

CRESCENT JUTE PRODUCTS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

NOTE	Un-audited 31 March 2025 RUPEES	Audited 30 June 2024 RUPEES	NOTE	Un-audited 31 March 2025 RUPEES	Audited 30 June 2024 RUPEES	
EQUITY AND LIABILITIES			ASSETS			
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS			
Authorized share capital			Operating Fixed Assets	3	1,683,110	1,811,132
			Investments at fair value through other comprehensive income		-	-
					<u>1,683,110</u>	<u>1,811,132</u>
30 000 000 (30 June 2020: 30 000 000) ordinary shares of Rupees 10 each	<u>300,000,000</u>	<u>300,000,000</u>	CURRENT ASSETS			
Issued, subscribed and paid-up share capital	237,634,680	237,634,680	Loans and advances	480,978	273,151	
Capital reserves			Security deposits	37,500	37,500	
Share Premium	35,633,084	35,633,084	Prepayments	7,500	-	
Revaluation reserve	-	-	Other receivables	259,462	263,410	
Accumulated loss	(475,055,412)	(469,236,822)	Short Term Investments	1,168,965	1,713,404	
Total equity	<u>(201,787,648)</u>	<u>(195,969,058)</u>	Cash and bank balances	131,484	50,975	
				<u>2,085,889</u>	<u>2,338,440</u>	
				2,085,889	2,338,440	
LIABILITIES						
Current Liabilities						
Trade and other payables	14,924,107	9,690,099				
Accrued mark-up	79,864,414	79,864,414				
Borrowings	110,106,234	110,106,234				
Unclaimed dividend	337,312	337,312				
Provision for taxation	324,581	120,571				
	<u>205,556,648</u>	<u>200,118,630</u>				
CONTINGENCIES AND COMMITMENTS	5	-				
TOTAL EQUITY AND LIABILITIES	<u>3,769,000</u>	<u>4,149,572</u>	TOTAL ASSETS	<u>3,769,000</u>	<u>4,149,572</u>	

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

Humayun Rafiq

CHIEF EXECUTIVE OFFICER

DIRECTOR

S. K. Saha

CHIEF FINANCIAL OFFICER

CRESCENT JUTE PRODUCTS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE NINE MONTH ENDED 31 MARCH 2025(Un-audited)

	Nine months ended		Quarter ended		
	31 March 2025	31 March 2024	31 March 2025	31 March 2024	
-----RUPEES-----					
INCOME- Others	6	(530,459)	(70,683)	(322,395)	(126,696)
ADMINISTRATIVE EXPENSES		(5,278,967)	(5,436,098)	(1,662,055)	1,504,915
OTHER EXPENSES		-	-	-	-
FINANCE COST		(9,164)	(6,674)	(3,132)	816
PROFIT / (LOSS) BEFORE TAXATION		<u>(5,818,590)</u>	<u>(5,513,455)</u>	<u>(1,987,582)</u>	<u>1,379,035</u>
TAXATION		-	(6,718)	-	1,179
PROFIT / (LOSS) AFTER TAXATION		<u><u>(5,818,590)</u></u>	<u><u>(5,520,173)</u></u>	<u><u>(1,987,582)</u></u>	<u><u>1,380,214</u></u>
PROFIT / (LOSS) PER SHARE - BASIC AND DILUTED		<u><u>(0.24)</u></u>	<u><u>(0.23)</u></u>	<u><u>(0.08)</u></u>	<u><u>0.06</u></u>

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CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER

CRESCENT JUTE PRODUCTS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
FOR THE NINE MONTHS ENDED 31 MARCH 2025

	Nine month ended		Quarter ended	
	31 ,March 2025	31 ,March 2024	31 ,March 2025	31 March 2024
	----- (RUPEES) -----			
LOSS AFTER TAXATION	(5,818,590)	(5,818,590)	(1,987,582)	1,380,214
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss	-	-	-	-
Items that may be reclassified subsequently to profit or loss	-	-	-	-
TOTAL COMPREHENSIVE LOSS FOR THE PERIOD	<u>(5,818,590)</u>	<u>(5,818,590)</u>	<u>(1,987,582)</u>	<u>1,380,214</u>

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Hunayr Rafiq

CHIEF EXECUTIVE OFFICER

DIRECTOR

S. K. ...

CHIEF FINANCIAL OFFICER

CRESCENT JUTE PRODUCTS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 31 MARCH 2025 (Un-audited)

	CAPITAL RESERVES			Sub total	ACCUMULATED LOSS	TOTAL EQUITY
	SHARE CAPITAL	Share premium	Fair value reserve on FVTOCI investments			
----- (RUPEES) -----						
Balance as at 30 June 2023 - (Audited)	237,634,680	35,767,584	(134,500)	35,633,084	(461,854,156)	(188,586,391)
Profit for the nine months ended 31 March 2024	-	-		-	(5,520,173)	(5,520,173)
Other comprehensive income for the nine months ended 31 March 2023	-	-		-		-
Total comprehensive income for the nine months ended 31 March 2024	-	-			(5,520,173)	(5,520,173)
Balance as at 31 March 2024 - (Un-audited)	237,634,680	35,767,584	(134,500)	35,633,084	(467,374,329)	(194,106,564)
Profit for the year ended 30 June 2024	-	-		-	(1,862,493)	(1,862,493)
Other comprehensive income for the year ended 30 June 2024	-	-			-	-
Total comprehensive income for the year ended 30 June 2024	-	-	-	-	(1,862,493)	(1,862,493)
Balance as at 30 June 2024 - (Audited)	237,634,680	35,767,584	(134,500)	35,633,084	(469,236,822)	(195,969,057)
Profit for the nine months ended 31 March 2025	-	-		-	(5,818,590)	(5,818,590)
Other comprehensive income for the nine months ended 31 March 2025	-	-		-		-
Total comprehensive income for the nine months ended 31 March 2025	-	-	-	-	(5,818,590)	(5,818,590)
Balance as at 31 March 2025 - (Un-audited)	237,634,680	35,767,584	(134,500)	35,633,084	(475,055,412)	(201,787,647)

The annexed notes form an integral part of this condensed interim financial information.



CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER

CRESCENT JUTE PRODUCTS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE NINE MONTHS ENDED 31 MARCH 2025

	Nine months ended	
	31 March 2025	31 March 2024
	RUPEES	RUPEES
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	(5,818,590)	(5,513,455)
Adjustments for non-cash charges and other items:		
Depreciation	128,022	144,644
Dividend Income	-	(2,677)
Profit on bank deposits	(13,979)	(29,621)
Exchange gain	-	-
Gain on sale of property, plant & equipment	-	-
Net un-realized (gain) / loss on remeasurement of investments at fair value through profit or loss	544,438	102,981
Profit on sale of investment	-	-
Finance cost	9,164	6,674
	(5,150,945)	(5,291,454)
Working capital changes		
(Increase) / decrease in prepayments and other receivables	(7,500)	(17,276)
(Increase) / decrease in Loans & advances	3,948	6,664
Increase / (decrease) in accrued liabilities and other payables	5,234,007	5,211,597
	5,230,455	5,200,985
Cash (utilized in) / generated from operations	79,510	(90,469)
Finance cost paid	(9,164)	(6,674)
Income tax paid	(3,816)	(6,718)
Net cash (utilized in) / generated from operating activities	66,530	(103,861)
CASH FLOWS FROM INVESTING ACTIVITIES		
Profit on bank deposits received	13,979	29,621
Dividends received	-	2,677
Proceeds from sale of investment	-	-
Net cash from investing activities	13,979	32,298
CASH FLOWS FROM FINANCING ACTIVITIES		
Borrowings-net	-	-
Net cash from / (used in) financing activities	-	-
NET DECREASE IN CASH AND CASH EQUIVALENTS	80,509	(71,563)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	50,975	110,324
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	131,484	38,761

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Himanshu Rajan

CHIEF EXECUTIVE OFFICER

DIRECTOR

S. K. Singh

CHIEF FINANCIAL OFFICER