

Al-Abid Silk Mills Ltd.

PHONES : (92-21) 32560040
 FAX No. : (92-21) 32564718
 E-MAIL : mail@alabid.com
 URL : www.alabid.com
 A-34/A, S.I.T.E, MANGHOPIR ROAD, KARACHI.
 P.O. BOX: 3667 S.I.T.E., KARACHI.

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

Date: February 26, 2026

SUBJECT: **FINANCIAL RESULTS (UN-AUDITED) FOR HALF YEAR ENDED ON 31.12.2025**

Dear Sir,

We have to inform you that the Board of Directors at their meeting held on February 26, 2026 at 12:30 p.m. approved the following un-audited half yearly accounts for the period ended on December 31, 2025.

The financial results of the Company are as follows:

	HALF YEAR ENDED		QUARTER ENDED	
	July 25- Dec 25	July 24- Dec 24	Oct 25-Dec 25	Oct 24-Dec 24
	Rupees	Rupees	Rupees	Rupees
Sales and Manufacturing	-	-	-	-
Cost of sales	(68,840,563)	(51,121,217)	(34,551,372)	(25,505,335)
Gross loss	(68,840,563)	(51,121,217)	(34,551,372)	(25,505,335)
Operating expenses				
Administrative expenses	(26,894,178)	(45,306,347)	(12,363,141)	(29,961,330)
	(95,734,741)	(96,427,564)	(46,914,513)	(55,466,665)
Other income	20,205,427	17,570,618	11,371,078	8,266,603
Loss from operations	(75,529,314)	(78,856,946)	(35,543,435)	(47,200,062)
Finance cost	-	-	-	-
Loss before taxation	(75,529,314)	(78,856,946)	(35,543,435)	(47,200,062)
Levy	(241,695)	(149,209)	(140,394)	(80,018)
Taxation - net	-	-	-	-
Loss after taxation	(75,771,009)	(79,006,155)	(35,683,829)	(47,280,080)
Loss per share - basic and diluted	(5.65)	(5.89)	(2.66)	(3.53)
Loss after taxation	(75,771,009)	(79,006,155)	(35,683,829)	(47,280,080)
Other comprehensive income for the period	-	-	-	-
Total Comprehensive Loss for the Period	(75,771,009)	(79,006,155)	(35,683,829)	(47,280,080)

Yours faithfully,

For AL-ABID SILK MILLS LIMITED

By order of the Board


 Nasim Ahmed
 Company Secretary

AL-ABID SILK
STATEMENT OF FINANCIAL
AS AT

			Audited	
		December 31, 2025	June 30, 2025	
Note		(Rupees)		
EQUITY & LIABILITIES				
SHARE CAPITAL AND RESERVES				
Authorized capital				
		200,000,000	200,000,000	
		134,095,500	134,095,500	
Capital reserves				
		372,834,000	372,834,000	
	5	2,345,033,941	2,400,539,148	
Revenue reserves				
		(2,335,202,725)	(2,314,936,923)	
		<u>516,760,716</u>	<u>592,531,725</u>	
LIABILITIES				
NON- CURRENT LIABILITIES				
	6	169,264,000	199,264,000	
		8,735,026	8,735,026	
		<u>177,999,026</u>	<u>207,999,026</u>	
CURRENT LIABILITIES				
	7	561,018,754	561,018,754	
		778,558,427	771,073,357	
		108,310	108,310	
	6	47,000,000	34,000,000	
	8	43,322,484	43,322,484	
	9	744,239,039	744,239,039	
		977,957	736,262	
		<u>2,175,224,971</u>	<u>2,154,498,206</u>	
CONTINGENCIES AND COMMITMENTS				
	10	<u>2,869,984,713</u>	<u>2,955,028,957</u>	

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

MILLS LIMITED

POSITION (UN-AUDITED)
DECEMBER 31, 2025

		December 31, 2025	Audited June 30, 2025
	Note	----- (Rupees) -----	-----
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	11	2,513,577,891	2,572,274,278
Investment property		126,285,000	126,285,000
Long term security deposit		4,815,457	4,815,457
CURRENT ASSETS			
Stores and spares		10,733,690	10,733,690
Loans and advances		1,237,718	1,237,718
Trade deposits and prepayments		218,100	218,100
Other receivables	12	117,610,533	122,853,312
Tax refunds due from government		67,024,047	65,144,045
Cash and bank balances		28,482,277	50,467,357
		225,306,365	251,654,222
		<u>2,869,984,713</u>	<u>2,955,028,957</u>



Chief Executive Officer



Director



Chief Financial Officer

AL-ABID SILK MILLS LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) For the period ended December 31, 2025

	Six months ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Note	(Rupees)		(Rupees)	
Sales and manufacturing	-	-	-	-
Cost of sales	(68,840,563)	(51,121,217)	(34,551,372)	(25,505,335)
Gross loss	(68,840,563)	(51,121,217)	(34,551,372)	(25,505,335)
Operating expenses				
Administrative expenses	(26,894,178)	(45,306,347)	(12,363,141)	(29,961,330)
Other Income	13 20,205,427	17,570,618	11,371,078	8,266,603
Loss from operations	(75,529,314)	(78,856,946)	(35,543,435)	(47,200,062)
Finance cost	-	-	-	-
Loss before levy and taxation	(75,529,314)	(78,856,946)	(35,543,435)	(47,200,062)
Levy	(241,695)	(149,209)	(140,394)	(80,018)
Loss before taxation	(75,771,009)	(79,006,155)	(35,683,829)	(47,280,080)
Taxation	-	-	-	-
Loss after taxation	(75,771,009)	(79,006,155)	(35,683,829)	(47,280,080)
Loss per share - basic and diluted	(5.65)	(5.89)	(2.66)	(3.53)

The annexed notes form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

AL-ABID SILK MILLS LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) For the period ended December 31, 2025

	December 31, 2025	December 31, 2024
	----- (Rupees) -----	
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before levy and taxation	(75,529,314)	(78,856,946)
Adjustments for:		
Depreciation	69,062,141	51,291,408
Loss on disposal of plant and equipment	-	13,302,150
	69,062,141	64,593,558
WORKING CAPITAL CHANGES		
Decrease / (Increase) in current assets:		
Loan and advances	-	126,690
Store and Spares	-	4,684,000
Other Receivable	5,242,779	-
Tax refunds due from government	(734,144)	-
	4,508,635	4,810,690
(Decrease) / Increase in current liabilities:		
Trade and other payable	7,485,070	(16,735,220)
Cash used in operations	5,526,532	(26,187,918)
Taxes paid	(145,858)	(890,462)
	5,380,674	(27,078,380)
Net cash used in operating activities	5,380,674	(27,078,380)
CASH FLOW FROM INVESTING ACTIVITIES		
Addition in fixes assets	(10,365,754)	-
Proceeds from disposal of fixed assets	-	15,163,934
Net cash generated from investing activities	(10,365,754)	15,163,934
CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long term finance	(17,000,000)	(10,000,000)
Net cash used in financing activities	(17,000,000)	(10,000,000)
Net decrease in cash and cash equivalents	(21,985,080)	(21,914,446)
Cash and cash equivalents at the beginning of the period	50,467,357	103,433,500
Cash and cash equivalents at the end of the period	28,482,277	81,519,054

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

AL-ABID SILK MILLS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) For the period ended December 31, 2025

	Share Capital	Capital Reserve		Revenue Reserve	Total
	Issued, subscribed and paid-up capital	Other reserve	Revaluation Surplus on Property Plant & Equipment	Accumulated Loss	
	Rupees				
Balance as at July 01, 2024	134,095,500	372,834,000	1,905,752,279	(2,274,169,982)	138,511,797
Comprehensive income for the period					
Loss after tax for the period ended December 31, 2024	-	-	-	(79,006,155)	(79,006,155)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss for the Year ended Dec 31, 2024	-	-	-	(79,006,155)	(79,006,155)
Transfer from surplus on revaluation of fixed assets on account of incremental depreciation			(37,461,275)	37,461,275	-
Transfer on account of disposal of fixed assets			(42,416,194)	42,416,194	-
Balance as at December 31, 2024	134,095,500	372,834,000	1,825,874,810	(2,273,298,668)	59,505,642
Balance as at July 01, 2025	134,095,500	372,834,000	2,400,539,148	(2,314,936,923)	592,531,725
Comprehensive income for the period					
Loss after tax for the Period ended December 31, 2025	-	-	-	(75,771,009)	(75,771,009)
Other comprehensive income	-	-	-	-	-
Total comprehensive loss for the period ended December 31, 2025	-	-	-	(75,771,009)	(75,771,009)
-Transfer from surplus on revaluation of fixed assets on account of incremental depreciation	-	-	(55,505,207)	55,505,207	-
Balance as at December 31, 2025	134,095,500	372,834,000	2,345,033,941	(2,335,202,725)	516,760,716

The annexed notes form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer