BLESSED TEXTILES LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	30-Jun-25	30-Jun-24
		Rupees	Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital	6	**65,000,000**	65,000,000
Issued share capital	7	**64,320,000**	64,320,000
General reserve	8	**7,000,000,000**	7,000,000,000
Loan from directors and sponsors	9	**102,660,500**	102,660,500
Retained earnings		**793,448,058**	915,581,818
TOTAL EQUITY		**7,960,428,558**	8,082,562,318
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term finances	10	**3,157,365,541**	3,713,703,359
Employees retirement benefits	11	**354,512,534**	298,181,818
Deferred grant	13	**35,009,608**	49,435,971
		3,546,887,683	4,061,321,148
CURRENT LIABILITIES			
Trade and other payables	14	**3,238,822,589**	2,567,253,032
Unclaimed dividend		**9,261,690**	8,598,269
Accrued interest/profit	15	**582,946,264**	733,600,052
Short term finances	16	**9,222,351,749**	6,968,160,949
Current portion of non-current liabilities	17	**710,491,402**	611,278,986
		13,763,873,694	10,888,891,288
TOTAL LIABILITIES		**17,310,761,377**	14,950,212,436
CONTINGENCIES AND COMMITMENTS	18		
TOTAL EQUITY AND LIABILITIES		**25,271,189,935**	23,032,774,754

The annexed notes from 1 to 55 form an integral part of these financial statemements.

MOHAMMAD SALIM	**ABDUL BASIT JANJUA**	**MOHAMMAD AMIN**
Director	**Chief Financial Officer**	**Chief Executive Officer**

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BLESSED TEXTILES LIMITED

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	30-Jun-25 Rupees	30-Jun-24 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	19	7,824,603,774	7,904,533,172
Long term deposits	20	66,292,882	61,040,989
		7,890,896,656	7,965,574,161
CURRENT ASSETS			
Stores and spares		233,863,535	226,236,789
Stock in trade	21	10,073,751,197	8,896,618,958
Trade receivables	22	3,567,500,994	2,950,545,094
Short term deposits	23	1,002,181,149	509,929,358
Prepayments	24	632,426,580	413,337,985
Advances and other receivables	25	150,427,953	105,327,442
Tax refunds due from government	26	872,539,075	1,019,341,981
Cash and bank balances	27	847,602,796	945,862,986
		17,380,293,279	15,067,200,593
TOTAL ASSETS		25,271,189,935	23,032,774,754

The annexed notes from 1 to 55 form an integral part of these financial statements.

MOHAMMAD SALIM	ABDUL BASIT JANJUA	MOHAMMAD AMIN
Director	Chief Financial Officer	Chief Executive Officer

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BLESSED TEXTILES LIMITED

STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	30-Jun-25	30-Jun-24
		Rupees	*Rupees*
Revenue from contracts with customers - *net*	*28*	**30,433,100,980**	31,821,773,255
Cost of sales	*29*	**(28,238,816,781)**	(30,599,709,962)
Gross profit		**2,194,284,199**	1,222,063,293
Other income	*30*	**133,238,122**	128,518,564
Selling and distribution expenses	*31*	**(440,590,414)**	(484,723,784)
Administrative expenses	*32*	**(340,328,779)**	(287,991,423)
Other expenses	*33*	**-**	(510,976)
		(780,919,193)	(773,226,183)
Impairment (allowance)/reversals for expected credit losses	*44.1.6*	**(7,424,737)**	4,635,857
Operating profit		**1,539,178,391**	581,991,531
Finance cost	*34*	**(1,248,199,536)**	(1,988,895,082)
Profit before statutory levies and taxation		**290,978,855**	(1,406,903,551)
Provision for statutory levies	*35*	**(387,860,453)**	(299,327,914)
Loss before taxation		**(96,881,598)**	(1,706,231,465)
Provision for taxation	*36*	**-**	-
Loss after taxation		**(96,881,598)**	(1,706,231,465)
Loss per share - *basic and diluted*	*37*	**(15.06)**	(265.27)

The annexed notes from 1 to 55 form an integral part of these financial statements.

MOHAMMAD SALIM	ABDUL BASIT JANJUA	MOHAMMAD AMIN
Director	Chief Financial Officer	Chief Executive Officer

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BLESSED TEXTILES LIMITED

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	30-Jun-25 Rupees	30-Jun-24 Rupees
Loss after taxation		**(96,881,598)**	(1,706,231,465)
Other comprehensive loss:		-	-
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit obligation	*11.1*	**(25,252,162)**	(19,183,149)
		(25,252,162)	(19,183,149)
Items that may be reclassified subsequently to profit or loss		-	-
Other comprehensive income after loss taxes		**(25,252,162)**	(19,183,149)
Total comprehensive loss		**(122,133,760)**	(1,725,414,614)

The annexed notes from 1 to 55 form an integral part of these financial statemements.

MOHAMMAD SALIM Director	ABDUL BASIT JANJUA Chief Financial Officer	MOHAMMAD AMIN Chief Executive Officer

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BLESSED TEXTILES LIMITED

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Share capital	Revenue reserves			
	Issued share capital	General reserve	Loan from sponsors	Retained earnings	Total equity
	Rupees	*Rupees*	*Rupees*	*Rupees*	*Rupees*
Balance as at 01 July 2023	64,320,000	7,000,000,000	102,660,500	2,747,124,432	9,914,104,932
Comprehensive loss					
Loss after taxation	-	-	-	(1,706,231,465)	(1,706,231,465)
Other comprehensive loss	-	-	-	(19,183,149)	(19,183,149)
Total comprehensive loss	-	-	-	(1,725,414,614)	(1,725,414,614)
Transaction with owners					
Final dividend @ 165% i.e Rs. 16.5 per ordinary share	-	-	-	(106,128,000)	(106,128,000)
Balance as at 30 June 2024	64,320,000	7,000,000,000	102,660,500	915,581,818	8,082,562,318
Balance as at 01 July 2024	**64,320,000**	**7,000,000,000**	**102,660,500**	**915,581,818**	**8,082,562,318**
Comprehensive loss					
Loss after taxation	-	-	-	**(96,881,598)**	**(96,881,598)**
Other comprehensive loss	-	-	-	**(25,252,162)**	**(25,252,162)**
Total comprehensive loss	-	-	-	**(122,133,760)**	**(122,133,760)**
Balance as at 30 June 2025	**64,320,000**	**7,000,000,000**	**102,660,500**	**793,448,058**	**7,960,428,558**

The annexed notes from 1 to 55 form an integral part of these financial statements.

MOHAMMAD SALIM	ABDUL BASIT JANJUA	MOHAMMAD AMIN
Director	Chief Financial Officer	Chief Executive Officer

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BLESSED TEXTILES LIMITED

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	30-Jun-25	30-Jun-24
		Rupees	*Rupees*
CASH FLOW FROM OPERATING ACTIVITIES			
Cash generated from operations	*38*	**755,462,658**	**5,990,086,570**
Payments for:			
Employees retirement benefits		**(74,390,125)**	(54,979,880)
Interest on borrowings		**(1,334,449,105)**	(1,830,298,989)
Income tax		**(528,075,823)**	(407,440,960)
Net cash (used in)/generated from operating activities		**(1,181,452,395)**	3,697,366,741
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		**(711,047,495)**	(361,020,541)
Proceeds from disposal of property, plant and equipment		**10,224,577**	22,213,904
Net cash used in investing activities		**(700,822,918)**	(338,806,637)
CASH FLOW FROM FINANCING ACTIVITIES			
Long term finances paid		**-**	100,000,000
Repayment of long term finances		**(471,551,765)**	(612,798,925)
Net (decrease)/increase in short term borrowings		**2,255,486,361**	(2,274,335,003)
Dividend paid		**-**	(106,143,639)
Net cash generated from/(used in) financing activities		**1,783,934,596**	(2,893,277,567)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(98,340,717)**	465,282,537
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		**945,862,986**	481,627,186
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS		**80,527**	(1,046,737)
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	*39*	**847,602,796**	945,862,986

The annexed notes from 1 to 55 form an integral part of these financial statemements.

MOHAMMAD SALIM	ABDUL BASIT JANJUA	MOHAMMAD AMIN
Director	Chief Financial Officer	Chief Executive Officer

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