

**AL ASGHAR TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)**  
**AS AT DECEMBER 31, 2025**

	Note	(UN-AUDITED) December 31, 2025 Rupees	(AUDITED) June 30, 2025 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,239,381,028	1,253,441,673
Capital work in progress	8	2,244,525	2,202,025
Long term deposits		2,587,478	2,587,478
Long term investments		98,000	98,000
Long term loans and advances		3,173,929	2,740,610
		<u>1,247,484,960</u>	<u>1,261,069,786</u>
<b>CURRENT ASSETS</b>			
Loans and advances		344,840	684,000
Short term investments	9	1,405,744,563	959,559,588
Trade deposits and short term prepayments		37,008,571	25,110,816
Other receivables		817,385,262	761,758,177
Tax refunds due from Government		13,609,319	10,675,354
Cash and bank balances	10	23,753,155	6,286,409
		<u>2,297,845,710</u>	<u>1,764,074,344</u>
<b>TOTAL ASSETS</b>		<u><b>3,545,330,671</b></u>	<u><b>3,025,144,130</b></u>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorized share capital 50,000,000 (2024: 50,000,000) ordinary shares of Rs. 5 each		<u>250,000,000</u>	<u>250,000,000</u>
Issued, subscribed and paid-up capital		222,133,470	222,133,470
Surplus on revaluation of property, plant and equipment		939,139,421	941,926,512
Unappropriated profit		1,606,518,764	1,224,732,435
Un-realised gain on investment		176,695,935	118,935,053
		<u>2,944,487,590</u>	<u>2,507,727,470</u>
<b>TOTAL EQUITY</b>		<u>2,944,487,590</u>	<u>2,507,727,470</u>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Long term financing	11	18,770,615	18,770,615
Long term deposits		17,800,100	17,800,100
Deferred liabilities		165,899,990	157,584,938
		<u>202,470,705</u>	<u>194,155,653</u>
<b>CURRENT LIABILITIES</b>			
Loan from directors and others		14,032,286	18,185,001
Trade and other payables		47,310,072	52,891,480
Unclaimed dividends		239,589	239,589
Accrued mark-up		48,981,679	46,116,573
Book overdraft		13,152,339	4,141,348
Short term running finance		191,421,979	143,288,151
Taxation-net		83,234,431	58,398,865
		<u>398,372,376</u>	<u>323,261,007</u>
<b>TOTAL LIABILITIES</b>		<u>600,843,080</u>	<u>517,416,659</u>
<b>CONTINGENCIES AND COMMITMENTS</b>			
	12	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<u><b>3,545,330,671</b></u>	<u><b>3,025,144,130</b></u>

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

  
**NADEEM ELLAHI SHAIKH**  
 Chief Executive

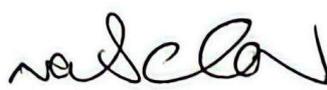
  
**ABDULLAH MOOSA**  
 Director

  
**MUHAMMAD SULEMAN**  
 Chief Financial Officer

ALI ASGHAR 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(restated)	December 31, 2025	December 31, 2024(restated)
<b>Rupees</b>					
Revenue-Logistic center service		37,361,280	36,767,094	18,884,148	23,651,100
Less: Logistic center Service Charges		(21,608,504)	(18,177,682)	(11,501,163)	(9,289,746)
<b>Gross profit</b>		<b>15,752,776</b>	<b>18,589,412</b>	<b>7,382,985</b>	<b>14,361,354</b>
Administrative expenses		(14,734,650)	(15,655,418)	(7,084,922)	(9,780,099)
Other income	13	211,524,208	94,169,079	146,827,608	45,498,524
		196,789,558	78,513,661	139,742,686	35,718,425
<b>Profit from operations</b>		<b>212,542,334</b>	<b>97,103,074</b>	<b>147,125,671</b>	<b>50,079,779</b>
Finance cost		(10,114,783)	(12,752,435)	(5,310,155)	(8,257,346)
<b>Profit before levies and taxation</b>		<b>202,427,551</b>	<b>84,350,639</b>	<b>141,815,516</b>	<b>41,822,433</b>
Levies		(43,136,896)	-	-	(19,929,115)
<b>Profit before taxation</b>		<b>159,290,655</b>	<b>84,350,639</b>	<b>141,815,516</b>	<b>21,893,318</b>
<b>Taxation</b>					
Current Tax		37,772,448	(26,180,045)	42,799,485	(913,302)
Deferred Tax		22,713,050	32,640,489	-	-
		60,485,498	6,460,444	(941,338)	(913,302)
<b>Profit after Taxation</b>		<b>219,776,153</b>	<b>90,811,083</b>	<b>140,874,178</b>	<b>20,980,016</b>
<b>Earning per share - Basic and diluted</b>		<b>4.95</b>	<b>2.04</b>	<b>3.17</b>	<b>0.47</b>

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

  
**NADEEM ELLAHI SHAIKH**  
Chief Executive

  
**ABDULLAH MOOSA**  
Director

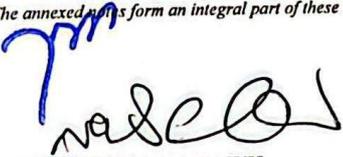
  
**MUHAMMAD SULEMAN**  
Chief Financial Officer

**AL-SAGHAR 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,	December 31,	December 31,	December 31,
2025	2024	2025	2024

	Rupees			
Profit after taxation	219,776,153	90,811,083	140,874,178	34,718,393
<b>Other comprehensive income/ (loss)</b>				
<i>Items that may be reclassified subsequently to profit or loss account:</i>				
Surplus on revaluation of property, plant and equipment	-	-	-	-
Unrealized (loss) / gain on remeasurement of available for sale investment-net of tax	216,983,967	(28,992,153)	228,966,193	(17,009,927)
Realized gain on sale of investment during the period	159,223,085	282,937,635	147,435,337	271,149,887
Realized (gain) / loss on remeasurement of available for sale investment	376,207,052	253,945,482	376,401,530	254,139,960
<b>Total comprehensive Income for the period</b>	<b>595,983,205</b>	<b>344,756,564</b>	<b>517,275,708</b>	<b>288,858,353</b>

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

  
**NADEEM ELLAHI SHAIKH**  
 Chief Executive

  
**ABDULLAH MOOSA**  
 Director

  
**MUHAMMAD SULEMAN**  
 Chief Financial Officer

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

	Reserves				Total Equity
	Issued, subscribed and paid-up capital	Revenue Reserve/ Unappropriated Profit	Revaluation Surplus on PPE	Unrealized Gain/Loss on Fair Value	
	<b>Rupees</b>				
Balance as at July 01, 2024 restated	222,133,470	765,160,621	947,795,142	260,776,131	2,195,865,364
Profit for the period	-	90,811,083	-	-	90,811,083
<b>Other comprehensive income for the period:</b>					
Unrealized loss on remeasurement of available for sale investment	-	-	-	-	-
Realized gain on Other Comprehensive Income	-	-	-	253,945,482	253,945,482
Transferred from surplus on revaluation of property, plant & equipment	-	2,934,315	(2,934,315)	-	-
Adjustment for Realized gain	-	543,713,766	-	(543,713,766)	-
Transfer from long term loan	-	-	-	-	-
<b>Balance as at Dec 31, 2024 (Unaudited)</b>	<b>222,133,470</b>	<b>1,402,619,785</b>	<b>944,860,827</b>	<b>(28,992,153)</b>	<b>2,540,621,928</b>
Profit for the period	-	(39,797,566)	-	-	(39,797,566)
<b>Other comprehensive income for the period:</b>					
Unrealized Gain on remeasurement of available for sale investment during the year-net of tax	-	-	-	7,075,634	7,075,634
Realized gain on sale of investment	-	(140,851,572)	-	140,851,572	-
Adjustment of loss on revaluatin of building on leasehold land	-	-	-	-	-
Gain on remeasurement of Staff retirement benefits	-	(172,527)	-	-	(172,527)
Trasnfered to Retained Earnings	-	-	-	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	2,934,315	(2,934,315)	-	-
Transferred from long term loan	-	-	-	-	-
<b>Balance as at June 30, 2025 (Audited)</b>	<b>222,133,470</b>	<b>1,224,732,435</b>	<b>941,926,512</b>	<b>118,935,053</b>	<b>2,507,727,470</b>
Profit for the period	-	219,776,153	-	-	219,776,153
Unrealized loss on available for sale securities	-	-	-	-	-
<b>Other comprehensive income for the period:</b>					
Unrealized loss on remeasurement of available for sale investment	-	-	-	216,983,967	216,983,967
Realized gain on Other Comprehensive Income	-	159,223,085	-	(159,223,085)	-
Transferred from surplus on revaluation of property, plant & equipment	-	2,787,091	(2,787,091)	-	-
<b>Balance as at Dec 31, 2025 (Unaudited)</b>	<b>222,133,470</b>	<b>1,606,518,764</b>	<b>939,139,421</b>	<b>176,695,935</b>	<b>2,944,487,590</b>

The annexed notes form an integral part of this condensed interim financial statement.

NADEEM ELLAHI SHAIKH  
Chief Executive

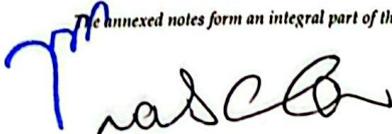
ABDULLAH MOOSA  
Director

MUHAMMAD SULEMAN  
Chief Finance Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)  
AS AT DECEMBER 31, 2025

		(UN-AUDITED) December 31, 2025 Rupees	(AUDITED) June 30, 2025 Rupees
<b>ASSETS</b>	<b>Note</b>		
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,289,185,347	1,304,441,673
Capital work in progress	8	2,244,525	2,202,025
Long term deposits		2,587,478	2,587,478
Long term loans and advances		3,173,929	2,740,610
		1,297,191,279	1,311,971,786
<b>CURRENT ASSETS</b>			
Loans and advances		344,840	684,000
Short term investments	9	1,405,744,563	959,559,588
Trade deposits and short term prepayments		37,008,571	25,110,816
Other receivables		812,043,115	767,027,936
Tax refunds due from Government		16,332,147	10,675,354
Cash and bank balances	10	23,987,922	6,782,261
		2,295,461,159	1,769,839,955
<b>TOTAL ASSETS</b>		<b>3,592,652,438</b>	<b>3,081,811,741</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorized share capital 50,000,000 (2024: 50,000,000) ordinary shares of Rs. 5 each		250,000,000	250,000,000
Issued, subscribed and paid-up capital		222,133,470	222,133,470
Loan from directors and others		30,000,000	30,000,000
Surplus on revaluation of property, plant and equipment		939,139,421	941,926,512
Unappropriated profit		1,581,125,924	1,203,858,987
Un-realised gain on investment		176,695,936	118,935,053
		2,949,094,752	2,516,854,022
Attributable to the owners of the holding company Non-Controlling interest		(521,123)	(430,532)
<b>TOTAL EQUITY</b>		<b>2,948,573,629</b>	<b>2,516,423,490</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Long term financing	11	50,957,908	50,957,909
Long term deposits		17,800,100	17,800,100
Deferred liabilities		165,899,991	157,584,938
		234,657,998	226,342,947
<b>CURRENT LIABILITIES</b>			
Loan from directors and others		14,032,286	18,185,001
Trade and other payables		53,013,024	64,691,479
Current portion of long term liability		3,022,326	5,864,706
Unclaimed dividends		239,589	239,589
Accrued mark-up		48,981,679	46,116,573
Book overdraft		13,152,339	4,141,348
Short term running finance		191,421,979	143,288,151
Taxation-net		85,557,589	56,518,456
		409,420,811	339,045,304
<b>TOTAL LIABILITIES</b>		<b>644,078,810</b>	<b>565,388,251</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	12	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,592,652,438</b>	<b>3,081,811,741</b>

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



NADEEM ELLAHI SHAIKH  
Chief Executive



ABDULLAH MOOSA  
Director



MUHAMMAD SULEMAN  
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED CONSOLIDATED 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(restated)	December 31, 2025	December 31, 2024(restated)
<b>Rupees</b>					
Revenue-Logistic center service		50,595,123	36,767,094	32,117,991	23,651,100
Less: Logistic center Service Charges		(21,608,504)	(18,177,682)	(11,501,163)	(9,289,746)
<b>Gross profit</b>		<b>28,986,619</b>	<b>18,589,412</b>	<b>20,616,828</b>	<b>14,361,354</b>
Administrative expenses		(16,608,913)	(15,655,418)	(8,959,185)	(9,780,099)
Other income	13	197,920,845	81,852,855	133,224,245	33,182,300
		181,311,933	66,197,437	124,265,061	23,402,201
<b>Profit from operations</b>		<b>210,298,552</b>	<b>84,786,850</b>	<b>144,881,889</b>	<b>37,763,555</b>
Finance cost		(12,390,390)	(12,752,435)	(7,585,762)	(8,257,346)
<b>Profit before levies and taxation</b>		<b>197,908,162</b>	<b>72,034,415</b>	<b>137,296,127</b>	<b>29,506,209</b>
Levies		(43,136,896)	-	-	(19,929,115)
<b>Profit before taxation</b>		<b>154,771,266</b>	<b>72,034,415</b>	<b>137,296,127</b>	<b>9,577,094</b>
<b>Taxation</b>					
Current Tax		37,772,448	(26,180,045)	42,799,485	(913,302)
Deferred Tax		22,713,049	32,640,489	-	-
		60,485,497	6,460,444	(941,338)	(913,302)
<b>Profit after Taxation</b>		<b>215,256,763</b>	<b>78,494,859</b>	<b>136,354,789</b>	<b>8,663,792</b>
<b>Attributable to:</b>					
Owners of the holding company		215,166,172	78,248,534.52	136,309,493	8,540,630.07
Non Controlling Interest		(90,591.00)	(246,324.00)	(45,296.00)	(123,162.00)
		<b>215,256,763</b>	<b>78,494,858.52</b>	<b>136,354,789</b>	<b>8,663,792</b>
<b>Earning per share - Basic and diluted</b>		<b>4.85</b>	<b>1.77</b>	<b>3.07</b>	<b>0.20</b>

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

  
**NADEEM ELLAHI SHAIKH**  
Chief Executive

  
**ABDULLAH MOOSA**  
Director

  
**MUHAMMAD SULEMAN**  
Chief Financial Officer

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

Half Year Ended		Quarter Ended	
December 31,	December 31,	December 31,	December 31,
2025	2024	2025	2024

Rupees

Profit after taxation 215,256,763 78,494,859 136,354,789 8,663,792

Other comprehensive income/ (loss)

Items that may be reclassified subsequently to profit or loss account:

Surplus on revaluation of property, plant and equipment	-	-	-	-
Unrealized (loss) / gain on remeasurement of available for sale investment-net of tax	216,983,967	(28,992,153)	228,966,193	(17,009,927)
Realized gain on sale of investment during the period	159,223,085	282,937,635	147,435,337	271,149,887
Realized (gain) / loss on remeasurement of available for sale investment	376,207,052	253,945,482	376,401,530	254,139,960
<b>Total comprehensive Income for the period</b>	<b>591,463,815</b>	<b>332,440,340</b>	<b>512,756,319</b>	<b>262,803,752</b>

Attributable to:

Owners of the holding Company	591,373,223.68	332,194,015.52	512,711,022.76	262,680,590.07
Non-Controlling Interest	(90,591.00)	(246,324.00)	(45,296.00)	(123,162.00)
	<b>591,463,815</b>	<b>332,440,340</b>	<b>512,756,319</b>	<b>262,803,752</b>

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



NADEEM ELLAHI SHAIKH  
 Chief Executive



ABDULLAH MOOSA  
 Director



MUHAMMAD SULEMAN  
 Chief Financial Officer

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

	Reserves					Non-Controlling Interest	Total Equity
	Issued, subscribed and paid-up capital	Loan from directors and others	Revenue Reserve/ Unappropriated Profit	Revaluation Surplus on PPE	Unrealized Gain/Loss on Fair Value		
	Rupees						
Balance as at July 01, 2024 restated	222,133,470	-	764,932,580	947,795,142	260,776,131	(6,169)	2,195,631,154
Profit for the period	-	-	92,698,232	-	-	(246,324)	92,451,908
<b>Other comprehensive income for the period:</b>							
Unrealized loss on remeasurement of available for sale investment	-	-	-	-	253,945,482	-	253,945,482
Realized gain on Other Comprehensive Income	-	-	-	-	-	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,934,315	(2,934,315)	-	-	-
Adjustment for Realized gain	-	-	543,713,766	-	(543,713,766)	-	-
Transfer from long term loan	-	-	-	-	-	-	-
<b>Balance as at Dec 31, 2024 (Unaudited)</b>	<b>222,133,470</b>	<b>-</b>	<b>1,404,278,894</b>	<b>944,860,827</b>	<b>(28,992,153)</b>	<b>(252,493)</b>	<b>2,542,028,544</b>
Profit for the period	-	-	(62,330,123)	-	-	(178,039)	(62,508,162)
<b>Other comprehensive income for the period:</b>							
Unrealized Gain on remeasurement of available for sale investment during the year-net of tax	-	-	-	-	7,075,634	-	7,075,634
Realized gain on sale of investment	-	-	(140,851,572)	-	140,851,572	-	-
Adjustment of loss on revaluation of building on leasehold land	-	-	-	-	-	-	-
Gain on remeasurement of Staff retirement benefits	-	-	(172,527)	-	-	-	(172,527)
Loan Obtained	-	30,000,000	-	-	-	-	30,000,000
Transferred to Retained Earnings	-	-	-	-	-	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,934,315	(2,934,315)	-	-	-
Transferred from long term loan	-	-	-	-	-	-	-
<b>Balance as at June 30, 2025 (Audited)</b>	<b>222,133,470</b>	<b>30,000,000</b>	<b>1,203,858,986</b>	<b>941,926,512</b>	<b>118,935,053</b>	<b>(430,532)</b>	<b>2,516,423,489</b>
Profit for the period	-	-	215,256,763	-	-	(90,591)	215,166,172
Unrealized loss on available for sale securities	-	-	-	-	-	-	-
<b>Other comprehensive income for the period:</b>							
Unrealized loss on remeasurement of available for sale investment	-	-	-	-	216,983,967	-	216,983,967
Realized gain on Other Comprehensive Income	-	-	159,223,085	-	(159,223,085)	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,787,091	(2,787,091)	-	-	-
<b>Balance as at Dec 31, 2025 (Unaudited)</b>	<b>222,133,470</b>	<b>30,000,000</b>	<b>1,581,125,924</b>	<b>939,139,421</b>	<b>176,695,936</b>	<b>(521,123)</b>	<b>2,948,573,628</b>

The annexed notes form an integral part of this condensed interim financial statement.



NADEEM ELLAHI SHAIKH  
Chief Executive



ABDULLAH MOOSA  
Director



MUHAMMAD SULEMAN  
Chief Finance Officer