



# ARCTIC TEXTILE MILLS LIMITED

ATML/02-2026/3010  
February 25, 2026

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

Subject: **FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31-12-2025**

Dear Sir,

We would like to inform you that the Board of Directors of our Company in their meeting held on Wednesday February 25, 2026 at 11:00 A.M. at its Registered Office P-102, Jail Road, Faisalabad, recommended the following:

<b>CASH DIVIDEND:</b>	:	<b>NIL</b>
<b>BONUS SHARES:</b>	:	<b>NIL</b>
<b>RIGHT SHARES:</b>	:	<b>NIL</b>
<b>ANY OTHER ENTITLEMENT/ CORPORATE ACTION</b>	:	<b>NIL</b>
<b>ANY OTHER PRICE-SENSITIVE INFORMATION</b>	:	<b>NIL</b>

The Condensed (un-audited) Interim Financial Statements of the Company for the period ended December 31, 2025 have been considered by the Board of Directors as recommended by the Audit committee and the same have been approved. Financial results are attached (Annexure 1 to 4)

1. STATEMENT OF PROFIT OR LOSS
2. STATEMENT OF FINANCIAL POSITION
3. STATEMENT OF CHANGES IN EQUITY
4. STATEMENT OF CASH FLOWS

The Condensed interim Financial Statements of the company for the half year ended December 31, 2025 will be transmitted through "PUCARS" in due course of time and will also be available at the company's website at [www.arctictextile.com](http://www.arctictextile.com).

Thanking you.

Yours faithfully,

For **ARCTIC TEXTILE MILLS LIMITED**

Ali Mudassar  
COMPANY SECRETARY



S.E.C.P	Surveillance, Supervision, and Enforcement Department, Securities & Exchange Commission of Pakistan, Nic Building, 63-Jinnah Avenue, Blue Area, Islamabad.
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**Registered Office:** P-102, JAIL ROAD, FAISALABAD, PAKISTAN Tel:+92-41-2605076

**Mills:** 35-Kilometers, Sheikhpura Road, Faisalabad.

**URL:** [www.arctictextile.com](http://www.arctictextile.com) **E-mail:** [info@arctictextile.com](mailto:info@arctictextile.com)



# ARCTIC TEXTILE MILLS LIMITED

(Annexure-1)

## CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended		Quarter ended	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
	(Rupees in thousand)			
REVENUE FROM CONTRACTS WITH CUSTOMERS	908,869	1,217,788	461,069	746,439
COST OF SALES	(835,002)	(1,137,367)	(421,748)	(703,727)
GROSS PROFIT	73,867	80,421	39,321	42,712
DISTRIBUTION COST	(2,871)	(4,013)	(2,070)	(3,110)
ADMINISTRATIVE EXPENSES	(22,727)	(20,681)	(11,707)	(10,542)
OTHER EXPENSES	(3,527)	(4,248)	(1,044)	(2,128)
OTHER INCOME	458	8,993	458	8,993
FINANCE COST	(737)	(1,980)	(624)	(1,054)
PROFIT BEFORE TAXATION AND LEVY	44,463	58,492	24,334	34,871
LEVY	-	-	-	-
PROFIT BEFORE TAXATION	44,463	58,492	24,334	34,871
TAXATION	(10,443)	873	(7,022)	2,030
PROFIT AFTER TAXATION	34,020	59,365	17,312	36,901
EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)	2.58	4.51	1.31	2.80



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# ARCTIC TEXTILE MILLS LIMITED

(Annexure-2)

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Un-audited 31 December 2025	Audited 30 June 2025
(Rupees in thousand)		
<b>EQUITY AND LIABILITIES</b>		
<b>SHARE CAPITAL AND RESERVES</b>		
<b>Authorized share capital</b>		
30 000 000 (30 June 2025: 30 000 000) ordinary shares of Rupees 10 each	300,000	300,000
<b>Issued, subscribed and paid up share capital</b>		
13 174 800 (30 June 2025: 13 174 800) ordinary shares of Rupees 10 each fully paid in cash	131,748	131,748
<b>Reserves</b>		
<b>Capital reserves</b>		
Equity portion of former shareholders' loan	13,335	13,335
Surplus on revaluation of property, plant and equipment - net of deferred income tax	164,253	166,590
	177,588	179,925
<b>Revenue reserve</b>		
Unappropriated profit	155,885	116,569
<b>Total reserves</b>	333,473	296,494
<b>Total equity</b>	465,221	428,242
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Deferred income tax liability	40,110	48,620
Staff retirement gratuity	100,556	88,615
	140,666	137,235
<b>CURRENT LIABILITIES</b>		
Trade and other payables	225,020	325,330
<b>TOTAL LIABILITIES</b>	365,686	462,565
<b>CONTINGENCIES AND COMMITMENTS</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	830,907	890,807
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	571,706	597,748
Long term deposits and prepayment	26,720	26,720
	598,426	624,468
<b>CURRENT ASSETS</b>		
Stores, spare parts and loose tools	64,665	66,920
Trade debts	96,604	46,541
Loans and advances	5,047	3,278
Advance income tax - net	26,976	21,237
Short term deposits, prepayments and other receivables	28,830	45,077
Cash and bank balances	10,359	83,286
<b>TOTAL ASSETS</b>	830,907	890,807



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# ARCTIC TEXTILE MILLS LIMITED

(Annexure-3)

## CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

SHARE CAPITAL	RESERVES					TOTAL	TOTAL EQUITY
	CAPITAL			REVENUE	TOTAL		
	Equity portion of former shareholders' loan	Surplus on revaluation of property, plant and equipment - net of deferred income tax	Sub total	(Accumulated loss) / unappropriated profit			
(Rupees in thousand)							
Balance as at 30 June 2024 - (Audited)	131,748	13,335	155,274	168,609	(33,016)	135,593	267,341
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	(6,284)	(6,284)	6,284	-	-
Transfer from surplus on disposal of property, plant and equipment - net of deferred income tax	-	-	(10,014)	(10,014)	10,014	-	-
Adjustment of deferred income tax liability due to remeasurement at period end	-	-	3,404	3,404	-	3,404	3,404
Profit for the period	-	-	-	-	59,365	59,365	59,365
Other comprehensive income for the period	-	-	54,029	54,029	-	54,029	54,029
Total comprehensive income for the period	-	-	54,029	54,029	59,365	113,394	113,394
Balance as at 31 December 2024 - (Un-audited)	131,748	13,335	196,409	209,744	42,647	252,391	384,139
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	(6,258)	(6,258)	6,258	-	-
Transfer from surplus on disposal of property, plant and equipment - net of deferred income tax	-	-	(19,539)	(19,539)	19,539	-	-
Adjustment of deferred income tax liability due to remeasurement at period end	-	-	(3,404)	(3,404)	-	(3,404)	(3,404)
Profit for the period	-	-	-	-	43,154	43,154	43,154
Other comprehensive income for the period	-	-	(618)	(618)	4,971	4,353	4,353
Total comprehensive income for the period	-	-	(618)	(618)	48,125	47,507	47,507
Balance as at 30 June 2025 - (Audited)	131,748	13,335	166,590	179,925	116,569	296,494	428,242
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	(5,296)	(5,296)	5,296	-	-
Adjustment of deferred income tax liability due to remeasurement at period end	-	-	2,959	2,959	-	2,959	2,959
Profit for the period	-	-	-	-	34,020	34,020	34,020
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	34,020	34,020	34,020
Balance as at 31 December 2025 - (Un-audited)	131,748	13,335	164,253	177,588	155,885	333,473	465,221



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# ARCTIC TEXTILE MILLS LIMITED

(Annexure-4)

## CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended	
	31 December 2025	31 December 2024
	(Rupees in thousand)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Profit before taxation and levy</b>	44,463	58,492
<b>Adjustments for non-cash charges and other items:</b>		
Depreciation	26,042	22,693
Gain on sale of property, plant and equipment	-	(8,515)
Provision for staff retirement gratuity	19,241	19,563
Liability transferred from other company	9,164	-
Finance cost	737	1,980
	99,647	94,213
<b>Working capital changes</b>		
Net decrease / (increase) in current assets:		
Stores, spare parts and loose tools	2,255	(94,628)
Trade debts	(50,063)	(57,515)
Loans and advances	(1,769)	(10,767)
Short term deposits, prepayments and other receivables	16,247	(2,644)
	(33,330)	(165,554)
(Decrease) / increase in trade and other payables	(100,734)	123,903
<b>Cash (used in) / generated from operations</b>	(34,417)	52,562
Finance cost paid	(313)	(1,404)
Income tax and levy paid	(21,733)	(41,074)
Staff retirement gratuity paid	(16,464)	(7,926)
Net increase in long term deposits and prepayment	-	(17,530)
<b>Net cash used in operating activities</b>	(72,927)	(15,372)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sale of property, plant and equipment	-	24,437
<b>Net cash from investing activities</b>	-	24,437
<b>NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS</b>	(72,927)	9,065
<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>	83,286	12,605
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	10,359	21,670



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