



ATM/26/879

February 26, 2026

**The General Manager,
Pakistan Stock Exchange Limited
Stock Exchange Building, Stock Exchange Road,
KARACHI.**

Subject: **Financial Results for the Six Month period ended December 31, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held today on 26th February 2026 at its registered office situated at Allawasaya Square, Vehari Road, Multan, Pakistan have approved the Financial Results for the Six Month period ended December 31, 2025 and recommended the following:

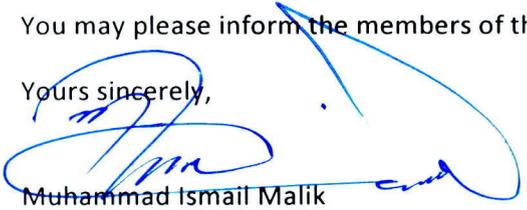
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|-------|---|---------|
| (i) | CASH DIVIDEND | RS. NIL |
| (ii) | BONUS SHARES | NIL |
| (iii) | RIGHT SHARES | NIL |
| (iv) | ANY OTHER ENTITLEMENT- CORPORATE ACTION | NIL |
| (v) | ANY OTHER PRICE SENSITIVE INFORMATION | NIL |

Financial results of the company for the Six Month period ended December 31, 2025 are attached.

Half yearly report of the company for period ended December 31, 2025 will be transmitted through PUCARS, separately within the specified time and shall also be made available on AWTX's website www.allawasaya.com.

You may please inform the members of the Exchange accordingly.

Yours sincerely,


Muhammad Ismail Malik
Company Secretary



ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Note	(Unaudited) December 31, 2025 Rupees	(Audited) June 30, 2025 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	3	1,937,661,894	1,946,375,018
Long term advances and receivables		175,291,265	-
Long term deposits		5,337,497	5,337,497
		2,118,290,656	1,951,712,515
Current assets			
Stores and spares		67,905,950	75,492,363
Stock in trade	4	428,322,067	452,190,626
Trade debts		386,438,373	337,503,710
Loans and advances and other receivables		186,292,825	188,086,322
Advance income tax		53,336,721	76,622,655
Tax refunds due from government		223,040,018	247,243,095
Trade deposits and prepayments		5,739,069	2,422,327
Other financial assets		15,000,000	15,000,000
Cash and bank balances		2,512,300	7,683,856
		1,370,587,323	1,402,244,954
Assets held for sale		96,648,451	236,648,451
		1,467,235,774	1,638,893,405
Total assets		3,585,526,430	3,590,605,920
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital		8,000,000	8,000,000
Tax holiday reserve		2,668,746	2,668,746
General reserve		20,000,000	20,000,000
Unappropriated profit		394,178,397	246,709,898
Surplus on revaluation of property, plant and equipment - net of deferred tax		864,509,810	1,007,839,856
		1,289,356,953	1,285,218,500
Loan from directors	5	222,500,000	192,500,000
		1,511,856,953	1,477,718,500
Non-current liabilities			
Long-term financing	6	272,289,447	326,515,763
Lease liabilities		5,270,567	2,341,489
Deferred taxation		97,427,531	82,830,337
Deferred liabilities		82,347,739	76,715,330
		457,335,284	488,402,919
Current liabilities			
Trade and other payables		1,106,054,116	1,059,827,417
Accrued markup		19,180,154	21,682,596
Short term borrowings	7	333,008,952	341,081,804
Current portion of long term liabilities		120,895,198	143,307,050
Unclaimed dividend		1,029,630	1,029,630
Provision for levy		36,166,143	57,556,004
		1,616,334,193	1,624,484,501
Contingencies and commitments	8		
Total equity and liabilities		3,585,526,430	3,590,605,920

The annexed notes from 1 to 16 form an integral part of these interim financial statements.

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Muhammad Ismail Malik

Muhammad Ismail Malik

Company Secretary

Head Office & Mills: Allawasaya Square, Mumtazabad Industrial Area, Vehari Road, Multan (Pakistan).
Phone: 061-4233624 - 6, Fax: 061-6525202, E-mail: atm@allawasaya.com, Website: www.allawasaya.com

ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Note	---- Six month period ended ----		--- Three month period ended ---	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- Rupees -----					
Revenue from contract with customers	9	2,642,324,795	1,644,283,686	1,274,889,504	862,003,868
Cost of goods sold	10	(2,494,342,899)	(1,620,911,515)	(1,228,541,312)	(832,572,721)
Gross profit		147,981,896	23,372,171	46,348,192	29,431,147
Other income		41,759,664	6,300,150	39,617,484	6,300,150
Distribution and marketing expenses		(17,913,618)	(11,822,955)	(6,618,432)	(3,909,743)
Administrative expenses		(66,461,559)	(63,717,528)	(26,113,619)	(38,792,065)
Other expenses		(3,930,048)	-	(1,911,343)	-
Finance cost		(48,409,167)	(94,056,467)	(25,533,009)	(45,722,879)
		(136,714,392)	(169,596,951)	(60,176,403)	(88,424,687)
Profit / (loss) before revenue tax and income tax		53,027,168	(139,924,629)	25,789,273	(52,693,390)
Revenue tax		(34,291,521)	(20,553,546)	(17,198,580)	(10,775,048)
Profit / (loss) before income tax		18,735,647	(160,478,175)	8,590,693	(63,468,438)
Income tax		(14,597,194)	1,600,873	(14,597,194)	1,600,873
Profit / (loss) for the period		4,138,453	(158,877,302)	(6,006,501)	(61,867,565)
Earnings per share basic and diluted		5.17	(198.60)	(7.51)	(77.33)

The annexed notes from 1 to 16 form an integral part of these interim financial statements.

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Muhammad Ismail Malik
Company Secretary

ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Reserves				Loan From Director	Total
	Capital		Revenue			
	Surplus on revaluation of property, plant and equipment	Tax holiday reserve	General reserve	Unappropriated profits		

Balance as at July 01, 2024 - Audited	8,000,000	1,126,303,251	2,668,746	80,000,000	106,251,722	157,500,000	1,480,723,719
Loss for the six month period ended December 31, 2024	-	-	-	-	(158,877,302)	-	(158,877,302)
Other comprehensive income for the six month period ended December 31, 2024	-	-	-	-	-	-	-
Total comprehensive income for the six month period ended December 31, 2024	-	-	-	-	(158,877,302)	-	(158,877,302)
Transfer from surplus on revaluation of property plant and equipment on account of incremental depreciation (net of deferred tax)	-	(5,131,855)	-	-	5,131,855	-	-
Transfer from general reserve to unappropriated profits	-	-	-	(60,000,000)	60,000,000	-	-
Transaction with shareholders:							
Loan from directors	-	-	-	-	-	35,000,000	35,000,000
Balance as at December 31, 2024	8,000,000	1,121,171,396	2,668,746	20,000,000	12,506,275	192,500,000	1,356,846,417
Balance as at July 01, 2025 - Audited	8,000,000	1,007,839,856	2,668,746	20,000,000	246,709,898	192,500,000	1,477,718,500
Profit for the six month period ended December 31, 2025	-	-	-	-	4,138,483	-	4,138,483
Other comprehensive income for the six month period ended December 31, 2025	-	-	-	-	-	-	-
Total comprehensive income for the six month period ended December 31, 2025	-	-	-	-	4,138,483	-	4,138,483
Transfer from surplus on revaluation of property plant and equipment on account of incremental depreciation (net of deferred tax)	-	(4,096,489)	-	-	4,096,489	-	-
Transfer of revaluation surplus due to disposal of revalued assets- (net of deferred tax)	-	(139,233,557)	-	-	139,233,557	-	-
Transaction with shareholders:							
Loan from directors	-	-	-	-	-	30,000,000	30,000,000
Balance as at December 31, 2025	8,000,000	864,509,819	2,668,746	20,000,000	294,178,397	222,500,000	1,511,856,952

The annexed notes from 1 to 16 form an integral part of these interim financial statements.

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Muhammad Ismail Malik
Company Secretary



**ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025**

	----- Six month period ended -----	
	December 31, 2025 Rupees	December 31, 2024 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before income taxation	18,735,647	(160,478,175)
Adjustments for non cash items:		
Depreciation on property, plant and equipment	35,897,000	38,325,236
Gain on disposal of Property, plant and equipment	(32,020,075)	-
Provision for staff retirement benefits - gratuity	19,195,715	8,524,815
Finance cost	48,409,167	94,056,467
Revenue tax	34,291,521	20,553,546
Operating cash flows before movement in working capital	124,508,975	981,889
<i>(Increase) / decrease in current assets</i>		
Stores and spares	7,586,413	(18,568,275)
Stock in trade	23,868,559	(44,038,613)
Trade debts	(48,934,663)	47,957,022
Loans and advances	47,613,572	5,662,256
Trade deposits and prepayments	(3,316,742)	(2,466,572)
Sales tax refundable	30,839,926	61,189,277
<i>Increase in current liabilities</i>		
Trade and other payables	46,226,699	191,336,154
	103,883,764	241,071,249
Net cash generated from operations	228,392,739	242,053,138
Income tax paid	(41,032,300)	(22,581,519)
Staff retirement benefits - gratuity paid	(9,784,907)	(32,631,024)
Finance cost paid	(50,911,610)	(111,654,303)
	(101,728,817)	(166,866,846)
Net cash generated from operating activities	126,663,922	75,186,292
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(16,322,955)	(3,620,430)
Proceeds from sale of property, plant and equipment	126,200,000	-
Additions to capital work in progress	(2,310,000)	(828,614)
Long term advances and receivables	(175,291,265)	(33,600,000)
Net cash used in investing activities	(67,724,220)	(38,049,044)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(81,443,336)	(42,444,435)
Repayment of lease liabilities	(4,595,070)	(1,300,681)
Short term borrowings - net	450,000	99,313,736
Loan from directors	30,000,000	35,000,000
Net cash (used) in / generated from financing activities	(55,588,406)	90,568,620
Net increase in cash and cash equivalents	3,351,296	127,705,868
Cash and cash equivalents at beginning of the period	(214,911,948)	(314,297,675)
Cash and cash equivalents at end of the period	(211,640,652)	(186,591,807)
CASH AND CASH EQUIVALENTS		
Cash and bank balances	2,512,300	412,525
Running finance	(214,152,952)	(187,004,332)
	(211,640,652)	(186,591,807)

The annexed notes from 1 to 16 form an integral part of these interim financial statements.

Muhammad Ismail Malik
Company Secretary