Mar-25 Rupees	31-Mar-24 Rupees (Restated)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (loss) before levies and taxation	153,673,964	(1,090,042,440)
Adjustments for non-cash and other items		
Interest on borrowings	869,831,653	1,492,604,668
Gain on disposal of property, plant and equipment	(1,184,312)	(4,768,745)
Impairment (reversals)/allowance for expected credit losses	(617,658)	(5,253,515)
Provision for employees retirement benefits	90,630,000	74,430,000
Depreciation	587,700,000	622,395,000
	1,546,359,683	2,179,407,408
Operating profit before changes in working capital	1,700,033,647	1,089,364,968
Changes in working capital		
Stores and spares	(260,257,528)	5,401,014
Stock in trade	1,460,819,452	6,880,256,866
Trade receivables	(1,492,677,117)	(1,076,564,179)
Short term deposits	(397,307,446)	(240,500,000)
Advances and other receivables	(132,914,382)	23,334,587
Sales tax refundable	258,542,009	994,061,560
Trade and other payables	430,236,895	(134,666,257)
	(133,558,117)	6,451,323,591
Net cash generated from operations	1,566,475,530	7,540,688,559
Payments for:		
Employees retirement benefits	(53,004,612)	(39,154,233)
Interest/profit on borrowings	(895,303,800)	(1,516,321,478)
Income tax	(275,696,897)	(236,681,191)
Long term deposits	(5,251,893)	(10,599,660)
Net cash generated from operating activities	337,218,328	5,737,931,997
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(417,788,634)	(221,762,571)
Proceeds from disposal of property, plant and equipment	9,424,577	16,050,000
Net cash used in investing activities	(408,364,057)	(205,712,571)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term finance availed	59,737,000	-
Repayment of long term finances	(406,491,424)	(499,861,524)
Net increase / (decrease) in short term borrowings	261,654,021	(4,837,506,192)
Dividend paid	-	(106,143,639)
Net cash used in financing activities	(85,100,403)	(5,443,511,355)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(156,246,132)	88,708,071
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PER	945,862,986	481,627,186
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	789,616,854	570,335,257

The annexed notes from 1 to 13 form an integral part of these interim financial statements.

		
Director	Chief Financial Officer	Chief Executive

BLESSED TEXTILES LIMITED

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS [UN-AUDITED] FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

1 LEGAL STATUS AND OPERATIONS

Blessed Textiles Limited [the Company] was incorporated in Pakistan as a Public Limited Company under the repealed Companies Ordinance, 1984 and is listed on Pakistan Stock Exchange Limited. The Company is primarily engaged in the manufacture and sale of yarn and woven fabric, however, it is also engaged in the generation of electricity for self consumption. The registered office of the Company is situated at Umer House, 23/1, Sector 23, S.M. Farooq Road, Korangi Industrial Area, Karachi. The manufacturing facility is located at 18 KM, Feroze Wattoan, Sheikhpura Road, District Sheikhpura in the province of Punjab.

2 BASIS OF PREPARATION

These interim financial statements are un-audited and have been presented in condensed form and do not include all the information as is required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the audited financial statements of the Company for the year ended 30 June 2024.

2.1 Statement of compliance

These 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 comprises of:

- International Accounting Standard 34 - Interim Financial Reporting, issued by International Accounting Standards Board [IASB] as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017

Where the 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.

2.2 Basis of measurement

These interim financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis as at the reporting date.

Items	Measurement basis
Financial liabilities	Amortized cost
Financial assets	Fair value/amortized cost
Employee retirement benefits	Present value

2.3 Judgments, estimates and assumptions

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

These interim financial statements have been prepared in Pak Rupees which is the Company's functional currency. The amounts reported in these interim financial statements have been rounded to the nearest Rupees unless specified otherwise.

2.5 Date of authorisation for issue

These interim financial statements have been approved by the Board of Directors of the Company and authorized for issue on 29 April 2025.

3 ACCOUNTING POLICIES AND METHODS OF COMPUTATION

The accounting policies and methods of computation adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended 30 June 2024.

4 LOANS FROM DIRECTORS AND SPONSORS

This represents loan obtained from directors and sponsors. These are unsecured, interest free and payable at the discretion of the Company. These loans are presented as equity as per "Technical Release 32 - Accounting for Directors' Loan" issued by The Institute of Chartered Accountants of Pakistan.

5 CONTINGENCIES AND COMMITMENTS

5.1 Contingencies

5.1.1 Various banking companies have discounted receivables of the Company as detailed below:

	31-Mar-25	30-Jun-24
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
Bills discounted	1,540,649,793	1,143,516,018

5.1.2 There is no significant change in the status of remaining contingencies since 30 June 2024.

5.2 Commitments

6.2.1 Commitments under irrevocable letters of credit: 7,318,378,842 755,472,968

6.2.2 Commitments under ijarah contracts

The aggregated amount of ujarah payments for ijarah financing and the period in which these payments will become due are as follows:

	<i>Note</i>	31-Mar-25	30-Jun-24
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
- payments not later than one year		54,940,356	61,167,773
- payments later than one year		132,896,165	197,756,416
		187,836,521	258,924,189

6 PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets	6.1	7,156,086,148	7,747,044,083
Capital work in progress		570,295,393	157,489,089
		7,726,381,541	7,904,533,172

6.1 Operating fixed assets

Net book value at the beginning of the period/year	7,747,044,083	7,710,715,045
Additions / transfers during the period/year		
Freehold land	-	-
Factory buildings	-	5,729,692
Plant and machinery	-	676,988,273
Equipment and other assets	-	7,719,166
Electric installation	-	119,925,644
Office equipments	-	7,429,760
Furniture and fixtures	-	3,085,215
Vehicles	4,982,330	17,622,730
	4,982,330	838,500,480
Net book value of assets disposed during the period/year	(8,240,265)	(14,620,896)
Depreciation for the period/year	(587,700,000)	(787,550,546)
Net book value at the end of the period/year	7,156,086,148	7,747,044,083

6.2 Capital work in progress

As at the beginning of the period/year	157,489,089	603,281,272
Additions during the period/year	412,806,304	356,851,426
Transfers to operating fixed assets	-	(802,643,609)
As at end of the period/year	570,295,393	157,489,089

	Note	Nine Months ended	
		31-Mar-25	31-Mar-24
		Rupees	Rupees
		[Un-audited]	[Un-audited] (Restated)
7	PROVISION FOR STATUTORY LEVIES		
Levies under Income Tax Ordinance, 2001			
- for current year	7.1	282,550,044	319,274,418
- for prior years		(6,853,147)	-
Workers' Profit Participation Fund		8,158,326	-
Workers' Welfare Fund		3,136,204	-
		286,991,427	319,274,418
Deferred taxation		-	(44,156,920)
		286,991,427	275,117,498

7.1 Levies under Income Tax Ordinance, 2001 ['the Ordinance'] have been recognized under section 113 and 154 of the Ordinance. Comparatives figures have been restated/re-arranged accordingly.

8 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties from the Company's perspective comprise associated companies, key management personnel and sponsors. Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Company, directly or indirectly, and includes the Chief Executive and Directors of the Company. The details of Company's related parties, with whom the Company had transactions during the period or has balances outstanding as at the reporting date are as follows:

Name of related party	Nature of relationship	Basis of relationship	Aggregate %age of shareholding in the Company
Faisal Spinning Mills Limited	Associated company	Common directorship	18.49%
Bhanero Textiles Mills Limited	Associated company	Common directorship	0.00%
Bhanero Energy Limited	Associated company	Common directorship	0.00%
Admiral (Private) Limited	Associated company	Common directorship	1.02%
Mohammad Amin	Key management personnel	Chief executive officer	2.31%
Adil Shakeel	Key management personnel	Director	4.12%
Mohammad Shaheen	Key management personnel	Director	1.07%
Hamza Shakeel	Sponsors	Shareholding	4.12%
Faisal Shakeel	Sponsors	Shareholding	4.12%
Nazli Begum	Sponsors	Shareholding	3.66%

Transactions with sponsors are limited to provision of long term loans to the Company. Transactions with key management personnel are limited to provision of long term loans to the Company and payment of short term employee benefits only. The Company in the normal course of business carries out various transactions with associated companies and continues to have a policy whereby all such transactions are carried out on commercial terms and conditions which are equivalent to those prevailing in an orderly transaction between market participants at the date of transaction.

Detail of transactions and balances with related parties is as follows:

		Nine Months ended	
		31-Mar-25	31-Mar-24
		Rupees	Rupees
		[Un-audited]	[Un-audited]
8.1	Transactions with related parties		
Nature of relationship	Nature of transaction		
Associated companies	Purchases	306,382,823	290,569,501
	Sales	4,856,997,731	3,747,457,465
	Service received	463,500	463,500
	Purchase of electricity	95,434,044	1,062,199
Key management personnel	Short term employee benefits	23,400,000	23,400,000

		31-Mar-25	30-Jun-24
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
8.2	Balances with related parties		
	Nature of relationship	Nature of balance	
	Sponsors	Borrowings	80,546,600
	Key management personnel	Borrowings	22,113,900

9 FINANCIAL INSTRUMENTS

The carrying amounts of the Company's financial instruments by class and category are as follows:

		31-Mar-25	30-Jun-24
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
9.1	Financial assets		
	Financial assets at amortized cost		
	Long term deposits	44,481,875	50,441,329
	Trade receivables	4,443,839,869	2,343,689,065
	Advances to employees	49,660,213	13,950,327
	Security deposits	907,236,804	389,590,577
	Bank balances	789,616,854	479,151,450
		6,234,835,615	3,276,822,748

9.2 Financial liabilities

Financial liabilities at amortized cost

Long term finances	3,974,302,502	3,407,093,079
Short term borrowings	7,229,814,970	9,243,031,713
Accrued interest	708,127,905	629,628,589
Trade creditors	967,435,816	896,304,069
Accrued liabilities	494,720,555	483,956,971
Unclaimed dividend	8,598,269	8,613,908
	13,383,000,017	14,668,628,329

10 SEGMENT REPORTING

Information reported to the Company's chief operating decision maker for the purpose of resource allocation and assessment of segment performance is focused on type of goods supplied. The Company's reportable segments are therefore as follows:

Segment	Product
Spinning	Yarn
Weaving	Fabric

Information regarding Company's reportable segments is presented below.

	31-Mar-25		
	Spinning <i>Rupees</i> (Un-audited)	Weaving <i>Rupees</i> (Un-audited)	Total <i>Rupees</i> (Un-audited)
Revenue from external customers	18,954,889,910	4,666,321,456	23,621,211,366
Inter-segment transfers	208,034,800	-	208,034,800
Segment results	428,713,560	540,685,579	969,399,139

	31-Mar-24		
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Total Rupees (Un-audited)
Revenue from external customers	19,514,046,195	4,285,871,104	23,799,917,299
Inter-segment transfers	132,989,112	-	132,989,112
Segment results	2,175,946	374,798,240	376,974,186

	31-Mar-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment assets	18,803,453,226	3,623,124,515	841,463,813	23,268,041,554

	30-Jun-24 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment assets	19,208,104,920	3,009,049,307	815,620,527	23,032,774,754

	31-Mar-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Segment liabilities	13,643,467,251	1,138,207,163	525,827,755	15,307,502,169

	30-Jun-24 [Audited]			
	Spinning Rupees (Audited)	Weaving Rupees (Audited)	Un-allocated Rupees (Audited)	Total Rupees (Audited)
Segment liabilities	13,248,187,691	1,150,388,364	551,636,381	14,950,212,436

10.1 Reconciliation of Reportable segment information

10.1.1 Segment Profit or Loss

	31-Mar-25			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	428,713,560	540,685,579		969,399,139
Unallocated items				
other income				109,406,382
Finance Cost				(913,837,027)
	428,713,560	540,685,579	-	153,673,964

	31-Mar-24			
	Spinning Rupees (Un-audited)	Weaving Rupees (Un-audited)	Un-allocated Rupees (Un-audited)	Total Rupees (Un-audited)
Total reportable segments	2,175,946	374,798,240		376,974,186
Unallocated items				
other income				97,430,719
Finance Cost				(1,564,447,345)
	2,175,946	374,798,240	-	(1,090,042,440)

11 EVENTS AFTER THE REPORTING PERIOD

There are no significant events after the reporting period that may require adjustment of and/or disclosure in these interim financial statements.

12 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these interim financial statements.

13 GENERAL

13.1 There are no other significant activities since 30 June 2024 affecting the interim financial statements.

13.2 Corresponding figures have been re-arranged where necessary to facilitate comparison. However, there are no significant reclassifications during the period.



Director



Chief Financial Officer



Chief Executive