ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	2026 SEP(UN-AUDITED)	2026 JUNE (AUDITED)
		------- Rupees -------	
ASSETS			
Non-Current Assets			
Property, plant and equipment		1,283,245,737	1,293,353,211
Long term deposits		1,743,548	1,743,548
Long term investment		98,000	98,000
Long Term Loans		2,709,511	3,094,219
		1,287,796,796	1,298,288,978
Current Assets			
Short term investments		1,435,570,465	1,363,434,262
Trade deposits and short term prepayments		68,172,961	48,917,110
Loans and other receivables		837,952,190	839,769,172
Tax refunds due from Government		19,401,584	16,720,888
Cash and bank balances		51,053,979	6,198,015
		2,412,151,179	2,275,039,447
Total Assets		3,699,947,975	3,573,328,425
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized Capital			
50,000,000 Ordinary shares of Rs. 5 each		250,000,000	250,000,000
Share Capital			
Issued, subscribed and paid up capital		222,133,470	222,133,470
Capital Reserves			
Surplus on revaluation of fixed assets		940,815,027	940,815,027
Revenue Reserves			
Unappropriated profit		1,738,908,305	1,714,068,300
Un-realised gain on remeasurement of investment		105,779,088	184,581,504
		1,844,687,393	1,898,649,804
Shareholders' equity		3,007,635,890	3,061,598,301
Non-Current Liability			
Long term financing		-	-
Long term deposits		10,849,964	17,800,100
Deferred tax liability		111,901,430	112,069,692
		122,751,394	129,869,792
Current Liabilities			
Loan from directors and sponsors		2,740,063	9,823,772
Trade and other payables		44,272,791	36,311,073
Unclaimed dividends		239,589	239,589
Accrued mark-up		53,452,172	53,452,172
Contract Liabilities		2,834,776	7,381,886
Book overdraft		18,790,772	3,037,552
Short term running finance		299,224,625	116,300,291
Long term financing - On Demand		18,770,615	18,770,615
Taxation-net		129,235,288	136,543,382
		569,560,691	381,860,332
Contingencies and Commitments			
Total Equity and Liabilities		3,699,947,975	3,573,328,425

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	2026	2025
		------- Rupees -------	
Revenue from contracts with customers	29	22,024,485	18,447,132
Cost of providing services	30	(11,529,917)	(10,107,341)
Gross profit		10,494,568	8,339,791
Administrative expenses	31	(9,797,991)	(7,649,728)
Other operating expenses	32	-	-
Operating (losses)		696,577	690,063
Finance cost	33	(7,151,695)	(4,804,628)
Other charges - brokerage commission		(703,169)	-
Other income	34	27,789,955	64,696,600
Profit before levies and income tax		20,631,668	60,582,035
Levies	35	(4,721,427)	(5,027,037)
Profit before income tax		15,910,241	55,554,998
Taxation - net	36	-	-
Profit after income tax		15,910,241	55,554,998
Earning per share	37	0.36	1.25

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEP 30, 2026

Particulars	Issued, subscribed and paid up capital	Reserves			Total Reserves	Total shareholders' equity
		Capital		Revenue		
		Surplus on revaluation of fixed assets	Realized Gain/(Loss) on Investments	Unappropriated Profit		
	Rupees in '000'					
Balance as at June 01, 2025	222,133,470	944,215,278	101,205,098	1,240,173,624	2,285,594,000	2,507,727,470
Total Comprehensive income for the year						
Unconsolidated Profit for the year	-	-	-	55,554,998	55,554,998	55,554,998
Other comprehensive income for the year						
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax	-	-	282,543,915	-	282,543,915	282,543,915
Realized gain on sale of investment during the period	-	-	(68,127,844)	68,127,844		-
Remeasurement of defined benefits - net of deferred tax	-	-	-		-	-
			214,416,071	123,682,842	338,098,913	338,098,913
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-		-		-	-
Balance as at SEP 30, 2025	222,133,470	940,815,027	315,621,169	1,363,856,466	2,623,692,913	2,845,826,383
	222,133,470	944,215,278	101,205,098	1,240,173,624	2,285,594,000	2,507,727,470
Total Comprehensive income for the year						
Unconsolidated Profit for the year	-	-	-	116,871,825	116,871,825	116,871,825
Other comprehensive income for the year						
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax	-	-	99,387,964	-	99,387,964	99,387,964
Realized gain on sale of investment during the period	-	-	(230,427,629)	230,427,629	-	-
Remeasurement of defined benefits - net of deferred tax	-	-	-	(487,871)	(487,871)	(487,871)
			(131,039,665)	346,811,583	215,771,918	215,771,918
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	(3,400,251)	-	3,400,251	-	-
Balance as at June 30, 2026	222,133,470	940,815,027	184,581,504	1,714,068,300	2,839,464,831	3,061,598,301
Total Comprehensive income for the year						
Profit for the year	-	-	-	15,910,241	15,910,241	15,910,241
Other comprehensive \Income for the						-
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax	-	-	(70,722,714)	-	(70,722,714)	(70,722,714)
Realized gain on sale of investment during the period	-	-	(8,079,702)	8,079,702	-	-
Remeasurement of defined benefits - net of deferred tax	-	-	-	-	-	-
Total comprehensive Income for the year	-	-	(78,802,416)	23,989,943	(54,812,473)	(54,812,473)
					-	-
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	(850,062)	-	850,062	-	-
Balance as at SEP 30, 2026	222,133,470	939,964,965	105,779,088	1,738,908,305	2,784,652,358	3,006,785,828

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEP 30, 2026

	2026	*2025*
	------- Rupees -------	
Net profit after income tax	**15,910,241**	55,554,998
Other Comprehensive Income		
Realized gain on sale of investment during the period	**8,079,702**	68,127,844
Unrealized loss on remeasurement of investment carried Effects of deferred tax thereon	**(78,802,416)**	214,416,072
	(78,802,416)	214,416,072
Total other comprehensive income	**(70,722,714)**	282,543,916
Total comprehensive income for the year	**(54,812,473)**	338,098,914

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	2026	2025
		------- Rupees -------	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before levies and income tax		20,631,668	60,582,035
Adjustments for:			
Depreciation		12,157,194	7,784,995
Unrealized gain on remeasurement of trading securities		(78,802,416)	-282,543,916
Realized Gain on disposal of Investments		8,035,961	
Dividend Income		(21,570,228)	
Finance cost		7,151,695	4,804,628
		(73,027,794)	295,133,539
Cash generated from operations before working capital changes		(52,396,126)	355,715,574
Changes in working capital			
Increase in current assets			
Other receivables		1,816,982	21,357,783
Tax refunds due from Government		(2,680,696)	-
Trade deposits and short term prepayments		(19,255,851)	(64,877,481)
		(20,119,565)	(43,519,698)
(Decrease) / Increase in current liabilities			
Trade and other payables		7,961,718	36,941,704
Contract Liabilities		(4,547,110)	-
Accrued mark-up		-	2,585,499
		3,414,608	39,527,203
Net cash generated from / (used in) operations		(69,101,083)	351,723,079
Taxes paid - net		(7,118,421)	(5,609,897)
Gratuity paid			(317,202)
Financial charges paid		(7,151,695)	(4,804,628)
Net cash (used in) operating activities		(83,371,199)	340,991,352
B. CASH FLOW FROM INVESTING ACTIVITIES			
Long term loans		384,708	697,856
Capital expenditure		(1,530,443)	
Proceeds from disposal of securities		6,161,520	-
Capital work in progress		(2,060,720)	(7,500)
Short term investments		(72,136,203)	(428,250,688)
Long term deposits		(6,950,136)	
Proceeds from disposal of fixed assets			
Net cash generated from / (used in) investing activities		(76,131,274)	(427,560,332)
	Note	2026	2025
		------- Rupees -------	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of Director's loan - net	0	(7,083,709)	
Short term running finances (repaid) / obtained - net	0	182,924,334	76,165,325
Dividend received	34 &11	12,764,592	-
Book overdraft	0	15,753,220	5,450,611
Net cash generated from financing activities		204,358,437	81,615,936
Net (decrease) / increase in cash and cash equivalents (A+B+C)		44,855,964	(4,953,044)
Cash and cash equivalent at beginning of the year		6,198,015	6,286,409
Cash and cash equivalents at the end of the year		51,053,979	1,333,365

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	2026	2025
		------- Rupees -------	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before levies and income tax		20,631,668	60,582,035
Adjustments for:			
Depreciation		12,157,194	7,784,995
Unrealized gain on remeasurement of trading securities		(78,802,416)	282,543,916
Realized Gain on disposal of Investments		8,035,961	
Dividend Income		(21,570,228)	
Finance cost		7,151,695	4,804,628
		(73,027,794)	295,133,539
Cash generated from operations before working capital changes		(52,396,126)	355,715,574
Changes in working capital			
Increase in current assets			
Other receivables		1,816,982	21,357,783
Tax refunds due from Government		(2,680,696)	-
Trade deposits and short term prepayments		(19,255,851)	(64,877,481)
		(20,119,565)	(43,519,698)
(Decrease) / Increase in current liabilities			
Trade and other payables		7,961,718	36,941,704
Contract Liabilities		(4,547,110)	-
Accrued mark-up		-	2,585,499
		3,414,608	39,527,203
Net cash generated from / (used in) operations		(69,101,083)	351,723,079
Taxes paid - net		(7,118,421)	(5,609,897)
Gratuity paid			(317,202)
Financial charges paid		(7,151,695)	(4,804,628)
Net cash (used in) operating activities		(83,371,199)	340,991,352
B. CASH FLOW FROM INVESTING ACTIVITIES			
Long term loans		384,708	697,856
Capital expenditure		(1,530,443)	
Proceeds from disposal of securities		6,161,520	
Capital work in progress		(2,060,720)	(7,500)
Short term investments		(72,136,203)	(428,250,688)
Long term deposits		(6,950,136)	
Proceeds from disposal of fixed assets			
Net cash generated from / (used in) investing activities		(76,131,274)	(427,560,332)

	Note	2026	2025
		------- Rupees -------	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Repayments of Director's loan - net	0	(7,083,709)	
Short term running finances (repaid) / obtained - net	0	182,924,334	76,165,325
Dividend received	34 &11	12,764,592	-
Book overdraft	0	15,753,220	5,450,611
Net cash generated from financing activities		204,358,437	81,615,936
Net (decrease) / increase in cash and cash equivalents (A+B+C)		44,855,964	(4,953,044)
Cash and cash equivalent at beginning of the year		6,198,015	6,286,409
Cash and cash equivalents at the end of the year		51,053,979	1,333,365

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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1 NATURE AND STATUS OF BUSINESS

1.1 Ali Asghar Textile Mills Limited (the Company) was incorporated in Pakistan on February 9, 1967 as a public limited company under the Companies Act, 1913 (now the Companies Act 2017) and is currently listed on Pakistan Stock Exchange Limited. The principal line of business is to provide the services of logistics, warehouse, construction, rental and allied business.

1.2 The business premises and Registered office of the company and its subsidiary are located at Plot 6, Sector 25, Korangi Industrial Area, Karachi, Sindh.

1.3 These unconsolidated financial statements are the separate unconsolidated financial statements of the company in which investment in subsidiary is stated at cost less accumulated impairment losses, if any. As of June 30,2026, the company has investment in the "Fazal sōlar Energy (Pvt.) Ltd" at 98% of holding.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These unconsolidated financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for financial reporting. The accounting and reporting standards applicable in Pakistan comprise of International Financial Reporting Standards (IFRSs), issued by International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 (the Act) and, provisions of and directives issued under the Act. Where the provisions of and directives issued under the Act differ from the IFRS standards, the provisions of and directives issued under the Act have been followed.

2.2 Basis of measurement

These unconsolidated financial statements have been prepared under the historical cost convention except otherwise stated. Further, accrual basis of accounting is followed in the preparation of these financial statements except for cash flow information.

2.3 Going concern Assessment

These unconsolidated financial statements have been prepared on a going concern basis. The Board has assessed the company's ability to continue as a going concern and concluded no material uncertainties exist that cast significant doubt over this assessment.

2.4 Functional and presentation currency

The unconsolidated financial statements are presented in Pakistan Rupees, which is also the Company's functional currency.

2.5 Critical accounting estimates and judgments

The preparation of unconsolidated financial statements in conformity with the accounting and reporting standards, as applicable in Pakistan, requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The areas where assumptions and estimates are significant to the Company's unconsolidated financial statements or where judgment is exercised in application of accounting policies are as follows:

a) Property, plant and equipment - note 3.1 & 5
b) Valuation of short term investments - note 9
c) Impairment of financial assets - note 3.2
d) Accounting for retirement benefit obligation - note 3.9
e) Revenue recognition - note 3.13 & 29
f) Recognition of levies, current tax and deferred tax - note 3.8 , 35 & 36
g) Contingencies and commitments - note 3.20 & 28

2.6 *Standards, interpretations and amendments to accounting and reporting standards as applicable in Pakistan which are effective in current period*

The following standards, amendments to standards and interpretations are effective for the year ended June 30, 2026. However, except as disclosed otherwise, these standards, interpretations and amendments are either not relevant to the Company's operations or are not expected to have significant impact on the Company's unconsolidated financial statements other than certain additional disclosures:

	Effective for period beginning on or after
IFRS S1 - General Requirements for Disclosure of Sustainability-related Financial Information (applicable to listed companies and unlisted Public Interest Companies) (first time applicability)	July 1, 2025 As per SECP SRO dated December 31, 2024, IFRS S1 and IFRS S2 are only applicable to listed companies and unlisted companies in phase manner and subject to monetary thresholds outlined in that SRO.
IFRS S2 Climate-related Disclosures (applicable to listed companies and unlisted Public Interest Companies) (first time applicability)	July 1, 2025 Same as mentioned above.

Certain amendments updating a reference to the Conceptual Framework and annual improvements have also been made to a number of standards, which have not been enumerated here for brevity.

2.7 *Amendments to standards and IFRS interpretations that are not yet effective*

The following standards, amendments to standards and interpretations are only effective for accounting periods, beginning on or after the date mentioned against each of them. These standards, interpretations and amendments are either not relevant to the Company's operations or are not expected to have significant impact on the Company's unconsolidated financial statements other than certain additional disclosures:

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	Effective from accounting period beginning on or after
Amendments to IFRS 7 'Financial Instruments: Disclosures' and IFRS 9 'Financial Instruments' regarding the classification and measurement of financial instruments.	January 1, 2026
Amendments to IFRS 17 'Insurance Contracts'. (first time applicability)	January 1, 2027
IFRS 19 'Subsidiaries without Public Accountability: Disclosures'. (first time applicability)	January 1, 2027

Certain amendments updating a reference to the Conceptual Framework and annual improvements have also been made to a number of standards, which have not been enumerated here for brevity.

Other than the aforesaid standards, interpretations and amendments, the International Accounting Standards Board (IASB) has also issued the following standards and interpretations which have not been notified locally or declared exempt by the Securities and Exchange Commission of Pakistan (SECP) as at June 30, 2026:

IFRS 1 - First Time Adoption of International Financial Reporting Standards

IFRS 20 – Regulatory Assets and Regulatory Liabilities (applicable for annual periods beginning on or after 1 January 2029).

IFRIC 12 – Service Concession Arrangements

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3. MATERIAL ACCOUNTING POLICY INFORMATION

The Company adopted Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statements 2 Making Materiality Judgements) from July 1, 2026. Although amendments did not result in any changes to the accounting policies themselves, they impact the accounting policy information disclosed in the financial statements. The amendments also provide guidance on the application of materiality of 'material' rather than 'significant' entities to provide useful entity specific accounting policy information that user need to understand other information in the financial statements. The material accounting policies set out below have been applied consistently to all periods presented in these financial statements.

4. ACCOUNTING ESTIMATES, JUDGMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of this condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

Judgments and estimates made by management in the preparation of this condensed interim financial information are the same as those that were applied to the financial statements as at and for the year ended June 30, 2026. The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2026.

5. ACQUISITION AND DISPOSAL OF PROPERTY PLANT AND EQUIPMENTS

The cost of additions and disposals to operating fixed assets during the first quarter ended September 30, 2026 were as follows.

Asset category	Sep 30, 2026 Additions (Rs.)	Sep 30, 2026 Disposals (Rs.)	Sep 30, 2025 Additions (Rs.)	Sep 30, 2025 Disposals (Rs.)
Building on Leasehold Land	-	-	-	-
Others				
Office Equipment	74000	-		-
Vehicle	-	-	-	-
Total	74000	-		-

6. TRANSACTION WITH RELATED PARTY

The related parties comprise associated companies (due to common directorship), wholly owned subsidiary, directors and key management personnel. Amounts due to/from related parties are shown in the relevant notes to the financial statements. The Company in the normal course of business carries out transactions with various related parties. Significant balances and transactions with related parties are as follows.

Name / Nature of transaction	Nature of Relationship	September 30, 2025 (Rupees)	September 30, 2025 (Rupees)
NADEEM ELLAHI	Chief Executive	5,429,442.00	-
NAVEED ELLAHI	Sponsor	1,334,268.00	-
ELLAHI CAPITAL/PREMIUM EXPORT	Associated and other related party	(34,142,768.00)	(31,500,000.00)
FAZAL SOLAR ENERGY (PVT.) LTD	Subsidiary	(3,900,000.00)	10,000,000.00

8. GENERAL

The figure have been rounded off to the nearest Rupee.

DATE OF AUTHORIZATION FOR ISSUE

These unconsolidated financial statements were authorized for issue by the Board of Directors on 30-10-2026.

Chief Executive Officer | *Chief Financial Officer* | *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	2026	2026
		------- Rupees -------	
ASSETS			
Non-Current Assets			
Property, plant and equipment		1,330,394,321	1,341,341,592
Capital work in progress			
Long term deposits		1,743,548	1,743,548
Long term loans		2,709,511	3,094,219
Deferred taxation - net		-	-
		1,334,945,380	1,346,277,359
Current Assets			
Short term investments		1,435,570,465	1,363,434,262
Trade deposits and short term prepayments		68,172,961	48,917,110
Loans and other receivables		830,801,190	827,684,133
Tax refunds due from Government		22,448,263	15,429,810
Cash and bank balances		51,279,087	6,490,077
		2,408,271,966	2,261,955,392
Total Assets		3,743,217,346	3,608,232,751
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized Capital			
50,000,000 Ordinary shares of Rs. 5 each		250,000,000	250,000,000
Share Capital			
Issued, subscribed and paid up capital		222,133,470	222,133,469
Loan from directors		30,000,000	30,000,000
Capital Reserves			
Surplus on revaluation of fixed assets		939,964,964	940,815,027
Revenue Reserves			
Unappropriated profit		1,727,402,942	1,698,487,537
Un-realised gain on remeasurement of investment		105,779,088	184,581,504
		1,833,182,030	1,883,069,041
Equity attributable to owners		3,025,280,464	3,076,017,537
Non-Controlling Interest		(536,986)	(620,157)
		3,024,743,478	3,075,397,380
Non-Current Liability			
Long term financing		26,089,311	25,556,514
Long term deposits		10,849,964	17,800,100
Deferred tax liability		97,194,487	97,362,748
		134,133,762	140,719,362
Current Liabilities			
Loan from directors and sponsors		2,740,063	9,823,272
Trade and other payables		50,045,957	41,415,472
Unclaimed dividends		239,589	239,589
Accrued mark-up		53,452,172	53,452,172
Contract liabilities		2,834,776	7,381,886
Book overdraft		18,790,772	3,037,551
Short term running finance		299,224,625	116,300,291
Long term financing - Current portion		25,401,394	25,401,394
Taxation-net		131,610,758	135,063,881
		584,340,106	392,116,008
Contingencies and Commitments			
Total Equity and Liabilities		3,743,217,346	3,608,232,750

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED SEPTEMBER 30, 2026

	Note	2026	2025
		------- Rupees -------	
Revenue from contracts with customers	31	**28,048,885**	18,447,132
Cost of providing services	32	**(13,395,746)**	(10,107,341)
Gross profit		**14,653,139**	8,339,791
Administrative expenses	33	**(9,797,991)**	(14,756,540)
Other operating expenses	34	**-**	
Operating (losses)		**4,855,148**	(6,416,749)
Finance cost	35	**(7,151,695)**	(6,045,940)
Other charges - brokerage commission		**(703,169)**	
Other income	36	**27,789,955**	71,919,036
Profit before levies and income tax		**24,790,239**	59,456,347
Levies	37	**(4,721,427)**	(12,804,251)
Profit before income tax		**20,068,812**	46,652,096
Taxation - net	38		
Profit after income tax		**20,068,812**	46,652,096
Profit attributable to:			
Share holders of the holding company		**19,985,641**	46,674,069
Non-controlling interests		**83,171**	(21,973)
		20,068,812	46,652,096
Earning per share	39	**0.45**	1.05

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	2026	*2025*
	------- Rupees -------	
Net profit after income tax	**20,068,812**	46,652,096
Other Comprehensive Income		
Items that will not be reclassified to profit or loss		
Realized gain on sale of investment during the period -	**8,079,702**	68,127,844
Unrealized loss on remeasurement of investment carried at	**(78,802,416)**	214,416,072
Effects of deferred tax thereon		
	(78,802,416)	214,416,072
Total Other comprehensive income	**(70,722,714)**	282,543,916
Total comprehensive income for the year	**(50,653,902)**	329,196,012
Profit attributable to:		
Share holders of the holding company	**(50,737,073)**	329,217,985
Non-controlling interest	**83,171**	(21,973)
	(50,653,902)	329,196,012

Chief Executive Officer *Chief Financial Officer* *Director*

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ALI ASGHAR TEXTILE MILLS LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Issued, subscribed and paid up capital	Reserves			Total Reserves	Non-Controlling Interest	Loan(Payable) to Directors at companies discretion	Total shareholders' equity
		Capital		Revenue				
		Surplus on revaluation of fixed assets	Unrealized Gain / (Loss) on Investments	Unappropriated Profit				
	Rupees in '000'							
Balance as at July 1, 2025	222,133,470	944,215,277	101,205,098	1,219,300,178	2,264,720,553	(430,532)	30,000,000	2,516,423,491
Total Comprehensive Income for the year								-
Profit for the year				46,652,096	46,652,096	(21,793)		46,630,303
Other comprehensive income for the year								
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax			282,543,915		282,543,915			282,543,915
Realized gain on sale of investment during the period -			(68,127,844)	68,127,844				-
Loan Obtained from directors								-
Remeasurement of defined benefits - net of deferred tax								-
			214,416,071	114,779,940	329,196,011	(21,793)	-	329,174,218
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-		-	-	-		-	-
Balance as at Sep 30, 2025	222,133,470	944,215,277	315,621,169	1,334,080,118	2,593,916,564	(452,325)	30,000,000	2,845,597,709
Total Comprehensive Income for the year								
Profit for the year				131,067,410	131,067,410	(167,832)		130,899,578
Other comprehensive income for the year								
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax			99,387,964		99,387,964			99,387,964
Realized gain on sale of investment during the period -			(230,427,629)	230,427,629				-
Loan Obtained from directors								-
Remeasurement of defined benefits - net of deferred tax				(487,871)	(487,871)			(487,871)
			(131,039,665)	361,007,168	229,967,503	(167,832)	-	229,799,671
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	(3,400,251)	-	3,400,251	-		-	-
Balance as at June 30, 2026	222,133,469	940,815,026	184,581,504	1,698,487,537	2,823,884,067	(620,157)	30,000,000	3,075,397,380
Total Comprehensive Income for the year								
Profit for the year	-	-	-	19,985,641	19,985,641	83,171	-	20,068,812
Other comprehensive Uncome for the year								-
Loan Obtained from director					-	-	-	-
Unrealized gain on remeasurement of investment carried at FVTOCI -net of deferred tax	-	-	(70,722,714)	-	(70,722,714)	-	-	(70,722,714)
Realized gain on sale of investment during the period -	-	-	(8,079,702)	8,079,702	-	-	-	-
Remeasurement of defined benefits - net of deferred tax	-	-	-		-	-	-	-
Total comprehensive Income for the year	-	-	(78,802,416)	28,065,343	(50,737,073)	83,171	-	(50,653,902)
					-			-
Transfer from surplus on revaluation of property on account of incremental depreciation - net of deferred tax	-	(850,062)	-	850,062	-	-	-	-
Balance as at September 30, 2026	222,133,469	939,964,964	105,779,088	1,727,402,942	2,773,146,994	(536,986)	30,000,000	3,024,743,478

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Chief Executive Officer

Director

ALI ASGHAR TEXTILE MILLS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED JUNE 30, 2026

	Note	2026	2025
		------- Rupees -------	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit before levies and income tax		24,790,239	59,456,347
Adjustments for:			
Depreciation		12,996,991	8,677,495
Unrealized gain on remeasurement of trading securities		(78,802,416)	282,543,916
Realized Gain on disposal of Investments		8,035,961	
Dividend Income		(21,570,228)	
Accrued Markup			2,585,499
Finance cost		7,151,695	7,260,252
		(72,187,997)	
Cash generated from operations before working capital changes		(47,397,758)	360,523,509
Changes in working capital			
Increase in current assets			
Other receivables		(3,117,057)	18,700,306
Trade deposits and short term prepayments		(19,255,851)	(57,100,267)
Tax refund due from government		(10,471,576)	
		(32,844,484)	322,123,548
(Decrease) / Increase in current liabilities			
Trade and other payables		20,630,485	32,151,811
Contract liabilities		(4,547,110)	
		16,083,375	
Net cash generated from / (used in) operations		(67,169,254)	354,275,359
Taxes paid - net		(10,687,499)	(12,601,696)
Gratuity paid			(317,202)
Financial charges paid		(7,151,695)	(7,260,252)
Net cash used in operating activities		(77,856,753)	334,096,209
B. CASH FLOW FROM INVESTING ACTIVITIES			
Long term loans		384,708	697,856
Addition in property, plant and equipment		(1,530,443)	
Proceeds from disposal of securities		6,161,520	
Capital work in progress		(2,060,720)	(7,500)
Long term deposits		(7,482,933)	
Short term investments		(72,136,203)	(428,250,688)
Proceeds from disposal of fixed assets			
Net cash generated from / (used in) investing activities		(76,664,071)	(93,464,123)

	2026	2025
	------- Rupees -------	
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments to) / obtained from Director's and sponsor loan - net	(7,083,709)	
Long term finances (repaid) / obtained - net	(5,048,604)	(928,141)
Dividend received	12,764,592	
Short term running finances (repaid) / obtained - net	182,924,334	76,165,325
Book overdraft	15,753,220	12,885,628
Net cash (used in) / generated from financing activities	199,309,833	(5,341,311)
Net (decrease) / increase in cash and cash equivalents (A+B+C)	44,789,009	(5,341,311)
Cash and cash equivalent at beginning of the year	6,490,077	6,782,261
Cash and cash equivalents at the end of the year	51,279,086	1,440,950

The annexed notes from 1 to 47 form an integral part of these consolidated financial statements.

Chief Executive Officer *Chief Financial Officer* *Director*

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1 NATURE AND STATUS OF BUSINESS

The group companies comprise of Ali Asghar Textile Mills Limited and it's subsidiary company i.e. Fazal Solar Energy (Pvt) Ltd that have been consolidated in these consolidated financial statements.

1.1 Holding Company

The Ali Asghar Textile Mills Limited (the Company) was incorporated in Pakistan on February 9, 1967 as a public limited company under the Companies Act, 1913(Now Companies Act 2017). The principal line of business is to provide the services of logistics, warehouse, construction, rental and allied business and is currently listed on Pakistan Stock Exchange Limited. The business premises and Registered office of the company is located at Plot 6, Sector 25, Korangi Industrial Area, Karachi, Sindh

The company has ceased its textile business since financial year 2012 and the management has developed business diversification strategy to enter into "Logistic Business" for which necessary approval from shareholders and the regulator for change in "object clause" is obtained during the year ended June 30, 2011

1.2 Subsidiary Company

Fazal Solar Energy (Pvt) Ltd (the Company) was incorporated in Pakistan under the repealed Companies Ordinance, 1984 (Repealed with the enactment of the Companies Act, 2017 on May 30, 2017) on March 03, 2016 as a private limited company having its registered office in plot #6 ,3rd floor , Ellahi Tower, Sector 25 Korangi Industrial area Karachi in the province of Sindh. The company is engaged in the business of power generation, as independent power producer of thermal, hydel, nuclear, solar, wind, steam, and/or any other alternative/renewable energy sources and bio-energy.

2 STATEMENT OF COMPLIANCE

These consolidated financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for financial reporting. The accounting and reporting standards as applicable in Pakistan comprise of International Financial Reporting Standards (IFRSs), issued by International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 (the Act) and, provisions of and directives issued under the Act. Where the provisions of and directives issued under the Act differ from the IFRS standards, the provisions of and directives issued under the Act have been followed.

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3. MATERIAL ACCOUNTING POLICY INFORMATION

The Company adopted Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statements 2 Making Materiality Judgements) from July 1, 2026. Although amendments did not result in any changes to the accounting policies themselves, they impact the accounting policy information disclosed in the financial statements. The amendments also provide guidance on the application of materiality of 'material' rather than 'significant' entities to provide useful entity specific accounting policy information that user need to understand other information in the financial statements. The material accounting policies set out below have been applied consistently to all periods presented in these financial statements.

4. ACCOUNTING ESTIMATES, JUDGMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of this condensed interim financial information in conformity with approved accounting standards requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognized prospectively commencing from the period of revision.

Judgments and estimates made by management in the preparation of this condensed interim financial information are the same as those that were applied to the financial statements as at and for the year ended June 30, 2026. The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2026.

5. ACQUISITION AND DISPOSAL OF PROPERTY PLANT AND EQUIPMENTS

The cost of additions and disposals to operating fixed assets during the first quarter ended September 30, 2026 were as follows.

Asset category	Sep 30, 2026 Additions (Rs.)	Sep 30, 2026 Disposals (Rs.)	Sep 30, 2025 Additions (Rs.)	Sep 30, 2025 Disposals (Rs.)
Building on Leasehold Land	-	-	-	-
Others				
Office Equipment	74000	-		-
Vehicle	-	-		-
Total	74000	-	-	-

6. TRANSACTION WITH RELATED PARTY

The related parties comprise associated companies (due to common directorship), wholly owned subsidiary, directors and key management personnel. Amounts due to/from related parties are shown in the relevant notes to the financial statements. The Company in the normal course of business carries out transactions with various related parties. Significant balances and transactions with related parties are as follows.

Name / Nature of transaction	Nature of Relationship	September 30, 2025 (Rupees)	September 30, 2025 (Rupees)
NADEEM ELLAHI	Chief Executive	5,429,442.00	-
NAVEED ELLAHI	Sponsor	1,334,268.00	-
ELLAHI CAPITAL/PREMIUM EXPORT	Associated and other related party	(34,142,768.00)	(31,500,000.00)
FAZAL SOLAR ENERGY (PVT.) LTD	Subsidiary	(3,900,000.00)	10,000,000.00

8. GENERAL

The figure have been rounded off to the nearest Rupee.

DATE OF AUTHORIZATION FOR ISSUE

These unconsolidated financial statements were authorized for issue by the Board of Directors on 30-10-2026.

Chief Executive Officer *Chief Financial Officer* *Director*

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