

ALI ASGHAR TEXTILE MILLS LIMITED

CONDENSED CONSOLIDATED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE MARCH 2026 QUARTER ENDED

	Note	NINE MONTHS ENDED		Quarter Ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
<b>Rupees</b>					
Revenue-Logistic center service		77,480,898	54,280,194	26,885,775	17,513,100
Less: Logistic center Service Charges		(31,512,040)	(27,866,297)	(9,903,536)	(9,688,615)
<b>Gross profit</b>		<u>45,968,858</u>	<u>26,413,897</u>	<u>16,982,239</u>	<u>7,824,485</u>
Administrative expenses		(20,748,415)	(22,144,993)	(4,139,502)	(6,489,573)
Other income	12	232,025,243	136,395,503	34,104,398	54,542,648
		<u>211,276,828</u>	<u>92,115,517</u>	<u>29,964,896</u>	<u>48,053,073</u>
<b>Profit from operations</b>		<u>257,245,685</u>	<u>118,529,414</u>	<u>46,947,134</u>	<u>55,877,558</u>
Finance cost		(20,011,870)	(15,218,749)	(7,621,480)	(4,353,464)
<b>Profit before levies and taxation</b>		<u>237,233,816</u>	<u>103,310,665</u>	<u>39,325,655</u>	<u>51,524,094</u>
Levies		(44,076,717)	-	-	-
<b>Profit before taxation</b>		<u>193,157,099</u>	<u>103,310,665</u>	<u>39,325,655</u>	<u>51,524,094</u>
<b>Taxation</b>					
Current Tax		33,746,476	(47,867,665)	(4,025,972)	(21,687,620)
Deferred Tax		14,146,425	37,047,683	-	4,407,194
		<u>47,892,901</u>	<u>(10,819,982)</u>	<u>(12,592,597)</u>	<u>(17,280,426)</u>
<b>Profit after Taxation</b>		<u><u>241,050,000</u></u>	<u><u>92,490,683</u></u>	<u><u>26,733,058</u></u>	<u><u>34,243,668</u></u>
<b>Earning per share - Basic and diluted</b>		<u><u>5.43</u></u>	<u><u>2.08</u></u>	<u><u>0.60</u></u>	<u><u>0.77</u></u>

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

Owners of the holding company	241,049,999.85	92,244,359.00	25,883,828	34,120,505.0
Non Controlling Interest	25,609.88	(246,324.00)	116,201	(123,162.0)
	<u>241,075,609.73</u>	<u>92,490,683.00</u>	<u>26,000,028.73</u>	<u>34,243,667.0</u>



NADEEM ELAHI SHAIKH  
Chief Executive



ABDULLAH MOOSA  
Director



MUHAMMAD SULEMAN  
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED CONSOLIDATED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)  
AS AT March 31, 2026

		(UN-AUDITED)	(AUDITED)
		March 31, 2026	June 30, 2025
	Note	Rupees	Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,281,227,024	1,304,441,673
Capital work in progress	8	707,320	2,202,025
Long term deposits		2,588,978	2,587,478
Long term investments		3,655,600	-
Long term loans and advances		1,288,178,922	1,311,971,786
<b>CURRENT ASSETS</b>			
Loans and advances		344,840	684,000
Short term investments	9	1,169,724,090	959,559,588
Trade deposits and short term prepayments		107,138,914	25,110,816
Other receivables		814,367,498	767,027,936
Tax refunds due from Government		17,428,972	10,675,354
Cash and bank balances		79,599,156	6,782,261
		2,188,603,471	1,769,839,956
<b>TOTAL ASSETS</b>		<b>3,476,782,393</b>	<b>3,081,811,742</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
Surplus on revaluation of property, plant and equipment		937,745,876	941,926,512
Unappropriated profit		1,612,812,707	1,203,858,986
Un-realised gain on investment		(37,957,564)	118,935,053
Loan from directors and others		30,000,000	30,000,000
		2,764,734,489	2,516,854,022
Attributable to the owners of the holding company		-	-
Non-Controlling interest		(404,922)	(430,532)
<b>TOTAL EQUITY</b>		<b>2,764,329,567</b>	<b>2,516,423,490</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Long term financing	10	50,957,908	50,957,909
Long term deposits		17,800,100	17,800,100
Deferred liabilities		142,268,590	157,584,938
		211,026,597	226,342,947
<b>CURRENT LIABILITIES</b>			
Loan from directors and others		10,867,031	18,185,001
Trade and other payables		77,888,715	64,691,479
Current portion of longterm liability		1,534,352	5,864,706
Unclaimed dividends		239,589	239,589
Accrued mark-up		60,929,211	46,116,573
Book overdraft		7,732,657	4,141,348
Short term running finance		251,824,929	143,288,151
Taxation-net		90,409,745	56,518,456
		501,426,229	339,045,303
<b>TOTAL LIABILITIES</b>		<b>712,452,826</b>	<b>565,388,250</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	11	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,476,782,393</b>	<b>3,081,811,740</b>

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

  
**NADEEM ELAHI SHAIKH**  
Chief Executive

  
**ABDULLAH MOOSA**  
Director

  
**MUHAMMAD SULEMAN**  
Chief Financial Officer

**ALI ASGHAR TEXTILE MILLS LIMITED**  
**CONDENSED CONSOLIDATED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER ENDED March 31, 2026**

Nine Months Ended		Quarter Ended	
March 31,	March 31,	March 31,	March 31,
2026	2025	2026	2025

Rupees

Profit after taxation 241,050,000 126,951,899 | 25,793,237 | 34,253,667

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	6,830,467	(106,107,118)	(210,153,500)	(77,114,695)
Realized gain on sale of investment during the period	163,723,085	357,560,182	4,500,000	74,622,547
Realized (gain) / loss on remeasurement of available for sale investment	170,553,552	251,453,064	(205,653,500)	(2,492,148)
<b>Total comprehensive Income for the period</b>	<b>411,603,552</b>	<b>366,078,739</b>	<b>(179,860,263)</b>	<b>31,751,249</b>

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

Attributable to the owners of the holding company	411,629,162	366,325,064.00	(179,744,061)	31,751,249.00
Owners of the holding company	25,609.88	(246,324.00)	116,201	-90
Non Controlling Interest	411,603,552	366,078,739	(179,860,263)	31,751,249



**NADEEM ELAHI SHAIKH**  
Chief Executive



**ABDULLAH MOOSA**  
Director



**MUNAMMAD SULEMAN**  
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED CONSOLIDATED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)  
FOR THE HALF YEAR ENDED MARCH 2026

	Reserves						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		
<b>Rupees</b>							
Balance as at July 01, 2024 restated	222,133,470	-	764,932,580	947,795,142	260,776,131	(6,169)	2,195,865,364
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	-	-	-	-	-	-	-
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>-</b>	<b>1,404,278,894</b>	<b>944,860,827</b>	<b>(28,992,153)</b>	<b>252,493</b>	<b>2,542,262,753</b>
Profit for the period	-	-	(62,330,123)	-	-	(179,039)	(62,509,162)
<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)
Transferred to Retained Earnings	-	30,000,000	-	-	-	-	30,000,000
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>2,516,656,700</b>
Profit for the period	-	-	241,050,000	-	-	25,610	241,050,000
Unrealized loss on available for sale securities	-	-	-	-	-	-	-
<b>Other comprehensive income for the period:</b>							
Unrealized loss on remeasurement of available for sale investment	-	-	-	-	6,830,467	-	6,830,467
Realized gain on Other Comprehensive Income	-	-	163,723,085	-	(163,723,085)	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	4,180,636	(4,180,636)	-	-	-
<b>Balance as at MARCH 31, 2026 (Unaudited)</b>	<b>222,133,470</b>	<b>30,000,000</b>	<b>1,612,812,707</b>	<b>937,745,876</b>	<b>(37,957,564)</b>	<b>(404,922)</b>	<b>2,764,537,167</b>

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

  
NADEEM ELAHI SHAIKH  
Chief Executive

  
ABDULLAH MOOSA  
Director

  
MUHAMMAD SULEMAN  
Chief Finance Officer


ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)  
FOR THE MARCH 2026 QUARTER ENDED

	Note	NINE MONTHS ENDED		Quarter Ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Rupees					
Revenue-Logistic center service		56,275,428	54,280,194	18,914,148	17,513,100
Less: Logistic center Service Charges		(31,512,040)	(27,866,297)	(9,903,536)	(9,688,615)
<b>Gross profit</b>		<u>24,763,388</u>	<u>26,413,897</u>	<u>9,010,612</u>	<u>7,824,485</u>
Administrative expenses		(17,773,428)	(22,144,993)	(3,038,778)	(6,479,575)
Other income	12	245,628,606	148,711,727	34,104,398	54,542,648
		227,855,177	104,431,741	31,065,619	48,063,073
<b>Profit from operations</b>		<u>252,618,565</u>	<u>130,845,638</u>	<u>40,076,231</u>	<u>55,887,558</u>
Finance cost		(16,665,243)	(15,218,749)	(6,550,460)	(4,353,464)
<b>Profit before levies and taxation</b>		<u>235,953,322</u>	<u>115,626,889</u>	<u>33,525,771</u>	<u>51,534,094</u>
Levies		(44,076,717)	-	-	-
<b>Profit before taxation</b>		<u>191,876,605</u>	<u>115,626,889</u>	<u>33,525,771</u>	<u>51,534,094</u>
<b>Taxation</b>					
Current Tax		33,823,306	(47,867,665)	(3,949,142)	(21,687,620)
Deferred Tax		33,216,672	37,047,683	-	4,407,194
		<u>67,039,978</u>	<u>(10,819,982)</u>	<u>6,554,480</u>	<u>(17,280,426)</u>
<b>Profit after Taxation</b>		<u><u>258,916,583</u></u>	<u><u>104,806,907</u></u>	<u><u>40,080,251</u></u>	<u><u>34,253,668</u></u>
<b>Earning per share - Basic and diluted</b>		<u><u>5.83</u></u>	<u><u>2.36</u></u>	<u><u>0.90</u></u>	<u><u>0.77</u></u>

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**NADEEM ELAHI SHAIKH**  
Chief Executive

  
**ABDULLAH MOOSA**  
Director

  
**MUHAMMAD SULEMAN**  
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)  
AS AT March 31, 2026

		(UN-AUDITED) March 31, 2026 Rupees	(AUDITED) June 30, 2025 Rupees
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	7	1,232,328,955	1,253,441,672
Capital work in progress	8	707,320	2,202,025
Long term deposits		2,588,978	2,587,478
Long term investments		98,000	98,000
Long term loans and advances		3,655,600	2,740,610
		1,239,378,853	1,261,069,785
<b>CURRENT ASSETS</b>			
Loans and advances		344,840	684,000
Short term investments	9	1,169,724,090	959,559,588
Trade deposits and short term prepayments		107,138,914	25,110,816
Other receivables		815,008,043	761,758,177
Tax refunds due from Government		13,455,518	10,675,354
Cash and bank balances		79,301,634	6,286,409
		2,184,973,040	1,764,074,345
<b>TOTAL ASSETS</b>		<b>3,424,351,892</b>	<b>3,025,144,130</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
Surplus on revaluation of property, plant and equipment		937,745,876	941,926,512
Unappropriated profit		1,651,552,739	1,224,732,435
Un-realised gain on investment		(37,957,564)	118,935,053
		2,773,474,521	2,507,727,470
<b>TOTAL EQUITY</b>		<b>2,773,474,521</b>	<b>2,507,727,470</b>
<b>LIABILITIES</b>			
<b>NON-CURRENT LIABILITIES</b>			
Long term financing	10	18,770,615	18,770,615
Long term deposits		17,800,100	17,800,100
Deferred liabilities		123,198,343	157,584,938
		159,769,058	194,155,653
<b>CURRENT LIABILITIES</b>			
Loan from directors and others		10,867,031	18,185,001
Trade and other payables		72,940,033	52,891,480
Unclaimed dividends		239,589	239,589
Accrued mark-up		60,929,211	46,116,573
Book overdraft		7,732,657	4,141,348
Short term running finance		251,824,929	143,288,151
Taxation-net		86,574,865	58,398,864
		491,108,314	323,261,006
<b>TOTAL LIABILITIES</b>		<b>650,877,372</b>	<b>517,416,659</b>
<b>CONTINGENCIES AND COMMITMENTS</b>	11	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,424,351,893</b>	<b>3,025,144,129</b>

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

  
**NADEEM ELAHI SHAIKH**  
Chief Executive

  
**ABDULLAH MOOSA**  
Director

  
**MUHAMMAD SULEMAN**  
Chief Financial Officer

**ALI ASGHAR TEXTILE MILLS LIMITED**  
**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER ENDED March 31, 2026**

Nine Months Ended		Quarter Ended	
March 31,	March 31,	March 31,	March 31,
2026	2025	2026	2025

Rupees

Profit after taxation	258,916,583	126,951,899	40,080,251	34,253,667
<b>Other comprehensive income/ (loss)</b>				

*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	6,830,467	(106,107,118)	18,812,693	(77,114,695)
Realized gain on sale of investment during the period	163,723,085	357,560,182	151,935,337	74,622,547
Realized (gain) / loss on remeasurement of available for sale investment	170,553,552	251,453,064	170,748,030	(2,492,148)
<b>Total comprehensive Income for the period</b>	<b>429,470,135</b>	<b>378,404,962</b>	<b>210,828,281</b>	<b>31,761,519</b>

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



**NADEEM ELAHI SHAIKH**  
Chief Executive



**ABDULLAH MOOSA**  
Director



**MUHAMMAD SULEMAN**  
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED  
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)  
FOR THE HALF YEAR ENDED MARCH 2026

	Reserves					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	
<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	-	-	92,698,232	-	-	92,698,232
<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>-</b>	<b>1,404,506,935</b>	<b>944,860,827</b>	<b>(28,992,153)</b>	<b>2,542,509,077</b>
Profit for the period	-	-	(41,684,715)	-	-	(41,684,715)
<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)
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>-</b>	<b>1,224,732,435</b>	<b>941,926,512</b>	<b>118,935,053</b>	<b>2,507,727,471</b>
Profit for the period	-	-	258,916,583	-	-	258,916,583
Unrealized loss on available for sale securities	-	-	-	-	-	-
<b>Other comprehensive income for the period:</b>						
Unrealized loss on remeasurement of available for sale investment	-	-	-	-	6,830,467	6,830,467
Realized gain on Other Comprehensive Income	-	-	163,723,085	-	(163,723,085)	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	4,180,636	(4,180,636)	-	-
<b>Balance as at MARCH 31, 2026 (Unaudited)</b>	<b>222,133,470</b>	<b>-</b>	<b>1,651,552,739</b>	<b>937,745,876</b>	<b>(37,957,564)</b>	<b>2,773,474,521</b>

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

  
NADEEM ELAHI SHAIKH  
Chief Executive

  
ABDULLAH MOOSA  
Director

  
MUHAMMAD SULEMAN  
Chief Finance Officer