

ALI ASGHAR TEXTILE MILLS LIMITED
STATEMENT OF UNCONSOLIDATED FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 Rupees	Restated 2024 Rupees	Restated 2023 Rupees
ASSETS				
NON-CURRENT ASSETS				
Property, plant and equipment	4	1,253,441,673	1,226,074,243	952,070,018
Capital Work in Progress	5	2,202,025	975,305	1,024,742
Long Term Deposits	6	2,587,478	2,640,217	2,630,217
Long Term Investments	8	98,000	98,000	-
Long Term loans and advances	7	2,740,610	3,174,515	3,608,084
		1,261,069,786	1,232,962,280	959,333,061
CURRENT ASSETS				
Loans and advances	9	684,000	649,000	3,666,190
Short Term Investments	10	959,559,588	690,795,005	255,132,710
Trade deposits and short term prepayments	11	25,110,816	11,279,696	20,950,639
Other receivables	12	761,758,177	580,745,400	-
Tax refunds due from Government	13	10,675,354	-	12,346,494
Cash and bank balances	14	6,286,409	1,353,289	402,764,296
		1,764,074,344	1,284,822,390	694,860,329
TOTAL ASSETS		3,025,144,130	2,517,784,670	1,654,193,390
EQUITY AND LIABILITIES				
SHARE CAPITAL AND RESERVES				
Authorized share capital				
50,000,000 (2024: 50,000,000) ordinary shares of Rs. 5 each		250,000,000	250,000,000	250,000,000
Issued, subscribed and paid-up capital	15	222,133,470	222,133,470	222,133,470
Interest free Loan from directors		-	-	15,639,785
Surplus on Revaluation of PPE	16	941,926,512	947,795,142	682,474,489
Unappropriated Profit		1,224,732,435	765,160,621	687,654,461
Un-realised gain/(loss) on Investment		118,935,053	260,776,131	(72,103,832)
		2,507,727,470	2,195,865,364	1,535,798,373
NON-CURRENT LIABILITIES				
Long term financing	17	18,770,615	18,770,615	18,770,615
Long term Deposits	25	17,800,100	287,000	287,000
Deferred Liabilities	18	157,584,938	127,524,882	1,935,401
		194,155,653	146,582,497	20,993,016
CURRENT LIABILITIES				
Loan from directors and others	19	18,185,001	31,649,785	-
Trade and other payables	20	52,891,480	46,831,989	72,854,679
Unclaimed Dividend	21	239,589	239,589	239,589
Accrued Mark-up	22	46,116,573	35,101,145	23,711,337
Book overdrafts	23	4,141,348	-	596,396
Short Term Running Finance	24	143,288,151	56,385,177	-
Income Tax Payable	13	58,398,865	5,129,124	-
		323,261,007	175,336,809	97,402,001
CONTINGENCIES AND COMMITMENTS	26			
TOTAL EQUITY AND LIABILITIES		3,025,144,130	2,517,784,670	1,654,193,390

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



NADEEM ELLAHI SHAIKH
Chief Executive





ABDULLAH MOOSA
Director



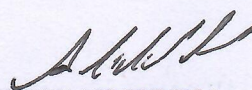
MOHAMMAD SULEMAN
Chief Financial Officer

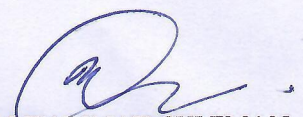
ALI ASGHAR TEXTILE MILLS LIMITED
STATEMENT OF UNCONSOLIDATED PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	Restated 2024 Rupees
Revenue-Logistic Center Service	27	64,779,639	66,402,000
Logistic Center Service Charges	28	(37,622,116)	(47,880,358)
Gross Profit		27,157,523	18,521,642
Administrative expenses	29	(35,776,607)	(35,565,245)
Other income	30	249,434,553	226,544,265
Other Operating expenses	31	(5,126,247)	(7,007,792)
		208,531,699	183,971,228
Profit from operations		235,689,222	202,492,869
Finance cost	32	(23,197,484)	(15,851,926)
Profit before levies and taxation		212,491,738	186,640,943
Levies	33	(83,794,234)	(17,241,945)
Profit before taxation		128,697,504	169,398,998
Taxation			
Current Tax		(62,709,754)	(19,346,828)
Prior Year Tax and tax provision	33	15,676,550	(2,091)
Deferred Tax		(30,650,783)	(54,536,760)
Profit after taxation		51,013,517	95,513,319
Earning per share - basic and diluted	34	1.15	2.15

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NADEEM ELLAHI SHAIKH
Chief Executive


ABDULLAH MOOSA
Director


MOHAMMAD SULEMAN
Chief Financial Officer



ALI ASGHAR TEXTILE MILLS LIMITED
STATEMENT OF UNCONSOLIDATED COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	Restated 2024 Rupees
Profit after taxation		51,013,517	95,513,319
Other comprehensive income / (loss)			
<i>Items that cannot be reclassified subsequently to profit or loss:</i>			
Revaluation surplus on property, plant and equipment-net of tax		-	268,330,477
Unrealized (Loss)/Gain on remeasurement of staff retirement benefits	18.1.2	(282,831)	262,399
Less: Deferred Tax		110,304	(76,096)
Unrealized Gain on remeasurement of available for sale investment during the year		261,021,116	281,001,324
Realized gain for sale investment during the year		402,862,194	30,675,353
Total comprehensive Income for the year		714,724,300	675,706,776

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NADEEM ELLAHI SHAIKH
Chief Executive

ABDULLAH MOOSA
Director

MOHAMMAD SULEMAN
Chief Financial Officer



ALI ASGHAR TEXTILE MILLS LIMITED
STATEMENT OF UNCONSOLIDATED CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	FOR THE YEAR ENDED JUNE 30, 2025					
	Reserves					
	Issued, subscribed and Paid up Capital	Loan from directors and others	Revenue Reserve Unappropriated Profit	Capital Reserve Revaluation Surplus on Property Plant and Equipment	Capital Reserve Unrealised gain/(loss) on Investment	Total Equity
	Rupees					
Balance as at July 1, 2024	222,133,470	15,639,785	706,435,548	682,474,489	(72,103,832)	1,554,579,460
Prior year adjustment	-	-	(18,781,087)	-	-	(18,781,087)
Balance as at July 1, 2024 restated	222,133,470	15,639,785	687,654,461	682,474,489	(72,103,832)	1,535,798,373
Profit for the year-restated	-	-	95,513,319	-	-	95,513,319
Other comprehensive income/ (loss) for the year	-	-	-	-	-	-
Unrealized Gain on remeasurement of available for sale investment	-	-	-	-	281,001,324	281,001,324
Revaluation surplus on property, plant and equipment-net of tax	-	-	-	268,330,477	-	268,330,477
Gain on remeasurement of staff retirement benefits- gratuity	-	-	186,303	-	-	186,303
Realized gain for sale investment during the year	-	-	30,675,353	-	-	30,675,353
Interest free Loan from directors	-	(15,639,785)	-	-	-	(15,639,785)
Transferred from surplus on revaluation of Property, Plant & Equipment	-	-	3,009,824	(3,009,824)	-	-
Transfer to retained earnings	-	-	(51,878,639)	-	51,878,639	-
Balance as at June 30, 2024-restated	222,133,470	-	765,160,621	947,795,142	260,776,131	2,195,865,364
Balance as at July 1, 2024	222,133,470	-	765,160,621	947,795,142	260,776,131	2,195,865,364
Profit for the year	-	-	51,013,517	-	-	51,013,517
Other comprehensive Income/(Loss) for the year:						
Unrealized Gain on remeasurement of available for sale investment during the year	-	-	-	-	261,021,116	261,021,116
Realised Gain for the year	-	-	402,862,194	-	(402,862,194)	-
Gain on remeasurement of staff retirement benefits- gratuity	-	-	(172,527)	-	-	(172,527)
Net of Tax	-	-	-	-	-	-
Transferred from surplus on revaluation of Property, Plant & Equipment	-	-	5,868,630	(5,868,630)	-	-
Balance as at June 30, 2025	222,133,470	-	1,224,732,435	941,926,512	118,935,053	2,507,727,470

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

NADEEM ELLAHI SHAIKH
Chief Executive

ABDULLAH MOOSA
Director

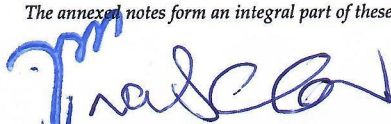
MOHAMMAD SULEMAN
Chief Financial Officer



ALI ASGHAR TEXTILE MILLS LIMITED
STATEMENT OF UNCONSOLIDATED CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	Restated 2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		212,491,738	186,640,943
Adjustments for:			
Depreciation		28,059,081	24,696,838
Damages loss on building		10,602,000	-
Staff retirement benefits - gratuity		525,455	582,978
(Gain)/ Loss on disposal of PPE		(253,339)	2,875,284
Unrealized Gain on remeasurement		260,163,576	348,930,410
Finance cost		23,197,484	15,851,926
		322,294,257	392,937,436
Profit before working capital changes		534,785,995	579,578,380
(Increase) / decrease in current assets			
Loans and advances		(35,000)	3,017,190
Investment in Mutual Funds and Shares		(268,764,583)	(435,662,295)
Other Receivables		(181,012,777)	(580,745,400)
Trade deposits and short term prepayments		(13,831,120)	9,670,943
		(463,643,480)	(1,003,719,562)
(Decrease) / increase in current liabilities			
Trade and other payables		6,059,491	(26,022,660)
Accrued Mark-up		11,015,428	7,078,196
Income Tax Payable		-	5,129,124
Cash generated from operations		88,217,434	437,956,522
Finance cost paid		(23,197,484)	(11,540,316)
Taxes paid		(88,204,763)	(24,244,403)
Staff retirement benefits gratuity paid		(1,399,013)	(551,439)
		(112,801,260)	(36,336,158)
Net cash (used in) from operating activities		(24,583,826)	(474,292,680)
CASH FLOWS FROM INVESTING ACTIVITIES			
Long term Loans and Advances		433,905	433,569
Long Term Deposits		52,739	(10,000)
Capital Work in Progress		(1,226,720)	49,440
Long term investment		-	(98,000)
Fixed capital expenditure		(106,067,126)	(795,000)
Net cash (used in) investing activities		(106,807,202)	(419,991)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Disposal of PPE		41,231,510	1,502,883
Loan From Directors		(13,464,784)	31,649,785
Longterm liabilities		(17,513,100)	(15,639,785)
Short term borrowing		86,902,974	56,385,177
Bank overdraft		4,141,348	-
Net cash generated from financing activities		136,324,148	73,301,664
Net increase/(decrease) in cash and cash equivalents		4,933,120	(401,411,008)
Cash and cash equivalents at the beginning of the year		1,353,289	402,764,296
Cash and cash equivalents at the end of the year	14	6,286,409	1,353,289

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



NADEEM ELLAHI SHAIKH
Chief Executive Officer



ABDULLAH MOOSA
Director



MOHAMMAD SULEMAN
Chief Financial Officer

