



PREMIUM TEXTILE MILLS

Date: February 26, 2026

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

SUBJECT: FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31, 2025

Dear Sir,

We are please to inform you that the Board of Directors of our company in their meeting held on **February 26, 2026 at 11:00 am, at Head office, Karachi**, has approved the Un-Audited Financial Statements of the Company for the period ended December 31, 2025 and recommended the following:

i)	CASH DIVIDEND	NIL
ii)	BONUS SHARES	NIL
iii)	RIGHT ISSUE	NIL
iv)	ANY OTHER ENTITLEMENT / CORPORATE ACTION	NIL
v)	ANY OTHER PRICE SENSITIVE INFORMATION	NIL

Following financial statements of the company for the period ended December 31, 2025, are attached as "annexure":

- Statement of Profit or Loss
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

Yours Sincerely,

Hammad Ullah Khan
Company Secretary

Premium Textile Mills Limited

Head Office

1st Floor, Haji Adam Chamber,
Altaf Hussain Road, New Challi
Karachi - 74000, Pakistan.

Tel : 021-32400405-8

Fax : 021-32417908

Email: premhead@premiumtextile.com

Web : www.premiumtextile.com

Factory

Plot # 22, 23, 59, 60, 61, 76, 77, 78
140, 142, 157, 208/1

Main Super Highway, Nooriabad
Distt. Jamshoro (Sindh), Pakistan.

Tel : (025) 4552666

Email: factory@premiumtextile.com

Premium Textile Mills Limited

Condensed Interim Statement of Profit or Loss

For the half year and quarter ended December 31, 2025 (unaudited)

	Note	Half year ended		Quarter ended	
		December 31,	(Restated) December 31,	December 31,	(Restated) December 31,
		2025	2024	2025	2024
		Rupees		Rupees	
Sales - net	18	11,351,799,907	15,558,937,495	5,483,881,595	7,730,315,858
Cost of sales	19	(9,735,376,907)	(13,189,140,439)	(4,675,423,256)	(6,491,542,213)
Gross profit		1,616,423,000	2,369,797,056	808,458,339	1,238,773,645
Administrative expenses		(316,131,223)	(312,059,810)	(163,129,285)	(179,024,512)
Distribution costs		(224,221,705)	(239,216,034)	(113,677,144)	(127,535,504)
		(540,352,928)	(551,275,844)	(276,806,429)	(306,560,016)
Operating profit		1,076,070,072	1,818,521,212	531,651,910	932,213,629
Finance costs	20	(823,937,285)	(1,365,098,501)	(455,055,164)	(701,842,532)
Other income	21	143,375,584	231,298,807	131,730,245	155,372,467
Other expenses	22	(39,491,127)	(4,981,668)	(35,244,580)	(3,981,418)
		(720,052,828)	(1,138,781,362)	(358,569,499)	(550,451,483)
Profit before levies and taxation		356,017,244	679,739,850	173,082,411	381,762,146
Levies	23	(167,520,755)	(239,664,207)	(73,978,639)	(116,119,763)
Profit before taxation		188,496,489	440,075,643	99,103,772	265,642,383
Taxation - net	24	(90,592,382)	(52,772,878)	(66,205,582)	8,074,574
Profit after taxation		97,904,107	387,302,765	32,898,190	273,716,957
Earnings / (loss) per share - basic and diluted		15.89	62.84	5.34	44.41

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Besir

Premium Textile Mills Limited

Condensed Interim Statement of Financial Position

As at December 31, 2025 (unaudited)

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Note	Rupees	
ASSETS			
Non- current assets			
Property, plant and equipment	3	14,322,994,817	14,559,207,565
Long term loan, advances and deposits	4	212,936,881	34,927,847
		<u>14,535,931,698</u>	<u>14,594,135,412</u>
Current assets			
Stores and spares	5	684,033,334	759,667,410
Stock in trade	6	7,560,295,270	6,375,813,009
Trade debts - net	7	5,185,026,652	6,722,387,168
Short term investment	8	44,453,333	-
Tax refunds due from Government		850,282,790	646,403,919
Loan, advances, deposits, prepayments and other receivables	9	330,674,292	175,693,278
Cash and bank balances	10	117,163,942	190,022,898
		<u>14,771,929,613</u>	<u>14,869,987,682</u>
Total assets		<u><u>29,307,861,311</u></u>	<u><u>29,464,123,094</u></u>
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
7,000,000 (June 30, 2024: 7,000,000) ordinary shares of Rs. 10/- each		<u>70,000,000</u>	<u>70,000,000</u>
Issued, subscribed and paid-up capital		61,630,000	61,630,000
<i>Capital reserve</i>			
Surplus on revaluation of plant and electrical instruments - net of deferred tax	11	830,921,763	926,387,771
<i>Revenue reserve</i>			
Unappropriated profits		7,941,370,181	7,760,326,066
Total equity		<u>8,833,921,944</u>	<u>8,748,343,837</u>
LIABILITIES			
Non-current liabilities			
Long term financing - secured	12	6,219,753,734	6,327,153,557
Deferred liabilities	13	1,393,480,715	1,447,773,413
		<u>7,613,234,449</u>	<u>7,774,926,970</u>
Current liabilities			
Trade and other payables	14	3,299,090,264	1,894,845,666
Accrued markup	15	239,967,109	273,027,631
Short term borrowings - secured	16	7,861,406,095	9,051,289,516
Unclaimed dividend		10,508,613	10,443,087
Current maturity of government grant		165,171,721	198,022,091
Current maturity of Gas Infrastructure Development Cess		266,596,942	211,438,954
Current maturity of long term financing	12	1,017,964,174	1,301,785,342
		<u>12,860,704,918</u>	<u>12,940,852,287</u>
Contingencies and commitments			
Total equity and liabilities	17	<u><u>29,307,861,311</u></u>	<u><u>29,464,123,094</u></u>

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Ravin

Premium Textile Mills Limited

Statement of Changes in Equity

For the half year and quarter ended December 31, 2025 (unaudited)

	Issued, subscribed and paid up capital	Revenue reserve Unappropriated profits	Capital reserve Surplus on revaluation of plant and electrical instruments - net of deferred tax	Total
	Rupees			
Balance as at June 30, 2024	61,630,000	7,422,728,578	1,030,764,869	8,515,123,447
<i>Total comprehensive profit for the year period ended December 31, 2024</i>				
- Profit after taxation (restated)	-	387,302,765	-	387,302,765
- Other comprehensive income (restated)	-	-	-	-
	-	387,302,765	-	387,302,765
Transfer to unappropriated profit on account of incremental depreciation - net of deferred tax	-	57,264,715	(57,264,715)	-
Balance as at December 31, 2024 (Unaudited)	<u>61,630,000</u>	<u>7,867,296,058</u>	<u>973,500,154</u>	<u>8,902,426,212</u>
Balance as at June 30, 2025 (Audited)	61,630,000	7,760,326,066	926,387,771	8,748,343,837
<i>Total comprehensive income for the period ended December 31, 2025</i>				
- Profit after taxation	-	97,904,107	-	97,904,107
- Other comprehensive income	-	-	-	-
	-	97,904,107	-	97,904,107
Transfer to unappropriated profit on account of incremental depreciation - net of deferred tax	-	92,350,294	(92,350,294)	-
Revaluation surplus realized on disposal of fixed assets - net of deferred tax	-	3,115,714	(3,115,714)	-
<i>Transaction with Owners</i>				
Final cash dividend paid @20% for the year ended June 30, 2025	-	(12,326,000)	-	(12,326,000)
Balance as at December 31, 2025 (Unaudited)	<u>61,630,000</u>	<u>7,941,370,181</u>	<u>830,921,763</u>	<u>8,988,004,319</u>

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Revis

Premium Textile Mills Limited

Condensed Interim Statement of Cash Flows

For the half year Ended December 31, 2025 (unaudited)

	Note	Half year ended	
		December 31, 2025	(Restated) December 31, 2024
		Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (loss) before levies and taxation		356,017,244	679,739,850
<i>Adjustments for non cash and other items:</i>			
- Depreciation on operating fixed assets	3.1	737,334,169	718,723,930
- Provision for staff retirement benefits	13.2.1	85,463,873	95,883,400
- Finance costs	20	455,055,164	1,365,098,501
- Amortization of deferred government grant	21	(93,439,565)	(99,775,943)
- Unrealized exchange (gain) / loss on foreign currency bank balances	21	(2,731,343)	1,978,192
- Unrealized exchange loss on export debtors	22	1,582,318	9,602
- Provision for slow-moving stores	22	13,975,707	2,003,226
- Provision for expected credit loss	22	14,939,470	-
- Gain / (loss) on disposal of operating fixed assets	22	8,019,782	(8,578,921)
		<u>1,220,199,575</u>	<u>2,075,341,987</u>
Cash generated from operating activities before working capital changes		1,576,216,819	2,755,081,837
Changes in working capital			
<i>(Increase) / decrease in current assets</i>			
- Stores and spares		61,658,369	74,521,862
- Stock in trade		(1,184,482,261)	(2,363,096,229)
- Trade debts		1,520,838,728	214,294,367
- Advances, deposits and other receivables		(154,981,014)	(307,873,237)
- Input sales tax credit carried forward		(189,694,056)	(598,938,279)
<i>Increase in current liabilities</i>			
- Trade and other payables		1,427,094,856	182,008,006
		<u>1,480,434,622</u>	<u>(2,799,083,510)</u>
Cash generated from / (used in) operations		3,056,651,441	(44,001,673)
- Taxes deducted at source		(247,214,370)	(189,952,143)
- Staff retirement benefits paid	13.2.1	(43,644,130)	(42,702,585)
- Payment of Workers' Profit Participation Fund	14.1	(34,523,142)	-
- Payment of Workers' Welfare Fund	14.2	(13,500,000)	(32,486,858)
- Long term advances and deposits - net		(189,584,756)	(7,835,728)
- Finance cost paid		(380,251,509)	(1,315,005,279)
Net cash generated from / (used in) operating activities		2,147,933,534	(1,631,984,266)
CASH FLOWS FROM INVESTING ACTIVITIES			
- Acquisition of property, plant and equipment		(524,379,018)	(288,584,190)
- Loan to vendor		11,575,722	-
- Short term investment - net		(44,453,333)	-
- Proceeds from disposal of property, plant and equipment		15,237,815	15,422,000
Net cash used in investing activities		(542,018,814)	(273,162,190)
CASH FLOWS FROM FINANCING ACTIVITIES			
- Repayment of Long term financing (principal portion)		(933,652,924)	(594,516,560)
- Long term financing obtained		454,291,800	-
- Short term borrowings - net		(407,649,438)	3,216,782,291
- Dividend paid		(12,260,474)	-
Net cash (used in) / generated from financing activities		(899,271,036)	2,622,265,731
Net increase in cash and cash equivalents		706,643,684	717,119,275
Cash and cash equivalents at the beginning of the year		(1,945,052,993)	(3,367,915,169)
Net foreign exchange difference on bank balance		2,731,343	(1,968,590)
Cash and cash equivalents at the end of the period	25	(1,235,677,966)	(2,652,764,484)

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Chief Financial Officer

Rosie