

NATIONAL FERTILIZER MARKETING LIMITED
STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
ASSETS			
NON - CURRENT ASSETS			
Property, plant and equipment	6	638,215	852,437
Long term loans and advances to employees	7	3,258,434	3,905,123
Long term deposits	8	126,215	126,215
		<u>4,022,864</u>	<u>4,883,775</u>
CURRENT ASSETS			
Inventories	10	-	-
Trade and other receivables	11	78,520,440	322,719,867
Advances and prepayments	12	62,694,575	7,613,137
Cash and bank balances	13	6,284,415,136	6,439,996,992
		<u>6,425,630,151</u>	<u>6,770,329,996</u>
TOTAL ASSETS		<u><u>6,429,653,015</u></u>	<u><u>6,775,213,771</u></u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Ordinary share capital			
Issued, subscribed and paid up ordinary share capital	14	7,000,000	7,000,000
Revenue reserves			
General reserve		2,198,717,932	2,198,717,932
Accumulated profit		285,883,675	191,011,315
		<u>2,484,601,607</u>	<u>2,389,729,247</u>
		2,491,601,607	2,396,729,247
NON - CURRENT LIABILITIES			
Employees' retirement benefits	15	406,257,824	295,619,649
CURRENT LIABILITIES			
Dealers' security deposits	16	460,174,033	462,255,566
Trade and other payables	17	2,648,579,527	3,087,553,858
Contract liabilities	18	82,605,035	164,137,402
Provision for taxation		340,434,989	368,918,049
		<u>3,531,793,584</u>	<u>4,082,864,875</u>
CONTINGENCIES AND COMMITMENTS	19	-	-
TOTAL EQUITY AND LIABILITIES		<u><u>6,429,653,015</u></u>	<u><u>6,775,213,771</u></u>

The annexed notes 1 to 37 form an integral part of these financial statements.

LAHORE:

DIRECTOR

CHIEF EXECUTIVE

NATIONAL FERTILIZER MARKETING LIMITED
STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
REVENUE FROM CONTRACTS WITH CUSTOMERS	20	-	33,250,113,220
COST OF REVENUE	21	-	30,811,495,284
GROSS PROFIT		-	2,438,617,936
OPERATING EXPENSES			
Administrative and general expenses	22	371,573,825	352,793,903
Selling and distribution expenses	23	205,834,691	222,742,313
Other operating expenses	24	244,884,031	1,463,492,670
		(822,292,547)	(2,039,028,886)
OTHER INCOME	25	1,208,497,904	1,491,004,084
PROFIT FROM OPERATIONS		386,205,357	1,890,593,134
FINANCE COST	26	(15,296)	(793,390,585)
PROFIT BEFORE INCOME TAX		386,190,061	1,097,202,549
INCOME TAX	27	(238,922,881)	(1,015,956,893)
PROFIT AFTER INCOME TAX		147,267,180	81,245,656
EARNINGS PER SHARE OF RS. 10 EACH - basic & diluted	28	210	116

The annexed notes 1 to 37 form an integral part of these financial statements.

LAHORE:


DIRECTOR


CHIEF EXECUTIVE

NATIONAL FERTILIZER MARKETING LIMITED
STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u> <u>Rupees</u>	<u>2024</u> <u>Rupees</u>
PROFIT AFTER INCOME TAX	147,267,180	81,245,656
Other Comprehensive Income or loss		
Items that will not be reclassified to profit or loss:		
<i>Actuarial loss on remeasurement of defined benefit plans</i>	(52,394,820)	(34,678,229)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>94,872,360</u>	<u>46,567,427</u>

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10/3/25

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NATIONAL FERTILIZER MARKETING LIMITED
STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2025

	Share Capital	General Reserve	Accumulated Profit	Total
	<i>Rupees</i>			
Balance as at June 30, 2023	7,000,000	2,198,717,932	144,443,888	2,350,161,820
Total comprehensive income for the year				
Profit for the year	-	-	81,245,656	81,245,656
Other comprehensive loss for the year	-	-	(34,678,229)	(34,678,229)
	-	-	46,567,427	46,567,427
Balance as at June 30, 2024	7,000,000	2,198,717,932	191,011,315	2,396,729,247
Total comprehensive income for the year				
Profit for the year	-	-	147,267,180	147,267,180
Other comprehensive loss for the year	-	-	(52,394,820)	(52,394,820)
	-	-	94,872,360	94,872,360
Balance as at June 30, 2025	<u>7,000,000</u>	<u>2,198,717,932</u>	<u>285,883,675</u>	<u>2,491,601,607</u>

The annexed notes 1 to 37 form an integral part of these financial statements.

LAHORE:

10/3/25

DIRECTOR


CHIEF EXECUTIVE

NATIONAL FERTILIZER MARKETING LIMITED
STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

	Notes	2025 Rupees	2024 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before income tax		386,190,061	1,097,202,549
Adjustments for non-cash and other items:			
Depreciation	6	214,222	218,992
Profit on bank deposits	25	(910,250,951)	(1,078,833,946)
Old liabilities no more payable written back	25	(294,139,475)	(319,695,082)
Provision for gratuity	15.1	56,001,539	45,075,816
Provision for pension	15.2	14,094,771	18,057,634
Provision for accumulated compensated absences	15.3	3,020,572	3,604,916
Old balances written off	24	7,565,574	10,106,740
Allowance for expected credit loss	24	225,066,002	1,401,285,576
		(898,427,746)	79,820,646
		(512,237,685)	1,177,023,195
Operating (loss) / profit before working capital changes			
Net changes in working capital:			
Inventories		1,930,340	17,501,040
Trade and other receivables		(55,081,438)	45,512,879
Advances and prepayments		(40,818,827)	745,335
Contract liabilities		(149,364,405)	(49,056,972)
Trade and other payables		(243,334,330)	(367,018,120)
		(755,572,015)	(352,315,838)
		824,707,357	
Cash (outflows) / inflows from operations			
Gratuity paid	15.1	(4,093,790)	(5,736,848)
Pension paid	15.2	(2,646,026)	(4,559,876)
Compensated absences paid	15.3	(3,604,162)	(5,029,639)
(Decrease)/ Increase in dealers' security deposits		(2,081,533)	62,716,767
Income tax paid		(267,405,941)	(840,013,253)
Net cash (outflows) / inflows from operating activities		(1,035,403,467)	32,084,508
CASH FLOW FROM INVESTING ACTIVITIES			
Profit received on bank deposits		879,174,922	1,108,629,373
Change in long term loans and advances to employees - net		646,689	(2,101,952)
Net cash inflows from investing activities		879,821,611	1,106,527,421
CASH FLOW FROM FINANCING ACTIVITIES			
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS		(155,581,856)	1,138,611,929
CASH AND CASH EQUIVALENTS AT START OF THE YEAR	13	6,439,996,992	5,301,385,063
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		6,284,415,136	6,439,996,992

The annexed notes 1 to 37 form an integral part of these financial statements.

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DIRECTOR

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