



Half Yearly REPORT (UN-AUDITED)

Ended 31th December 2025

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2026

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Muhammad Aslam Parekh	Chairman	
Mr. Abdul Kadir Adam	Chief Executive	
Mr. Mohammad Yasin Siddik	Executive Director	
Mr. Mohammad Raziuddin	Independent Director	(resigned on October 13, 2025)
Monem		
Ms. Naila Hasan	Independent Director	(resigned on October 17, 2025)
Mr. Muhammad Sohail Tabba	Independent Director	(appointed on October 13, 2025)
Mr. Khizar Yusuf Sattar	Independent Director	(appointed on October 17, 2025)
Ms. Lubna Asif Balagamwala	Non-Executive Director	
Mr. Tanzeel Abdul Sattar (NIT Nominee)	Non-Executive Director	

COMPANY SECRETARY

Mr. Hammad Ullah Khan

MANAGING DIRECTOR

Mr. Zaid Siddik

TECHNICAL DIRECTOR

Mr. Ashraf Aziz

HEAD OF FINANCE

Mr. Ali Asghar Muhammad Yousuf

CHIEF FINANCIAL OFFICER

Ms. Shenila Parekh

LEGAL ADVISOR

Mr. Farooq Rashid Advocate

AUDITORS

EXTERNAL

Rahman Sarfaraz Rahim

Iqbal Rafiq Chartered Accountants

INTERNAL

BDO Ebrahim & Co

REGISTERED AND CORPORATE OFFICE

1st floor, Haji Adam Chambers, Altaf Hussain Road,

New Challi, Karachi.

Phone: 0213 -2400405-8

Email: premhead@premiumtextile.com

MILL

Plot 58,60,61 &76,77,78 Main Super Highway,

Nooriabad, Distt. Dadu (Sindh), Pakistan.

Phone : (025) 4007463-9

BANKERS

Bank Al- Habib limited

Bank Al- Falah limited

Meezan Bank Limited

Habib Bank Limited

Habib Metropolitan Bank

Askari Bank

AUDIT COMMITTEE

Mr. Khizar Yusuf Sattar Chairman

Mr. Muhammad Sohail Tabba Member

Ms. Lubna Asif Balagamwala Member

HUMAN RESOURCES & REMUNERATION COMMITTEE

Mr. Khizar Yusuf Sattar Chairman

Mr. Muhammad Sohail Tabba Member

Ms. Lubna Asif Balagamwala Member

SHARE REGISTRAR

FD Registrar Services (SMC-Pvt) Ltd. 17th floor,

Saima Trade Tower A II. Chundrigar Road,

Karachi Phone:0213-2271905-6

fdregistrar@yahoo.com

WEBSITE

www.premiumtextile.com

DIRECTOR'S REPORT

Dear Shareholders,

Assalamu Alaikum wa Rahmatullahi wa Barakatuh

The Board of Directors are pleased to present the Unaudited Financial Statements of Premium Textile Mills Limited for the Half year ended December 31st, 2025.

Operating Result:

Particulars	Dec-2025		Dec-2024 (Restated)	
	Amount in million	%	Amount in million	%
Sales-net	11,351		15,559	
Gross Profit	1,616	14.24%	2,369	15.22%
Administrative expenses	(316)	2.78%	(312)	2.01%
Distribution Cost	(224)	1.97%	(239)	1.54%
Finance Cost	(823)	7.25%	(1,365)	8.77%
Profit before taxation & Levies	356	3.13%	679	4.36%
Profit after taxation	98	0.86%	387	2.48%

BRIEF OVERVIEW

During the period under review, the Company recorded net sales of **Rs. 11.35 billion** compared to **Rs. 15.56 billion** in the corresponding period last year. Profit after taxation stood at **Rs. 97.9 million** (2024: **Rs. 387.3 million**). While the period reflects a decline in revenue and profitability, performance remained resilient amid a challenging operating environment for the textile sector.

The reduction in turnover primarily reflects subdued global demand, cautious inventory management by international buyers, and pricing pressures in export markets for both **yarn and socks**. Additionally, evolving global trade dynamics, including the anticipated impact of potential **U.S. tariff measures**, have created uncertainty in key export destinations, leading customers to adopt a conservative procurement approach.

Despite these headwinds, the Company maintained a **healthy gross margin profile**, supported by operational efficiencies, improved product mix, and continued focus on value-added segments in the socks division.

A positive development during the period was a **significant reduction in finance costs**, reflecting improved interest rate conditions and proactive financial management. This helped partially cushion the impact of lower operating profits. The Company continues to prioritize:

- Operational efficiency and cost rationalization
- Expansion of higher-margin, value-added yarn and socks products
- Diversification of export markets to mitigate geopolitical and tariff-related risks
- Strengthening customer relationships and exploring new market opportunities

FUTURE OUTLOOK

The outlook for the textile sector is expected to improve gradually, supported by easing inflationary pressures, anticipated reductions in interest rates, and stabilization in cotton prices. Demand in key export markets is showing early signs of recovery, although global trade conditions and potential tariff developments in the United States may continue to influence buying patterns.

The Company will continue to focus on operational efficiency, prudent financial management, and expansion of value-added yarn and socks segments to enhance margins and resilience. Efforts to diversify export markets and strengthen customer relationships are also underway to mitigate geopolitical and market concentration risks.

With reduced finance costs, a strong manufacturing base, and a disciplined approach to cost control and product mix optimization, management remains cautiously optimistic about improved performance in the coming periods.

COMPOSITION OF THE BOARD

The total number of Directors are 7 as follows:

Male - 6
Female - 1

The composition of the Board is as follows:

Independent Directors

Mr Muhammad Sohail Tabba (appointed on October 13, 2025)
Mr. Khizar Yusuf Sattar (appointed on October 17, 2025)
Mr Muhammad Raziuddin Monem (resigned on October 13, 2025)
Ms. Naila Hasan (resigned on October 17, 2025)

Non – Executive Directors

Mr Mohmammad Aslam Parekh
Ms Lubna Asif Balagamwala
Mr Tanzeel Abdul Sattar

Executive Directors

Mr Abdul Kadir Adam
Mr Mohammad Yasin Siddik

Further, there is no change in the remuneration policy of non-executive directors as disclosed in notice of the AGM in the annual report 2024.

The Board committees comprise of

Audit Committee
Human Resource and Remuneration Committee

The members are

Audit Committee

Mr. Khizar Yusuf Sattar- Chairman
Mr Muhammad Sohail Tabba - Member
Ms Lubna Asif Balagamwala - Member

Human Resource and Remuneration Committee

Mr. Khizar Yusuf Sattar- Chairman
Mr Muhammad Sohail Tabba - Member
Ms. Lubna Asif Balagamwala -Member

ACKNOWLEDGEMENT

We would like to acknowledge the hard work, loyalty, contribution and devotion of our staff and workers. We would also like to express our thanks to our customers for the trust shown in our products and the bankers for their continued support of the company. We are also grateful to our shareholders for their confidence in the Management team.

FOR AND ON BEHALF OF BOARD OF DIRECTORS



Mr. Abdul Kadir Adam
Chief Executive

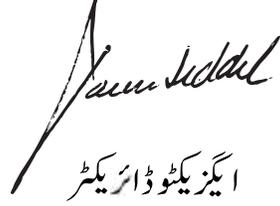
February 18, 2026
Karachi.



Mr. Mohammad Yasin Siddik
Executive Director

اعتراف

بورڈ آف ڈائریکٹرز کی جانب سے



ایگزیکٹو ڈائریکٹر
جناب محمد یاسین صدیق



چیف ایگزیکٹو آفیسر
جناب عبدالقادر آدم

تاریخ: 26 فروری، 2026

بورڈ کی تشکیل

آزاد ڈائریکٹرز	جناب محمد سہیل ٹیہ (13 اکتوبر 2025 کو مقرر)
آزاد ڈائریکٹرز	جناب خضر یوسف ستار (17 اکتوبر 2025 کو مقرر)
آزاد ڈائریکٹرز	جناب محمد رضی الدین موہیم (13 اکتوبر 2025 کو مستعفی ہو گئے)
آزاد ڈائریکٹرز	محترمہ نائلہ حسن (خاتون) (17 اکتوبر 2025 کو مستعفی ہو گئیں)
نان ایگزیکٹو ڈائریکٹرز	جناب محمد اسلم پریک
نان ایگزیکٹو ڈائریکٹرز	محترمہ لبنی آصف بالا گام والا (خاتون)
نان ایگزیکٹو ڈائریکٹرز	جناب تنزیل عبدالستار
ایگزیکٹو ڈائریکٹرز	جناب عبدالقادر آدم
ایگزیکٹو ڈائریکٹرز	جناب محمد یاسین صدیق

غیر ایگزیکٹو ڈائریکٹرز کی معاوضہ پالیسی میں کوئی تبدیلی نہیں ہوئی ہے، جیسا کہ سالانہ رپورٹ 2024 میں AGM کے نوٹس میں بیان کیا گیا ہے۔

بورڈ کمیٹیاں

1. آڈٹ کمیٹی

- جناب خضر یوسف ستار (چیرمین)
- جناب محمد سہیل ٹیہ (رکن)
- محترمہ لبنی عاصف بالا گام والا (رکن)

2. انسانی وسائل اور معاوضہ کمیٹی

- جناب خضر یوسف ستار (چیرمین)
- جناب محمد سہیل ٹیہ (رکن)
- محترمہ لبنی عاصف بالا گام والا (رکن)

مستقبل کا منظر نامہ

ٹیکسٹائل سیکٹر کے لیے آؤٹ لک میں بتدریج بہتری آنے کی امید ہے، جس کی مدد افراط زر کے دباؤ میں کمی، شرح سود میں متوقع کمی، اور کپاس کی قیمتوں میں استحکام ہے۔ کلیدی برآمدی منڈیوں میں مانگ بحالی کے ابتدائی اشارے دکھا رہی ہے، حالانکہ عالمی تجارتی حالات اور ریاستہائے متحدہ میں ٹیرف کی ممکنہ پیش رفت خریداری کے انداز کو متاثر کرتی رہ سکتی ہے۔

کمپنی مارجن اور لچک کو بڑھانے کے لیے آپریشنل کارکردگی، سمجھدار مالیاتی انتظام، اور ویلیو ایڈڈ یارن اور جرابوں کے حصوں کی توسیع پر توجہ مرکوز رکھے گی۔ جغرافیائی سیاسی اور مارکیٹ کے ارتکاز کے خطرات کو کم کرنے کے لیے برآمدی منڈیوں کو متنوع بنانے اور صارفین کے تعلقات کو مضبوط بنانے کی کوششیں بھی جاری ہیں۔

مالیاتی لاگت میں کمی، ایک مضبوط مینوفیکچرنگ بنیاد، اور لاگت پر قابو پانے اور مصنوعات کے مرکب کی اصلاح کے لیے نظم و ضبط کے ساتھ، انتظامیہ آنے والے ادوار میں بہتر کارکردگی کے بارے میں محتاط طور پر پر امید ہے۔

بورڈ کی تشکیل

ڈائریکٹرز کی مجموعی تعداد 7 ہے، جس کی تفصیل درج ذیل ہے:

- مرد: 6

- خواتین: 1

387.3 ملین روپے)۔ اگرچہ اس مدت میں آمدنی اور منافع میں کمی دیکھی گئی، مگر ٹیکسٹائل سیکٹر کے چیلنگ ماحول کے باوجود کارکردگی مستحکم رہی۔

آمدنی میں کمی کی بنیادی وجوہات عالمی طلب میں کمی، بین الاقوامی خریداروں کی محتاط انویسٹری مینجمنٹ، اور یارن اور موزوں کی برآمدی مارکیٹس میں قیمتوں کا دباؤ ہیں۔ اس کے علاوہ، عالمی تجارتی حالات میں تبدیلیاں، بشمول ممکنہ امریکی ٹریف اقدامات کے اثرات، اہم برآمدی مقامات میں غیر یقینی صورتحال پیدا کر رہی ہیں، جس کی وجہ سے خریدار محتاط انداز اپناتے ہیں۔

ان مشکلات کے باوجود، کمپنی نے صحت مند مجموعی مارجن پروفائل برقرار رکھا، جس کی حمایت آپریشنل افادیت، بہتر مصنوعات کا امتزاج، اور موزوں ڈویژن میں ویلیو ایڈیڈ مصنوعات پر مسلسل توجہ نے کی۔

مدت کے دوران ایک مثبت پہلو مالیاتی اخراجات میں نمایاں کمی رہی، جو بہتر سود کی شرح اور فعال مالی انتظام کی عکاس ہے۔ اس سے کم آپریٹنگ منافع کے اثر کو جزوی طور پر کم کرنے میں مدد ملی۔ کمپنی کی ترجیحات میں شامل ہیں:

* آپریشنل افادیت اور لاگت کی معقولیت

* اعلیٰ مارجن والی، ویلیو ایڈیڈ یارن اور موزوں کی مصنوعات میں توسیع

* برآمدی مارکیٹس میں تنوع، جغرافیائی اور ٹریف سے متعلق خطرات کو کم کرنے کے لیے

* صارفین کے تعلقات کو مضبوط بنانا اور نئے مارکیٹ مواقع تلاش کرنا

آگے دیکھتے ہوئے، ڈائریکٹرز پر امید ہیں کہ کپاس کی دستیابی میں بہتری، عالمی طلب میں تدریجی استحکام، اور متوقع مالی نرمی آئندہ مدت میں کارکردگی کی حمایت کرے گی۔ کمپنی کے متحدہ آپریشنز، مضبوط مینوفیکچرنگ بیس، اور ویلیو ایڈیشن پر توجہ اسے ٹیکسٹائل سیکٹر کی بحالی سے فائدہ اٹھانے کے لیے مستحکم پوزیشن میں رکھتے

ہیں

ڈائریکٹرز رپورٹ

ڈائریکٹرز کی رپورٹ برائے ممبران

محترم شیئر ہولڈرز،

السلام علیکم ورحمۃ اللہ وبرکاتہ،

بورڈ آف ڈائریکٹرز 31 دسمبر 2025 کو ختم ہونے والے ششماہی کے لیے پریمیم ٹیکسٹائل ملز لمیٹڈ کے غیر آڈٹ شدہ مالیاتی گوشواروں کو پیش کرتے ہوئے خوش ہیں۔

مالیاتی		(ظرف ثانی شدہ) دسمبر 2024		دسمبر 2025	
	رقم (ملین)	%	رقم (ملین)	%	
سیلز نیٹ	15,559		11,351		
کل منافع	2,369	15.22%	1,616	14.24%	
انتظامی اخراجات	(312)	2.01%	(316)	2.78%	
تقسیم کے اخراجات	(239)	1.54%	(224)	1.97%	
مالیاتی لاگت	(1,365)	8.77%	(823)	7.25%	
(نقصان) / منافع ٹیکس سے پہلے	679	4.36%	356	3.13%	
(نقصان) / منافع ٹیکس کے بعد	387	2.48%	98	0.86%	

مختصر جائزہ

جائزہ کے تحت مدت کے دوران، کمپنی نے 11.35 ارب روپے کے خالص فروخت ریکارڈ کی، جبکہ پچھلے سال اسی مدت میں یہ 15.56 ارب روپے تھی۔ ٹیکس کے بعد منافع 97.9 ملین روپے رہا 2024:

**CONDENSED INTERIM FINANCIAL
STATEMENTS (UN-AUDITED)
OF
PREMIUM TEXTILE MILLS LIMITED
FOR THE HALF YEARLY PERIOD ENDED
DECEMBER 31ST, 2025**

INDEPENDENT AUDITORS' REPORT

To the members of M/s. Premium Textile Mills Limited

Report on Review of Condensed Interim Financial Statements

We have reviewed the accompanying condensed interim statement of financial position of M/s. Premium Textile Mills Limited ("the Company") as at December 31, 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 thereto for the six-month period then ended (here-in-after referred to as the "interim financial statements"). Management is responsible for the preparation and presentation of these 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 interim financial statements based on our review.

Scope of review

We conducted our review in accordance with the International Standard on Review Engagements 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity. A review of 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 the 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.

As part of our engagement, we were only required to review the cumulative figures for the six-month period ended December 31, 2025. Accordingly, we have not reviewed the figures in the condensed interim statement of profit or loss, the condensed interim statement of comprehensive income and notes thereto for the three-month period ended December 31, 2025.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying 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.

The engagement partner on the review resulting in this independent auditor's review report is

Mr. Muhammad Waseem.


RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Karachi.

Date: February 26, 2026
UDIN: RR202510213wJ5sYmlB9

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business consultants and specialist legal advisers.

Premium Textile Mills Limited

Condensed Interim Statement of Financial Position

As at December 31, 2025 (unaudited)

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Note	Rupees	
ASSETS			
Non- current assets			
Property, plant and equipment	3	14,322,994,817	14,559,207,565
Long term loan, advances and deposits	4	212,936,881	34,927,847
		14,535,931,698	14,594,135,412
Current assets			
Stores and spares	5	684,033,334	759,667,410
Stock in trade	6	7,560,295,270	6,375,813,009
Trade debts - net	7	5,185,026,652	6,722,387,168
Short term investment	8	44,453,333	-
Tax refunds due from Government		850,282,790	646,403,919
Loan, advances, deposits, prepayments and other receivables	9	330,674,292	175,693,278
Cash and bank balances	10	117,163,942	190,022,898
		14,771,929,613	14,869,987,682
Total assets		29,307,861,311	29,464,123,094
EQUITY AND LIABILITIES			
Share capital and reserves			
<i>Authorized capital</i>			
7,000,000 (June 30, 2024: 7,000,000) ordinary shares of Rs. 10/- each		70,000,000	70,000,000
Issued, subscribed and paid-up capital		61,630,000	61,630,000
<i>Capital reserve</i>			
Surplus on revaluation of plant and electrical instruments - net of deferred tax	11	830,921,763	926,387,771
<i>Revenue reserve</i>			
Unappropriated profits		7,941,370,181	7,760,326,066
Total equity		8,833,921,944	8,748,343,837
LIABILITIES			
Non-current liabilities			
Long term financing - secured	12	6,219,753,734	6,327,153,557
Deferred liabilities	13	1,393,480,715	1,447,773,413
		7,613,234,449	7,774,926,970
Current liabilities			
Trade and other payables	14	3,299,090,264	1,894,845,666
Accrued markup	15	239,967,109	273,027,631
Short term borrowings - secured	16	7,861,406,095	9,051,289,516
Unclaimed dividend		10,508,613	10,443,087
Current maturity of government grant		165,171,721	198,022,091
Current maturity of Gas Infrastructure Development Cess		266,596,942	211,438,954
Current maturity of long term financing	12	1,017,964,174	1,301,785,342
		12,860,704,918	12,940,852,287
Contingencies and commitments	17		
Total equity and liabilities		29,307,861,311	29,464,123,094

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Premium Textile Mills Limited

Condensed Interim Statement of Profit or Loss

For the half year and quarter ended December 31, 2025 (unaudited)

	Note	Half year ended		Quarter ended	
		December 31, 2025	(Restated) December 31, 2024	December 31, 2025	(Restated) December 31, 2024
		Rupees		Rupees	
Sales - net	18	11,351,799,907	15,558,937,495	5,483,881,595	7,730,315,858
Cost of sales	19	(9,735,376,907)	(13,189,140,439)	(4,675,423,256)	(6,491,542,213)
Gross profit		1,616,423,000	2,369,797,056	808,458,339	1,238,773,645
Administrative expenses		(316,131,223)	(312,059,810)	(163,129,285)	(179,024,512)
Distribution costs		(224,221,705)	(239,216,034)	(113,677,144)	(127,535,504)
		(540,352,928)	(551,275,844)	(276,806,429)	(306,560,016)
Operating profit		1,076,070,072	1,818,521,212	531,651,910	932,213,629
Finance costs	20	(823,937,285)	(1,365,098,501)	(455,055,164)	(701,842,532)
Other income	21	143,375,584	231,298,807	131,730,245	155,372,467
Other expenses	22	(39,491,127)	(4,981,668)	(35,244,580)	(3,981,418)
		(720,052,828)	(1,138,781,362)	(358,569,499)	(550,451,483)
Profit before levies and taxation		356,017,244	679,739,850	173,082,411	381,762,146
Levies	23	(167,520,755)	(239,664,207)	(73,978,639)	(116,119,763)
Profit before taxation		188,496,489	440,075,643	99,103,772	265,642,383
Taxation - net	24	(90,592,382)	(52,772,878)	(66,205,582)	8,074,574
Profit after taxation		97,904,107	387,302,765	32,898,190	273,716,957
Earnings / (loss) per share - basic and diluted		15.89	62.84	5.34	44.41

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Premium Textile Mills Limited

Statement of Comprehensive Income

For the half year and quarter ended December 31, 2025 (unaudited)

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Profit after taxation	97,904,107	387,302,765	32,898,190	273,716,957
Other comprehensive income	-	-	-	-
Total comprehensive income for the year	97,904,107	387,302,765	32,898,190	273,716,957

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.



Chief Executive Officer



Director



Chief Financial Officer

Premium Textile Mills Limited

Statement of Changes in Equity

For the half year and quarter ended December 31, 2025 (unaudited)

	Issued, subscribed and paid up capital	Revenue reserve Unappropriated profits	Capital reserve Surplus on revaluation of plant and electrical instruments - net of deferred tax	Total
Rupees				
Balance as at June 30, 2024	61,630,000	7,422,728,578	1,030,764,869	8,515,123,447
<i>Total comprehensive profit for the year period ended December 31, 2024</i>				
- Profit after taxation (restated)	-	387,302,765	-	387,302,765
- Other comprehensive income (restated)	-	-	-	-
	-	387,302,765	-	387,302,765
Transfer to unappropriated profit on account of incremental depreciation - net of deferred tax	-	57,264,715	(57,264,715)	-
Balance as at December 31, 2024 (Unaudited)	<u>61,630,000</u>	<u>7,867,296,058</u>	<u>973,500,154</u>	<u>8,902,426,212</u>
Balance as at June 30, 2025 (Audited)	61,630,000	7,760,326,066	926,387,771	8,748,343,837
<i>Total comprehensive income for the period ended December 31, 2025</i>				
- Profit after taxation	-	97,904,107	-	97,904,107
- Other comprehensive income	-	-	-	-
	-	97,904,107	-	97,904,107
Transfer to unappropriated profit on account of incremental depreciation - net of deferred tax	-	92,350,294	(92,350,294)	-
Revaluation surplus realized on disposal of fixed assets - net of deferred tax	-	3,115,714	(3,115,714)	-
<i>Transaction with Owners</i>				
Final cash dividend paid @20% for the year ended June 30, 2025	-	(12,326,000)	-	(12,326,000)
Balance as at December 31, 2025 (Unaudited)	<u>61,630,000</u>	<u>7,941,370,181</u>	<u>830,921,763</u>	<u>8,988,004,319</u>

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Premium Textile Mills Limited

Condensed Interim Statement of Cash Flows

For the half year Ended December 31, 2025 (unaudited)

		Half year ended	
		December 31, 2025	(Restated) December 31, 2024
		Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Note</i>		
Profit / (loss) before levies and taxation		356,017,244	679,739,850
<i>Adjustments for non cash and other items:</i>			
- Depreciation on operating fixed assets	3.1	737,334,169	718,723,930
- Provision for staff retirement benefits	13.2.1	85,463,873	95,883,400
- Finance costs	20	455,055,164	1,365,098,501
- Amortization of deferred government grant	21	(93,439,565)	(99,775,943)
- Unrealized exchange (gain) / loss on foreign currency bank balances	21	(2,731,343)	1,978,192
- Unrealized exchange loss on export debtors	22	1,582,318	9,602
- Provision for slow-moving stores	22	13,975,707	2,003,226
- Provision for expected credit loss	22	14,939,470	-
- Gain / (loss) on disposal of operating fixed assets	22	8,019,782	(8,578,921)
		1,220,199,575	2,075,341,987
Cash generated from operating activities before working capital changes		1,576,216,819	2,755,081,837
Changes in working capital			
<i>(Increase) / decrease in current assets</i>			
- Stores and spares		61,658,369	74,521,862
- Stock in trade		(1,184,482,261)	(2,363,096,229)
- Trade debts		1,520,838,728	214,294,367
- Advances, deposits and other receivables		(154,981,014)	(307,873,237)
- Input sales tax credit carried forward		(189,694,056)	(598,938,279)
<i>Increase in current liabilities</i>			
- Trade and other payables		1,427,094,856	182,008,006
		1,480,434,622	(2,799,083,510)
Cash generated from / (used in) operations		3,056,651,441	(44,001,673)
- Taxes deducted at source		(247,214,370)	(189,952,143)
- Staff retirement benefits paid	13.2.1	(43,644,130)	(42,702,585)
- Payment of Workers' Profit Participation Fund	14.1	(34,523,142)	-
- Payment of Workers' Welfare Fund	14.2	(13,500,000)	(32,486,858)
- Long term advances and deposits - net		(189,584,756)	(7,835,728)
- Finance cost paid		(380,251,509)	(1,315,005,279)
Net cash generated from / (used in) operating activities		2,147,933,534	(1,631,984,266)
CASH FLOWS FROM INVESTING ACTIVITIES			
- Acquisition of property, plant and equipment		(524,379,018)	(288,584,190)
- Loan to vendor		11,575,722	-
- Short term investment - net		(44,453,333)	-
- Proceeds from disposal of property, plant and equipment		15,237,815	15,422,000
Net cash used in investing activities		(542,018,814)	(273,162,190)
CASH FLOWS FROM FINANCING ACTIVITIES			
- Repayment of Long term financing (principal portion)		(933,652,924)	(594,516,560)
- Long term financing obtained		454,291,800	-
- Short term borrowings - net		(407,649,438)	3,216,782,291
- Dividend paid		(12,260,474)	-
Net cash (used in) / generated from financing activities		(899,271,036)	2,622,265,731
Net increase in cash and cash equivalents		706,643,684	717,119,275
Cash and cash equivalents at the beginning of the year		(1,945,052,993)	(3,367,915,169)
Net foreign exchange difference on bank balance		2,731,343	(1,968,590)
Cash and cash equivalents at the end of the period	25	(1,235,677,966)	(2,652,764,484)

The annexed notes from 1 to 30 form an integral part of these condensed interim financial statements.


Chief Executive Officer


Director


Chief Financial Officer

Premium Textile Mills Limited

Notes to the Financial Statements

For the half year and quarter ended December 31, 2025 (unaudited)

1. STATUS AND NATURE OF BUSINESS

1.1 Premium Textile Mills Limited ('the Company') was incorporated in Pakistan on March 03, 1987 as a public limited company under the Companies Ordinance, 1984 (now repealed with the enactment of Companies Act, 2017 on May 30, 2017) and is listed on Pakistan Stock Exchange Limited. The principal activity of the Company is manufacturing and sale of socks, cotton and polyester yarn.

1.2 The geographical location of Company's offices are as follows:

- The Registered office of the Company is located at 1st Floor , Haji Adam Chambers, Altaf Hussain Road, New Challi, Karachi.
- The Company's manufacturing facility is located at plots no 22, 23, 60, 61, 76, 77, 59, 57, 78, 140, 142, 157, 208/1, 223/1, 224/1, 225/1, 226, 227/1, 239/1, 240/1, 241, 242/1, 243, 244, 245, 246/1, 308/1, 309/1, 310/1, 311/1, 312/1, 313/1, 314/1, 315/1 comprising 107.575 acres and situated at M-9 Motorway (Super Highway) Deh Kalo Kohar, Tappo Kalo Kohar, Taluka Thano Bola Khan, District Jamshoro.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These Condensed Interim financial statements (here-in-after referred to as the "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:

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

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

These interim financial statements do not include all the information and disclosure as required in the annual financial statements and should be read in conjunction with the company's annual financial statements for the year ended June 30, 2025.

2.2 Basis of measurement

In these interim financial statements, all items have been measured at their historical cost, except for plant and machinery and electrical instruments and installations which are carried at revalued amounts less accumulated depreciation and impairment losses thereon if any.

2.3 Functional and presentation currency

Items included in these interim financial statements are measured using the currency of the primary economic environment in which the Company operates. These financial statements are presented in Pak Rupees which is the Company's functional and presentation currency.

2.4 Judgments and sources of estimation uncertainty

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

2.5 Material accounting policies information

The material accounting policies applied in the preparation of these condensed interim financial statements are the same as those applied in the preparation of the annual financial statements of the Company for the year ended June 30, 2025.

3. PROPERTY, PLANT AND EQUIPMENT

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	<i>Note</i>	————— Rupees —————	
Operating fixed assets	3.1	14,101,571,371	13,913,746,758
Capital work in progress	3.2	214,045,395	274,808,518
Equipment in transit		7,378,051	370,652,289
		<u>14,322,994,817</u>	<u>14,559,207,565</u>

3.1.1 The following operating fixed assets with a net book value exceeding Rs. 500,000 were disposed off during the period.

Particular of assets	Division	Cost	Accumulated Depreciation	Book Value	Sales Proceeds	Gain/(Loss) on Disposal	Particulars of Purchaser	Relation with Buyer	Mode Of Disposal
Rupees									
Q-Pro-Acone Winder	Spinning	24,552,745	(16,756,289)	7,796,456	4,460,303	(3,336,153)	M/s. Bismillah Spinning (Private) Limited	None	Negotiation
Toyota Corola Cross Hev 1.8 Attitude Black	Spinning	10,428,860	(2,450,157)	7,978,703	1,500,000	(6,478,703)	Mr. Mustafa Chapra	Ex-Employee	Negotiation
Byd Atto 3 Eab-263	Spinning	9,125,050	(664,554)	8,460,496	9,125,050	664,554	Mr. Khizar Yusuf Sattar	Independent director	Negotiation
December 31, 2025		44,106,655	(19,871,000)	24,235,655	15,085,353	(9,150,302)			
December 31, 2024		11,600,585	(5,250,578)	6,350,007	13,422,000	7,071,993			

3.1.2 The particulars of the Company's immovable fixed assets, including location and area thereof, have been disclosed in note 1.2 to these financial statements.

3.1.3 Had there been no revaluation, the net book value of specific classes of property, plant and equipment would have been as follows:

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Rupees	
Plant and machinery	8,322,979,767	8,452,347,351
Electrical instruments and installations	2,531,213,119	2,170,632,616
	10,854,192,886	10,622,979,967

3.2 Capital work in progress

Opening balance as at the beginning of the year	274,808,518	735,958,773
Additions:		
- Machinery	401,692,392	199,316,351
- Civil works	13,211,206	110,192,860
- Solar Renewable Energy	291,675,011	452,783,775
	706,578,609	762,292,986
Transferred to operating fixed assets	(767,341,732)	(1,223,443,241)
	214,045,395	274,808,518

4. LONG TERM LOAN, ADVANCES AND DEPOSITS

Loan to vendor	31,303,006	42,878,728
Advance against Wind Turbine project	187,532,800	-
<i>Deposits</i>		
- Against utilities	5,053,075	3,001,119
- Others	1,048,000	1,048,000
	6,101,075	4,049,119
Less: Current maturity of loan to vendor	(12,000,000)	(12,000,000)
	212,936,881	34,927,847

5. STORES AND SPARES

In hand	705,012,267	763,738,051
In transit	-	2,932,585
	705,012,267	766,670,636
Provision for slow moving items	(20,978,933)	(7,003,226)
	684,033,334	759,667,410

		(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Note	Rupees	
6. STOCK IN TRADE			
Raw material			
- In hand		4,164,879,240	4,355,603,197
- In transit		1,582,876,869	601,318,231
		<u>5,747,756,109</u>	<u>4,956,921,428</u>
Work in process		92,432,371	111,106,463
Finished goods		1,637,783,517	1,201,973,760
Waste material		2,805,151	686,623
		<u>1,640,588,668</u>	<u>1,202,660,383</u>
Packing materials			
- In hand		79,518,122	98,388,956
- In transit		-	6,735,779
		<u>79,518,122</u>	<u>105,124,735</u>
		<u>7,560,295,270</u>	<u>6,375,813,009</u>
7. TRADE DEBTS - net			
Local debtors - unsecured		4,424,044,615	5,800,086,068
Foreign debtors - secured		819,099,245	965,478,838
		<u>5,243,143,860</u>	<u>6,765,564,906</u>
Less: Provision for expected credit losses		(58,117,208)	(43,177,738)
		<u>5,185,026,652</u>	<u>6,722,387,168</u>
7.1 Movement in provision for expected credit losses			
Opening balance		43,177,738	31,168,275
Add: Charge for the year	22	14,939,470	12,009,463
		<u>58,117,208</u>	<u>43,177,738</u>
8. SHORT TERM INVESTMENTS			
Term Deposits Receipts (TDRs)	8.1	<u>44,453,333</u>	<u>-</u>
8.1 These TDRs carries markup at a rate of 7.5% - 7.76% per annum (June 30, 2025: Nil%). These TDRs shall mature between one to three months.			
		(Un-audited) December 31, 2025	(Audited) June 30, 2025
		Rupees	
9. LOAN, ADVANCES, DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES			
Current maturity of loan to vendor		12,000,000	12,000,000
<i>Advances - unsecured</i>			
- Staff		26,781,326	19,358,181
- Suppliers		208,760,550	47,180,976
		<u>235,541,876</u>	<u>66,539,157</u>
<i>Prepayments against</i>			
- Insurance		48,909,315	6,248,768
- Prepaid finance cost		11,185,049	9,491,365
- Prepaid rent		-	175,692
- Organic cotton project		-	36,646,941
- Software license fee		17,504,827	-
		<u>77,599,191</u>	<u>52,562,766</u>
<i>Other receivables - unsecured</i>			
- Claims receivable		5,000,758	13,341,346
- Profit receivable on Term Deposit Receipts		169,891	-
- Others		362,576	31,250,009
		<u>5,533,225</u>	<u>44,591,355</u>
		<u>330,674,292</u>	<u>175,693,278</u>

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
10. CASH AND BANK BALANCES	Note	Rupees
Cash in hand	1,497,397	1,492,720
Cash at banks	115,666,545	188,530,178
	<u>117,163,942</u>	<u>190,022,898</u>
10.1 Cash at banks		
Local currency - at current accounts	56,324,366	124,867,437
Foreign currency - at current accounts	59,342,179	63,662,741
	<u>115,666,545</u>	<u>188,530,178</u>
11. SURPLUS ON REVALUATION OF PLANT AND ELECTRICAL INSTRUMENTS		
Opening balance	1,029,319,746	1,145,294,299
Realized on disposal of assets	(3,461,905)	(1,457,880)
Incremental depreciation charged during the year	(102,611,438)	(114,516,673)
	<u>923,246,403</u>	<u>1,029,319,746</u>
<i>Related deferred tax</i>		
Opening balance	(102,931,975)	(114,529,430)
Realized on disposal of assets	346,191	145,788
Incremental depreciation charged during the year	10,261,144	11,451,667
	<u>(92,324,640)</u>	<u>(102,931,975)</u>
	<u>830,921,763</u>	<u>926,387,771</u>
12. LONG TERM FINANCING - secured		
Bank Al-Habib Limited		
- Long Term Finance Facility (LTFF)	1,139,702,834	1,086,640,901
- Temporary Economic Refinance Facility (TERF)	1,168,655,759	1,260,810,048
- Financing Scheme for Renewable Energy	305,975,974	305,750,659
- Term Finance (TF)	1,855,374,815	2,321,884,985
Bank Al-Habib -Islamic		
- Financing Scheme for Renewable Energy	70,339,913	66,007,821
- Term Finance	403,589,200	310,933,200
Bank Al-Falah Limited		
- Long Term Finance Facility (LTFF)	305,660,549	359,669,049
- Temporary Economic Refinance Facility (TERF)	256,011,946	268,842,191
Habib Bank Limited		
- Long Term Finance Facility (LTFF)	266,953,485	298,198,662
Meezan Bank Limited		
- Long Term Finance Facility (LTFF)	266,560,961	295,883,841
- Islamic Temporary Economic Refinance Facility (ITERF)	168,820,484	178,142,246
- Financing Scheme for Renewable Energy	83,108,812	86,028,695
Habib Metropolitan Bank Limited		
- Long Term Finance Facility (LTFF)	178,224,551	203,319,900
- Term Finance	572,123,825	579,474,700
United Bank Limited		
- Term Finance	189,786,800	-
Askari Bank Limited		
- Term Finance	-	-
- Long Term Finance Facility (LTFF)	6,828,000	7,352,001
	<u>7,237,717,908</u>	<u>7,628,938,899</u>
Non-current maturity shown under non-current liabilities	<u>6,219,753,734</u>	<u>6,327,153,557</u>
	<u>7,237,717,908</u>	<u>7,628,938,899</u>

13. DEFERRED LIABILITIES	Note	(Un-audited)	(Audited)
		December 31, 2025	June 30, 2025
Deferred taxation-net	13.1	398,178,218	398,267,520
Staff retirement benefits-defined benefits plan (gratuity)	13.2	317,153,759	275,334,016
Provision Gas Infrastructure Development Cess	13.3	123,296,988	158,730,932
Deferred income - Government grant	13.4	554,851,750	615,440,945
		<u>1,393,480,715</u>	<u>1,447,773,413</u>

13.1 Deferred taxation-net

-----December 31, 2025 (un-audited)-----			
Balance at the beginning of the period (July 01, 2025)	Charge / (income) recognized in statement of profit or loss	Charge / (income) recognized in other comprehensive income	Balance at the end of the period (December 31, 2025)
----- (Rupees) -----			

Deferred tax liability arising from:

- Accelerated depreciation allowance	396,832,035	13,200,797	-	410,032,832
- Surplus on revaluation of fixed assets	102,931,975	(10,607,335)	-	92,324,640
- SBP - TERFs and Solars	83,135,179	(8,816,984)	-	74,318,195
	<u>582,899,189</u>	<u>(6,223,522)</u>	-	<u>576,675,667</u>

Deferred tax assets arising from:

- Provision for expected credit losses.	(4,317,774)	(1,493,947)	-	(5,811,721)
- Provision for slow moving items	(700,323)	(1,397,570)	-	(2,097,893)
- Gas infrastructure development cess liability	(37,016,989)	(1,972,404)	-	(38,989,393)
- Sindh infrastructure development cess liability	(7,900,000)	-	-	(7,900,000)
- Provision for gas rate difference	(19,980,719)	-	-	(19,980,719)
- Provision for Off the Grid (Captive Power Plants) Levy	(5,836,158)	5,836,158	-	-
- Deferred govt grant	(81,346,304)	9,343,957	-	(72,002,347)
- Provision for gratuity - net	(27,533,402)	(4,181,974)	-	(31,715,376)
	<u>(184,631,669)</u>	<u>6,134,220</u>	-	<u>(178,497,449)</u>
	<u>398,267,520</u>	<u>(89,302)</u>	-	<u>398,178,218</u>

-----December 31, 2024 (un-audited and restated)-----			
Balance at the beginning of the period (July 01, 2024)	Charge / (income) recognized in statement of profit or loss	Charge / (income) recognized in other comprehensive income	Balance at the end of the period (December 31, 2024)
----- (Rupees) -----			

Deferred tax liability arising from:

- Accelerated depreciation allowance	363,683,009	4,009,055	-	367,692,064
- Surplus on revaluation of fixed assets	114,529,430	(5,726,472)	-	108,802,958
- SBP - TERFs and Solars	102,747,813	(9,834,868)	-	92,912,945
	<u>580,960,252</u>	<u>(11,552,285)</u>	-	<u>569,407,967</u>

Deferred tax assets arising from:

- Provision for expected credit losses.	(3,116,828)	-	-	(3,116,828)
- Provision for slow moving items	(500,000)	(200,323)	-	(700,323)
- Gas infrastructure development cess liability	(32,315,524)	(2,466,446)	-	(34,781,970)
- Sindh infrastructure development cess liability	(7,900,000)	-	-	(7,900,000)
- Provision for gas rate difference	(19,980,719)	-	-	(19,980,719)
- Deferred govt grant	(100,399,576)	9,977,595	-	(90,421,981)
- Provision for gratuity - net	(21,534,904)	(5,318,082)	-	(26,852,986)
	<u>(185,747,551)</u>	<u>1,992,744</u>	-	<u>(183,754,807)</u>
	<u>395,212,701</u>	<u>(9,559,541)</u>	-	<u>385,653,160</u>

13.2 Staff retirement benefits-defined benefits plan (gratuity)

The Company operates an unfunded gratuity scheme for its staff employees. The latest actuarial valuation has been carried out as at June 30, 2025, using the Projected Unit Credit Method.

	(Un-audited) December 31, 2025	(Restated) (Un-audited) December 31, 2024
	Rupees	
13.2.1 Movement in defined benefit obligation		
Balance at the beginning of the period	275,334,016	215,349,041
Current service cost	74,228,409	83,127,528
Interest cost	11,235,465	12,755,873
Benefits paid	<u>(43,644,130)</u>	<u>(42,702,585)</u>
Balance at the end of the period	<u>317,153,759</u>	<u>268,529,856</u>
	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	Rupees	
13.3 Provision for Gas Infrastructure Development Cess		
Balance at the beginning of the period	370,169,886	323,155,244
Effect of unwinding of the provision recognized during the period	20 <u>19,724,044</u>	<u>24,664,460</u>
Balance at the end of the period	<u>389,893,930</u>	<u>347,819,704</u>
Current maturity shown under current liabilities	266,596,942	156,280,966
Non-current maturity shown under non-current liabilities	<u>123,296,988</u>	<u>191,538,738</u>
	<u>389,893,930</u>	<u>347,819,704</u>
	(Un-audited) December 31, 2025	(Restated) (Un-audited) December 31, 2024
	Rupees	
13.4 Deferred income - Government grant		
Balance at the beginning of the period	813,463,036	1,003,995,756
Less: Amortization for the period	21 <u>(93,439,565)</u>	<u>(99,775,943)</u>
	<u>720,023,471</u>	<u>904,219,813</u>
Less: Current maturity shown under current liabilities	<u>165,171,721</u>	<u>181,579,172</u>
Balance at the end of the period	<u>554,851,750</u>	<u>722,640,641</u>
	(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Rupees	
14. TRADE AND OTHER PAYABLES		
Creditors	2,180,690,528	962,399,667
Accrued liabilities	508,836,379	452,969,101
Sales tax payable	235,498,722	21,944,593
Workers' Profits Participation Fund	14.1 <u>17,800,862</u>	<u>34,523,142</u>
Workers Welfare Fund	14.2 <u>22,296,297</u>	<u>28,424,275</u>
Provision for gas rate difference	199,807,186	199,807,186
Provision for Off the Grid (Captive Power Plants) Levy	-	58,361,581
Provision for Sindh Infrastructure Development Cess	79,000,000	79,000,000
Advance from customers	14,383,078	13,682,136
Retention money payable	7,361,758	8,073,971
Withholding tax payable	10,256,430	8,657,879
Other payable	<u>23,159,024</u>	<u>27,002,135</u>
	<u>3,299,090,264</u>	<u>1,894,845,666</u>

		(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	Note	Rupees	
14.1 Workers' Profit Participation Fund			
Balance at the beginning of the period		34,523,142	-
Add:			
- Charge for the year	23	17,800,862	32,737,311
- Interest accrued	20	1,915,324	-
		19,716,186	32,737,311
Less: Payment made during the year		(36,438,466)	-
Balance at the end of the period		17,800,862	32,737,311
14.2 Workers' Welfare Fund			
Balance at the beginning of the period		28,424,275	47,553,419
Add: Contribution for the year	23	7,372,022	12,440,178
Less: Payment made during the year		(13,500,000)	(32,486,858)
Balance at the end of the period		22,296,297	27,506,739
		(Un-audited) December 31, 2025	(Audited) June 30, 2025
15. ACCRUED MARKUP		Rupees	
Markup accrued on:			
- Long term financing		97,859,570	111,172,718
- Short term borrowings		142,107,539	161,854,913
		239,967,109	273,027,631
16. SHORT TERM BORROWINGS - secured			
Bank Al-Habib Limited			
- Running finance		426,238,731	1,737,403,784
- FE 25		-	337,379,310
- Export finance scheme		1,779,174,619	1,644,144,001
		2,205,413,350	3,718,927,095
Bank Al-Habib Limited (Islamic)			
- Export finance scheme		255,964,000	259,200,000
- Istisna finance (Hypo)		-	2,250,000,000
		255,964,000	2,509,200,000
Meezan Bank Limited			
- Running finance		319,743,058	-
- Istisna finance (Hypo)		1,090,935,902	-
- Istisna finance (Pledge)		595,631,479	498,880,246
- Export refinance facility		-	100,000,020
		2,006,310,439	598,880,266
MCB Islamic Bank Limited			
- Financing Musharka		100,000,000	100,000,000
- Financing Murabaha		199,835,900	199,987,812
		299,835,900	299,987,812
Bank Al-Falah Limited			
- Running finance		499,815,354	287,765,055
- Finance Against Imported Merchandise		1,040,836,200	783,075,310
		1,540,651,554	1,070,840,365
Habib Bank Limited			
- Running finance		107,044,765	109,907,052
- Cash finance (Pledge)		-	100,000,000
		107,044,765	209,907,052
United Bank Limited			
- Running finance		1,000,000,000	-
Habib Metro Bank Limited			
- Finance Against Imported Merchandise		443,576,087	443,546,926
- Export refinance facility		2,610,000	200,000,000
		446,186,087	643,546,926
		7,861,406,095	9,051,289,516

17. CONTINGENCIES AND COMMITMENTS

17.1 Contingencies

There has been no change in the status of contingencies as disclosed in annual financial statements for the year ended June 30, 2025.

	(Un-audited) December 31, 2025	(Audited) June 30, 2025
	Rupees	
17.2 Commitments		
Commitments in respect of capital expenditure	<u>2,145,455,790</u>	<u>168,278,899</u>
Commitments in respect of Organic cotton project	<u>81,513,778</u>	<u>53,973,263</u>
Letter of credit to Sui Southern Gas Company Limited	<u>473,647,800</u>	<u>628,074,500</u>
Letters of guarantee against:		
- Sindh Infrastructure Development Cess	<u>685,000,000</u>	<u>635,000,000</u>
- Electric connection	<u>15,942,340</u>	<u>15,942,340</u>
- Employees' fuel card	<u>2,300,000</u>	<u>2,300,000</u>
- Off the Grid (Captive Power Plants) Levy	<u>58,361,680</u>	<u>58,361,680</u>
- New Connection of industrial unit	<u>199,929,500</u>	<u>-</u>
- Super tax in respect of tax year 2022	<u>18,862,461</u>	<u>18,862,461</u>
Letters of credit issued in respect of purchase of raw material and store items	<u>887,321,299</u>	<u>174,575,076</u>

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
18. SALES - net	Rupees			
Local sales	72,121,291	563,159,997	44,925,830	254,823,454
Export sales - indirect	8,320,132,059	11,450,752,618	4,262,894,120	5,564,139,409
Export sales - direct	2,969,093,967	3,614,517,214	1,170,088,472	1,920,408,611
Waste sales	13,806,902	12,887,714	7,860,655	8,314,459
Raw material sales	12,675,503	31,532,227	4,936,278	24,863,325
	<u>11,387,829,722</u>	<u>15,672,849,770</u>	<u>5,490,705,355</u>	<u>7,772,549,258</u>
Less:				
Commission and brokerage	(36,029,507)	(113,907,404)	(6,823,760)	(42,228,529)
Discount and claims	(308)	(4,871)	-	(4,871)
	<u>(36,029,815)</u>	<u>(113,912,275)</u>	<u>(6,823,760)</u>	<u>(42,233,400)</u>
	<u>11,351,799,907</u>	<u>15,558,937,495</u>	<u>5,483,881,595</u>	<u>7,730,315,858</u>

	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
19. COST OF SALES	Rupees			
Raw materials consumed	6,798,449,221	9,224,265,349	3,343,876,570	4,641,990,869
Stores and spares consumed	484,280,596	455,260,045	272,045,344	250,139,474
Packing materials consumed	323,300,355	452,453,572	322,569,339	266,946,058
Conversion costs	3,029,302,715	3,450,705,968	1,454,066,860	1,731,000,322
	<u>10,635,332,887</u>	<u>13,582,684,934</u>	<u>5,392,558,113</u>	<u>6,890,076,723</u>
Work in process:				
- Opening stock	111,106,463	220,482,559	53,155,773	135,114,975
- Closing stock	(92,432,371)	(100,392,702)	(92,432,371)	(100,392,702)
	<u>18,674,092</u>	<u>120,089,857</u>	<u>(39,276,598)</u>	<u>34,722,273</u>
Cost of goods manufactured	<u>10,654,006,979</u>	<u>13,702,774,791</u>	<u>5,353,281,515</u>	<u>6,924,798,996</u>
Cost of goods purchased for sale	10,994,733	27,258,058	2,824,818	27,258,058
Opening stock of finished goods and waste material	1,202,660,383	1,065,301,346	1,451,602,111	1,145,678,915
Cost of goods available for sale	<u>11,867,662,095</u>	<u>14,795,334,195</u>	<u>6,807,708,444</u>	<u>8,097,735,969</u>
Closing stock of finished goods and waste material	(1,640,588,668)	(1,357,550,963)	(1,640,588,668)	(1,357,550,963)
Intercompany transfers	(491,696,520)	(248,642,793)	(491,696,520)	(248,642,793)
Cost of goods sold	<u>9,735,376,907</u>	<u>13,189,140,439</u>	<u>4,675,423,256</u>	<u>6,491,542,213</u>

	Half year ended		Quarter ended	
	December 31, 2025	(Restated) December 31, 2024	December 31, 2025	(Restated) December 31, 2024
19.2 Conversion costs	Rupees			
Salaries, wages and other benefits	929,495,139	1,051,986,977	479,646,306	553,141,784
Fuel and power	1,228,106,204	1,547,092,492	529,274,442	755,536,269
Depreciation	706,018,546	686,848,609	360,773,031	345,662,425
Insurance	44,741,670	45,891,396	23,687,483	23,594,569
Vehicle running and maintenance	24,393,242	26,108,180	12,466,923	12,991,409
Repairs and maintenance	14,761,972	24,932,257	5,619,520	13,756,181
Water charges	28,290,750	26,173,000	13,605,350	12,593,000
Inward Freight charges	1,988,653	7,018,318	1,401,483	2,311,426
Dyeing charges	14,610,904	3,668,203	5,803,709	1,208,093
Other processing charges	12,946,329	10,684,369	11,747,087	3,518,811
Other manufacturing expenses	23,949,306	20,302,167	10,041,526	6,686,355
	3,029,302,715	3,450,705,968	1,454,066,860	1,731,000,322
20. FINANCE COSTS	Rupees			
Markup and interest charges on:				(Restated)
- Long term finances	348,822,216	461,681,637	217,168,129	257,107,779
- Short term borrowings	335,707,971	801,032,229	168,269,470	373,642,149
- Workers' Profit Participation Fund	1,915,324	-	1,915,324	-
Unwinding of Gas Infrastructure Cess Provision	19,724,044	24,664,460	19,724,044	24,664,460
Mark up on letter of credits	79,380,439	47,253,450	35,470,436	23,894,769
Bank charges on export receipts	6,461,358	5,038,651	2,537,650	2,882,884
Bank charges	31,925,933	25,428,074	9,970,111	19,650,491
	823,937,285	1,365,098,501	455,055,164	701,842,532
21. OTHER INCOME	Rupees			
Realized exchange gain on export receivables	44,006,895	113,334,067	32,742,165	41,321,239
Amortization of deferred government grant	93,439,565	99,775,943	93,439,565	99,775,943
Gain on disposal of operating fixed assets	-	8,578,921	-	6,520,780
Realized exchange gain on import of fixed assets and raw material	-	508,641	-	508,641
Unrealized exchange gain on bank balance	2,731,343	-	2,731,343	-
Profit on Term Deposit Receipts	897,296	-	837,943	-
Others	2,300,485	9,101,235	1,979,229	7,245,864
	143,375,584	231,298,807	131,730,245	155,372,467
22. OTHER EXPENSES	Rupees			
Unrealized exchange loss on export receivables	1,582,318	9,602	262,451	9,602
Provision for doubtful debt	14,939,470	-	14,939,470	-
Realized exchange gain on import of fixed assets and raw material	763,850	-	-	-
Provision for slow moving items	13,975,707	2,003,226	13,975,707	2,003,226
Unrealized exchange (Loss) on bank balance	-	1,968,590	-	1,968,590
Loss on disposal of operating fixed assets	8,019,782	-	5,961,952	-
Charity and donations	210,000	1,000,250	105,000	-
	39,491,127	4,981,668	35,244,580	3,981,418

23. LEVIES	Half year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	Rupees			
Minimum tax on export sales revenue	141,115,325	186,891,969	70,904,617	93,556,850
Minimum tax on local sales revenue	1,232,546	7,594,749	721,534	2,176,112
	142,347,871	194,486,718	71,626,151	95,732,962
Workers' Welfare Fund	7,372,022	12,440,178	(2,444,605)	3,655,374
Workers' Profit Participation Fund	17,800,862	32,737,311	4,797,093	16,731,427
	25,172,884	45,177,489	2,352,488	20,386,801
	167,520,755	239,664,207	73,978,639	116,119,763

24. TAXATION	Half year ended		Quarter ended	
	December 31, 2025	(Restated) December 31, 2024	December 31, 2025	(Restated) December 31, 2024
	Rupees			
Current	36,122,910	62,332,419	11,736,110	1,484,967
Prior	54,558,774	-	54,558,774	-
Deferred	(89,302)	(9,559,541)	(89,302)	(9,559,541)
	90,592,382	52,772,878	66,205,582	(8,074,574)

25. CASH AND CASH EQUIVALENTS

Cash and cash equivalents at the end of the reporting period as shown in the statement of cash flows are reconciled to the related items in the statement of financial position as follows:

	(Un-audited) December 31, 2025	(Un-audited) December 31, 2024
	Rupees	
Cash and bank balances	10	117,163,942
Short term borrowings - running finance	(1,352,841,908)	(2,714,084,599)
	(1,235,677,966)	(2,652,764,484)

26. OPERATING SEGMENT RESULTS

	Spinning				Socks				Total			
	Half Year ended		Quarter ended		Half Year ended		Quarter ended		Half Year ended		Quarter ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
<i>Exports</i>												
New Zealand	8,566,970	23,082,983	8,566,970	26,226,356	-	-	-	-	8,566,970	23,082,983	8,566,970	26,226,356
Spain	-	-	-	-	29,644,060	-	18,160,885	-	29,644,060	-	18,160,885	-
Bangladesh	-	-	72,755	-	-	-	-	-	-	-	72,755	-
Portugal	73,940,187	28,467,424	36,241,225	21,723,389	-	-	-	-	73,940,187	28,467,424	36,241,225	21,723,389
Poland	-	-	-	-	-	1,646,824	-	-	-	1,646,824	-	-
Italy	10,019,741	3,968,561	10,019,741	-	-	19,725,806	-	-	10,019,741	23,694,367	10,019,741	-
United Kingdom	-	-	-	-	11,950,930	16,682,794	1,378,069	-	11,950,930	16,682,794	1,378,069	-
Canada	-	-	-	-	199,122,753	105,410,717	131,334,435	64,741,935	199,122,753	105,410,717	131,334,435	64,741,935
Belgium	-	-	-	-	-	14,803,078	-	-	-	14,803,078	-	8,374,855
United States Of America	867,152,205	1,581,171,733	319,142,831	888,177,457	1,718,786,916	1,796,402,093	644,568,131	893,890,143	2,585,939,121	3,377,573,826	963,710,962	1,782,067,600
Netherlands	-	-	-	-	4,812,826	15,744,735	-	9,000,147	4,812,826	15,744,735	-	9,000,147
Slovenia	-	-	-	-	44,507,502	-	-	-	44,507,502	-	-	-
Germany	589,877	127,861	603,430	-	-	7,282,605	-	8,274,329	589,877	7,410,466	603,430	8,274,329
	960,268,980	1,636,818,562	374,646,952	936,127,202	2,008,824,987	1,977,698,652	795,441,520	984,281,409	2,969,093,967	3,614,517,214	1,170,088,472	1,920,408,611
Local	10,896,745,884	14,199,058,315	5,101,311,462	6,892,208,861	14,626,676	27,435,374	7,244,347	13,317,103	10,911,372,560	14,226,493,689	5,108,555,809	6,905,525,964
	11,857,014,864	15,835,876,877	5,475,958,414	7,828,336,063	2,023,451,663	2,005,134,026	802,685,867	997,598,512	13,880,466,527	17,841,010,903	6,278,644,281	8,825,934,575
Commission and brokerage	(36,029,507)	(113,029,402)	(6,823,760)	(20,584,825)	-	(878,002)	-	(21,643,704)	(36,029,507)	(113,907,404)	(6,823,760)	(42,228,529)
Discount and claims	(308)	(4,871)	-	(4,871)	-	-	-	-	(308)	(4,871)	-	(4,871)
Sales tax	(2,492,636,805)	(2,163,946,777)	(787,938,926)	(1,051,353,894)	-	(4,214,356)	-	(2,031,423)	(2,492,636,805)	(2,168,161,133)	(787,938,926)	(1,053,385,317)
	(2,528,666,620)	(2,276,981,050)	(794,762,686)	(1,071,943,590)	-	(5,092,358)	-	(23,675,127)	(2,528,666,620)	(2,282,073,408)	(794,762,686)	(1,095,618,717)
Sales - net	9,328,348,244	13,558,895,827	4,681,195,728	6,756,392,473	2,023,451,663	2,000,041,668	802,685,867	973,923,385	11,351,799,907	15,558,937,495	5,483,881,595	7,730,315,858
Cost of sales	(8,139,683,481)	(11,628,225,030)	(4,041,879,493)	(5,860,065,574)	(1,595,693,426)	(1,560,915,409)	(633,543,763)	(631,476,639)	(9,735,376,907)	(13,189,140,439)	(4,675,423,256)	(6,491,542,213)
Gross profit	1,188,664,763	1,930,670,797	639,316,235	896,326,899	427,758,237	439,126,259	169,142,104	342,446,746	1,616,423,000	2,369,797,056	808,458,339	1,238,773,645
Administrative expenses	(129,721,344)	(241,078,111)	(66,533,894)	(137,186,942)	(186,409,879)	(70,981,699)	(96,595,391)	(41,837,570)	(316,131,223)	(312,059,810)	(163,129,285)	(179,024,512)
Distribution costs	(148,834,126)	(161,021,709)	(77,547,413)	(77,594,215)	(75,387,579)	(78,194,325)	(36,129,731)	(49,941,289)	(224,221,705)	(239,216,034)	(113,677,144)	(127,535,504)
Operating Results	910,109,293	1,528,570,977	495,234,928	681,545,742	165,960,779	289,950,235	36,416,982	250,667,887	1,076,070,072	1,818,521,212	531,651,910	932,213,629

	Spinning		Sock		Total	
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
	31-Dec-25	30-Jun-25	31-Dec-25	30-Jun-25	31-Dec-25	30-Jun-25
Segment Assets	24,806,682,358	25,255,899,952	4,501,178,953	4,208,223,142	29,307,861,311	29,464,123,094
Unallocated Assets	-	-	-	-	-	-
Segment Liabilities	16,548,661,398	18,283,588,555	3,925,277,969	2,432,190,702	20,473,939,367	20,715,779,257
Unallocated Liabilities	-	-	-	-	-	-

26.1 Inter unit current account balances of respective businesses have been eliminated from the total.

26.2 Addition during the year:

Operating fixed asset:

	Spinning	Socks	Total
Direct Additions	141,797,251	39,277,396	181,074,647
Through Cwip Additon	544,002,645	223,339,087	767,341,732

Capital work in process:

	Spinning	Socks	Total
Machinery	8,688,608	393,003,784	401,692,392
Civil works	7,340,625	5,870,581	13,211,206
Solar renewable energy	291,675,011	-	291,675,011

26.3 Depreciation and amortisation:

Spinning				Socks				Total			
Half Year ended		Quarter ended		Half Year ended		Quarter ended		Half Year ended		Quarter ended	
31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24	12/31/205	31-Dec-24	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
593,611,312	594,427,991	288,309,443	184,758,654	143,722,857	124,295,939	73,615,206	62,711,865	737,334,169	718,723,930	361,924,649	247,470,519

26.4 Finance cost on:

	December, 31 2025		December, 31 2024		Premium textile mills limited	
	Spinning	Socks	Spinning	Socks	December, 31 2025	December, 31 2024
Long term financing	348,822,216	-	461,681,637	-	348,822,216	461,681,637
Short term borrowing	308,027,444	27,680,527	721,453,299	79,578,930	335,707,971	801,032,229

26.5 Type of product sold:

Spinning	Socks
Mélange yarns.	Low Impact Fibres / Anti-Slip Grips
Injection yarns.	Lifestyle socks.
Snow-effect yarn.	Specialty / Technical / Engineered socks.
Marled yarns.	Sports / Active-recreation socks.
Speckled yarns.	Functional Engineering (low-cut / sneaker style socks).
Heather-Grey yarns.	Health & Wellness / Diabetic socks (non-restrictive materials,
Fancy yarns.	Thermal / insulating socks (cold weather etc.)

26.6 Other information:

- (a) Revenue earned from major customer, of more than 10% of total sales amounted to Rs 1,912 million (December 31, 2024: Rs. 1,572 million).
- (b) As at December 31, 2025 and June 30, 2025 , all non-current assets of the Company were located in Pakistan.

27. FAIR VALUE OF FINANCIAL ASSETS AND LIABILITIES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Consequently, differences can arise between carrying values and the fair value estimates.

The Company measures fair values using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements:

- Level 1: Quoted market price (unadjusted) in an active market.
- Level 2: Valuation techniques based on observable inputs.
- Level 3: Valuation techniques using significant unobservable inputs. This category includes all instruments where the valuation technique includes inputs not based on observable data.

If the inputs used to measure the fair value of an asset or a liability fall into different levels of the fair value hierarchy, then the fair value measurement is categorised in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement.

For assets and liabilities that are recognised in the financial statements at fair value on a recurring basis, the management recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred. However, during the year, there were no transfers between the levels of the fair value hierarchy.

28. RELATED PARTY TRANSACTIONS AND BALANCES

Related party comprise of associated company and independent director. Transactions entered into and balances held, with related party during the period, is as follows:

Name of the related party	Basis of relationship	Transactions during the period and period-end balances	Half year ended		Quarter ended	
			December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
			Rupees		Rupees	
Pinnacle Fiber (Private) Limited	Associated company by virtue of common directorship	<i>Transactions during the year</i>				
		Purchase of goods	93,070,718	646,860,668	47,674,765	156,979,209
Mr. Khizar Yusuf Sattar	Independent director	<i>Transactions during the year</i>				
		Sale of Vehicle (refer note 3.1.1)	9,125,050	-	9,125,050	-

29. CORRECTION OF PRIOR PERIOD ERRORS

As disclosed in note 38 to the financial statements for the year ended June 30, 2025, certain prior-period errors were identified and corrected through restatement. Consequently, the previously reported results for the half year and quarter ended December 31, 2024 have been restated accordingly. The nature and impact of the restatements are as follows:

Incorrect valuation of defined benefit obligation (staff gratuity)

As disclosed in note 38 to the financial statements for the year ended June 30, 2025, the staff retirement benefit - gratuity were restated due to an incorrect valuation of gratuity. Accordingly, the comparative figures for the half year and quarter ended December 31, 2024 have also been restated. This error resulted in an overstatement of gratuity expense of Rs. 24.993 million and Rs. 12.497 million for the half year and quarter ended December 31, 2024, respectively, with a corresponding understatement of unappropriated profits for the respective periods.

Recognition of deferred tax

As disclosed in note 38 to the financial statements for the year ended June 30, 2025, deferred tax relating to super tax should have been recognized in a prior period. The non-recognition constituted a prior-period error for the half year and quarter ended December 31, 2024 in accordance with 'IAS 8 - Basis of Preparation of Financial Statements'. As a result of the restatement, deferred tax expense for the half year and quarter ended December 31, 2024 was understated by Rs. 9.559 million, with a corresponding understatement of unappropriated profits.

The aforesaid prior-period errors have been corrected retrospectively in accordance with IAS 8 *Accounting Policies, Changes in Accounting Estimates and Errors*, and the comparative figures have been restated accordingly. As the restatement had a material impact on the condensed interim statement of profit or loss for the half year and quarter ended December 31, 2024, the relevant comparative information has also been presented in these condensed interim financial statements in accordance with IAS 1 *Presentation of Financial Statements*.

The retrospective effects on the corresponding figures presented in these condensed interim financial statements are as follows:

Effects on the statement of profit or loss

	For the half year ended December 31, 2024				For the quarter ended December 31, 2024			
	As previously reported	Effect of reclassification (note 30.2)	Effect of correction of errors	As restated	As previously reported	Effect of reclassification (note 30.2)	Effect of correction of errors	As restated
	(Rupees)				(Rupees)			
Sales - net	15,558,937,495	-	-	15,558,937,495	7,730,315,858	-	-	7,730,315,858
Cost of sales	(13,210,967,388)	2,003,226	19,823,723	(13,189,140,439)	(6,503,457,301)	2,003,226	9,911,862	(6,491,542,213)
Gross profit	2,347,970,107	2,003,226	19,823,723	2,369,797,056	1,226,858,557	2,003,226	9,911,862	1,238,773,645
Administrative expenses	(318,229,959)	1,000,250	5,169,899	(312,059,810)	(181,609,462)	-	2,584,950	(179,024,512)
Distribution costs	(239,216,034)	-	-	(239,216,034)	(127,535,504)	-	-	(127,535,504)
	(557,445,993)	1,000,250	5,169,899	(551,275,844)	(309,144,966)	-	2,584,950	(306,560,016)
Operating profit	1,790,524,114	3,003,476	24,993,622	1,818,521,212	917,713,591	2,003,226	12,496,812	932,213,629
Finance costs	(1,365,098,501)	-	-	(1,365,098,501)	(701,842,532)	-	-	(701,842,532)
Other income	231,298,807	-	-	231,298,807	155,372,467	-	-	155,372,467
Other expenses	(1,978,192)	(3,003,476)	-	(4,981,668)	(1,978,192)	(2,003,226)	-	(3,981,418)
	(1,135,777,886)	(3,003,476)	-	(1,138,781,362)	(548,448,257)	(2,003,226)	-	(550,451,483)
Profit before levies and taxation	654,746,228	-	24,993,622	679,739,850	369,265,334	-	12,496,812	381,762,146
Levies	(301,996,626)	62,332,419	-	(239,664,207)	(117,604,730)	1,484,967	-	(116,119,763)
Profit before taxation	352,749,602	62,332,419	24,993,622	440,075,643	251,660,604	1,484,967	12,496,812	265,642,383
Taxation - net	-	(62,332,419)	9,559,541	(52,772,878)	-	(1,484,967)	9,559,541	8,074,574
Profit after taxation	352,749,602	-	34,553,163	387,302,765	251,660,604	-	22,056,353	273,716,957
Earnings per share - basic and diluted	57.24	-	5.61	62.84	40.83	-	3.58	44.41

30. GENERAL

30.1 Non - adjusting event after balance sheet date

Subsequent to period ended December 31, 2025, the Board of Directors in their meeting held on February 26, 2026 has proposed a interim cash dividend of Rs. ____ per share (June 30, 2025: Rs. 2 per share). The interim financial statements do not reflect this appropriation.

30.2 Disclosure requirement for companies not engaged in shariah non-permissible business activities

(Un-audited) (Un-audited)
December 31, **December 31,**
2025 **2024**
 _____ Rupees _____

Following information has been disclosed as required under amended part I clause VII of Fourth Schedule to the Companies Act, 2017 as amended via S.R.O.1278 (I)/ 2024 dated 15 August 2024.

Condensed interim statement of financial position

- Long-term financing as per Islamic mode	992,419,370	936,995,803
- Short-term financing as per Islamic mode	2,562,110,339	3,408,068,078
- Mark-up accrued on Islamic mode	39,251,997	77,581,020
- Shariah-compliant bank balance	2,663,281	7,606,603

Condensed interim statement of profit and loss

- Revenue earned from Shariah compliant business segment	11,351,799,907	15,558,937,495
- Exchange gain/ (loss) on actual currency	2,731,343	(1,968,590)
- Markup paid on Islamic mode of financing	141,505,815	435,841,857

Relationships with Shariah - compliant financial institutions, including banks, takaful operators and their windows, etc.	MCB Islamic Bank Limited
	Meezan Bank Limited
	Bank AL Habib Limited – Islamic Banking

30.3 Reclassification of corresponding figures

In these financial statements, the following corresponding figures have been rearranged and reclassified, for the purposes of comparison and better presentation.

Reclassified from component	Reclassified to component	Note	Rupees
Other manufacturing expenses (Cost of sales)	Other processing charges (Cost of sales)	19.2	<u>10,684,369</u>
Other manufacturing expenses (Cost of sales)	Freight (Cost of sales)	19.2	<u>7,018,318</u>
Other manufacturing expenses (Cost of sales)	Dyeing charges (Cost of sales)	19.2	<u>3,668,203</u>
Provision for slow moving items (Cost of sales)	Provision for slow moving items (Other expenses)	19.2	<u>2,003,226</u>
Charity and donations (Admin expense)	Charity and donations (Other expenses)		<u>1,000,250</u>
Minimum tax under ITO, 2001. (Levies)	Minimum tax on export sales revenue (Taxation)		<u>186,891,969</u>
Minimum tax under ITO, 2001. (Levies)	Minimum tax on local sales revenue (Taxation)		<u>7,594,749</u>
Minimum tax under ITO, 2001. (Levies)	Current taxation (Taxation)		<u>62,332,419</u>

30.4 Date of authorization for issue of the interim financial statements

These interim financial statements have been authorized for issue by the Board of Directors of the Company in their meeting held on 26-February-2026.

30.5 Level of rounding

Figures in these interim financial statements have been rounded off to the nearest rupee.



Chief Executive Officer

Director

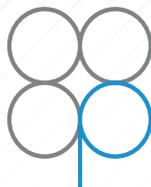
Chief Financial Officer

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