

AN

TEXTILE MILLS LIMITED



2nd

Quarter

Report

**DECEMBER 31, 2025
(UN-AUDITED)**

COMPANY INFORMATION

Board of Directors	Mrs. Nazma Amer Mr. Aizad Amer Khawaja Amer Khurshid Mr. Anns Amer Mrs. Yusra Amer Syed Khalid Ali Mr. Umar Muneer	Chairperson Chief Executive Officer Director Director Director Director Director
Audit Committee	Mr. Umar Muneer Mrs. Yusra Amer Syed Khalid Ali	Chairman Member Member
HR and Remuneration Committee	Syed Khalid Ali Mr. Umar Muneer Mr. Anns Amer	Chairman Member Member
Nomination Committee	Mr. Umar Muneer Mrs. Yusra Amer Syed Khalid Ali	Chairman Member Member
Risk Management Committee	Mr. Anns Amer Mr. Umar Muneer Syed Khalid Ali	Chairman Member Member
Chief Financial Officer	Mr. Muhammad Saqib Ehsan	
Company Secretary	Mr. Muzammal Jamil	
Auditors	Riaz Ahmad and Company Chartered Accountants FS Tower, Outside Al-Fateh Garden, East Canal Road, Faisalabad	
Bankers	Bank Al Habib Limited Habib Metro Bank Limited Habib Bank Limited Meezan Bank Limited National Bank of Pakistan	
Share Registrar	Corplink (Private) Limited Wings Arcade, 1-K, Commercial, Model Town, Lahore	
Registered Office & Mills	35 Kilometer, Sheikhpura Road, Faisalabad	

DIRECTORS' REVIEW TO THE SHAREHOLDERS

The Directors of your Company feel pleasure to submit un-audited condensed interim financial information of your Company for the half year ended December 31, 2025.

	Half year ended	
	31 December 2025	31 December 2024
	(Rupees in Thousand)	
REVENUE FROM CONTRACTS WITH CUSTOMERS	2,406,776	2,176,224
COST OF SALES	(2,402,703)	(2,119,001)
GROSS PROFIT	4,073	57,223
DISTRIBUTION COST	(6,069)	(6,201)
ADMINISTRATIVE EXPENSES	(33,989)	(30,054)
OTHER EXPENSES	(4,714)	(3)
	(44,772)	(36,258)
	(40,699)	20,965
OTHER INCOME	1,428	2
(LOSS) / PROFIT FROM OPERATIONS	(39,271)	20,967
FINANCE COST	(23,850)	(24,346)
LOSS BEFORE LEVY AND TAXATION	(63,121)	(3,379)
LEVY	(30,085)	(27,203)
LOSS BEFORE TAXATION	(93,206)	(30,582)
TAXATION	26,276	981
LOSS AFTER TAXATION	(66,930)	(29,601)
LOSS PER SHARE - BASIC AND DILUTED (RUPEES)	(6.93)	(3.06)

REVIEW OF OPERATING RESULTS

During the period under review sales were Rupees 2,406.776 million as compared to Rupees 2,176.224 million of corresponding period. Cost of sales was Rupees 2,402.703 million as compared to Rupees 2,119.001 million of corresponding period. The Company incurred a loss after taxation amounting to Rupees 66.930 million as compared to the corresponding period in which the Company incurred a loss after taxation of Rupees 29.601 million.

FUTURE OUTLOOK

The management of your Company remains cognizant of the challenges as it continues its efforts to regain its profitability by increasing its market efforts to increase in share of market. We also remain focused on the challenge of reducing our operating costs and using our efficiencies to maximize our returns. Moreover the Company is operating on its optimum capacity with the support of interest free loans obtained from directors and facility of borrowings from the banks to meet the liquidity requirements.

ACKNOWLEDGEMENT

The Board places on record its appreciation for the cooperation, commitment, and hard work extended to the Company by the customers, suppliers, bankers and all the employees of the Company.

FAISALABAD

Dated: February 27, 2026

On behalf of the Board

Aizad Amer
Chief Executive OfficerKhawaja Amer Khurshid
Director

حصص یافتگان کے لئے ڈائریکٹرز کی رپورٹ

بورڈ آف ڈائریکٹرز انتہائی مسرت کے ساتھ اپنی کمپنی کی غیر آڈٹ شدہ 31 دسمبر 2025 کو ختم ہونے والی پہلی ششماہی تک کی مالیاتی کارکردگی پیش کر رہے ہیں۔

مالیاتی نتائج:

31 دسمبر 2024	31 دسمبر 2025	
(رقم ہزاروں میں)	(رقم ہزاروں میں)	
2,176,224	2,406,776	آمدن
(2,119,001)	(2,402,703)	فروخت کی لاگت
57,223	4,073	مجموعی نفع
(6,201)	(6,069)	تقسیم کی لاگت
(30,054)	(33,989)	انتظامیہ اخراجات
(3)	(4,714)	دیگر اخراجات
(36,258)	(44,772)	
20,965	(40,699)	
2	1,428	دیگر آمدن
20,967	(39,271)	آپریٹنگ سے نقصان
(24,346)	(23,850)	مالیاتی لاگت
(3,379)	(63,121)	لیوی اور ٹیکس سے پہلے نقصان
(27,203)	(30,085)	لیوی
(30,582)	(93,206)	ٹیکس سے پہلے نقصان
981	26,276	ٹیکس
(29,601)	(66,930)	ٹیکس کے بعد نقصان
(3.06)	(6.93)	نقصان فی حصہ - روپے

کارروائی کے نتیجے کا جائزہ:

دوران جائزہ ششماہی آمدن مبلغ 2,406.776 ملین ہوئی۔ جبکہ اس کے مقابل پچھلے سال کی ششماہی آمدن مبلغ 2,176.224 ملین تھی فروخت کی لاگت مبلغ 2,402.703 ملین ہے۔ جبکہ اس کے مقابل پچھلے سال کی ششماہی میں فروخت کی لاگت مبلغ 2,119.001 ملین تھی۔ کمپنی کو اس ششماہی میں ٹیکس کے بعد مبلغ 66.930 ملین کا نقصان ہوا۔ جب کہ اس کے مقابل پچھلے سال کی ششماہی میں مبلغ 29.601 ملین کا نقصان ہوا تھا۔

مستقبل کا خاکہ:

آپنی کمپنی کی انتظامیہ چیلنجز سے بخوبی واقف ہے کیونکہ مارکیٹ میں اپنا حصہ بڑھانے کے لئے اپنی مارکیٹ کی کوششوں کو بڑھا کر اپنے منافع کو دوبارہ حاصل کرنے کے لئے کوششیں جاری رکھے ہوئے ہے۔ ہم اپنے آپ پر پٹنگ اخراجات کو کم کرنے اور اپنے منافع کو زیادہ سے زیادہ کرنے کے لئے اپنی صلاحیتوں کو استعمال کرنے کے نتیجے پر بھی توجہ مرکوز کیے ہوئے ہے۔ مزید برآں کمپنی اپنی بہترین صلاحیت پر کام کر رہی ہے۔ کیونکہ اسے کمپنی کے ڈائریکٹرز سے حاصل کیے گئے بلا سوا قرضوں اور مالی ضروریات کو پورا کرنے کے لئے بینکوں سے قرض لینے کی سہولت حاصل ہے۔

اعتراف:

بورڈ اپنے گاہکوں، سپلائرز، منگروں اور ملازموں کے تعاون، عزم اور محنت کی تعریف کرتا ہے اور اسے اپنے ریکارڈ میں لاتا ہے۔

منجانب بورڈ آف ڈائریکٹرز



چیف ایگزیکٹو آفیسر



خواجہ عامر خورشید

ڈائریکٹر

فیصل آباد

مورخہ 27 فروری 2026

INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of AN TEXTILE MILLS LIMITED

Report on review of Condensed Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of AN TEXTILE MILLS LIMITED as at 31 December 2025 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, and condensed interim statement of cash flows, and notes to condensed interim financial statements for the half year then ended (here-in-after referred to as "condensed interim financial statements"). Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Other Matter

Pursuant to the requirement of Section 237 (1) (b) of the Companies Act, 2017, only cumulative figures for the half year, presented in the second quarter accounts are subject to a limited scope review by the statutory auditors of the company. Accordingly, the figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three months period ended 31 December 2025 have not been reviewed by us.

The engagement partner on the review resulting in this independent auditor's review report is Liaqat Ali Panwar.

Riaz Ahmad & Co.

RIAZ AHMAD & COMPANY
Chartered Accountants

Faisalabad

Date: 27 February, 2026

UDIN: RR202510184IPfrx86L1

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

	NOTE	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	9	2,406,776	2,176,224	1,124,853	1,133,040
COST OF SALES	10	(2,402,703)	(2,119,001)	(1,162,876)	(1,077,730)
GROSS PROFIT / (LOSS)		4,073	57,223	(38,023)	55,310
DISTRIBUTION COST		(6,069)	(6,201)	(2,917)	(3,622)
ADMINISTRATIVE EXPENSES		(33,989)	(30,054)	(8,247)	(13,593)
OTHER EXPENSES		(4,714)	(3)	(4,714)	(3)
		(44,772)	(36,258)	(15,878)	(17,218)
		(40,699)	20,965	(54,001)	38,092
OTHER INCOME		1,428	2	1,427	1
(LOSS) / PROFIT FROM OPERATIONS		(39,271)	20,967	(52,574)	38,093
FINANCE COST		(23,850)	(24,346)	(13,324)	(12,969)
(LOSS) / PROFIT BEFORE LEVY AND TAXATION		(63,121)	(3,379)	(65,898)	25,124
LEVY		(30,085)	(27,203)	(14,061)	(14,163)
(LOSS) / PROFIT BEFORE TAXATION		(93,206)	(30,582)	(79,959)	10,961
TAXATION		26,276	981	35,818	8,013
(LOSS) / PROFIT AFTER TAXATION		(66,930)	(29,601)	(43,141)	18,974
(LOSS) / EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)		(6.93)	(3.06)	(4.47)	1.96

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



Aizad Amer
Chief Executive Officer



Khawaja Amer Khurshid
Director



Muhammad Saqib Ehsan
Chief Financial Officer

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025**

	Half year ended		Quarter ended	
	31 December 2025	31 December 2024	31 December 2025	31 December 2024
	----- (RUPEES IN THOUSAND) -----			
(LOSS) / PROFIT AFTER TAXATION	(66,930)	(29,601)	(43,141)	18,974
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss	-	-	-	-
Items that may be reclassified subsequently to profit or loss	-	-	-	-
Other comprehensive income for the period	-	-	-	-
TOTAL COMPREHENSIVE (LOSS) / INCOME FOR THE PERIOD	<u>(66,930)</u>	<u>(29,601)</u>	<u>(43,141)</u>	<u>18,974</u>

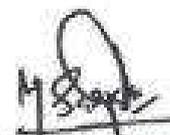
The annexed notes form an integral part of these condensed interim financial statements.



Aizad Amer
Chief Executive Officer



Khawaja Amer Khurshid
Director



Muhammad Saqib Ehsan
Chief Financial Officer

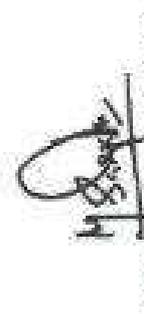
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

	SHARE CAPITAL	DIRECTORS' LOANS	CAPITAL RESERVES			ACCUMULATED LOSS	TOTAL EQUITY	
			Premium on issue of shares	Equity portion of shareholders loan	Surplus on revaluation of property, plant and equipment - net of deferred income tax			
(FIGURES IN THOUSANDS)								
Balance as at 30 June 2024 - (Audited)	86,600	340,000	17,250	49,779	461,610	523,638	(165,980)	357,658
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	-	-	(6,677)	6,677	-	-
Loss for the period	-	-	-	-	-	-	(29,600)	(29,600)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	-	-	(29,600)	(29,600)
Balance as at 31 December 2024 - (Un-audited)	86,600	340,000	17,250	49,779	454,933	523,638	(195,580)	328,058
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	-	-	(6,678)	6,678	-	-
Loss for the period	-	-	-	-	-	-	(73,406)	(73,406)
Other comprehensive loss for the period	-	-	-	-	-	-	(6,216)	(6,216)
Total comprehensive loss for the period	-	-	-	-	-	-	(79,622)	(79,622)
Balance as at 30 June 2025 - (Audited)	86,600	340,000	17,250	49,779	448,255	523,638	(275,202)	248,436
Transaction with owners:								
- Dividend's been obtained during the year	-	250,000	-	-	-	-	-	250,000
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred income tax	-	-	-	-	(8,343)	8,343	-	-
Loss for the period	-	-	-	-	-	-	(66,900)	(66,900)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Total comprehensive loss for the period	-	-	-	-	-	-	(66,900)	(66,900)
Balance as at 31 December 2025 - (Un-audited)	86,600	610,000	17,250	49,779	441,912	523,638	(342,102)	181,536

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


Aizad Amer
Chief Executive Officer


Khawaja Amer Khurshid
Director


Muhammad Saqib Ehsan
Chief Financial Officer

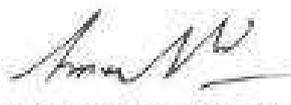
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025

	NOTE	Half year ended	
		31 December 2025	31 December 2024
(RUPEES IN THOUSAND)			
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	11	37,012	(70,311)
Finance cost paid		(22,069)	(22,260)
Income tax and levy paid		(47,317)	(44,190)
Staff retirement gratuity paid		(14,039)	(10,306)
Net decrease / (increase) in long term deposits and prepayments		194	(362)
Net decrease in long term loans		190	90
Net cash used in operating activities		<u>(46,029)</u>	<u>(147,339)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		(26,262)	(44,830)
Proceeds from sale of property, plant and equipment		1,900	-
Net cash used in investing activities		<u>(24,362)</u>	<u>(44,830)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Short term borrowings - net		(169,110)	218,559
Director's loan obtained		250,000	-
Net cash from financing activities		<u>80,890</u>	<u>218,559</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS		<u>10,499</u>	<u>26,390</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		17,018	26,868
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		<u>27,517</u>	<u>53,258</u>

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



Alzad Amer
Chief Executive Officer



Khawaja Amer Khurshid
Director



Muhammad Saqib Ehsan
Chief Financial Officer

**SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (Un-audited)
FOR THE HALF YEAR ENDED 31 DECEMBER 2025**

1. THE COMPANY AND ITS OPERATIONS

AN Textile Mills Limited (the Company) is a public limited company incorporated in Pakistan under the Companies Act, 1913 (Now Companies Act, 2017) on 04 February 1982 and listed on Pakistan Stock Exchange Limited on 08 March 1989. Its registered office and mills premises are situated at 35-kilometers Sheekhupura Road, Faisalabad. The principal activity of the Company is manufacturing, sale and trading of yarn and cloth. A liaison office is situated at 404-405, 4th Floor, Business Centre, Mumtaz Hassan Road, Karachi.

2. BASIS OF PREPARATION

2.1 These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34 'Interim Financial Reporting', issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim financial statements do not include all the information required for annual financial statements and should be read in conjunction with the annual financial statements of the Company for the year ended 30 June 2025. These condensed interim financial statements are un-audited, however, have been subjected to limited scope review by the auditors and are being submitted to the shareholders as required by the Listed Companies (Code of Corporate Governance) Regulations, 2019 and Section 237 of the Companies Act, 2017.

3. MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information applied in the preparation of these condensed interim financial statements are consistent with those applied in the preparation of the annual financial statements of the Company for the year ended 30 June 2025.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

In preparing these condensed interim financial statements, the significant judgements made by the management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied in the annual financial statements of the Company for the year ended 30 June 2025.

5. FINANCIAL RISK MANAGEMENT

The Company's financial risk management objectives and policies are consistent with those disclosed in the annual audited financial statements of the Company for the year ended 30 June 2025.

Un-audited 31 December 2025	Audited 30 June 2025
(RUPEES IN THOUSAND)	

6. DIRECTORS' LOANS

Balance as at 01 July	360,000	360,000
Add: Obtained during the period / year	250,000	-
Balance as at 31 December	610,000	360,000

6.1 These represent unsecured interest free loans obtained from the directors of the Company to meet the liquidity requirements of the Company. These loans are repayable at the discretion of the Company.

7. CONTINGENCIES AND COMMITMENTS**a) Contingencies**

There is no significant change in the status of contingencies as disclosed in the preceding audited annual published financial statements of the Company for the year ended 30 June 2025, except for the following:

i) An appeal has been filed by the Company before Commissioner Inland Revenue (Appeals) [CIR (A)], LTO Multan dated 02 February 2026 against the order of Assistant Commissioner Inland Revenue dated 27 November 2025, for demand of Rupees 5,917 million by the tax department regarding disallowance of refund adjustment related to the tax year 2020. The related provision is not made in these condensed interim financial statements in view of favorable outcome of the appeal, on advice of legal counsel,

ii) Guarantees of Rupees 106,253 million (30 June 2025: Rupees 142,960 million) are given by the banks of the Company to Sui Northern Gas Pipelines Limited (SNGPL) against gas connections and Faisalabad Electric Supply Company Limited (FESCO) against electricity connection.

b) Commitments

i) Letters of credit other than capital expenditure are of Rupees 29,506 million (30 June 2025: Rupees 129,800 million).

Un-audited 31 December 2025	Audited 30 June 2025
(RUPEES IN THOUSAND)	

8. PROPERTY, PLANT AND EQUIPMENT

Opening book value	1,247,193	1,236,906
Add: Cost of additions during the period / year (Note 8.1)	26,262	69,839
	1,273,455	1,306,745
Less: Book value of deletions during the period / year - vehicles	473	257
	1,272,982	1,306,488
Less: Depreciation charged during the period / year	28,843	59,295
	1,244,139	1,247,193

8.1 Cost of additions during the period / year

Plant and machinery	20,585	19,852
Solar equipment	-	49,738
Furniture, fixtures	-	86
Vehicles	5,677	163
	26,262	69,839

(Un-audited)			
Half year ended		Quarter ended	
31 December 2025	31 December 2024	31 December 2025	31 December 2024
------(RUPEES IN THOUSAND)-----			

9. REVENUE FROM CONTRACTS WITH CUSTOMERS

Yarn	2,210,146	2,019,695	1,031,835	1,049,551
Waste	196,630	156,529	93,018	83,489
	2,406,776	2,176,224	1,124,853	1,133,040

9.1 All of the revenue is earned from Pakistan.

(Un-audited)			
Half year ended		Quarter ended	
31 December 2025	31 December 2024	31 December 2025	31 December 2024

(RUPEES IN THOUSAND)

10. COST OF SALES

Raw materials consumed	1,420,413	1,264,387	641,781	639,982
Loading, unloading and weightment charges	232	113	193	59
Salaries, wages and other benefits	246,909	136,606	121,619	70,945
Stores, spare parts and loose tools consumed	80,137	48,217	47,436	24,380
Packing materials consumed	27,657	19,601	13,083	10,411
Repair and maintenance	552	216	271	38
Fuel and power	644,347	652,765	339,461	302,245
Insurance	2,594	1,837	1,639	979
Other factory overheads	1,988	1,523	955	747
Depreciation	27,019	25,682	13,600	15,572
	<u>2,451,848</u>	<u>2,150,947</u>	<u>1,179,948</u>	<u>1,065,358</u>
Work-in-process				
Opening stock	81,717	53,826	68,826	60,034
Closing stock	(71,901)	(73,918)	(71,901)	(73,918)
	<u>9,816</u>	<u>(20,092)</u>	<u>(3,075)</u>	<u>(13,884)</u>
Cost of goods manufactured	<u>2,461,664</u>	<u>2,130,855</u>	<u>1,176,873</u>	<u>1,051,474</u>
Finished goods				
Opening stock	22,963	26,864	67,927	64,974
Closing stock	(81,924)	(38,718)	(81,924)	(38,718)
	<u>(58,961)</u>	<u>(11,854)</u>	<u>(13,997)</u>	<u>26,256</u>
	<u>2,402,703</u>	<u>2,119,001</u>	<u>1,162,876</u>	<u>1,077,730</u>

Un-audited	
Half year ended	
31 December 2025	31 December 2024

(RUPEES IN THOUSAND)

11. CASH GENERATED FROM / (USED IN) OPERATIONS

Loss before levy and taxation	(63,121)	(3,379)
Adjustments for non-cash charges and other items:		
Depreciation	28,843	27,631
Provision for staff retirement gratuity	22,738	8,972
Finance cost	23,850	24,346
Gain on sale of property, plant and equipment	(1,427)	-
Allowance for expected credit losses	4,713	3
Provision for doubtful loans and advances	1	-
Working capital changes (Note 11.1)	31,415	(127,884)
	<u>37,012</u>	<u>(70,311)</u>

11.1 Working capital changes

(Increase) / decrease in current assets:

Stores, spare parts and loose tools	(17,936)	(29,006)
Stock in trade	(186,922)	(271,496)
Trade debts	7,097	60,938
Loans and advances	(1,272)	(823)
Short term deposits and prepayments	4,489	(2,342)
Other receivables	(21,929)	(66,320)
	<u>(216,474)</u>	<u>(309,049)</u>
Increase in trade and other payables	237,889	181,165
	<u>21,415</u>	<u>(127,884)</u>

12. TRANSACTIONS WITH RELATED PARTIES

The related parties comprise directors and key management personnel. The Company in the normal course of business carries out transactions with various related parties. Detail of transactions and balances with related parties is as follows:

(Un-audited)			
Half year ended		Quarter ended	
31 December 2025	31 December 2024	31 December 2025	31 December 2024
------(RUPEES IN THOUSAND)-----			

i) Transactions

Borrowings obtained from directors	250,000	22,000	250,000	7,500
Borrowings repaid to director	250,000	-	250,000	-
Remuneration paid to executives	3,074	2,400	1,200	1,200

Un-audited 31 December 2025	Audited 30 June 2025
(RUPEES IN THOUSAND)	

ii) Period end balances

Directors' loans	610,000	360,000
Short term borrowings	79,099	329,099
Loans and advances	-	200

13. DISCLOSURE REQUIREMENT FOR COMPANY NOT ENGAGED IN SHARIAH NON-PERMISSIBLE BUSINESS ACTIVITIES AS ITS CORE BUSINESS ACTIVITIES

Financing obtained as per Islamic mode

Short term borrowings	79,099	329,099
Interest or mark-up accrued on any conventional loan or advance	22,660	47,936

Shariah compliant bank deposits and bank balances

Bank balances	22,311	14,286
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Un-audited 31 December 2025	Un-Audited 31 December 2024
(RUPEES IN THOUSAND)	

Revenue earned from shariah compliant business	2,406,776	2,176,224
Profit earned from shariah compliant bank deposits and bank balances	1	2

Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non-compliant income

Shariah compliant

Gain on sale of property, plant and equipment	1,427	-
Profit on saving account with bank	1	2

There is no dividend or profit earned on any investment, no exchange gain earned and no mark-up paid on Islamic mode of financing. Moreover there was no late payment or liquidated damages. Furthermore the relationship with shariah compliant banks is given below:

Name	Relationship
Bank Alfalah Limited	Bank balance
AlBaraka Bank (Pakistan) Limited	Bank balance
Meezan Bank Limited	Bank balance
Habib Bank Limited	Bank balance

14. DATE OF AUTHORIZATION

These condensed interim financial statements were approved by the Board of Directors and authorized for issue on February 27, 2026.

15. CORRESPONDING FIGURES

In order to comply with the requirements of IAS 34, the condensed interim statement of financial position and condensed interim statement of changes in equity have been compared with the balances of annual financial statements of preceding financial year, whereas, the condensed interim statement of profit or loss, condensed interim statement of comprehensive income and condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.

Corresponding figures have been rearranged, wherever necessary, for the purpose of comparison. However, no significant rearrangements have been made.

16. GENERAL

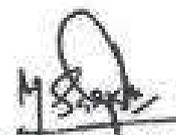
Figures have been rounded off to the nearest thousand of Rupees unless otherwise stated.



Aizad Amer
Chief Executive Officer



Khawaja Amer Khurshid
Director



Muhammad Saqib Ehsan
Chief Financial Officer

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