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## COMPANY INFORMATION

BOARD OF DIRECTORS	:	
Executive Director	:	Mr. Ishtiaq Ahmed - Chief Executive Officer
Non-Executive Directors	:	Dewan Muhammad Yousuf Farooqui Chairman, Board of Directors Mr. Haroon Iqbal Mr. Imran Ahmed Javed Syed Muhammad Anwar Mr. Muhammad Baqar Jafferri
Independent Director	:	Mr. Aziz-ul-Haque
Audit Committee	:	Mr. Aziz-ul-Haque (Chairman) Syed Muhammad Anwar (Member) Mr. Haroon Iqbal (Member)
Human Resources & Remuneration Committee	:	Dewan Muhammad Yousuf Farooqui (Chairman) Mr. Haroon Iqbal (Member) Mr. Ishtiaq Ahmed (Member)
Auditors	:	Feroze Sharif Tariq & Co. Chartered Accountants 4/N/4 Block-6, P.E.C.H.S., Karachi 75400, Pakistan.
Company Secretary	:	Mr. Muhammad Hanif German
Chief Financial Officer	:	Mr. S.M. Raza
Tax Advisor	:	Sharif & Co. Advocates
Legal Advisor	:	A. K. Brohi & Co. Advocates
Bankers	:	Habib Bank Limited Bank Islami Pakistan Limited MCB Bank Limited
Registered Office	:	Finance & Trade Centre Block-A, 8th Floor, Shahrah-e-Faisal, Karachi
Shares Registrar & Transfer Agent	:	BMF Consultants Pakistan (Private) Limited Anum Estate Building, Room No. 310 & 311, 3rd Floor, 49, Darul Aman Society, Main Shahrah-e-Faisal, adjacent to Baloch Colony Bridge, Karachi 75350, Pakistan.
Factory Office	:	A-30, S.I.T.E., Hyderabad, Sindh, Pakistan.
Website	:	<a href="http://www.yousufdewan.com">www.yousufdewan.com</a>

## DIRECTORS' REPORT

IN THE NAME OF ALLAH; THE MOST GRACIOUS AND MERCIFUL  
IF YE GIVE THANKS, I WILL GIVE YOU MORE (HOLY QURAN)

The Board of Directors, of your Company is pleased to present un-audited condensed interim financial information of the company for the first quarter ended September 30, 2017 in compliance with requirements of section 245 of the repealed Companies Ordinance, 1984 and code of corporate governance issued by Securities and Exchange Commission of Pakistan.

### Overview

Textile sector being the largest manufacturing sector, which contributes to Foreign Exchange earnings, continued to face distressed and adverse set of circumstances which hampered the operations of several units, accordingly the company has also suspended its operations.

### Operating results (Factory Shutdown):

Company's net sale remained nil due to closure of operations as compared to Rs. 13.294 million of the corresponding period of last year. Company has suffered gross loss of Rs. 20.962 million as compared to the gross loss of Rs. 37.887 million of comparable period of last year, whereas operating expenses of the company remained at Rs. 4.891 million. The Company, for the time being, has suspended its manufacturing operations since July 2016 which could not be resumed due to adverse scenario faced by the industry, lesser market demand and working capital constraints.

### Future Outlook

Management is endeavoring to resume the production of the company as soon as the situation in near future improves. It is difficult to compete in international market, at present, due to higher cost of production. However, some initiatives from the government are direly needed in order to make the textile industry sustainable, especially smooth supply of gas at affordable tariff and implementation of the package of Rs 180 billion announced by the government for increasing exports.

### Conclusion

In conclusion, we bow beg and pray to Almighty Allah, Rahman-o-Rahim, in the name of our beloved prophet Muhammad (Peace be upon him) for the continued showering of his blessings, Guidance, strength, health and prosperity to us, our company, country and nation, and also pray to Almighty Allah to bestow peace, Harmony, brotherhood and unity in true Islamic spirit to whole of Muslim Ummah; Ameen: Summa Ameen

LO-MY LORD IS INDEED HEARER OF PRAYER (HOLY QURAN)

By and under Authority of the Board of Directors



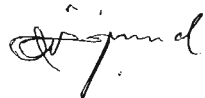
**Dewan Muhammad Yousuf Farooqui**  
Chairman Board of Directors

Dated: October 27, 2017

## CONDENSED INTERIM BALANCE SHEET AS AT SEPTEMBER 30, 2017

	September 30, 2017	June 30, 2017
	(Rupees)	(Rupees)
	(Un-Audited)	(Audited)
<b>EQUITY AND LIABILITIES</b>		
<b>CAPITAL &amp; RESERVES</b>		
<b>Authorized</b>		
10,000,000 (June 30, 2017: 10,000,000) Ordinary Shares of Rs. 10/- each	100,000,000	100,000,000
Issued, Subscribed and Paid-up Capital	65,610,280	65,610,280
Reserves and accumulated Loss	(206,667,300)	(177,416,474)
	(141,057,020)	(111,806,194)
<b>Surplus on revaluation of property plant and equipment</b>	650,640,383	657,610,601
<b>NON-CURRENT LIABILITIES</b>		
Long term loan	128,219,369	125,685,676
<b>Deferred Liabilities</b>		
Provision for Staff Gratuity	43,580,407	43,580,407
Deferred taxation	119,352,740	122,484,287
	162,933,147	166,064,694
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	105,027,491	102,345,487
Mark-up accrued on loans	49,580,754	45,527,562
Current and over due portion long term loans	176,358,892	176,358,892
Short Term Borrowings	86,463,984	84,904,984
Provision for Taxation	15,201,119	15,201,119
	432,632,240	424,338,044
Contingencies and Commitments	6	--
	1,233,368,119	1,261,892,821
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property Plant and Equipment	7	897,796,111
Available for Sale Investment - at fair value	8	74,690,588
Long Term Deposits		2,329,728
		913,362,762
		80,848,588
		2,329,728
<b>CURRENT ASSETS</b>		
Stores, Spares and Loose Tools	16,683,420	16,683,420
Stock-in-Trade	39,619,543	39,619,543
Trade Debts - Considered Good	150,018,576	157,178,255
Loans and Advances - Unsecured, Considered good	3,264,950	3,264,950
Trade Deposits, Prepayments and Statutory Balances - Considered good	15,814,943	15,814,943
Other Receivables - Unsecured, Considered good	12,225,000	12,225,000
Income Tax Refunds and Advances	17,029,022	17,018,110
Cash and Bank Balances	3,896,238	3,547,522
	258,551,692	265,351,743
	1,233,368,119	1,261,892,821

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



**Ishtiaq Ahmed**  
Chief Executive Officer



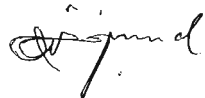
**Haroon Iqbal**  
Director

**DEWAN MUSHTAQ TEXTILE MILLS LIMITED**

**CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)  
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2017**

	Note	July - Sep 2017	July - Sep 2016
		(Rupees)	
<b>Sales - Net</b>		--	13,294,476
<b>Cost of Sales</b>		<u>(20,961,775)</u>	<u>(51,181,095)</u>
<b>Gross Loss</b>		<u>(20,961,775)</u>	<u>(37,886,619)</u>
<b>Operating expenses</b>			
Administrative and General Expenses		<u>(4,084,283)</u>	<u>(6,162,128)</u>
Distribution Costs and Selling Expenses		<u>(807,000)</u>	<u>(1,706,648)</u>
		<u>(4,891,283)</u>	<u>(7,868,776)</u>
<b>Operating (Loss)</b>		<u>(25,853,058)</u>	<u>(45,755,395)</u>
Finance Cost		<u>(7,341,533)</u>	<u>(6,821,018)</u>
<b>Loss before taxation</b>		<u>(33,194,591)</u>	<u>(52,576,413)</u>
<b>Taxation</b>			
Current		<u>--</u>	<u>(132,945)</u>
Deferred		<u>3,131,547</u>	<u>1,819,534</u>
		<u>3,131,547</u>	<u>1,686,589</u>
<b>Loss after taxation</b>		<u>(30,063,044)</u>	<u>(50,889,824)</u>
<b>Loss Per Share - Basic and diluted</b>	11	<u>(4.58)</u>	<u>(7.76)</u>

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



**Ishtiaq Ahmed**  
Chief Executive Officer

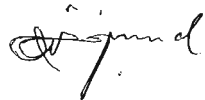


**Haroon Iqbal**  
Director

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)  
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2017**

	July - Sep 2017	July - Sep 2016
	(Rupees)	
<b>Loss for the year</b>	<b>(30,063,044)</b>	(50,889,824)
<b>Other comprehensive Income:</b>		
Transfer from surplus on revaluation of property plant and equipment in respect of:		
Incremental depreciation	<b>10,101,765</b>	5,686,041
Related deferred tax	<b>(3,131,547)</b>	(1,819,533)
	<b>6,970,218</b>	3,866,508
Changes in fair value of available for sale investment	<b>(6,158,000)</b>	93,363,235
<b>Total comprehensive Loss for the year</b>	<b><u>(29,250,826)</u></b>	<b><u>46,339,919</u></b>

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



**Ishtiaq Ahmed**  
Chief Executive Officer




**Haroon Iqbal**  
Director

**DEWAN MUSHTAQ TEXTILE MILLS LIMITED**

**CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)  
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2017**

	Note	July - Sep 2017 (Rupees)	July - Sep 2016
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
Loss before Taxation		(33,194,591)	(52,576,413)
<b>Adjustment for Non-Cash and Other Items:</b>			
Depreciation		15,566,651	10,581,406
Provision for Gratuity		-	2,383,989
Finance Cost		7,341,533	6,821,018
		<u>22,908,184</u>	<u>19,786,413</u>
		(10,286,407)	(32,790,000)
<b>Working Capital Changes</b>			
(Increase) / Decrease in Current Assets			
Stores, Spares and Loose Tools		-	137,296
Stock-in-Trade		-	11,489,870
Trade Debts		7,159,679	52,788,622
Loans and Advances		-	(88,666)
Trade deposits, Prepayments & Statutory balances		-	1,897,996
Other Receivables		-	52,568
Trade Creditors, Payable & others borrowings		2,682,004	(40,353,073)
		<u>9,841,683</u>	<u>25,924,613</u>
Taxes Paid		(10,912)	(21,825)
Gratuity Paid		-	-
		<u>(10,912)</u>	<u>(21,825)</u>
Net Cash Inflow/ (Outflow) from Operating Activities		<u>(455,636)</u>	<u>(6,887,212)</u>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
		-	-
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>			
Finance Cost Paid		(754,648)	(1,581,366)
Net Cash Inflow/ (Outflow) from Financing Activities		<u>(754,648)</u>	<u>(1,581,366)</u>
Net (decrease) / Increase in Cash and Cash Equivalents		<u>(1,210,284)</u>	<u>(8,468,578)</u>
Cash and Cash Equivalents at the Beginning		<u>(81,357,462)</u>	<u>(51,687,809)</u>
Cash and Cash Equivalents at the End	9	<u>(82,567,746)</u>	<u>(60,156,387)</u>

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



**Ishtiaq Ahmed**  
Chief Executive Officer

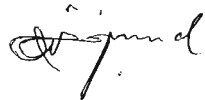


**Haroon Iqbal**  
Director

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)  
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2017**

	Share Capital	General Reserve	Unrealized gain / (loss) due to change in fair value of investment	Accumulated Loss	Total
	(Rupees)				
Balance as on July 01, 2016	65,610,280	45,000,000	12,514,647	(132,360,913)	(9,235,986)
Comprehensive income for the quarter	-	--	93,363,235	(47,023,316)	46,339,919
<b>Balance as on September 30, 2016</b>	<b>65,610,280</b>	<b>45,000,000</b>	<b>105,877,882</b>	<b>(179,384,229)</b>	<b>37,103,933</b>
Balance as on July 01, 2017	65,610,280	45,000,000	50,654,521	(273,070,995)	(111,806,194)
Comprehensive income for the quarter	-	--	(6,158,000)	(23,092,826)	(29,250,826)
<b>Balance as on September 30, 2017</b>	<b>65,610,280</b>	<b>45,000,000</b>	<b>44,496,521</b>	<b>(296,163,821)</b>	<b>(141,057,020)</b>

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



**Ishtiaq Ahmed**  
Chief Executive Officer



**Haroon Iqbal**  
Director



**NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)  
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2017**

**1 THE COMPANY AND ITS OPERATIONS**

Dewan Mushtaq Textile Mills Limited (the Company) was incorporated in Pakistan, as a public limited company on November 04, 1970, under the Companies Act, 1913 (Now the Companies Ordinance, 1984) and its shares are listed on Pakistan Stock Exchange Limited. The registered office of the company is located at Finance & Trade Centre, Block-A, 8th Floor, Shahrah-e-Faisal, Karachi, Pakistan; while its manufacturing facilities are located at A-30, S.I.T.E., Hyderabad, Sindh, Pakistan. The principal activity of the Company is trading, manufacturing and sale of yarn.

**2 Going Concern Assumption**

The condensed interim financial information of the company for the quarter ended September 30, 2017 reflects that company has sustained a net loss after taxation of Rs.30.063 million (2017: Rs.156.403 million) and as of that date company's negative reserves of Rs.206.667 million have resulted in negative equity of Rs.141.057 million. Further the company's short term borrowing facilities having limit to the extent of Rs.100 million have expired and not been renewed. Company defaulted in repayment of its restructured liabilities due to liquidity crunch caused by the overall lesser market demand and adverse factors being faced by the textile industry in the country. Due to the aforementioned scenario, the Company, for the time being, has also suspended its manufacturing & other operations since July 2016. Accordingly, the entire restructured liabilities along with markup eligible for waiver have become immediately repayable. These conditions indicate the existence of material uncertainty which may cast significant doubt about the company's ability to continue as a going concern, therefore the company may not be able to realize its assets and discharge its liabilities during the normal course of business.

The condensed interim financial information has been prepared on going concern assumption as the Company approached its lenders for further restructuring of its liabilities which is in process. Company is hopeful that such restructuring will be effective soon and will further streamline the funding requirements of the Company which will ultimately help the management to run the operations smoothly with optimum utilization of production capacity. As the conditions mentioned in the foregoing paragraph are temporary and would reverse therefore the preparation of condensed interim financial information using going concern assumption is justified.

**3 Basis of Preparation**

**3.1** During the preceding financial year, the Companies Act 2017 (the Act) was promulgated, however, as per Securities and Exchange Commission of Pakistan's (SECP) circular 23 of 2017 dated October 04, 2017 as clarified by Institute of Chartered Accountants of Pakistan vide its circular no 17/2017 dated October 06, 2017, the companies shall prepare their annual and interim condensed interim financial information for the periods ending on or before December 31, 2017 in accordance with the provisions of the repealed Companies Ordinance, 1984. Accordingly, this condensed interim financial information of the Company for the quarter ended September 30, 2017 has been prepared in accordance with the requirements of the International Accounting Standard (IAS) 34 "Interim Financial Reporting" and provisions of

and directives issued under the repealed Companies Ordinance, 1984. In case where requirements differ, the provisions of or directives issued under the repealed Companies Ordinance, 1984 have been followed.

**3.2** This condensed interim financial information is presented in Pakistani Rupees which is also the Company's functional currency and all financial information presented has been rounded off to the nearest rupee except otherwise stated.

**3.3** This condensed interim financial information does not include all of the information required for full annual financial statements and should be read in conjunction with the annual Audited financial statements as at and for the year ended June 30, 2017.

#### **4 Estimates, Judgements and Financial Risk Management**

**4.1** In preparing of this condensed interim financial information, management make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, incomes and expenses. Actual results may differ from these estimates.

**4.2** The significant judgements made by management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those applied to the annual audited financial statement as at and for the year ended June 30, 2017.

#### **5 Significant Accounting Policies**

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial information are the same as those applied in the preparation of annual audited financial statements of the Company as at and for the year ended June 30, 2017. Amendments to certain existing standards and interpretations on approved accounting standards effective during the period were not relevant to the Company's operations and did not have any significant impact on the accounting policies of the Company.

#### **6 Contingencies and Commitments**

There is no material change in the contingencies and commitments since the last audited financial statements for the year ended June 30, 2017.

	<b>Sep 30, 2017 (Un-audited)</b>	June 30, 2017 (Audited)
	(Rupees)	
<b>7 PROPERTY, PLANT AND EQUIPMENT</b>		
Opening written down value	<b>913,362,763</b>	520,988,232
Additions during the quarter / revaluation during the year	--	434,675,672
Depreciation during the quarter / year	<b>(15,566,652)</b>	(42,301,141)
Closing written down value	<b><u>897,796,111</u></b>	<u>913,362,763</u>

**DEWAN MUSHTAQ TEXTILE MILLS LIMITED**

<b>8 AVAILABLE FOR SALE INVESTMENT - At fair value In related party</b>	<b>Sep 30, 2017 (Un-audited)</b>	<b>June 30, 2017 (Audited)</b>
Shares in Dewan Salman Fibre Ltd. (Public, quoted company)		
19,864,518 (June 30, 2017: 19,864,518) Fully paid up		
	(Rupees)	
ordinary shares of Rs. 10/- each.	<b>40,000,000</b>	40,000,000
Unrealized gain due to change in fair value	<b>34,690,588</b>	40,848,588
	<b>74,690,588</b>	80,848,588
Market value (Rupees per share)	<b>3.76</b>	4.07
Percentage of equity held	<b>5.42%</b>	5.42%

<b>9 Cash and Cash Equivalents</b>	<b>Sep 30, 2017</b>	<b>Sep 30, 2016</b>
Cash and Bank Balances	<b>3,896,238</b>	4,978,178
Short term Borrowings	<b>(86,463,984)</b>	(65,134,562)
	<b>(82,567,746)</b>	(60,156,384)

**10 RELATED PARTY TRANSACTIONS**

During the period provident fund contribution of Rs.0.500 million (Sep 2016: Rs.1.150 million). All transactions have been carried out at commercial terms and conditions and valued at arm's length price.

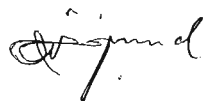
<b>11 Earning Per Share - Basic and diluted</b>	<b>Jul - Sep 2017</b>	<b>Jul - Sep 2016</b>
Loss after Taxation(Rupees)	<b>(30,063,044)</b>	(50,889,824)
Weighted Average Number of Ordinary Share (Nos)	<b>6,561,028</b>	6,561,028
Loss Per Share - Basic & Diluted (Rupees)	<b>(4.58)</b>	(7.76)

**12 CORRESPONDING FIGURES**

In order to comply with the requirements of International Accounting Standard 34 "Interim Financial Reporting", balance sheet has been compared with the balances of annual financial statements, whereas profit and loss account, statement of comprehensive income, cash flow statement and statement of changes in equity have been compared with the balances of comparable period of immediately preceding financial year.

**12 DATE OF AUTHORIZATION FOR ISSUE**

This condensed interim financial information was authorized for issue on October 27, 2017 by the Board of Directors of the Company.



**Ishtiaq Ahmed**  
Chief Executive Officer



**Haroon Iqbal**  
Director

## ڈائریکٹرز رپورٹ

محترم شیئر ہولڈرز،  
السلام علیکم،

آپ کی کمپنی کے بورڈ آف ڈائریکٹرز سابقہ کمپنیز آرڈیننس، 1984 کی دفعہ 245 اور سیکورٹی اینڈ انویسٹمنٹ کمیشن آف پاکستان کے جاری کردہ کوڈ آف کارپوریٹ گورننس کے تحت 30 ستمبر 2017ء کو ختم ہونے والی پہلی سہ ماہی کے غیر آڈٹ شدہ عبوری مالیاتی حسابات پیش کرتے ہوئے خوشی محسوس کر رہے ہیں۔

چائزہ:

ٹیکسٹائل کی صنعت جو کہ وسیع پیداواری شعبہ اور زر مبادلہ کی آمدن میں معاون ہے، مستقل دباؤ کا شکار رہی اور درپیش مخالف حالات مختلف یونٹس کے امور میں رخنہ کا باعث رہے۔ نتیجتاً کمپنی نے بھی اپنی پیداوار کو معطل کر دیا ہے۔

مالیاتی نتائج اور کارکردگی: (پیداوار معطل)

کمپنی کی فروخت اس سہ ماہی میں پیداوار معطل ہونے کی وجہ سے صفر رہی جو کہ پچھلے سال کی پہلی سہ ماہی میں مبلغ 13.294 ملین روپے تھی۔ کمپنی کو مبلغ 20.962 ملین روپے کا کل خسارہ برداشت کرنا پڑا جو کہ گزشتہ سال کی پہلی سہ ماہی میں مبلغ 37.887 ملین روپے تھا۔ جبکہ کمپنی کے آپریٹنگ کے اخراجات مبلغ 4.891 ملین روپے رہے۔ کمپنی نے وقتی طور پر جولائی 2016ء سے اپنی پیداوار کے عمل کو معطل کر دیا ہے جو کہ صنعت میں نامساعد مشکلات، مارکیٹ میں طلب کی کمی اور کام چلانے کے لیے سرمایہ میں کمی کی وجہ سے ہے۔

مستقبل پر ایک نظر:

انتظامیہ کمپنی کی پیداواری سرگرمیوں کو بحال کرنے کی ہر ممکن کوشش کر رہی ہے جس کا دارومدار مستقبل کے معاشی حالات پر ہے۔ کاروباری لاگت زیادہ ہونے کے باعث بین الاقوامی مارکیٹ میں مقابلہ کرنا انتہائی مشکل ہو گیا ہے۔ اس سلسلے میں حکومت کی جانب سے براہ راست اقدامات کی ضرورت ہے تاکہ ٹیکسٹائل کی صنعت کو جاری و ساری رکھا جاسکے بالخصوص قابل برداشت گیس کی قیمتوں اور اس کی سپلائی کو موثر بنانے کیلئے اقدامات کرنے ہونگے۔ دریں اثناء حکومت کی جانب سے برآمدات میں اضافہ کیلئے بن 180 ملین روپے کا ایک خصوصی پیکیج کا اعلان کیا ہے جس پر عمل درآمد کا انتظار ہے۔

اظہار تشکر اور نتیجہ:

آخر میں میں اللہ تعالیٰ رحمن و رحیم سے دعا کرتا ہوں کہ وہ اپنے حبیب حضرت محمد ﷺ کے طفیل اپنی رحمت، ہدایات اور فضل و کرم ہم پر اسی طرح قائم رکھے جو کہ نہ صرف ہم پر بلکہ ہماری کمپنی اور ہمارے ملک و قوم پر بھی اپنی رحمت نازل کرے، ہم اللہ تعالیٰ سے یہ بھی دعا کرتے ہیں کہ تمام مسلم امت کے مابین صحیح اسلامی جذبہ، اخوت اور بھائی چارگی پیدا کرے۔ آمین حمد آمین۔

میرا پروردگار یقیناً ہماری دعاؤں کو سنتا ہے۔ (قرآن کریم)  
بورڈ آف ڈائریکٹرز کی جانب سے



دیوان محمد یوسف فاروقی  
چیئر مین بورڈ آف ڈائریکٹرز

کراچی؛  
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