

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.

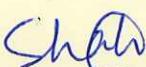
The Board of Directors have recommended the following:

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



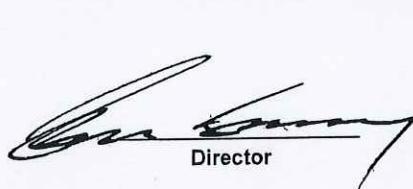
Head Office :
5th. Floor, House of Habib, 3 JCHS, Block-7/8,
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Tel : 92-21-34541540, 34541543
PABX : 34312030, Fax : 92-21-34549284

Factory :
Hub Chowki, Distt. Lasbella, Balochistan.
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E-mail : info@agriauto.com.pk

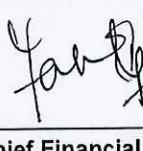
AGRIAUTO INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	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		200,000	200,000	
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	12 395	4,936		
Long-term financings - secured	255,512	329,351		
Deferred income	17,679	20,033		
	273,586	354,320		
CURRENT LIABILITIES				
Trade and other payables	12 2,068,389	2,124,416		
Lease liabilities	4,552	3,476		
Current maturity of long-term financing - secured	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	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




Shabir

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

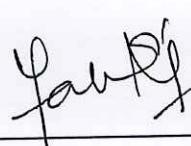
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Director

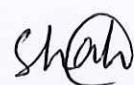


Chief Executive



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	528,070	(55,759)	335,491	9,002

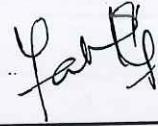
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Director



Chief Executive



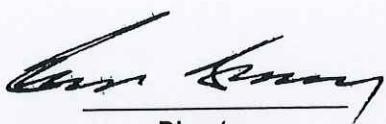
Chief Financial Officer




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

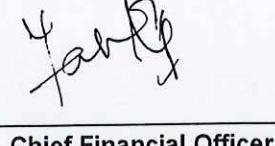
	Issued, subscribed and paid- up capital	Reserves			Total reserves	Total equity
		Capital reserves	Revenue reserves	Share premium		
----- (Rupees in '000) -----						
Balance as at July 01, 2024 (audited)	180,000	12,598	3,165,000	2,456,645	5,634,243	5,814,243
Total comprehensive income for the period 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

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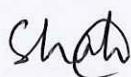


Director

Chief Executive



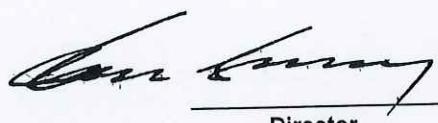
Chief Financial Officer

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	2,256,778	732,339
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</u> <u>(179,413)</u>	<u>(151,861)</u>

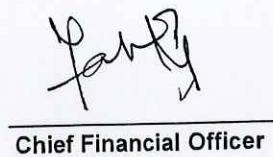
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Director



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 5,689 14,269 1,144,006 11,265 250,745	1,695,011 7,570 19,728 1,144,006 11,265 187,390
	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

8	119,945 2,158,572 1,047,720	127,056 2,158,766 894,907
9	472,630	365,808
10	38,285 35,599 453,565 37,986	38,282 7,906 398,654 39,785
11	4,364,302	4,031,164
	<u>7,487,409</u>	<u>7,096,134</u>

TOTAL ASSETS

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

4,509,282 4,120,181

4,689,282 4,300,181

Non Current Liabilities

Lease liabilities

12	395 171,602 11,819 183,816	4,936 219,445 12,948 237,329
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Long-term financings - secured

Deferred income

12.4	171,602 11,819 183,816	219,445 12,948 237,329
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Current Liabilities

Trade and other payables

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

12	90,955	87,000
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Current maturity of long-term financing - secured

12.4	2,251	2,251
------	-------	-------

Current maturity of deferred income

12.4	130,710	130,730
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Warranty obligations

	719	-
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Unpaid dividend

14	33,697	33,701
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Unclaimed dividend

14	1,062,142	802,214
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Short-term finances - secured

	2,614,311	2,558,624
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15		
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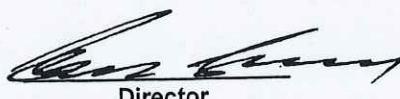
CONTINGENCIES AND COMMITMENTS

	<u>7,487,409</u>	<u>7,096,134</u>
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TOTAL EQUITY AND LIABILITIES

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

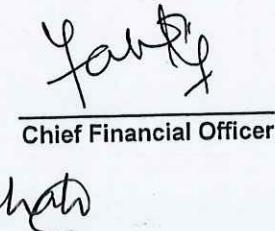
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Director



Chief Executive

Chief Financial Officer

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.

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 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	452,101	176,075	257,825	304,927

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

ABF



Director



Chief Executive



Chief Financial Officer



Shah

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	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)	<u>180,000</u>	<u>12,598</u>	<u>4,265,000</u>	<u>(80,317)</u>	<u>4,197,281</u>	<u>4,377,281</u>
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)	<u>180,000</u>	<u>12,598</u>	<u>4,202,000</u>	<u>294,684</u>	<u>4,509,282</u>	<u>4,689,282</u>

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

ABF

Asif Iqbal

Director

Chief Executive

John

Fawad

Chief Financial Officer



Shah

AGRIAUTO INDUSTRIES LIMITED
 UNCONSOLIDATED 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

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		42,480	(85,360)

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

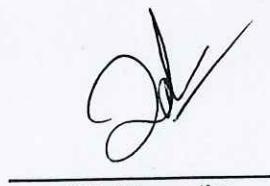
Long-term financing repaid during the period		(59,498)	(54,458)
Dividends paid during the period		(62,285)	(47)
Lease rentals paid during the period		(3,932)	(4,050)
Net cash used in financing activities		(125,715)	(58,555)
Net increase in cash and cash equivalents		149,348	154,889
Cash and cash equivalents 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

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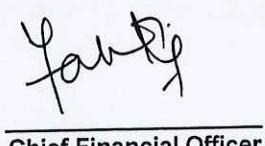
AS



Director



Chief Executive



Chief Financial Officer



Shah