



NAGINA COTTON MILLS LTD.

***Corporate Briefing
Session
2024-25***





Nagina Group

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Nagina Group

Nagina Group founded in 1967 with the incorporation of Nagina Cotton Mills Limited by Mr. Shaikh Enam Ellahi (Late). Since then Nagina Group has expanded and comprises of following Companies:

COMPANY NAME`	NATURE OF BUSINESS	STATUS OF COMPANY
1) Nagina Cotton Mills Ltd.	Textile Spinning	Public Listed
2) Ellcot Spinning Mills Ltd.	Textile Spinning	Public Listed
3) Prosperity Weaving Mills Ltd.	Textile Weaving	Public Listed
4) Ellahi International (Pvt) Ltd.	Trading	Private
5) ARH (Pvt) Ltd.	Trading	Private
6) Haroon Omer (Pvt) Ltd.	Construction / Trading	Private
7) Monell (Pvt) Ltd.	Trading	Private
8) ICARO (Pvt) Ltd.	Construction / Trading	Private
9) Pacific Industries (Pvt) Ltd.	Trading	Private



NAGINA COTTON MILLS LTD.

Company Brief



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Company Brief

Nagina Cotton Mills Limited (the Company) was incorporated in Pakistan on May 16, 1967 as a public limited company under the Companies Act, 1913 and is listed on Pakistan Stock Exchange Limited. The principal business of the Company is to manufacture and sale of yarn.

The Company has various certifications like Global Recycled Standard (GRS), Recycled Claim Standard (RCS), Organic Content Standard (OCS), Global Organic Textile (GOTS), OEKO-TEX, Social Labor Convergence Program (SLCP), Regen Agri CS, Better Cotton Initiative (BCI), Cotton made in Africa (CMIA), US Trust Protocol.

Following is the geographical location and address of all business units of the Company:

Head Office:

2nd Floor, Shaikh Sultan Trust Building No.2, 26-Civil Lines, Beaumont Road, Karachi -75530, in the province of Sindh.

Manufacturing facility:

A-16, National Highway, Aminabad, S.I.T.E Kotri, in the province of Sindh.

Liaison Office:

Nagina House 91 – B-1, M.M. Alam Road, Gulberg-III, Lahore-54660, in the province of Punjab



NAGINA COTTON MILLS LTD.

Board of Directors

1	Mr. Shahzada Ellahi Shaikh	Chairman / Non-Executive Director
2	Mr. Amin Ellahi Shaikh	CEO / Executive Director
3	Mr. Shaukat Ellahi Shaikh	Executive Director
4	Mr. Shafiq ur Rehman	Independent Non-Executive Director
5	Mr. Naweed Akhter Sharif	Independent Non-Executive Director
6	Ms. Tosheeba Sarwar	Independent Non-Executive Director
7	Mr. Hasan Ahmad	Non-Executive Director
8	Mr. Shafqat Ellahi Shaikh	Non-Executive Director
9	Mr. Raza Ellahi Shaikh	Non-Executive Director
10	Mr. Haroon Shahzada Ellahi Shaikh	Non-Executive Director



FINANCIAL HIGHLIGHTS

NAGINA COTTON MILLS LTD.

Material Variation in Balance Sheet and Income Statement

Description	For the year ended		Difference	%	Explanation
	2025	2024			
Income Statement					
Profit before levies and taxation	442,261,931	311,055,183	131,206,748	42.18%	The increase was primarily driven by the reduction in finance costs coupled with a gain from higher other income.
Profit after tax for the year	50,416,692	77,024,988	(26,608,296)	-34.55%	The decrease resulted from the recognition of deferred tax expense and a super-tax charge, which offset the gain in Profit before taxes.
Balance Sheet					
Long term finances along with current maturity	4,915,715,746	5,360,024,727	(444,308,981)	-8.29%	The decrease is due to the scheduled repayments made on the long-term debt obligations throughout the year.
Short-term borrowings	2,803,834,134	688,088,033	2,115,746,101	307.48%	The significant increase is mainly attributable to the higher procurement of imported cotton, necessitating increased short-term working capital.
Stock-in-trade	4,643,518,733	2,345,519,612	2,297,999,121	97.97%	The increase reflects elevated inventory levels, which resulted from a higher procurement of raw materials to increase the production buffer.
Other receivables	66,536,305	12,165,011	54,371,294	446.95%	The increase is primarily due to a payment order issued in favor of the firm by the High Court related to the SGC (Sales Gas Compensation) refund.
Other financial assets	166,687,329	1,155,266,963	(988,579,634)	-85.57%	The sharp decrease is due to divestments (selling off assets), likely driven by a decline in the expected rates of return on those investments.



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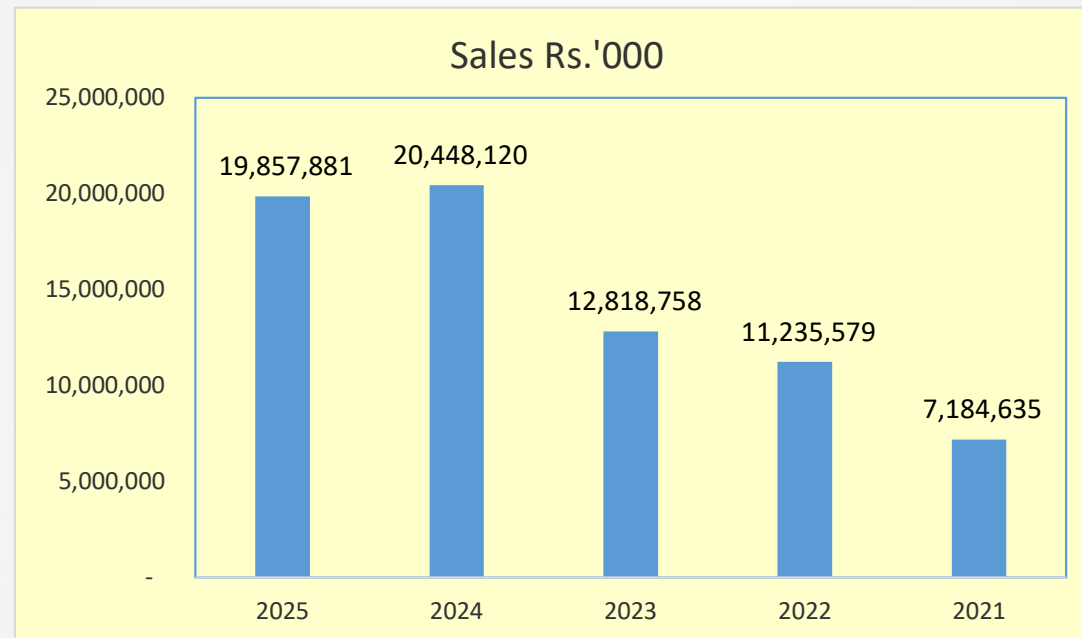
Financial Highlights

		Qtr Ended	For the Year Ended June 30,				
		30/Sep/25	2025	2024	2023	2022	2021
Sales	Rs.'000	5,139,682	19,857,881	20,448,120	12,818,758	11,235,579	7,184,635
Gross profit	Rs.'000	416,832	1,609,201	1,613,829	1,339,638	2,507,668	1,419,328
Profit before tax	Rs.'000	106,735	442,262	311,055	803,518	1,826,779	988,876
Taxation	Rs.'000	80,574	391,845	234,030	213,571	14,217	245,378
Profit after tax	Rs.'000	26,161	50,417	77,025	589,947	1,812,562	743,498
Gross profit %		8.11	8.10	7.89	10.45	22.32	19.76
Tax as % of PBT		75.49	88.60	75.24	26.58	0.78	24.81
Earnings per share - after tax	Rs.	1.40	2.70	4.12	31.55	96.93	39.76
Cash Dividend Per Share	Rs.		1.00	1.50	6.00	10.00	10.00
Dividend payout	%		37.04	36.41	19.02	10.32	25.15
Dividend yield	%		1.64	2.86	9.53	12.69	13.40
Market value per share as on 30 June	Rs.		61.05	52.50	62.95	78.80	74.65



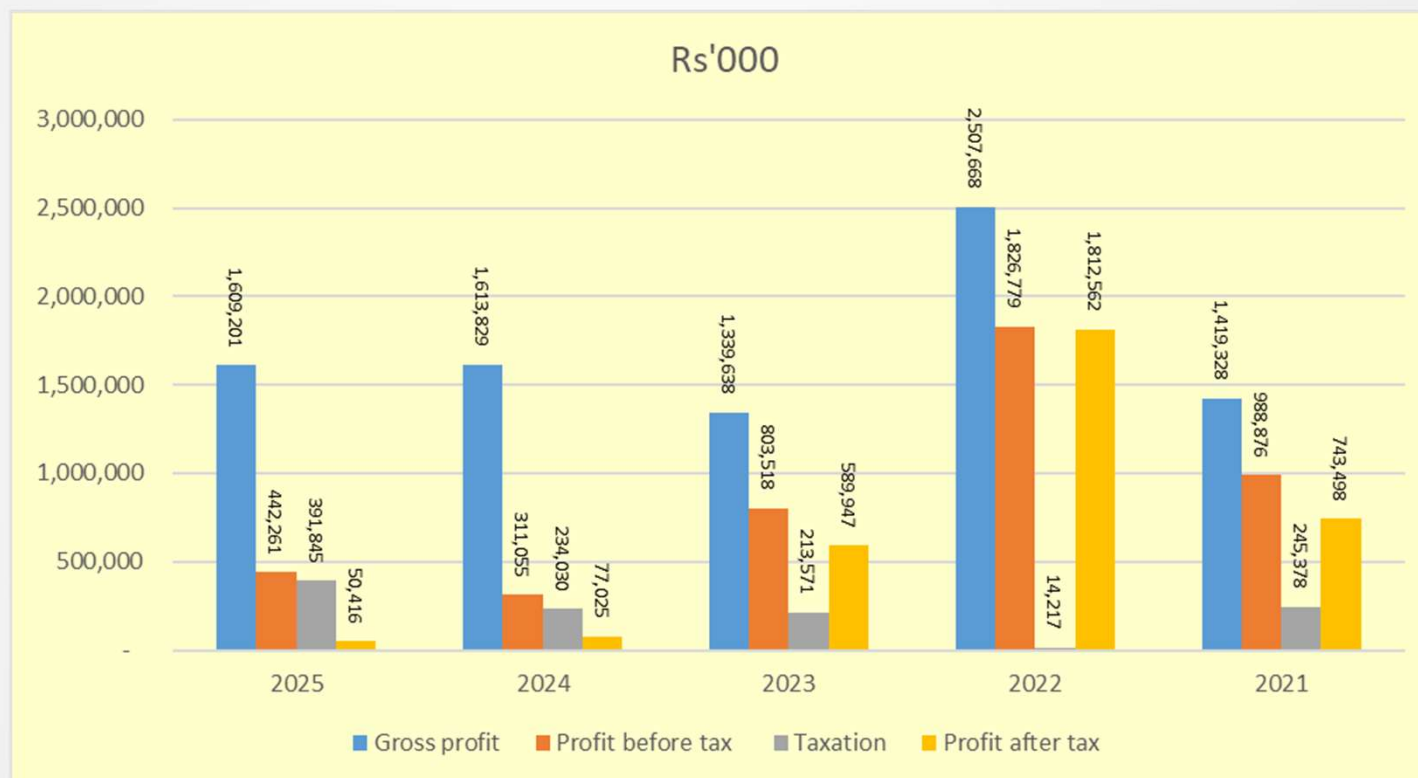
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YoY Sales Growth



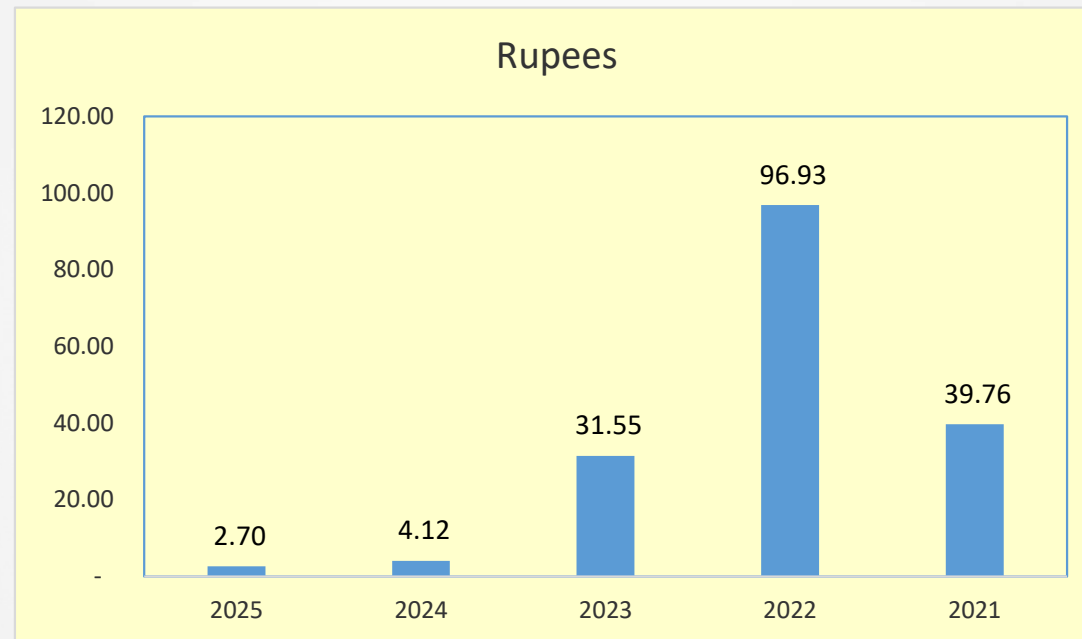
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Gross Profit, Profit before Taxation, Taxation & Profit Afte Tax



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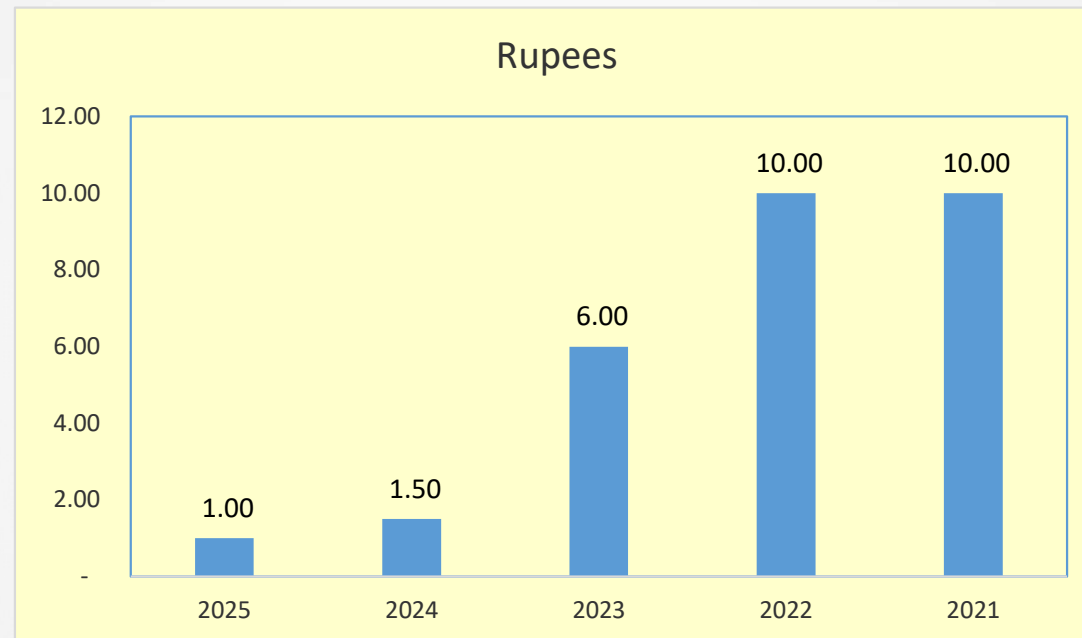
Earnings Per Share





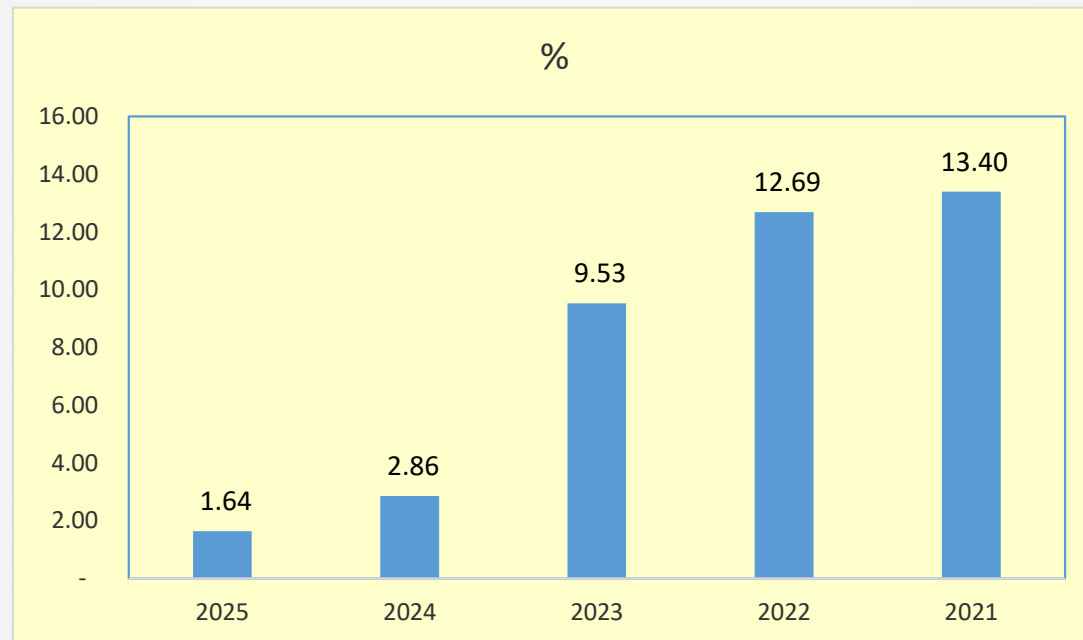
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Cash Dividend



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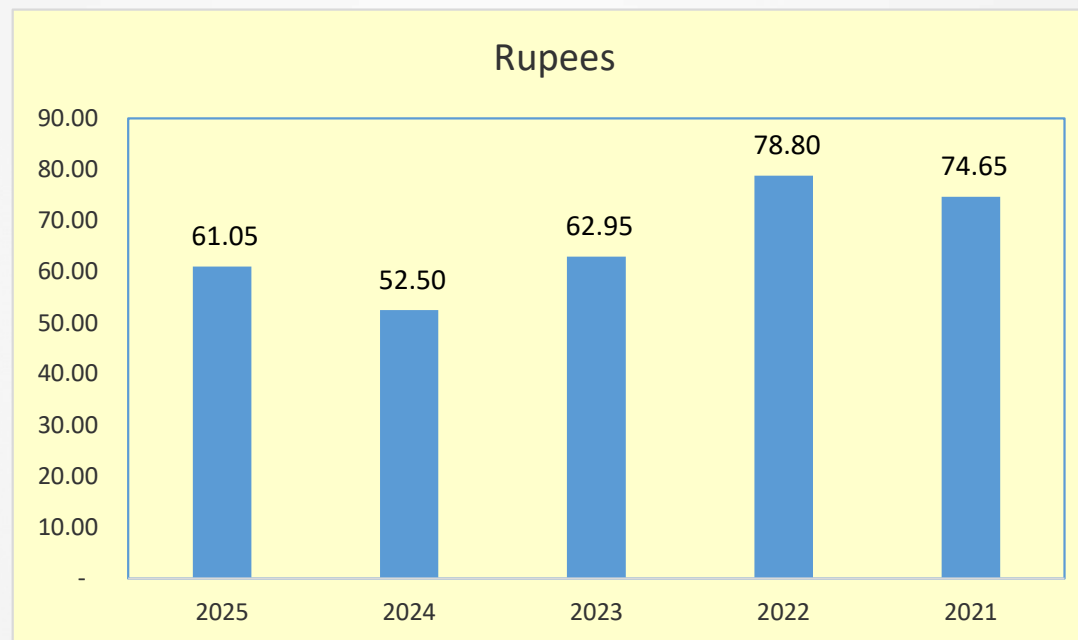
Dividend Yield





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Market Rate as on June 30,





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Financial Highlights

Balance Sheet

	Qtr Ended	For the Year Ended June 30,				
	30/Sep/25	2025	2024	2023	2022	2021
		Rs.'000				
Non-Curent Assets	5,528,129	5,589,102	5,978,863	6,227,535	4,243,639	2,766,535
Current Assets	9,443,504	9,008,690	6,751,388	6,361,218	5,928,399	3,623,050
Total assets	14,971,633	14,597,792	12,730,251	12,588,753	10,172,038	6,389,585
Equity	4,791,219	4,759,531	4,728,368	4,667,039	4,307,501	2,568,397
Long term Liability	4,467,823	4,598,932	5,038,406	4,913,841	3,392,088	2,267,731
Current Liability	5,712,591	5,239,329	2,963,477	3,007,873	2,472,449	1,553,457
Total Equity and Liability	14,971,633	14,597,792	12,730,251	12,588,753	10,172,038	6,389,585
Total number of spindles installed	62,508	62,508	62,508	51,708	51,708	40,908
Total number of employees		1,109	1,083	1,069	965	828
Breakup Value per share (Rupees)	256.21	254.52	252.85	249.57	230.35	137.35



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Production

Company has 62,508 spindles of latest technology machines with related back process. The company produces high quality cotton yarns. The manufactured yarns are both carded and combed yarns for weaving & knitting applications. The spun yarn count ranges from 7/1 single to 60/1. The yarn production capacity is approximately 24 thousand tons per annum.



NAGINA COTTON MILLS LTD.

Current and Future Challenges and Risk:

1. **Finished Goods:** Low yarn demand and poor margins.
2. **Policy Issues:** hikes of energy tariffs, heavy taxation, etc, are unpredictable, inconsistent and non-inclusive.
3. **Raw Material:** In FY2024-25 the cotton crop experienced a severe contraction due to devastating impact of climate change. According to the Pakistan Cotton Ginners Association, cotton arrivals have shown a marginal increase during FY 2025-26. However, due to the adverse impact of floods and heavy rainfall, the overall crop size is projected to remain close to last year's level of approximately 5.5 million bales. This output is substantially below the country's requirement. The shortfall will necessitate imports of cotton requiring substantial foreign exchange.
4. **Energy Issues:** The challenges like high energy costs remain a significant issue for the textile industry, impacting production costs and competitiveness. Unending worries about tariff shift, fear of gas dis-connectivity, transmission and supply issues.
5. **Policy Rate:** The SBP adopted a monetary easing stance, reducing the policy rate to 11% from a peak of 20.5%. The rate reduction is a welcome step by the SBP and the Government's economic team. The exchange rate also remained relatively stable, enabling businesses to make more reliable revenue and cost forecasts.
6. **Exchange Rate:** Flexible exchange rate is enabling exporters to remain competitive and absorb the sharp increase in production costs caused by inflation.

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Question
&
Answer



Thank
You