



Asim Textile Mills Ltd.

REGD. OFFICE:

JK House, 32-W, Susan Main Boulevard,
Madina Town, Faisalabad, Pakistan.
Tel: 041-8721953-6, Fax: 041-8712399.
E-Mail: sales@jkhouse.biz
Web Site: <http://www.jkhouse.biz>

ATM/39/2026
February 26, 2026

The General Manager,
Pakistan Stock Exchange Ltd.,
Stock exchange Building,
Stock exchange Road,
Karachi

Subject: Financial Result for Half Year Accounts Ended December 31, 2025

Dear Sir,

We have to inform you that the Board of Director of our Company in their Meeting held on February 26, 2026 at 10:00AM at JK House, 32-W, Susan Road, Madina Town, Faisalabad recommended the following:

| | | |
|-------|---------------------------------------|-----|
| (i) | Cash Dividend | Nil |
| (ii) | Bonus Shares | Nil |
| (iii) | Right Shares | Nil |
| (iv) | Any Other Entitlement | Nil |
| (v) | Any Other Price-Sensitive Information | Nil |

Please find attached following financial statement of Company:

1. Statement of Financial Position
2. Statement of Profit or Loss
3. Statement of Comprehensive Income
4. Statement of Change in Equity
5. Statement of Cash Flows.

Yours sincerely,
For Asim Textile Mills Limited

Company Secretary

Cc: The Director/HOD, Listed Companies Department,
Supervision Division, Securities and
Exchange Commission of Pakistan NIC Building,
63 Jinnah Avenue, Blue Area, Islamabad.

ASIM TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

| | Note | Un-Audited December 31, 2025 | Audited June 30, 2025 |
|---|------|------------------------------------|-----------------------------|
| ----- Rupees ----- | | | |
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property, plant and equipment | 5 | 727,211,812 | 731,040,806 |
| Long term deposits | | 34,494,012 | 34,494,012 |
| | | <u>761,705,824</u> | <u>765,534,818</u> |
| CURRENT ASSETS | | | |
| Stores and spares | | 28,660,620 | 21,006,040 |
| Stock in trade | | 186,109,313 | 120,334,695 |
| Trade debts | | 17,083,357 | 8,205,921 |
| Advances, deposit and prepayment | | 28,177,279 | 13,918,023 |
| Short term investment | 6 | 21,514,006 | 20,493,559 |
| Accrued income | | 2,924,237 | 2,575,916 |
| Tax refunds due from Government | | 72,728,464 | 55,532,281 |
| Cash and bank balances | | 176,437,000 | 256,105,503 |
| | | <u>533,634,276</u> | <u>498,171,938</u> |
| TOTAL ASSETS | | <u><u>1,295,340,100</u></u> | <u><u>1,263,706,756</u></u> |
| EQUITY AND LIABILITIES | | | |
| SHARE CAPITAL AND RESERVES | | | |
| Authorized share capital | | | |
| 17,500,000 ordinary shares of Rs.10 each | | <u>175,000,000</u> | <u>175,000,000</u> |
| Issued, subscribed and paid up share capital | | 151,770,000 | 151,770,000 |
| Unappropriated profit | | 47,331,938 | 20,638,273 |
| Surplus on revaluation of property, plant and equipment | 7 | <u>265,984,046</u> | <u>271,980,543</u> |
| | | <u>465,085,984</u> | <u>444,388,816</u> |
| NON CURRENT LIABILITIES | | | |
| Deferred taxation | 8 | 79,242,578 | 82,988,320 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 131,430,472 | 104,014,565 |
| Contract liabilities | | 7,828,937 | 20,562,926 |
| Accrued mark up | | 194,161,422 | 194,161,422 |
| Short term borrowings | 9 | <u>417,590,707</u> | <u>417,590,707</u> |
| | | <u>751,011,538</u> | <u>736,329,620</u> |
| CONTINGENCIES AND COMMITMENTS | 10 | - | - |
| TOTAL EQUITY AND LIABILITIES | | <u><u>1,295,340,100</u></u> | <u><u>1,263,706,756</u></u> |

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

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

| | Note | Half Year Ended | | Quarter Ended | |
|---|------|----------------------|----------------------|----------------------|----------------------|
| | | December 31, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 |
| | | ----- Rupees ----- | | | |
| Sales - net | 11 | 1,009,305,450 | 1,027,696,950 | 550,050,900 | 496,389,350 |
| Cost of sales | 12 | (965,633,598) | (980,894,837) | (528,401,711) | (470,896,792) |
| Gross profit | | 43,671,852 | 46,802,113 | 21,649,189 | 25,492,558 |
| Operating expenses | | | | | |
| Distribution cost | | - | (612,970) | - | (246,658) |
| Administrative expenses | | (17,230,714) | (17,516,428) | (8,087,513) | (8,816,356) |
| Other operating expenses | | (2,271,889) | (2,532,723) | (1,284,091) | (1,602,808) |
| | | (19,502,603) | (20,662,121) | (9,371,604) | (10,665,822) |
| Profit from operations | | 24,169,249 | 26,139,992 | 12,277,585 | 14,826,736 |
| Finance cost | | (267,103) | (110,452) | (264,143) | (3,509) |
| Other income | | 5,665,598 | 22,089,418 | 3,967,867 | 15,627,340 |
| Profit before Levies and income tax | | 29,567,744 | 48,118,958 | 15,981,309 | 30,450,567 |
| Levies | | (3,010,600) | (12,846,212) | 2,751,304 | (6,124,091) |
| Profit before income tax | | 26,557,144 | 35,272,746 | 18,732,613 | 24,326,476 |
| Income tax | | (5,859,976) | (7,481,167) | (2,884,779) | (8,083,586) |
| Profit for the period | | 20,697,168 | 27,791,579 | 15,847,834 | 16,242,890 |
| Earnings per share - basic and diluted | | 1.36 | 1.83 | 1.04 | 1.07 |

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

ASIM TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

| | Half Year Ended | | Quarter Ended | |
|--|----------------------|----------------------|----------------------|----------------------|
| | December 31, 2025 | December 31, 2024 | December 31, 2025 | December 31, 2024 |
| | ----- Rupees ----- | | | |
| Profit for the period | 20,697,168 | 27,791,579 | 15,847,834 | 16,242,890 |
| Other comprehensive income for the period | - | - | - | - |
| Total comprehensive income for the period | 20,697,168 | 27,791,579 | 15,847,834 | 16,242,890 |

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

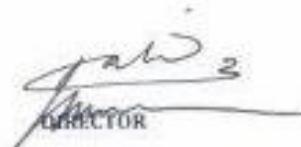

CHIEF FINANCIAL OFFICER

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

| | Share capital | Unappropriated profit | Surplus on revaluation of property, plant and equipment | Total |
|--|--------------------|-----------------------|---|--------------------|
| | ----- Rupees ----- | | | |
| Balance as at July 01, 2024 | 151,770,000 | (27,675,302) | 205,603,211 | 329,697,909 |
| Profit for the period | - | 27,791,579 | - | 27,791,579 |
| Other comprehensive income | - | - | - | - |
| Total comprehensive income for the period | - | 27,791,579 | - | 27,791,579 |
| Incremental depreciation on revalued property, plant and equipment | - | 6,052,633 | (6,052,633) | - |
| Related effect of deferred tax liability | - | (1,755,264) | 1,755,264 | - |
| | - | 4,297,369 | (4,297,369) | - |
| Balance as at December 31, 2024 | <u>151,770,000</u> | <u>4,413,646</u> | <u>201,305,842</u> | <u>357,489,488</u> |
| Balance as at July 01, 2025 | 151,770,000 | 20,638,273 | 271,980,543 | 444,388,816 |
| Profit for the period | - | 20,697,168 | - | 20,697,168 |
| Other comprehensive income | - | - | - | - |
| Total comprehensive income for the period | - | 20,697,168 | - | 20,697,168 |
| Incremental depreciation on revalued property, plant and equipment | - | 8,445,771 | (8,445,771) | - |
| Related effect of deferred tax liability | - | (2,449,274) | 2,449,274 | - |
| | - | 5,996,497 | (5,996,497) | - |
| Balance as at December 31, 2025 | <u>151,770,000</u> | <u>47,331,938</u> | <u>265,984,046</u> | <u>465,085,984</u> |

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

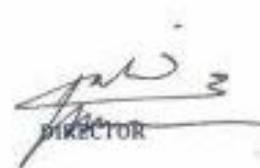

CHIEF FINANCIAL OFFICER

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

| | December 31, 2025 | December 31, 2024 |
|---|----------------------|----------------------|
| Note | ----- Rupees ----- | |
| a) CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit before Levies and income tax | 29,567,744 | 48,118,958 |
| Adjustments for non cash and other items | | |
| Depreciation | 19,378,994 | 15,610,616 |
| Profit on deposit accounts | (4,030,810) | (10,698,551) |
| Gain on disposal of property, plant and equipment | - | (9,172,775) |
| Unrealized gain on investment in mutual funds | (1,020,447) | (1,576,084) |
| Workers' profit participation fund | 1,591,775 | 2,532,577 |
| Workers' welfare fund | 675,983 | - |
| Exchange loss on foreign currency translation | 4,050 | 146 |
| Balances written off | 81 | - |
| Profit on deposit with SNGPL | (614,341) | (614,341) |
| Finance cost | 267,103 | 110,452 |
| Operating cash flows before working capital changes | 45,820,132 | 44,310,998 |
| Changes in working capital | | |
| (Increase)/decrease in current assets | | |
| Stores and spares | (7,654,580) | (4,513,342) |
| Stock in trade | (65,774,618) | (31,684,536) |
| Trade debts | (8,877,517) | 10,555,473 |
| Advances, deposit and prepayment | (14,259,256) | 2,936,259 |
| Tax refunds due from Government | (16,404,884) | (5,385,568) |
| Increase/(decrease) in current liabilities | | |
| Trade and other payables | 24,958,045 | 66,744,694 |
| Contract liabilities | (12,733,989) | (17,880,189) |
| | (100,746,799) | 20,772,791 |
| Cash (used in)/generated from operations | (54,926,667) | 65,083,789 |
| Finance cost paid | (76,999) | (110,452) |
| Levies and income tax paid | (13,407,617) | (24,299,846) |
| Exchange loss on foreign currency translation | (4,050) | (146) |
| Long term deposits paid | - | (537,217) |
| Net cash (used in)/generated from operating activities | (68,415,333) | 40,136,128 |
| b) CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Addition in property, plant and equipment | (15,550,000) | (13,289,838) |
| Proceeds from disposal of property, plant and equipment | - | 10,700,000 |
| Profit on deposit accounts received | 4,296,830 | 9,447,648 |
| Profit on deposit with SNGPL received | - | 632,020 |
| Net cash (used in)/generated from investing activities | (11,253,170) | 7,489,830 |
| Net (decrease)/increase in cash and cash equivalents | (79,668,503) | 47,625,958 |
| Cash and cash equivalents at the beginning of the period | 256,105,503 | 148,778,968 |
| Cash and cash equivalents at the end of the period | 176,437,000 | 196,404,926 |

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER