

Trial Balance

01/07/2025 - 19/05/2026

Code	Account	Opening		Activity		Closing	
	Name	Debit	Credit	Debit	Credit	Debit	Credit
110000	Cash on Hand	49,876,841.00	0.00	105,144,616.00	143,342,206.00	17,200,003.00	5,520,752.00
110001	Cash in Hand - Mill	49,876,838.00	0.00	87,944,616.00	143,342,206.00	0.00	5,520,752.00
110007	Cash in hand (Head Office)	3.00	0.00	0.00	0.00	3.00	0.00
110008	Cash in hand (Mill)	0.00	0.00	17,200,000.00	0.00	17,200,000.00	0.00
110002	Bank Accounts	21,963,974.69	0.00	3,273,410,923.95	3,064,280,040.32	290,949,964.50	59,855,106.18
110003	Meezan Bank	11,605.22	0.00	1,165,117,029.89	1,220,999,520.77	0.00	55,870,885.66
110004	Dubai Islamic Bank	610,732.37	0.00	63,974,589.02	64,113,935.56	471,385.83	0.00
110005	Faysal Bank	60,598.09	0.00	124,025,000.00	128,069,818.61	0.00	3,984,220.52
110006	Bank Al Falah	67,662.10	0.00	1,605,000.00	1,628,304.15	44,357.95	0.00
110012	Meezan Bank 22-23	0.00	0.00	20,000,000.00	0.00	20,000,000.00	0.00
110015	Bank Al-Habib Limited	60,712.00	0.00	47,432,026.00	47,328,882.00	163,856.00	0.00
110016	Habib MetroPolitan Bank	2,432,660.00	0.00	385,068,384.00	323,007,328.00	64,493,716.00	0.00
110017	Bank Al Habib Ltd. (Savings)	13,936,439.81	0.00	669,049,790.25	652,534,028.47	30,452,201.59	0.00
110018	Meezan Bank - Saving Account	163,052.40	0.00	738,562,874.75	568,173,994.76	170,551,932.39	0.00
110019	Bank Al-Falah Limited (Saving Account)	1,123,234.22	0.00	30,155,436.66	31,096,484.84	182,186.04	0.00
110020	Faysal Bank Limited - Saving Account	3,497,278.48	0.00	28,420,793.38	27,327,743.16	4,590,328.70	0.00
120000	Account Receivable	215,126,082.42	0.00	1,490,757,564.00	954,149,606.00	751,734,040.42	0.00
132000	Fixed Assets	2,866,359,804.78	0.00	0.00	0.00	2,866,359,804.78	0.00
132001	Lease hold hand	1,650,312,250.00	0.00	0.00	0.00	1,650,312,250.00	0.00
132002	Factory Building	601,650,700.00	0.00	0.00	0.00	601,650,700.00	0.00
132003	Power House	597,507,200.00	0.00	0.00	0.00	597,507,200.00	0.00
132004	Factory Building	4,143,500.00	0.00	0.00	0.00	4,143,500.00	0.00
132005	Non Factory Building	85,000.00	0.00	0.00	0.00	85,000.00	0.00
132006	Labor Quarter	85,000.00	0.00	0.00	0.00	85,000.00	0.00
132007	Plant and Machinery	611,364,586.78	0.00	0.00	0.00	611,364,586.78	0.00
132008	Plant and Machinery	611,364,586.78	0.00	0.00	0.00	611,364,586.78	0.00
132009	Electric Installation	481,464.00	0.00	0.00	0.00	481,464.00	0.00
132010	Electric installation	481,464.00	0.00	0.00	0.00	481,464.00	0.00
132011	Equipment	676,160.00	0.00	0.00	0.00	676,160.00	0.00
132012	Factory Equipment	162,000.00	0.00	0.00	0.00	162,000.00	0.00
132013	Office Equipment (HO)	435,590.00	0.00	0.00	0.00	435,590.00	0.00
132021	Office Equipments-Mill	78,570.00	0.00	0.00	0.00	78,570.00	0.00
132014	Vehicles	1,789,644.00	0.00	0.00	0.00	1,789,644.00	0.00
132015	Vehicles (HO)	1,747,244.00	0.00	0.00	0.00	1,747,244.00	0.00
132016	Vehicles (Plant)	42,400.00	0.00	0.00	0.00	42,400.00	0.00
132022	SOLAR PANEL	73,143,000.00	0.00	0.00	0.00	73,143,000.00	0.00
140000	Inventory	467,824,589.08	0.00	391,107,529.56	3,061,479.76	855,870,638.88	0.00
140001	Store and Spare	83,562,167.72	0.00	9,299,836.00	3,061,479.76	89,800,523.96	0.00
140008	Raw Material	384,262,421.36	0.00	381,807,693.56	0.00	766,070,114.92	0.00
140009		247,520,346.52	0.00	381,807,693.56	0.00	629,328,040.08	0.00
140010		247,520,346.52	0.00	381,807,693.56	0.00	629,328,040.08	0.00
140011	Imported Purchases	136,742,074.84	0.00	0.00	0.00	136,742,074.84	0.00
140012		0.00	0.00	0.00	0.00	0.00	0.00
140027		136,742,074.83	0.00	0.00	0.00	136,742,074.83	0.00
140004	Store and Spares	2,743,951.00	0.00	1,023,734.00	30,400.00	3,767,685.00	30,400.00
140005	Store - Spare	2,743,951.00	0.00	1,023,734.00	30,400.00	3,767,685.00	30,400.00
140006	Store and Spares Mills	0.00	0.00	0.00	30,400.00	0.00	30,400.00
140007	Fuel-Oil-Lubricant (Mill)	2,743,951.00	0.00	1,023,734.00	0.00	3,767,685.00	0.00
140015	Polyester Staple Fiber	0.00	3.02	0.00	0.00	0.00	3.02
140016	Polyester Staple Fiber Purchase	0.00	3.02	0.00	0.00	0.00	3.02
140023	Packing Material	11,802,002.67	0.00	4,146,995.00	3,005,416.34	12,943,581.33	0.00
140024	Packing Material	11,802,002.67	0.00	4,146,995.00	3,005,416.34	12,943,581.33	0.00
140030	Finished Goods	371,462,404.00	0.00	0.00	0.00	371,462,404.00	0.00
140031	Work in Process	63,061,385.00	0.00	0.00	0.00	63,061,385.00	0.00
140100		33,115,272.00	0.00	10,237,500.00	0.00	43,352,772.00	0.00
150001	Sales Tax Receivable	20,715,296.00	0.00	14,416,954.00	644,472.00	34,487,778.00	0.00
150016	Sales Tax Receivable	20,715,296.00	0.00	14,416,954.00	644,472.00	34,487,778.00	0.00
150006	Loan to Staff	230,000.00	0.00	0.00	10,000.00	220,000.00	0.00
1500036	M	120,000.00	0.00	0.00	10,000.00	110,000.00	0.00
1500037		110,000.00	0.00	0.00	0.00	110,000.00	0.00
150010	Short Term Deposit	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0.00
150011	Short Term Deposit	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0.00
150032	Term Deposit Certificates	50,000,000.00	0.00	0.00	0.00	50,000,000.00	0.00
150013	Pre Payments	3,367,097.00	0.00	0.00	0.00	3,367,097.00	0.00
150014	Pre Payments	3,367,097.00	0.00	0.00	0.00	3,367,097.00	0.00
150015	Insurance	3,367,097.00	0.00	0.00	0.00	3,367,097.00	0.00

Account		Opening		Activity		Closing	
Code	Name	Debit	Credit	Debit	Credit	Debit	Credit
150019	Other Receivables	8,500,064.06	1,078,176,140.00	441,825,000.00	741,070,325.00	6,000,064.06	1,374,921,465.00
1500040		0.00	34,000,000.00	0.00	0.00	0.00	34,000,000.00
1500041		0.00	73,143,000.00	7,000,000.00	35,000,000.00	0.00	101,143,000.00
1500043		0.00	0.00	6,000,000.00	0.00	6,000,000.00	0.00
150020		0.00	764,600,000.00	100,000,000.00	110,000,000.00	0.00	774,600,000.00
150023		0.00	206,433,140.00	211,525,000.00	459,270,325.00	0.00	454,178,465.00
150024		8,500,000.00	0.00	29,300,000.00	37,800,000.00	0.00	0.00
150026		64.06	0.00	0.00	0.00	64.06	0.00
150027		0.00	0.00	88,000,000.00	99,000,000.00	0.00	11,000,000.00
150031	Advance Income Tax	3,917,958.47	0.00	1,267,507.73	388,082.19	4,797,384.01	0.00
150035	SRB Tax Payable	214,783.00	0.00	0.00	0.00	214,783.00	0.00
150036	SRB Tax Payable	214,783.00	0.00	0.00	0.00	214,783.00	0.00
150037	Collector of Custom	176,586.00	0.00	0.00	0.00	176,586.00	0.00
210001	Account Payable	0.00	83,091,550.15	427,927,558.00	401,266,940.56	0.00	56,430,932.71
210002	Sales Tax Payable	0.00	13,053,119.00	116,748,583.00	236,973,739.00	79,400,379.00	212,678,654.00
210017	Sales Tax Payable - Local Sales	0.00	403,994.00	14,191,400.00	226,466,060.00	0.00	212,678,654.00
210036		0.00	12,649,125.00	102,557,183.00	10,507,679.00	79,400,379.00	0.00
210003	Payroll Payable	0.00	1,391,459.00	5,164,788.00	847,855.00	2,925,474.00	0.00
210004	Payroll Tax Payable	0.00	42,025.00	76,050.00	34,025.00	0.00	0.00
210006	Provision for Depreciation	0.00	230,459,266.00	0.00	0.00	0.00	230,459,266.00
210009	Provision Deprecation Plant and Machinery	0.00	132,906,050.00	0.00	0.00	0.00	132,906,050.00
210010	Provision Deprecation Electric Installations	0.00	135,412.00	0.00	0.00	0.00	135,412.00
210012	Provision Deprecation Vehicles Head office	0.00	896,557.00	0.00	0.00	0.00	896,557.00
210016	Provision Deprecation Power House Building	0.00	96,353,793.00	0.00	0.00	0.00	96,353,793.00
210074	Provision of Depreciation - Office Equipment	0.00	167,454.00	0.00	0.00	0.00	167,454.00
2100074	Worker's Welfare Fund Payable	0.00	1,118,321.00	0.00	0.00	0.00	1,118,321.00
2100075	Worker's Profit Participation Fund Payable	0.00	3,953,429.00	0.00	0.00	0.00	3,953,429.00
2100105	Gratuity Payable	0.00	2,773,998.00	0.00	0.00	0.00	2,773,998.00
210018	Short Term Loans From (Banks)	0.00	78,400,263.98	350,892,868.33	530,642,077.89	0.00	258,149,473.54
210041	Short Term finance from Meezan Bank Ltd.	0.00	78,400,263.98	350,892,868.33	530,642,077.89	0.00	258,149,473.54
210020	Accrued Markup	0.00	18,226,935.10	52,643,666.03	13,170,976.25	21,245,754.68	0.00
210021	Accrued Markup Running Finance	0.00	2,678,942.15	4,077,381.89	0.00	1,398,439.74	0.00
210022	Accrued Markup Long Term Loans	0.00	15,547,992.95	48,566,284.14	13,170,976.25	19,847,314.94	0.00
210076	Markup Payable on Meezan Bank - LTL	0.00	5,583,348.95	13,812,138.54	0.00	8,228,789.59	0.00
210077	Markup Payable on Faysal Bank - LTL	0.00	9,964,644.00	34,754,145.60	13,170,976.25	11,618,525.35	0.00
210024	Withholding Taxes	0.00	633,723.90	1,549,568.00	482,244.00	1,222,258.10	788,658.00
2100103	12% Withholding Tax	0.00	0.00	16,632.00	161,597.00	0.00	144,965.00
210025	Withholding Taxes	0.00	633,723.90	1,532,936.00	320,647.00	1,222,258.10	643,693.00
2100102	1% Withholding Tax Payable	0.00	245,476.90	1,487,657.00	19,922.00	1,222,258.10	0.00
210027	I/Tax Deducted Supplies	0.00	361,855.00	31,152.00	220,899.00	0.00	551,602.00
210028	I/Tax Deducted Services Contract	0.00	13,111.00	14,127.00	79,826.00	0.00	78,810.00
210030	I/Tax Deducted Transportation	0.00	13,281.00	0.00	0.00	0.00	13,281.00
210031	Provision for Taxes and Duties	0.00	17,563,314.00	0.00	0.00	0.00	17,563,314.00
210032	Provision for Taxation	0.00	17,563,314.00	0.00	0.00	0.00	17,563,314.00
540090	Provision for Taxation	0.00	17,563,314.00	0.00	0.00	0.00	17,563,314.00
210037	Advance income tax 236/G Payable	0.00	134,925.00	53,925.00	0.00	0.00	81,000.00
210038	UNITED SUPPER CROP	0.00	1,350,000.00	0.00	0.00	0.00	1,350,000.00
210043	Sponsors Loan	0.00	372,000,000.00	0.00	30,000,000.00	0.00	402,000,000.00
2100076	Sponsors Loan - Mr.	0.00	104,500,000.00	0.00	0.00	0.00	104,500,000.00
2100077	Sponsor's Loan - Mr.	0.00	63,500,000.00	0.00	0.00	0.00	63,500,000.00
2100106	Sponsor Loan -Mr.	0.00	0.00	0.00	30,000,000.00	0.00	30,000,000.00
210044	Sponsor Loan - Mr.	0.00	59,000,000.00	0.00	0.00	0.00	59,000,000.00
210045	Sponsor Loan - Mr.	0.00	58,000,000.00	0.00	0.00	0.00	58,000,000.00
210075	Sponsor Loan - Mr.	0.00	87,000,000.00	0.00	0.00	0.00	87,000,000.00
210072	Accrude expenses payable	0.00	5,488,721.47	0.00	0.00	0.00	5,488,721.47
310001	Opening Balance Equity	0.08	0.00	0.00	0.00	0.08	0.00
310004	Equities	49,700,265.00	308,436,500.84	0.00	0.00	49,700,265.00	308,436,500.84
310005	Issued, Subs - Paidup Capital	0.00	250,000,000.00	0.00	0.00	0.00	250,000,000.00
310012	Paid up Capital - Mr.	0.00	37,500,000.00	0.00	0.00	0.00	37,500,000.00
310013	Paid up Capital - Mr.	0.00	37,500,000.00	0.00	0.00	0.00	37,500,000.00
310014	Paid up Capital - Mr.	0.00	35,000,000.00	0.00	0.00	0.00	35,000,000.00
310015	Paid up Capital - Mr.	0.00	35,000,000.00	0.00	0.00	0.00	35,000,000.00
310016	Paid up Capital - Mr.	0.00	35,000,000.00	0.00	0.00	0.00	35,000,000.00
310017	Paid up Capital - Mr.	0.00	35,000,000.00	0.00	0.00	0.00	35,000,000.00
310018	Paid up Capital - Mr.	0.00	35,000,000.00	0.00	0.00	0.00	35,000,000.00
310009	Un-appropriated Profit	49,700,265.00	58,436,500.84	0.00	0.00	49,700,265.00	58,436,500.84

Account		Opening		Activity		Closing	
Code	Name	Debit	Credit	Debit	Credit	Debit	Credit
310010	Un-appropriated Profit	0.00	58,436,500.84	0.00	0.00	0.00	58,436,500.84
310022	Un-appropriated Profit	49,700,265.00	0.00	0.00	0.00	49,700,265.00	0.00
310019	Surplus on Revaluation	0.00	1,153,835,249.00	0.00	0.00	0.00	1,153,835,249.00
310020	Surplus on Revaluation	0.00	1,153,835,249.00	0.00	0.00	0.00	1,153,835,249.00
310021	Un-Appropriated Profit	1,677,972,901.66	0.00	0.00	0.00	1,677,972,901.66	0.00
410001	Sales Income	0.00	1,693,175,516.75	10,228,600.00	1,261,694,758.00	0.00	2,944,641,674.75
410005	Misc. Income	0.00	17,742,100.00	0.00	0.00	0.00	17,742,100.00
410006	Interest Income	0.00	8,227,450.64	0.00	4,524,358.87	0.00	12,751,809.51
51	Cost of Goods Sold	0.00	184,291.57	0.00	0.00	0.00	184,291.57
510004	Raw Material Consume	0.00	0.00	0.00	0.00	0.00	0.00
510005	Store and Spare Consumption	0.00	0.00	6,710.00	0.00	6,710.00	0.00
510007	Packing Material Consume	0.00	0.00	3,005,416.34	0.00	3,005,416.34	0.00
510009	Commission on Sales	0.00	0.00	287,056.00	0.00	287,056.00	0.00
530003	Commission on Local Sales	0.00	0.00	287,056.00	0.00	287,056.00	0.00
510013	Stores & Spare consumption	10,033,956.20	0.00	3,102,279.76	0.00	13,136,235.97	0.00
530005	Salary Wages and Benefits	0.00	0.00	64,562,237.00	0.00	64,562,237.00	0.00
530006	Staff Salaries Mill	0.00	0.00	62,739,724.00	0.00	62,739,724.00	0.00
530008	EOBI Contribution Mill	0.00	0.00	606,204.00	0.00	606,204.00	0.00
530009	Social Security Contribution Mill	0.00	0.00	547,558.00	0.00	547,558.00	0.00
530067	Staff Salaries H.O.	0.00	0.00	668,751.00	0.00	668,751.00	0.00
530011	Fuel - Power - Water	0.00	0.00	28,845,769.00	1,794,801.00	27,050,968.00	0.00
530012	Gas Bill - Mill	0.00	0.00	28,805,769.00	1,794,801.00	27,010,968.00	0.00
530013	Water Bill - Mill	0.00	0.00	40,000.00	0.00	40,000.00	0.00
530014	Other Manufacturing Expenses	117,687.00	1,283,398.00	109,774,366.00	0.00	108,608,655.00	0.00
530015	Vehicle Running Expense Mill	0.00	0.00	399,887.00	0.00	399,887.00	0.00
530040	Bike Fuel and Maintenance (Mill)	0.00	0.00	261,140.00	0.00	261,140.00	0.00
530041	Lifter Fuel Exp (Mill)	0.00	0.00	135,747.00	0.00	135,747.00	0.00
530042	Lifter Maintenance (Mill)	0.00	0.00	3,000.00	0.00	3,000.00	0.00
530019	Misc. Expense - Mill	0.00	0.00	3,133,655.00	0.00	3,133,655.00	0.00
530043	Mess Expenses (Mill)	0.00	1,283,398.00	1,401,865.00	0.00	118,467.00	0.00
530045	Consumable Store and Spare Local (Mill)	0.00	0.00	714,010.00	0.00	714,010.00	0.00
530046	Medical Expenses (Mill)	0.00	0.00	16,540.00	0.00	16,540.00	0.00
530047	Local Cartage Expense (Mill)	0.00	0.00	1,096,670.00	0.00	1,096,670.00	0.00
530048	Cotton cartage Expense (Mill)	0.00	0.00	2,429,500.00	0.00	2,429,500.00	0.00
530049	Polyester cartage Expense (Mill)	58,531.00	0.00	0.00	0.00	58,531.00	0.00
530051	Staff Drinking Water (Mill)	0.00	0.00	57,040.00	0.00	57,040.00	0.00
530053	Electricity Bill HESCO (Mill)	0.00	0.00	97,455,745.00	0.00	97,455,745.00	0.00
530054	Misc. Monthly Expenses	0.00	0.00	92,000.00	0.00	92,000.00	0.00
530055	Site Water Expense	0.00	0.00	92,000.00	0.00	92,000.00	0.00
530060	Tin Making Expense (Mill)	0.00	0.00	80,000.00	0.00	80,000.00	0.00
530061	Expense (Mill)	0.00	0.00	1,592,189.00	0.00	1,592,189.00	0.00
530092	Solar Expenses	59,156.00	0.00	1,305,265.00	0.00	1,364,421.00	0.00
530024	Markup and Financial Charges	5,175,000.00	0.00	56,046,516.13	0.00	61,221,516.13	0.00
530025	Markup and Financial Charges	0.00	0.00	55,993,467.17	0.00	55,993,467.17	0.00
530026	Markup - Meezan Bank	0.00	0.00	13,383,757.73	0.00	13,383,757.73	0.00
530029	Markup - Faysal	0.00	0.00	14,731,319.25	0.00	14,731,319.25	0.00
530073	Markup Meezan - LTL	0.00	0.00	27,878,390.19	0.00	27,878,390.19	0.00
530030	Markup on Lease Financing	5,175,000.00	0.00	53,048.96	0.00	5,228,048.96	0.00
530031	Bank Commission and Charges	5,175,000.00	0.00	53,048.96	0.00	5,228,048.96	0.00
530032	Bank Comm. Charges Local	5,175,000.00	0.00	0.00	0.00	5,175,000.00	0.00
530034	Bank Charges	0.00	0.00	53,048.96	0.00	53,048.96	0.00
530081	Prior Year Adjustment	0.00	1,527,920.00	178,770,325.00	0.00	177,242,405.00	0.00
530086	Gratuity-Mill	0.00	0.00	554,198.00	0.00	554,198.00	0.00
540004	Administrative Expenses	90,520.00	0.00	472,121.00	263,250.00	562,641.00	263,250.00
540005	Salaries/Benefits of Employees	4,400.00	0.00	0.00	0.00	4,400.00	0.00
540008	EOBI Contribution H/O	4,400.00	0.00	0.00	0.00	4,400.00	0.00
540010	Communication Expense	81,160.00	0.00	81,000.00	0.00	162,160.00	0.00
540014	Internet Expenses H/O	7,000.00	0.00	0.00	0.00	7,000.00	0.00
540061	Internet Expenses Mill	0.00	0.00	81,000.00	0.00	81,000.00	0.00
540064	Accounting software expense	74,160.00	0.00	0.00	0.00	74,160.00	0.00
540025	Vehicles Running Maintenance	4,960.00	0.00	0.00	0.00	4,960.00	0.00
540026	Vehicles Running Maintenance H/O	4,960.00	0.00	0.00	0.00	4,960.00	0.00
540033	Legal and Professional	0.00	0.00	264,168.00	0.00	264,168.00	0.00
540034	Legal Fee H/O	0.00	0.00	264,168.00	0.00	264,168.00	0.00
540041	Misc.Exp H/O	0.00	0.00	0.00	263,250.00	0.00	263,250.00
540042	Misc.Exp H/O	0.00	0.00	0.00	263,250.00	0.00	263,250.00
540065	Fuel exp. H.O	0.00	0.00	126,953.00	0.00	126,953.00	0.00
540047	Selling and Distribution Expense H/O	0.00	0.00	2,626,128.00	0.00	2,626,128.00	0.00
540048	Selling Expenses - Local Sales H/O	0.00	0.00	2,626,128.00	0.00	2,626,128.00	0.00
540050	Cartage on Local Sales H/O	0.00	0.00	2,020,960.00	0.00	2,020,960.00	0.00
540051	Packing Expenses - Mill	0.00	0.00	605,168.00	0.00	605,168.00	0.00
60004	Income Tax withholding receivable	4,724,831.12	0.00	0.00	0.00	4,724,831.12	0.00

Account		Opening		Activity		Closing	
Code	Name	Debit	Credit	Debit	Credit	Debit	Credit
90000	Long Term Liabilities	0.00	919,146,631.81	245,000,000.35	0.00	0.00	674,146,631.46
90001	Long Term Loans From Bank	0.00	781,666,665.81	245,000,000.35	0.00	0.00	536,666,665.46
90009	Long term loan from Meezan Bank Ltd.	0.00	390,833,332.97	161,250,000.34	0.00	0.00	229,583,332.63
90010	Long term Loan from Faysal Bank	0.00	390,833,332.84	83,750,000.01	0.00	0.00	307,083,332.83
90005	Daferred Liabilities	0.00	137,479,966.00	0.00	0.00	0.00	137,479,966.00
90006	Deffered Taxation	0.00	137,479,966.00	0.00	0.00	0.00	137,479,966.00
TOTAL		6,011,416,252.23	6,011,416,252.23	7,391,677,053.18	7,391,677,053.18	7,745,165,001.05	7,745,165,001.05