

ALLAWASAYA
TEXTILE AND FINISHING MILLS LTD.



BCI
Better Cotton
Initiative
BetterCotton.org



ATM/26/1335

September 30, 2026

**The General Manager,
Pakistan Stock Exchange Limited
Stock Exchange Building, Stock Exchange Road,
KARACHI.**

Subject: FINANCIAL RESULTS FOR YEAR ENDED JUNE 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held today on 30th September 2026 at 12:00 p.m. at its registered office situated at Allawasaya Square, Vehari Road, Multan, Pakistan have approved the Annual Audited Financial Statements of the company for the year ended June 30, 2026 and recommended the following:

- | | | | |
|-------|---|---------|-----|
| (i) | CASH DIVIDEND | RS. NIL | |
| (ii) | BONUS SHARES | NIL | |
| (iii) | RIGHT SHARES | NIL | |
| (iv) | ANY OTHER ENTITLEMENT- CORPORATE ACTION | | NIL |
| (v) | ANY OTHER PRICE SENSITIVE INFORMATION | | NIL |

Financial Results of the company containing Statement of Profit or Loss, Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows for the year ended June 30, 2026 are attached herewith.

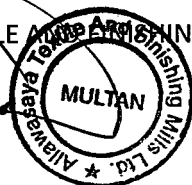
The Annual General Meeting of the company will be held on Wednesday October 28, 2026 at 11:30 a.m. at its registered office. The share transfer books of the company will be closed from October 22, 2026 to October 28, 2026 (both days inclusive). Physical Transfers/ CDC Transaction IDs received in order upto October 21, 2026 at the share registrar office M/s Hameed Majeed Associates (Pvt) Limited, H.M. House, 7 Bank Square, Lahore will be treated in time for attending annual general meeting.

Annual Report of the company for year ended June 30, 2026 will be transmitted through PUCARS, separately within the specified time and shall also be made available on company's website www.allawasaya.com.

You may please inform the members of the Exchange accordingly.

Yours sincerely,
For ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED

Muhammad Ismail
COMPANY SECRETARY



Head Office & Mills: Allawasaya Square, Mumtazabad Industrial Area, Vehari Road, Multan (Pakistan).
Phone: 061-4233624 - 6, Fax: 061-6525202, E-mail: atm@allawasaya.com, Website: www.allawasaya.com

ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	5	1,638,817,189	1,946,375,018
Long term receivables	6	468,193,789	-
Long term deposits and advances	7	42,188,378	5,337,497
		<u>2,149,199,356</u>	<u>1,951,712,515</u>
Current assets			
Stores and spares	8	67,064,449	75,492,363
Stock in trade	9	365,265,464	452,190,626
Trade debts	10	307,764,776	337,503,710
Loan, advances and other receivables	11	169,275,336	188,086,322
Advance income tax		75,733,543	76,622,655
Trade deposits and prepayments	12	1,010,606	2,422,327
Tax refunds due from government	13	297,868,667	247,243,095
Other financial assets	14	15,000,000	15,000,000
Cash and bank balances	15	12,031,473	7,683,856
		<u>1,311,014,314</u>	<u>1,402,244,954</u>
Assets held for sale	16	-	236,648,451
		<u>1,311,014,314</u>	<u>1,638,893,405</u>
Total assets		<u>3,460,213,670</u>	<u>3,590,605,920</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	17	8,000,000	8,000,000
Surplus on revaluation of property, plant and equipment	18	337,539,833	1,007,839,856
Tax holiday reserve		2,668,746	2,668,746
General reserve		20,000,000	20,000,000
Unappropriated profits		878,055,464	246,709,898
		<u>1,246,264,043</u>	<u>1,285,218,500</u>
Loan from directors	19	232,500,000	192,500,000
		<u>1,478,764,043</u>	<u>1,477,718,500</u>
Non-current liabilities			
Long term loan	20	315,308,343	326,515,763
Lease liabilities	21	4,193,610	2,341,489
Deferred taxation	22	59,159,424	82,830,337
Deferred liabilities	23	80,124,150	76,715,330
		<u>458,785,527</u>	<u>488,402,919</u>
Current liabilities			
Trade and other payables	24	1,108,302,236	1,059,827,417
Accrued markup	25	16,158,301	21,682,596
Short term borrowings	26	188,182,775	341,081,804
Current portion of long term loan	20	133,928,340	131,756,045
Current portion of lease liabilities	21	3,310,949	3,418,263
Current portion of deferred grant	23	7,131,153	8,132,742
Unclaimed dividend		1,029,630	1,029,630
Provision for taxation	27	64,620,716	57,556,004
		<u>1,522,664,100</u>	<u>1,624,484,501</u>
Contingencies and commitments	28		
Total equity and liabilities		<u>3,460,213,670</u>	<u>3,590,605,920</u>

The annexed notes from 1 to 48 form an integral part of these financial statements.

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Chief Executive

Director

Chief Financial Officer

Attested to be true Copy

Allawasaya Textile and Finishing Mills Ltd.

Company Secretary

ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	29	4,869,717,677	4,353,513,640
Cost of goods sold	30	(4,758,270,539)	(4,199,933,636)
Gross profit		111,447,138	153,580,004
Other income		152,554,623	107,147,730
Distribution and marketing expenses	32	(36,729,141)	(30,510,828)
Administrative expenses	33	(124,506,895)	(117,480,851)
Other expenses	34	(17,361,859)	(4,448,100)
Finance cost	35	(90,396,071)	(150,342,823)
		(116,439,343)	(195,634,872)
Loss before revenue tax and income tax		(4,992,205)	(42,054,868)
Revenue tax	36	(31,941,969)	(54,418,921)
Loss before income tax		(36,934,174)	(96,473,789)
Income tax	37	(5,650,463)	26,642,513
Loss for the year		(42,584,637)	(69,831,276)
Loss per share - basic and diluted	38	(53.23)	(87.29)

The annexed notes from 1 to 48 form an integral part of these financial statements.

Chief Executive

Director

Chief Financial Officer

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Allawasaya Textile and Finishing Mills Ltd.

Company Secretary

ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees
Loss for the year	(42,584,637)	(69,831,276)
Other comprehensive income for the year:		
<i>Items that will not be reclassified subsequently to statement of profit or loss:</i>		
Remeasurement of defined benefit obligation - gratuity	5,112,929	(461,078)
Related tax thereon	(1,482,749)	133,713
	3,630,180	(327,365)
Deficit on revaluation of property plant and equipment	-	(21,442,591)
Deferred tax impact on revaluation	-	59,108,930
	-	37,666,339
Total comprehensive income for the year	(38,954,457)	(32,492,302)

The annexed notes from 1 to 48 form an integral part of these financial statements.

Chief Executive

Director

Chief Financial Officer

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Allawasaya Textile and Finishing Mills Ltd.

[Signature]
 Company Secretary

ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

FOR THE YEAR ENDED JUNE 30, 2026

Share Capital	Reserves				Loan from directors	Total
	Capital		Revenue			
	Surplus on revaluation of property, plant and equipment	Tax holiday reserve	General reserve	Unappropriated profits		
----- Rupees -----						
Balance as at June 30, 2024	8,000,000	1,126,303,251	2,668,746	80,000,000	100,738,805	1,475,210,802
Loss for the year	-	-	-	-	(69,831,276)	(69,831,276)
Other comprehensive income for the year	-	37,666,339	-	-	(327,365)	37,338,974
Total comprehensive income for the year	-	37,666,339	-	-	(70,158,641)	(32,492,302)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation (net of deferred tax) (note-16)	-	(13,199,702)	-	-	13,199,702	-
Transfer of revaluation surplus due to disposal of revalued assets - net of deferred tax (note-16)	-	(142,930,032)	-	-	142,930,032	-
Transfer from general reserves to unappropriate profits	-	-	-	(60,000,000)	60,000,000	-
Transaction with owners	-	-	-	-	-	-
Loan from directors	-	-	-	-	-	35,000,000
Balance as at June 30, 2025	8,000,000	1,007,839,856	2,668,746	20,000,000	246,709,898	1,477,718,500
Loss for the year	-	-	-	-	(42,584,637)	(42,584,637)
Other comprehensive income for the year	-	-	-	-	3,630,180	3,630,180
Total comprehensive income for the year	-	-	-	-	(38,954,457)	(38,954,457)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of deferred tax (note-18)	-	(7,939,426)	-	-	7,939,426	-
Transfer of revaluation surplus due to disposal of revalued assets - net of deferred tax (note-18)	-	(662,360,597)	-	-	662,360,597	-
Transaction with owners	-	-	-	-	-	-
Loan from directors	-	-	-	-	-	40,000,000
Balance at June 30, 2026	8,000,000	337,539,833	2,668,746	20,000,000	878,055,464	1,478,764,043

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Chief Executive

Director

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Company Secretary

Chief Financial Officer

ALLAWASAYA TEXTILE & FINISHING MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before income tax		(36,934,174)	(96,473,789)
Adjustments for:			
Depreciation on property, plant and equipment	5.1.1	71,079,680	78,193,692
Gain on disposal of property, plant and equipment		(128,558,573)	(92,160,444)
Minimum taxes		31,941,969	54,418,921
Provision for staff retirement benefits - gratuity		37,483,781	38,381,690
Finance cost		90,396,071	150,342,823
Operating cash flows before movement in working capital		65,408,753	132,702,893
Decrease / (Increase) in current assets			
Stores and spares		8,427,914	(16,914,100)
Stock in trade		86,925,162	92,933,197
Trade debts		29,738,934	(55,359,516)
Loans and advances		185,393,745	(7,048,339)
Trade deposits and prepayments		1,411,721	1,319,688
Sales tax refundable		(29,684,299)	60,060,227
(Decrease) / Increase in current liabilities		48,474,819	332,909,546
Trade and other payables		330,687,996	407,900,703
Net cash generated from operations		396,096,749	540,603,596
Income tax paid		(76,263,870)	(61,210,311)
Staff retirement benefits - gratuity paid		(21,827,581)	(39,009,770)
Finance cost paid		(95,920,366)	(177,439,891)
Net cash used in from operating activities		202,084,932	262,943,624
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Addition to property, plant and equipment	5	(203,800,992)	(183,153,697)
Addition to capital work in progress		-	(5,036,401)
Proceeds from disposal of property, plant and equipment		177,066,745	84,213,560
Long term deposits and advances paid		(34,361,073)	-
Security deposit paid		(2,489,808)	-
Net cash used in investing activities		(63,585,128)	(103,976,538)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances obtained		-	340,871,456
Loan from directors		40,000,000	35,000,000
Lease liability paid		(4,081,993)	(2,820,871)
Repayment of long term finances	45	(17,171,164)	(137,329,158)
Short term borrowings - net		(81,215,000)	(295,382,786)
Net cash (used in) / generated from financing activities		(62,468,157)	(59,661,359)
Net increase / (decrease) in cash and cash equivalents (A+B+C)		76,031,647	99,305,727
Cash and cash equivalents at beginning of the year		(214,991,948)	(314,297,675)
Cash and cash equivalents at end of the year		(138,960,301)	(214,991,948)
CASH AND CASH EQUIVALENTS			
Cash and bank balances	15	12,031,473	7,683,856
Running finance (overdraft)	26	(150,991,775)	(222,675,804)
Net cash and cash equivalents at the end of year		(138,960,302)	(214,991,948)

The annexed notes from 1 to 48 form an integral part of these financial statements.

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