



Ahmad Hassan
Textile Mills Limited



AHTM/2026/0836/

28.02.2026

The General Manager
Pakistan Stock Exchange Ltd
Stock Exchange Building
Stock Exchange Road
Karachi

Subject: Announcement of Financial Results for the Second Quarterly Statement of Accounts for the period ended December 31, 2025

Dear Sir

We have to inform you that Board of Directors of Ahmad Hassan Textile Mills Limited at its meeting held on February 28, 2026, at 11:30 AM at registered office, 46 Hassan Parwana Colony, Multan, has approved the financial statements of the Company for the second quarter ended December 31, 2025, and recommended the following:

(i) <u>CASH DIVIDEND</u>	NIL
(ii) <u>BONUS SHARES</u>	NIL
(iii) <u>RIGHT SHARES</u>	NIL
(iv) <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u>	NIL
(v) <u>ANY OTHER PRICE-SENSITIVE INFORMATION</u>	NIL

The Financial Statements of the Company are attached as "Annexure":

- Statement of Profit Loss;
- Statement of Financial Position;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

Yours Sincerely
For Ahmad Hassan Textile Mills Limited


Company Secretary



CC: The Director
Securities Market Division
Securities and Exchange Commission of Pakistan
NIC Building, Jinnah Avenue
Islamabad



Ahmad Hassan Textile Mills Limited



CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Note	Half Year Ended December 31,		Quarter Ended December 31,	
		2025	2024	2025	2024
		Rupees	Rupees	Rupees	Rupees
Sales	11	2,459,442,721	3,047,965,105	1,268,489,156	1,503,837,224
Cost of sales	12	(2,262,082,700)	(2,832,538,299)	(1,160,564,285)	(1,389,557,333)
Gross Profit		197,360,021	215,426,806	107,924,871	114,279,891
Selling and distribution expense		(6,152,087)	(14,809,701)	(1,797,289)	(8,211,567)
Administrative expenses		(46,765,519)	(41,088,519)	(21,632,120)	(23,677,332)
		(52,917,606)	(55,898,220)	(23,429,409)	(31,888,899)
Operating Profit		144,442,415	159,528,586	84,495,462	82,390,992
Other operating expenses		(7,013,900)	(4,748,222)	(3,909,157)	(3,565,817)
(Loss) / Profit on trading		(16,380)	81,414	-	81,414
Other income		7,355,601	5,802,050	7,219,671	4,315,062
Finance cost		(48,240,736)	(95,414,352)	(26,272,773)	(45,749,651)
		(47,915,415)	(94,279,110)	(22,962,259)	(44,918,992)
Profit before Levy and Taxation		96,527,000	65,249,476	61,533,203	37,472,000
Levy / final taxation		(853,604)	(13,688,193)	(13,442,289)	(9,866,698)
Profit before Taxation		95,673,396	51,561,283	48,090,914	27,605,302
Income tax		(32,788,329)	(21,384,905)	(6,099,214)	(5,964,903)
Net Profit for the Period		62,885,067	30,176,378	41,991,700	21,640,399
Earnings Per Share - Basic and Diluted		7.42	3.56	4.96	2.55

The annexed notes from 1 to 17 form an integral part of these financial statements.

Head Office : 46-Hassan Parwana Colony, Multan - Pakistan.

Tel : +92-61-4512362, 4512933 Fax : +92-61-4512361 E-mail : sec@ahhtml.com.pk, Web Page: www.ahhtml.com.pk
Mills: M.M. Road, Chowk Sarwar Shaheed, Distt. Muzaffargarh. Tel: 066-2210067



CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2025

	Note	December 31, 2025 (Un-audited) Rupees	June 30, 2025 (Audited) Rupees
ASSETS			
Non current assets			
Property, plant and equipment	5	2,350,792,914	2,377,006,297
Long term loans		15,448,012	15,448,012
Long term deposits		7,539,322	13,739,322
		2,373,780,248	2,406,193,631
Current assets			
Stores and spares		59,390,168	51,040,507
Stock in trade	6	1,268,594,715	1,124,897,157
Trade debts	7	405,659,263	442,847,252
Loans and advances		14,449,238	10,936,121
Advance tax		34,535,679	77,630,020
Due from government		286,150,662	303,155,760
Short term investment		-	16,249,998
Other receivables		10,531,500	400,115
Cash and bank balances		51,227,809	22,535,912
		2,130,539,034	2,049,692,842
Total assets		4,504,319,282	4,455,886,473
EQUITY AND LIABILITIES			
Share capital and reserves			
Issued subscribed and paid up capital		84,715,354	84,715,354
Share premium		32,746,284	32,746,284
Surplus on revaluation of property, plant and equipment - net of deferred tax		863,839,997	884,620,129
Unappropriated profit		1,399,084,051	1,328,126,155
Subordinated loans		62,500,000	62,500,000
		2,442,885,686	2,392,707,922
Non-current liabilities			
Long term financing	8	158,701,875	208,019,971
Lease liabilities		6,721,767	12,161,063
Deferred taxation		347,625,210	348,135,235
Staff retirement benefits - gratuity		18,189,121	22,675,386
		531,237,973	590,991,655
Current liabilities			
Trade and other payables		938,023,576	940,300,474
Short term borrowings	9	396,576,888	282,222,750
Current portion of non-current liabilities		110,398,455	129,667,482
Accrued mark up		15,794,219	18,446,832
Gas infrastructure development cess		25,928,021	25,928,021
Unclaimed dividend		11,724,705	4,110,591
Provision for taxation and revenue taxes		31,749,759	71,510,746
		1,530,195,623	1,472,186,896
Contingencies and commitments	10		
Total equity and liabilities		4,504,319,282	4,455,886,473

The annexed notes from 1 to 17 form an integral part of these financial statements.

M. Hassan
Company Secretary
Ahmad Hassan Textile Mills Ltd.

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Ahmad Hassan Textile Mills Limited



CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

Particulars	Issued Subscribed and Paid up Capital Rupees	Capital reserves		Revenue reserve		Subordinated Loans Rupees	Total Rupees
		Share Premium Rupees	Surplus on Revaluation of Property, Plant and Equipment Rupees	Unappropriated Profit Rupees	Unappropriated Profit Rupees		
Balance as at June 30, 2024 - Audited	84,715,354	32,746,284	508,050,844	1,208,585,131	62,500,000	1,856,597,613	
Net profit for the period	-	-	-	30,176,378	-	30,176,378	
Other comprehensive income for the period	-	-	-	30,176,378	-	30,176,378	
Total comprehensive income for the period	-	-	(7,711,206)	7,711,206	-	-	
Transfer from revaluation surplus on account of incremental depreciation - net of deferred tax	-	-	500,339,638	1,246,472,715	62,500,000	1,926,773,991	
Balance as at December 31, 2024 - Unaudited	84,715,354	32,746,284	884,620,179	1,328,126,155	62,500,000	2,392,707,922	
Net profit for the period	-	-	-	62,885,067	-	62,885,067	
Other comprehensive income for the period	-	-	(20,780,132)	20,780,132	-	-	
Total comprehensive income for the period	-	-	-	(12,707,303)	-	(12,707,303)	
Transfer from revaluation surplus on account of incremental depreciation - net of deferred tax	-	-	863,839,997	1,399,094,051	62,500,000	2,442,885,686	
Balance as at December 31, 2025 - Unaudited	84,715,354	32,746,284	863,839,997	1,399,094,051	62,500,000	2,442,885,686	

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CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR DECEMBER 31, 2025

	Half Year Ended December 31,	
	2025	2024
	Rupees (Un-Audited)	Rupees (Un-Audited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levy and taxation	96,527,000	65,249,476
Adjustments for:		
- Depreciation on property, plant and equipment	60,433,603	44,168,870
- Finance cost - net	48,240,736	94,120,583
- Provision for workers' profit participation fund	4,998,043	4,662,499
- Provision for workers' welfare fund	1,935,857	1,347,492
- Provision for gratuity	11,099,804	8,904,860
- Exchange rate fluctuation loss	(4,393,973)	(3,906,483)
- Gain on disposal of short term investment	(716,120)	(75,042)
- Unrealized (gain) on remeasurement of short term investments	(1,830,020)	(1,295,546)
- Gain on disposal of property, plant and equipment	(175,779)	(281,850)
	<u>119,592,151</u>	<u>147,645,383</u>
Operating Profit before Working Capital Changes	<u>216,119,151</u>	<u>212,894,859</u>
(Increase) / decrease in current assets:		
- Stores and spares	(8,349,661)	4,884,507
- Stock in trade	(143,697,558)	(33,585,617)
- Trade debts	41,581,962	(188,683,588)
- Loans and advances	(3,513,117)	(22,589,847)
- Due from government	23,500,312	38,941,771
- Other receivables	(3,931,385)	(1,688,234)
Increase in current liabilities:		
- Trade and other payables	25,771,620	236,159,232
	<u>(68,637,827)</u>	<u>33,438,224</u>
Cash generated from operations	<u>147,481,324</u>	<u>246,333,083</u>
Income tax paid - net	(37,313,818)	(27,122,017)
Finance cost paid - net	(50,893,349)	(98,079,881)
Gratuity paid	(15,586,069)	(8,904,860)
Paid to workers' welfare fund	(16,688,773)	-
Paid to workers' profit participation fund	(18,293,645)	-
	<u>(138,775,654)</u>	<u>(134,106,758)</u>
Net Cash Generated from Operating Activities	<u>8,705,670</u>	<u>112,226,325</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions in property, plant and equipment	(4,066,554)	(1,413,030)
Additions in capital work in progress	(30,176,387)	-
Purchase of short term investments	-	(5,542,472)
Proceeds from disposal of short term investment	18,796,138	17,051,613
Proceeds from disposal of property, plant and equipment	198,500	4,650,000
	<u>(15,248,303)</u>	<u>14,746,111</u>
Net Cash (Used in) / Generated from Investing Activities		
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finance obtained	-	(98,389,681)
Repayment of long term finance	(69,903,567)	109,262,500
Repayment of principal portion of lease liabilities	(4,122,852)	(3,117,173)
Short term finances - net	114,354,138	(102,005,906)
Dividend paid	(5,093,189)	-
	<u>35,234,530</u>	<u>(94,250,260)</u>
Net Cash Generated from / (Used in) Financing Activities	<u>28,691,897</u>	<u>32,722,176</u>
Net Increase in Cash and Cash Equivalents	<u>22,535,912</u>	<u>8,570,843</u>
Cash and Cash Equivalents at the beginning of the period	<u>51,227,809</u>	<u>41,293,019</u>
Cash and Cash Equivalents at the End of the Period	<u>73,763,721</u>	<u>49,863,862</u>

The annexed notes from 1 to 17 form an integral part of these financial statements.

Muhammad
Ahmad Hassan Textile Mills Limited
Company Secretary

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