

AIL/PSX/25-26/Q3/FIN

February 17, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED DECEMBER 31, 2025
CONSOLIDATED AND STANDALONE

Dear Sir,

We are pleased to inform you that the Board of Directors of the Company in their meeting held on February 17, 2026 at 10:30 AM at Karachi have approved the unaudited accounts (consolidated and standalone) for the quarter and half year ended December 31, 2025 for submission to the shareholders and the Stock Exchange.

The Board of Directors have recommended the following:

CASH DIVIDEND	NIL
BONUS ISSUE	NIL
RIGHT SHARES	NIL
ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The unaudited consolidated and standalone financial results of the Company for the quarter and half year ended December 31, 2025 are attached as Annexure "A" and "B" respectively.

The half yearly report of the Company will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,
For **Agriauto Industries Limited**



Shaharyar Ashraf Khan
Company Secretary



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5th. Floor, House of Habib, 3 JCHS, Block-7/8,
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E-mail : info@agriauto.com.pk

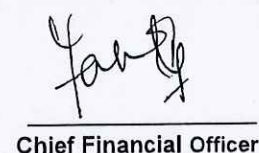
AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	December 31, 2025 (un-audited)	June 30, 2025 (audited)
Note	(Rupees in '000)	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6 3,582,830	3,643,907
Right-of-use assets	5,689	7,570
Intangible assets	14,269	19,728
Long-term deposits	19,918	19,918
Deferred taxation	7 206,924	158,356
	3,829,630	3,849,479
CURRENT ASSETS		
Stores, spares and loose tools	151,684	156,881
Stock-in-trade	3,618,047	3,264,505
Trade debts	8 1,492,480	1,289,047
Advances, deposits, prepayments and other receivables	9 411,799	424,122
Short term investments	10 75,336	75,347
Sales tax receivable	44,559	9,221
Taxation – net	385,912	407,903
Cash and bank balances	11 236,353	178,071
	6,416,170	5,805,097
TOTAL ASSETS	10,245,800	9,654,576
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital		
40,000,000 (June 30, 2025: 40,000,000) ordinary shares of Rs. 5/- each	200,000	200,000
Issued, subscribed and paid-up capital		
36,000,000 (June 30, 2025: 36,000,000) ordinary shares of Rs. 5/- each	180,000	180,000
Reserves	6,337,637	5,872,567
	6,517,637	6,052,567
NON-CURRENT LIABILITIES		
Lease liabilities	395	4,936
Long-term financings - secured	12 255,512	329,351
Deferred income	17,679	20,033
	273,586	354,320
CURRENT LIABILITIES		
Trade and other payables	2,068,389	2,124,416
Lease liabilities	4,552	3,476
Current maturity of long-term financing - secured	12 145,889	143,540
Current maturity of deferred Income	4,894	4,894
Warranty obligations	130,710	130,730
Unpaid dividend	719	-
Unclaimed dividend	33,697	33,701
Short-term finances - secured	13 1,065,727	806,932
	3,454,577	3,247,689
CONTINGENCIES AND COMMITMENTS	14	
TOTAL EQUITY AND LIABILITIES	10,245,800	9,654,576

The annexed notes from 1 to 26 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer






AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTHS AND THREE MONTHS PERIOD ENDED DECEMBER 31, 2025

		Six months period ended		Three months period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Note	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Turnover - net	15	8,401,567	4,680,371	4,545,295	2,381,853
Cost of sales		(7,193,453)	(4,328,446)	(3,898,583)	(2,196,436)
Gross profit		1,208,114	351,925	646,712	185,417
Distribution and marketing expenses		(131,432)	(86,126)	(53,558)	(40,301)
Administrative expenses		(254,149)	(204,679)	(125,129)	(103,797)
Finance costs		(107,166)	(120,191)	(55,814)	(53,426)
Other expenses	16	(64,626)	(21,276)	(38,787)	(5,830)
Other income	17	20,537	55,293	13,017	41,065
Profit / (loss) before levies and taxation		671,278	(25,054)	386,441	23,128
Levies (minimum tax)	18	-	(64,213)	48,204	(35,482)
Profit / (loss) before taxation		671,278	(89,267)	434,645	(12,354)
Taxation	19	(143,208)	33,508	(99,154)	21,356
Profit / (loss) after taxation		528,070	(55,759)	335,491	9,002
		----- (Rupees) -----			
Earnings / (loss) per share - basic and diluted	20	14.67	(1.55)	9.32	0.25

The annexed notes from 1 to 26 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE SIX MONTHS AND THREE MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended		Three months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Profit / (loss) after taxation for the period	528,070	(55,759)	335,491	9,002
Other comprehensive income for the period	-	-	-	-
Total comprehensive income / (loss) for the period	<u>528,070</u>	<u>(55,759)</u>	<u>335,491</u>	<u>9,002</u>

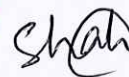
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Director


Chief Executive


Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

Issued, subscribed and paid-up capital	Reserves			Total reserves	Total equity
	Capital reserves	Revenue reserves			
		Share premium	General		

(Rupees in '000)

Balance as at July 01, 2024 (audited) 180,000 12,598 3,165,000 2,456,645 5,634,243 5,814,243

**Total comprehensive income for the period
ended December 31, 2024**

Loss after taxation for the period	-	-	-	(55,759)	(55,759)	(55,759)
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	(55,759)	(55,759)	(55,759)

Balance as at December 31, 2024 (un-audited) 180,000 12,598 3,165,000 2,400,886 5,578,484 5,758,484

Balance as at July 01, 2025 (audited) 180,000 12,598 3,165,000 2,694,969 5,872,567 6,052,567

**Transactions with owners in the capacity as
owners directly recorded in equity**

Final dividend of Rs. 1.75 per share for the
year ended June 30, 2025 - - (63,000) - (63,000) (63,000)

**Total comprehensive income for the period
ended December 31, 2025**


Profit after taxation for the period	-	-	-	528,070	528,070	528,070
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive profit for the period	-	-	-	528,070	528,070	528,070

Balance as at December 31, 2025 (un-audited) 180,000 12,598 3,102,000 3,223,039 6,337,637 6,517,637

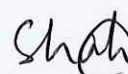
The annexed notes from 1 to 26 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer






AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended	
	December 31, 2025	December 31, 2024
Note	(Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before taxation	671,278	(25,054)
Adjustments for:		
Depreciation and amortisation	241,560	302,006
Finance costs	106,856	116,240
Liabilities no longer payable - written back	-	(33,062)
Trade debts written off	-	840
Profit on term deposit receipts and deposit accounts	(5,373)	(6,617)
Charge for warranty claims	2,910	3,393
Provision for royalties	47,941	26,233
Reversal for obsolescence of stock and stores & spares	(20,443)	(89,620)
Gain on disposal of operating fixed assets	(3,475)	(1,290)
	<u>1,041,253</u>	<u>293,069</u>
Increase in current assets	(333,489)	(175,563)
Decrease in current liabilities	<u>(287,940)</u>	<u>(104,578)</u>
Cash generated from operations	419,824	12,928
Short-term finance and finance costs paid	(1,926,397)	(617,396)
Warranty claims paid	(2,930)	(3,873)
Royalty paid	(36,714)	(23,643)
Levies and income tax paid	(169,783)	(31,850)
Short-term financing obtained during the period	<u>2,256,778</u>	<u>732,339</u>
Net cash generated from operating activities	<u>540,779</u>	<u>68,504</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditures	(179,025)	(65,419)
Proceeds from disposal of operating fixed assets	9,356	6,992
Profit received on short-term investments	5,209	8,694
Net cash used in investing activities	<u>(164,460)</u>	<u>(49,733)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term financing repaid during the period	(95,955)	(89,827)
Dividends paid during the period	(62,285)	(47)
Lease rentals paid during the period	(3,932)	(4,050)
Net cash used in financing activities	<u>(162,172)</u>	<u>(93,924)</u>
Net increase / (decrease) in cash and cash equivalents	<u>214,147</u>	<u>(75,153)</u>
Cash and cash equivalents at the beginning of the period	(393,560)	(76,708)
Cash and cash equivalents at the end of the period	<u>21 (179,413)</u>	<u>(151,861)</u>


The annexed notes from 1 to 26 form an integral part of these consolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer





AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

ASSETS

Non Current Assets

Property, plant and equipment
Right-of-use assets
Intangible assets
Long-term investment
Long-term deposits
Deferred taxation - net

	December 31, 2025 (Un-audited)	June 30, 2025 (Audited)
Note	----- (Rupees in '000) -----	
6	1,697,133	1,695,011
	5,689	7,570
	14,269	19,728
	1,144,006	1,144,006
	11,265	11,265
7	250,745	187,390
	3,123,107	3,064,970

Current Assets

Stores, spares and loose tools
Stock-in-trade
Trade debts - unsecured
Advances, deposits, prepayments and other receivables
Short-term investments
Sales tax receivable
Taxation - net
Cash and bank balances

	119,945	127,056
	2,158,572	2,158,766
8	1,047,720	894,907
9	472,630	365,808
10	38,285	38,282
	35,599	7,906
	453,565	398,654
11	37,986	39,785
	4,364,302	4,031,164

TOTAL ASSETS

7,487,409 7,096,134

EQUITY AND LIABILITIES

Share Capital and Reserves

Authorised capital

40,000,000 (June 30, 2025: 40,000,000) ordinary shares of Rs. 5/- each

200,000 200,000

Issued, subscribed and paid-up capital

36,000,000 (June 30, 2025: 36,000,000) ordinary shares of Rs. 5/- each

180,000 180,000
4,509,282 4,120,181

Reserves

4,689,282 4,300,181

Non Current Liabilities

Lease liabilities
Long-term financings - secured
Deferred income

	395	4,936
12	171,602	219,445
12.4	11,819	12,948
	183,816	237,329

Current Liabilities

Trade and other payables
Current maturity of lease liabilities
Current maturity of long-term financing - secured
Current maturity of deferred income
Warranty obligations
Unpaid dividend
Unclaimed dividend
Short-term finances - secured

13	1,289,285	1,499,252
	4,552	3,476
12	90,955	87,000
12.4	2,251	2,251
	130,710	130,730
	719	-
	33,697	33,701
14	1,062,142	802,214
	2,614,311	2,558,624

CONTINGENCIES AND COMMITMENTS

TOTAL EQUITY AND LIABILITIES

7,487,409 7,096,134

The annexed notes from 1 to 28 form an integral part of these unconsolidated condensed interim financial statements.

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Director


Chief Executive




Chief Financial Officer

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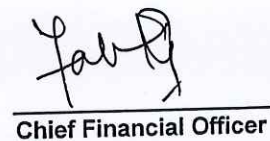
AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTHS AND THREE MONTHS PERIOD ENDED DECEMBER 31, 2025

		Six months period ended		Three months period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Note	(Rupees in '000)		(Rupees in '000)	
Turnover - net	16	5,344,203	3,188,817	2,836,543	1,701,382
Cost of sales		(4,978,641)	(3,087,811)	(2,650,777)	(1,619,358)
Gross profit		365,562	101,006	185,766	82,024
Distribution and marketing expenses		(103,993)	(68,695)	(38,698)	(31,257)
Administrative expenses		(178,918)	(145,354)	(85,495)	(73,560)
Finance costs - net		(91,209)	(89,392)	(46,069)	(38,482)
Other expenses	17	(7,126)	(9,171)	(5,802)	(2,064)
Other income	18	354,022	389,635	121,863	379,677
Profit before levies and taxation		338,338	178,029	131,565	316,338
Levies (minimum tax)	19	-	(39,860)	31,346	(21,267)
Profit before taxation		338,338	138,169	162,911	295,071
Taxation	20	113,763	37,906	94,914	9,856
Profit after taxation		452,101	176,075	257,825	304,927
(Rupees)					
Earnings per share - basic and diluted	21	12.56	4.89	7.16	8.47

The annexed notes from 1 to 28 form an integral part of these unconsolidated condensed interim financial statements.


Director


Chief Executive


Chief Financial Officer



AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE SIX MONTHS AND THREE MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended		Three months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Profit after taxation for the period	452,101	176,075	257,825	304,927
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	<u>452,101</u>	<u>176,075</u>	<u>257,825</u>	<u>304,927</u>

The annexed notes from 1 to 28 form an integral part of these unconsolidated condensed interim financial statements.

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Director


Chief Executive


Chief Financial Officer



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AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Issued, subscribed and paid-up capital	Reserves		Total reserves	Total equity	
		Capital reserves	Revenue reserves			
		Share premium	General Unappro- priated (loss) / profit			
----- (Rupees in '000) -----						
Balance as at July 1, 2024 (audited)	180,000	12,598	4,265,000	(256,392)	4,021,206	4,201,206
Total comprehensive income for the period ended December 31, 2024						
Profit after taxation for the period	-	-	-	176,075	176,075	176,075
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	176,075	176,075	176,075
Balance as at December 31, 2024 (un-audited)	180,000	12,598	4,265,000	(80,317)	4,197,281	4,377,281
Balance as at July 1, 2025 (audited)	180,000	12,598	4,265,000	(157,417)	4,120,181	4,300,181
Transactions with owners in the capacity as owners directly recorded in equity						
Final dividend for the year ended June 30, 2025 @ Rs. 1.75/- per share	-	-	(63,000)	-	(63,000)	(63,000)
Total comprehensive income for the period ended December 31, 2025						
Profit after taxation for the period	-	-	-	452,101	452,101	452,101
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	452,101	452,101	452,101
Balance as at December 31, 2025 (un-audited)	180,000	12,598	4,202,000	294,684	4,509,282	4,689,282

The annexed notes from 1 to 28 form an integral part of these unconsolidated condensed interim financial statements.

Atk


Director


Chief Executive


Chief Financial Officer



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AGRIAUTO INDUSTRIES LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

		<u>Six months period ended</u>	
		<u>December 31,</u>	<u>December 31,</u>
		<u>2025</u>	<u>2024</u>
	Note	<u>----- (Rupees in '000) -----</u>	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	22	(171,902)	(280,260)
Short-term finances and finance costs paid during the period		(1,669,207)	(503,462)
Warranty claims paid		(2,930)	(3,873)
Royalties paid		(18,588)	(16,088)
Levies and income tax paid		(98,913)	(14,016)
Short-term finances obtained during the period		2,004,020	732,339
Net cash generated from / (used in) operating activities		<u>42,480</u>	<u>(85,360)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed capital expenditures	(119,385)	(54,188)
Proceeds from disposal of operating fixed assets	5,456	5,636
Dividends received from subsidiary company	343,202	343,202
Profit received on short-term investments	1,090	3,977
Profit received on deposit accounts	2,220	177
Net cash generated from investing activities	232,583	298,804

CASH FLOWS FROM FINANCING ACTIVITIES

Long-term financing repaid during the period	(59,498)	(54,458)
Dividends paid during the period	(62,285)	(47)
Lease rentals paid during the period	(3,932)	(4,050)
Net cash used in financing activities	(125,715)	(58,555)
Net increase in cash and cash equivalents	149,348	154,889
Cash and cash equivalents at the beginning of the period	(527,128)	(94,684)
Cash and cash equivalents at the end of the period	23 (377,780)	60,205

The annexed notes from 1 to 28 form an integral part of these unconsolidated condensed interim financial statements.

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Director


Chief Executive


Chief Financial Officer



Shah