

Interim Financial Report
for the quarter ended
September 30, 2020



Samin Textiles Limited

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Company Information

Board of Directors

Non-Executive Directors

Mrs. Mehvash Amin	Chairperson
Mr. Shehryar Amin	
Mr. Tariq Jilani	
Mr. Jamil Masud	

Executive Directors

Mr. Jehanzeb Amin	Chief Executive
Mr. Safder Hussain Tariq	

Independent Director

Mr. Qamber Hamid

Audit Committee

Mr. Qamber Hamid	Chairman
Mr. Jamil Masud	Member
Mr. Tariq Jilani	Member

Human Resource & Remuneration Committee

Mr. Qamber Hamid	Chairman
Mr. Tariq Jilani	Member
Mr. Shehryar Amin	Member

Chief Financial Officer

Mr. Safder Hussain Tariq

Company Secretary

Mr. Muhammad Tayyab

Chief Internal Auditor

Mrs. Nayab Ayaz

Auditors

Grant Thornton Anjum Rahman
Chartered Accountants

Legal Advisor

Imtiaz Saddiqui & Associates

Leading Banks

National Bank of Pakistan
Bank Alfalah Limited

Shares Registrar

Corplink (Pvt) Limited
Wings Arcade,
1-K, Commercial Model Town,
Lahore, Pakistan.
Tel: 92 - 42 - 35839182
Fax: 92 - 42 - 35869037

Registered/Head Office

50-C, Main Gulberg,
Lahore, Pakistan.
Tel: 92 - 42 - 35753761
Fax: 92 - 42 - 35753688

Director's Review

The board of directors of your Company is pleased to present before you the un-audited financial statements for the 1st quarter ended September 30th, 2020. These financial statements have been prepared in compliance with IAS – 34 “Interim Financial Reporting” and provisions of, and directives issued under the Companies Act, 2017.

Financial Highlights

	Quarter ended September 30, 2020 (Rupees in million)	Quarter ended September 30, 2019 (Rupees in million)
– Sales - Net	Nil	Nil
– Gross (loss)	Nil	Nil
– Other Operating Income	1.693	25.967
– (Loss)/Profit after tax	(4.789)	15.383
– Depreciation	Nil	00.297
– Cash (Loss)/Profit	(4.789)	15.680

The figures tabulated above reveal that during the period under review the Company posted net sales amounting to Rs. Nil and net loss of Rs. 4.789 million as compared to net sales of Rs. Nil and a net profit of Rs. 15.383 million for the corresponding period of last financial year.

During August 2018, the operations of the mill were suspended. Later on, members, through a special resolution, approved the disposal of all manufacturing related assets of the Company in an EOGM held on 26 October, 2018 and an Alternate Business Plan for trading, import and export of textile products was adopted.

Future Outlook / Strategy

As you are aware that Alternate Business Plan approved by the Board of Directors and shareholders is still kept in abeyance due to the high volatility and uncertainty in the global markets as a consequence of the Covid-19 pandemic and adverse business and investment environment in the Country.

As soon as the overall business/ investment scenario turns friendly/ viable, the Company will start implementing Alternate Business Plan.

However, the management is brainstorming even better business ideas/proposals to keep the Company alive in the interest of the stakeholders.

Acknowledgement:

We are grateful to all our stakeholders exclusively the employees of the Company for their hard work, dedication, commitment and faith in Company's survival.

For and on behalf of the Board



(Jehanzeb Amin)
Chief Executive Officer

Lahore:
Dated: 28 October, 2020

ڈائریکٹر کا جائزہ

کمپنی کی مجلسِ نظامہ 30 ستمبر 2020ء کو ختم ہونے والی پہلی سہ ماہی کے لئے غیر نظر ثانی شدہ مالیاتی حسابات پیش کرتے ہوئے خوشی محسوس کر رہی ہے۔ یہ مالی حسابات آئی ایس اے 34 "عموری مالیاتی رپورٹنگ" اوکٹینیز ایکٹ 2017 کے تحت جاری کردہ ہدایات اور پرویزنز کی تعمیل میں تیار کئے گئے ہیں۔

مالی جھلکیاں

روپے ملین میں

30 ستمبر 2019 مختتمہ سہ ماہی	30 ستمبر 2020 مختتمہ سہ ماہی	
Nil	Nil	فروخت۔ خالص
Nil	Nil	مجموعی (نقصان)
25.967	1.693	دیگر آپریٹنگ آمدن
15.383	(4.789)	نقصان / منافع بعد از ٹیکس
00.297	Nil	قدر میں کمی
15.680	(4.789)	نقد (نقصان) / منافع

مندرجہ بالا جدول کے اعداد و شمار سے ظاہر ہوتا ہے کہ گزشتہ مالی سال کی اسی مدت میں Nil روپے خالص فروخت اور 15.383 ملین روپے خالص منافع کے مقابلے میں زیر جائزہ مدت کے دوران کمپنی نے Nil روپے کی خالص فروخت اور 4.789 ملین روپے خالص نقصان درج کیا ہے۔

اگست 2018 کے دوران، ہل کے آپریشنز معطل کر دیئے گئے تھے۔ اس کے بعد، 26 اکتوبر 2018 کو منعقدہ غیر معمولی اجلاس عام (EOGM) میں حصص داران کی اجازت اور منظوری کے مطابق کمپنی کے تمام مینوفیکچرنگ متعلقہ اثاثے فروخت کر دیئے گئے اور ٹیکسٹائل مصنوعات کی تجارت، درآمد و درآمد کے متبادل کاروباری منصوبہ پر عملدرآمد کیا گیا۔

مستقبل کا نقطہ نظر / حکمت عملی

جیسا کہ آپ جانتے ہیں کہ کوویڈ 19 وبائی بیماری اور غیر موزوں کاروباری / سرمایہ کاری ماحول کے نتیجے میں عالمی منڈیوں میں زیادہ کشیدگی اور غیر یقینی صورتحال کی وجہ سے، بورڈ آف ڈائریکٹرز اور شیئرز ہولڈرز کے منظور شدہ متبادل کاروباری منصوبے کا آغاز کمپنی کے مفاد میں بدستور زیر التوا رکھا گیا ہے۔ جیسے ہی کاروبار / سرمایہ کاری کا مجموعی ماحول دوستانہ / قابل عمل ہو جائے گا، کمپنی متبادل کاروباری منصوبہ پر عمل درآمد شروع کرے گی۔ تاہم، انتظامیہ اس سے بھی بہتر کاروباری تصورات / تجاویز پر غور کر رہی ہے جو کمپنی اور اس کے حصص داران کے لئے مزید فائدہ مند ہو سکتے ہیں۔

اظہار تشکر

ہم اپنے تمام اسٹیک ہولڈرز خاص طور پر کمپنی کے ملازمین کی سخت محنت، لگن اور عزم اور کمپنی کی بقاء پر ان کے یقین کے شکر گزار ہیں۔

منجانب بورڈ



جہانزیب امین

چیف ایگزیکٹو آفیسر

لاہور: تاریخ: 28 اکتوبر 2020ء

Condensed Interim Statement of Financial Position
As at September 30, 2020



	Note	Un-audited Sep 30, 2020 Rupees	Audited Jun 30, 2020 Rupees
Equity and liabilities			
Equity			
Share capital and reserves			
Issued, subscribed and paid-up share capital	6	267,280,000	267,280,000
Loan from sponsors	7	69,631,243	73,018,587
Accumulated / unappropriated (loss)		(406,441,428)	(401,651,721)
Total equity		(69,530,185)	(61,353,134)
Liabilities			
Current			
Trade and other payables	8	55,009,164	58,785,750
Interest accrued on borrowings		-	6,721,214
Short term borrowings - related party	9	100,000,000	100,000,000
Total current liabilities		155,009,164	165,506,964
Total liabilities		155,009,164	165,506,964
Total equity and liabilities		85,478,979	104,153,830

Contingencies and commitments 10

The annexed notes 1 to 18 form an integral part of these financial statements.


JEHANZEB AMIN
CHIEF EXECUTIVE


SHEHRYAR AMIN
DIRECTOR



SAFDER HUSSAIN TARIQ
DIRECTOR / CFO

Condensed Interim Statement of Financial Position
As at September 30, 2020




	Note	Un-audited Sep 30, 2020 Rupees	Audited Jun 30, 2020 Rupees
Assets			
Current			
Non-current assets held for sale	11	1,469,999	5,876,699
Deposits		-	5,355,000
Tax refunds due from government		83,533,797	90,437,939
Cash and bank balances		475,183	2,484,192
Total current assets		85,478,979	104,153,830
Total assets		85,478,979	104,153,830

The annexed notes 1 to 18 form an integral part of these financial statements.


JEHANZEB AMIN
CHIEF EXECUTIVE


SHEHRYAR AMIN
DIRECTOR


SAFDER HUSSAIN TARIQ
DIRECTOR / CFO



Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (un-audited)

For the quarter ended September 30, 2020

	Note	For the quarter ended Sep 30, 2020 Rupees	For the quarter ended Sep 30, 2019 Rupees
Sales		-	-
Cost of sales		-	-
Gross (loss)		-	-
Other income	12	1,693,409	25,967,385
Distribution cost		-	-
Administrative expenses	13	(4,584,215)	(4,828,034)
Other operating cost		-	-
Operating (Loss) / Profit		(2,890,806)	21,139,351
Finance cost		(1,898,901)	(3,395,177)
(Loss) / Profit before taxation		(4,789,707)	17,744,174
Provision for taxation		-	(2,361,330)
(Loss) / Profit after taxation		(4,789,707)	15,382,844
Other comprehensive (loss) / income for the period		-	-
Total comprehensive (loss) / income for the period		(4,789,707)	15,382,844
Earning / (Loss) per share - basic and diluted	16	(0.18)	0.58

The annexed notes from 1 to 18 form an integral part of this interim financial information.


JEHANZEB AMIN
 CHIEF EXECUTIVE


SHEHRYAR AMIN
 DIRECTOR


SAFDER HUSSAIN TARIQ
 DIRECTOR / CFO

Condensed Interim Statement of Cash Flows (un-audited)



For the quarter ended September 30, 2020

	Note	For the quarter ended Sep 30, 2020 Rupees	For the quarter ended Sep 30, 2019 Rupees
Cash flows from operating activities			
Cash (used in) operations	14	(9,993,874)	(1,140,309)
Income tax		8,537,324	(70,930)
Net cash (used in) operating activities		(1,456,550)	(1,211,239)
Cash flows from investing activities			
Proceeds from realization of long term deposits		5,355,000	-
Proceeds from disposal of property, plant and equipment		6,100,000	-
Net cash from investing activities		11,455,000	-
Cash flows from financing activities			
(Decrease) / Increase in Sponsor's loan		(3,387,344)	399,534
Finance cost paid		(8,620,115)	(2,899,534)
Net cash (used in) financing activities		(12,007,459)	(2,500,000)
Net change in cash and cash equivalents		(2,009,009)	(3,711,239)
Cash and cash equivalents at the beginning of the year		2,484,192	5,725,120
Cash and cash equivalents at end of the period		475,183	2,013,882

The annexed notes from 1 to 18 form an integral part of this interim financial information.


JEHANZEB AMIN
CHIEF EXECUTIVE


SHEHRYAR AMIN
DIRECTOR


SAFDER HUSSAIN TARIQ
DIRECTOR / CFO

SAMIN TEXTILES LIMITED



Condensed Interim Statement of Changes in Equity (un-audited)
For the quarter ended September 30, 2020

Particulars	Rupees					Total Equity
	A	B	C	D	E=B+C+D	
	Issued, subscribed and paid up share capital	Loan from sponsor	Capital Reserve Revaluation surplus on property, plant and equipment	Revenue reserve Revenue reserve-Accumulated Profits/(Loss)	Sub-total	
Balance as at June 30, 2019	267,280,000	58,271,947	-	(399,748,333)	(341,476,386)	(74,196,386)
Profit for the period	-	-	-	15,382,844	15,382,844	15,382,844
Loan obtained during the period	-	399,534	-	-	399,534	399,534
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	399,534	-	-	399,534	399,534
Transfer from surplus on revaluation of property, plant and equipment -net of tax	-	-	-	15,382,844	15,382,844	15,782,378
Balance as at September 30, 2019	267,280,000	58,671,481	-	(384,365,489)	(325,694,008)	(58,414,008)
Loss for the period	-	-	-	(17,286,232)	(17,286,232)	(17,286,232)
Loan obtained during the period	-	3,935,540	-	-	3,935,540	3,935,540
Sub-ordinated loan converted into interest free loan during the period	-	10,411,566	-	-	10,411,566	10,411,566
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	14,347,106	-	-	14,347,106	14,347,106
Transfer from surplus on revaluation of property, plant and equipment -net of tax	-	-	-	(17,286,232)	(17,286,232)	(2,939,126)
Balance as at June 30, 2020	267,280,000	73,018,587	-	(401,651,721)	(328,633,134)	(61,353,134)
Loss for the period	-	-	-	(4,789,707)	(4,789,707)	(4,789,707)
Loan repaid during the period	-	(3,387,344)	-	-	(3,387,344)	(3,387,344)
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	(3,387,344)	-	-	(3,387,344)	(3,387,344)
Transfer from surplus on revaluation of property, plant and equipment -net of tax	-	-	-	(4,789,707)	(4,789,707)	(8,177,051)
Balance as at September 30, 2020	267,280,000	69,631,243	-	(406,441,428)	(336,810,185)	(69,530,185)

The annexed notes from 1 to 18 form an integral part of this interim financial information.


JEHANZEB AMIN
 CHIEF EXECUTIVE


SHEHRYAR AMIN
 DIRECTOR


SAFDER HUSSAIN TARIQ
 DIRECTOR / CFO

Notes to the Condensed Interim Financial Statements (un-audited)
For the quarter ended September 30, 2020

1 General information and nature of operations

- 1.1 Samin Textiles Limited ("the Company") was incorporated in Pakistan on November 27, 1989 as a public limited company under the Companies Ordinance, 1984 (repealed with enactment of Companies Act, 2017). The registered office of the Company is situated at 50-C, Main Gulberg, Lahore. The Company is currently listed on Pakistan Stock Exchange. The principal business of the Company is trading, import and export of textile products.
- 1.2 During the period ended September 30, 2020 the Company has incurred net loss amounting to Rs. 4.789 million. In August 2018, the operations of the mill were suspended. Later on, members, through a special resolution, approved the disposal of all manufacturing related assets of the Company in an EOGM held on 26 October, 2018 and an alternate business plan for trading, import and export of textile products was adopted.

Non-Going Concern Basis Of Accounting

The above mentioned alternate business plan became unviable due to imposition of additional taxes on textile sector and subsequently could not be implemented. It is not possible to run the Company at an economically viable level due to poor economic / market conditions for textile sector and high energy costs.

In view of the aforesaid reasons, the Company is not considered to be going concern. Accordingly, these financial statements have been prepared using the non-going concern basis of accounting.

2 Basis of preparation

This condensed interim financial information is un-audited and is being submitted to shareholders, as required by the Companies Act, 2017.

These financial statements have been prepared in accordance with approved accounting standards as applicable in Pakistan. Approved accounting standards comprise of such International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB) as are notified under the Companies Act, 2017 and provisions of and directives issued under the Companies Act, 2017. In case requirements differ, the provisions or directives of the Companies Act, 2017 shall prevail.

This three month ended financial report does not include all the information required for full annual financial statements and should be read in conjunction with the annual financial statements of the Company for the year ended June 30, 2020. Currently, the Company is assessing the impact of these requirements on the financial statements. It is expected that it will result in change in accounting treatments and enhanced disclosures in the financial statements which will be incorporated in subsequent financial statements of the Company.

3 Significant Accounting policies

The accounting policies, related judgments, estimates, assumptions and methods of computation adopted for the preparation of this condensed interim financial information are consistent with those applied in the preparation of the annual published financial statements of the Company for the year ended June 30, 2020.

The new standards, amendments to the approved accounting standards and interpretations that are mandatory for accounting periods beginning on or after July 1, 2020, were either considered not to be relevant to the Company's operations or did not have significant effect on the accounting policies of the Company.

4 Critical accounting estimates and judgments

Judgments and estimates made by the management in the preparation of this condensed interim financial report are the same as those applied to the preceding annual published financial statements of the Company for the year ended June 30, 2020.

5 Financial risk management

The financial risk management objectives and policies adopted by the Company are consistent with those disclosed in the financial statements of the Company for the year ended June 30, 2020.

Notes to the Condensed Interim Financial Statements (un-audited)
For the quarter ended September 30, 2020

	Note	Un-audited Sep 30, 2020 (Rupees)	Audited Jun 30, 2020 (Rupees)
6 Share capital			
Authorized share capital			
30,000,000 (June 30, 2020: 30,000,000) ordinary shares of Rs. 10/- each		300,000,000	300,000,000
Total		300,000,000	300,000,000
Issued, subscribed and paid-up capital			
26,728,000 (June 30, 2020: 26,728,000) ordinary shares of Rs. 10/- each		267,280,000	267,280,000
Total		267,280,000	267,280,000
7 Loan From Sponsors			
Loan from Mr. Sarmad Amin		59,219,677	62,607,021
Loan from Mrs. Shehla Saigol		10,411,566	10,411,566
Total		69,631,243	73,018,587

7.1.1 These represent interest free loans from members of the Company to meet working capital requirements. These loan are designated interest free and are repayable at the discretion of the Company. Further, in accordance with Technical Release - 32 "Accounting Directors' Loan" issued by the Institute of Chartered Accountants of Pakistan, the loan has been classified as part of equity.

	Un-audited Sep 30, 2020 (Rupees)	Audited Jun 30, 2020 (Rupees)
8 Trade And Other Payables		
Creditors		
- for goods		
- for supplies	7,105,727	7,105,727
- for services	2,980,841	3,821,081
Total	10,086,568	10,926,788
Accrued liabilities		
Employee benefits payable	26,797,975	26,234,341
Advances from customers	4,732,542	4,732,542
Total	13,392,079	16,892,079
9 Short Term Borrowings - Related Party		
This loan has been extended by a shareholder of the Company. This carries interest at the rate of 3 months KIBOR plus 0.5% p.a.		

10 Contingencies and commitments

Contingencies

There is no material change in contingencies as disclosed in the notes to the financial statements for the year ended June 30, 2020.

Commitments

There are no Commitments.

	Note	Un-audited Sep 30, 2020 (Rupees)	Audited Jun 30, 2020 (Rupees)
11 Non-current assets held for sale			
Operating fixed assets	11.1	1,469,999	5,876,699
Total		1,469,999	5,876,699

Notes to the Condensed Interim Financial Statements (un-audited)
For the quarter ended September 30, 2020

	Note	Un-audited Sep 30, 2020 (Rupees)	Audited Jun 30, 2020 (Rupees)						
11.1 Operating fixed assets									
Written down value - opening		5,876,699	6,081,116						
Add: Cost of additions during the period / year		-	-						
		5,876,699	6,081,116						
Disposals during the period / year (W.D.V)	11.2	(4,406,700)	(204,417)						
Less: Depreciation		-	-						
Written down value - closing		1,469,999	5,876,699						
11.2									
Description	Quantity	Cost	Accumulated depreciation	Net book value	Proceeds from disposal	Gain on disposal	Particulars of the purchaser	Mode of disposal	Relationship with the purchaser
Rupees									
Vehicles									
Range Rover	1	4,868,236	4,268,390	609,846	2,400,000	1,790,154	Mr. Sarmad Amin	Negotiation	Sponsor
BMW	1	6,779,628	6,467,669	311,959	1,100,000	788,131	Mr. Sarmad Amin	Negotiation	Sponsor
Honda Civic	1	3,502,200	291,860	3,210,350	2,300,000	(910,350)	Mr. Sarmad Amin	Negotiation	Sponsor
Suzuki Bolan	1	718,360	443,716	274,636	300,000	25,366	Mr. Sarmad Amin	Negotiation	Sponsor
Total		14,868,314	10,481,614	4,406,700	6,100,000	1,693,300			
							Un-audited Sep 30, 2020 (Rupees)	Un-audited Sep 30, 2019 (Rupees)	
12 Other Income									
Income from financial assets									
Profit on deposit accounts						109		1,139	
Agriculture and livestock income						-		3,854,000	
Liabilities written back						-		22,112,246	
Gain on disposal of assets						1,693,300		-	
Total						1,693,409		25,967,385	
13 Administrative Expenses									
Salaries, wages and other benefits		2,123,222						2,215,609	
Rent, rates and taxes		300,000						300,000	
Repair and maintenance		128,667						86,679	
Printing and stationery		49,537						20,835	
Communication		100,141						114,791	
Electricity, gas and water		671,258						676,949	
Traveling and conveyance		329,200						286,259	
Entertainment		25,054						214,438	
Fee and subscription		43,842						177,194	
Legal and professional		180,000						30,000	
Vehicle running and maintenance		489,780						178,070	
Depreciation		-						296,901	
Miscellaneous		143,514						230,309	
Total		4,584,215						4,828,034	

Notes to the Condensed Interim Financial Statements (un-audited)
For the quarter ended September 30, 2020

	Un-audited Sep 30, 2020 (Rupees)	Un-audited Sep 30, 2019 (Rupees)
14 Cash (used in) operations		
(Loss)/ Profit before taxation	(4,789,707)	17,744,174
Adjustments for:		
Depreciation on property, plant and equipment	-	296,901
Gain on disposal of assets	(1,693,300)	-
Finance cost	1,898,901	3,395,177
Operating(loss)/ profit before changes in working capital	(4,584,106)	21,436,252
Changes in working capital		
(Increase) /decrease in current assets		
Trade debts	-	(1,248,729)
Loans and advances	-	(24,549)
Trade deposits, prepayments and balances with statutory authorities	(1,633,182)	(95,163)
(Decrease) /increase in current liabilities		
Trade and other payables	(3,776,586)	(21,208,120)
Total	(9,993,874)	(1,140,309)

15 Transactions with related parties

Significant transactions with related parties during three months are as follows:

	Relationship	Note	Un-audited Sep 30, 2020 (Rupees)	Un-audited Sep 30, 2019 (Rupees)
Mrs. Mehvash Amin	Member			
Office rent		13	300,000	300,000
Mr. Sarmad Amin	Sponsor			
Proceeds from disposal of property, plant & equipment		11.2	6,100,000	-
Directors and other key management personnel	Directors and executives			
Remuneration and benefits			1,854,776	1,971,506

	Relationship	Note	Un-audited Sep 30, 2020 (Rupees)	Audited Jun 30, 2020 (Rupees)
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Significant balances with related parties as on balance sheet date are as follows:

Loan from Mr. Sarmad Amin	Sponsor	7	159,219,677	162,607,021
Loan from Mrs. Shehla Saigol	Member	7	10,411,566	10,411,566

	Un-audited Sep 30, 2020 (Rupees)	Un-audited Sep 30, 2019 (Rupees)
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16 Earnings / (Loss) per share - basic and diluted

(Loss) / Profit for the period	(4,789,707)	15,382,844
Weighted average number of ordinary shares	26,728,000	26,728,000
Earning / (Loss) per share (Rupees)	(0.18)	0.58

Notes to the Condensed Interim Financial Statements (un-audited)
For the quarter ended September 30, 2020

17 General

17.1 Corresponding figures have been rearranged wherever necessary, for the purpose of comparison. However, there were no material reclassification or rearrangement to report.

In order to comply with the requirements of International Accounting Standard 34 - 'Interim Financial Reporting', the condensed interim statement of financial position has been compared with the balances of annual audited financial statements of preceding financial year, whereas, the condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of cash flows and condensed interim statement of changes in equity have been compared with the balances of condensed interim financial information of comparable period.

17.2 Figures have been rounded off to the nearest rupees unless otherwise stated.

18 Date of authorization for issue

This financial information was authorized for issue on 28 October, 2020 by the Board of Directors of the Company.


JEHANZEB AMIN
CHIEF EXECUTIVE


SHEHRYAR AMIN
DIRECTOR


SAFDER HUSSAIN TARIQ
DIRECTOR / CFO



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