

ALI ASGHAR TEXTILE MILLS LIMITED

QUATERLY ACCOUNTS FINANCIAL STATEMENTS MARCH 31, 2026



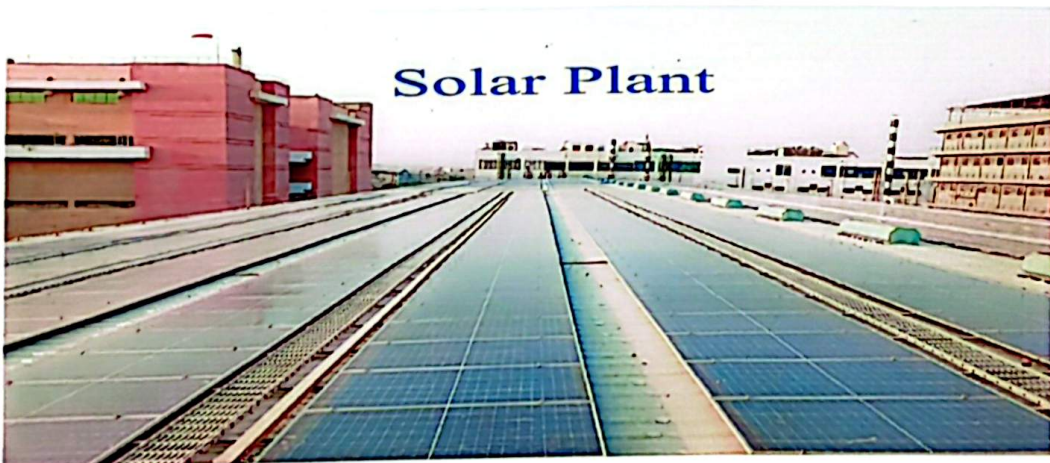
Logistics



Solar Power



Investments



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Ali Asghar Textile MILL Limited

Company Information

Board of Director

Mrs. Gulnar Humayun (Chairperson)

Mr. Nadeem Ellahi
Mr. Muhammad Suleman
Mr. Abdullah Moosa
Mr. Rashid Hussain
Mr. Abdul Rauf

Mr. Ghulam Abbas

Chief Executive Officer

Mr. Nadeem Ellahi

Chief Financial Officer

Mr. Muhammad Suleman

Chief Internal Auditor

Mr. M. Altaf Qadir

Audit Committee

Mr. Rashid Hussain (Chairman)

Mrs. Gulnar Humayun Member
Muhammad Suleman Member

HR & R Committee

Mr. Adul Rauf (Chairman)
Mr. Nadeem Ellahi Member
Ghulam Abbas Member
Mrs. Gulnar Humayun Member

Risk Management/ Nomination Committee

Mr. Ghulam Abbas (Chairman)
Mr. Nadeem Ellahi Member
Mr. Rashid Hussain Member

Share Registrar

C. & K. Management Associates (Pvt) Ltd 404- Trade Tower, Abdullah Haroon Road Metropole Hotel, Karachi-75530.Ph: +92 2132638521-2

Auditors

M/s. Mushtaq & Co. Chartered Accountants
407, Commerce Centre Hasrat Mohani Road, Karachi Ph: +92 21
32638521-2

Company Secretary

Ms. Tasleem Khan

Legal Advisors

MEHDI LAW ASSOCIATES

Bankers

Habib Bank Ltd, Soneri Bank Ltd JS Bank Habib Metropolitan Bank Limited
Bank Al-Habib Ltd, MCB Bank Limited

Registered Office

Ellahi Tower, Plot 6, Sector No. 25 Korangi Industrial Area Karachi. 74900

Project Location

Plot 6, Sector No. 25 Korangi Industrial Area Karachi. 74900

Contacts

Phone # 35059726,35062796

Website/Email.

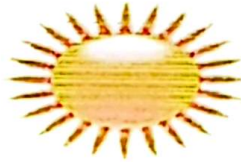
www.aatml.com.pk Email. aatml@cyber.net.pk

Ali Asghar Textile Mills Ltd (AATML)

LOGISTICS

SOLAR POWER

INVESTMENTS



VISION STATEMENT

To strive to excellence through Commitment, Integrity, Honesty and Team Work

MISSION STATEMENT

To invest and operate successful logistic center and invest in high return ventures/companies. To utilize all available resources in a most efficient manner.



ALI ASGHAR TEXTILE MILLS LIMITED

ELLAHI TOWER
Plot No. 6, Sector No. 25,
Korangi Industrial Area, Karachi.
Tel: 021-35059726
021-35062797
Email: aatml@cyber.net.pk
website: www.aatml.com.pk

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DIRECTORS' REPORT TO THE SHAREHOLDERS

For the nine months and quarter ended March 31, 2026

Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the Company's financial results for the nine months and quarter ended March 31, 2026. The period has been marked by continued growth in our core logistics and warehousing operations, a strong rally in our equity investment portfolio, and accelerating profitability underpinned by disciplined cost management.

A) Financial Results — Nine Months Ended March 31, 2026

Ali Asghar Textile Mills Limited — Key Results (Amounts in PKR million, EPS in PKR/share)

Revenue (Logistics/Warehouse)	54.3	77.5	+42.7%
Direct service charges	(27.9)	(31.5)	+12.9%
Gross profit	26.4	46.0	+74.0%
Administrative expenses	(22.1)	(20.7)	-6.3%
Other income	136.4	232.0	+70.1%
Finance cost	(15.2)	(20.0)	+31.5%
Levies	—	(44.1)	n/m
Profit before tax (PBT)	103.3	193.2	+87.0%
Profit after tax (PAT)	92.5	241.0	+160.6%
EPS (PKR/share)	2.08	5.43	+161.1%

B) Financial Position — June 30, 2025 to March 31, 2026

	June 30, 2025	March 31, 2026
Property, plant & equipment	1,304.4	1,281.2
Short-term investments (equity portfolio)	959.6	1,169.7
Other receivables (incl. related party)	767.0	814.4
Cash and bank balances	6.8	79.6
Total Assets	3,081.8	3,476.8
Total Equity	2,516.4	2,764.3
Total Liabilities	565.4	712.5



Mills: Plot No. 6, Sector No. 25, Korangi, Industrial Area, Karachi.

Phone: 35062797, 35059726, 35062796



ALI ASGHAR TEXTILE MILLS LIMITED

ELLAHI TOWER
Plot No. 6, Sector No. 25
Korangi Industrial Area, Karachi
Tel: 021-35059721
021-3506279;
Email: aatml@cyber.net.pk
website: www.aatml.com.pk

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Operating Performance

Our core logistics and warehousing business delivered meaningful revenue growth over the nine-month period. Revenue rose to **PKR 77.5 million** for the nine months ended March 31, 2026, compared to **PKR 54.3 million** in the corresponding period of the prior year, representing growth of **42.7%**. This was driven by improved utilization of warehouse capacity and sustained demand from existing customers for storage, handling, and allied logistics services and power sales from 100% subsidiary, Fazal Solar Company, which became operational in these 9 months under review.

Gross profit grew strongly to **PKR 46.0 million** (9M Mar 2025: PKR 26.4 million), with the gross margin expanding as revenue growth outpaced the increase in direct service charges. Administrative expenses were contained at **PKR 20.7 million**, a reduction of 6.3% compared to PKR 22.1 million in the prior-year period, reflecting ongoing cost discipline.

The subsidiary, Fazal Solar Energy (Private) Limited, continued its photovoltaic energy generation operations during the period. The subsidiary's solar plant operated without incident, maintenance and O&M activities were conducted as scheduled, and energy production remained broadly in line with targets. The Company's sole off-taker continued to make timely payments. The company produced enough energy to displace 384 tons of Co2 or equivalent to planting of 18,000 mature trees.

Investment Income and Profitability

Other income—primarily comprising returns from the equity investment portfolio, dividend income, and interest on financial assets—increased significantly to **PKR 232.0 million** for the nine months ended March 31, 2026, compared to **PKR 136.4 million** in the corresponding period. This 70.1% increase reflects strong market performance on the Pakistan Stock Exchange (PSX) and the appreciation in value of the Company's carefully curated equity holdings. The portfolio benefited from significant outperformance in selected sectors, particularly fertilizer stocks, which delivered superior returns as commodity dynamics and domestic pricing remained supportive.

Finance costs rose to PKR 20.0 million (9M Mar 2025: PKR 15.2 million), reflecting higher mark-up charges during the period. Levies of PKR 44.1 million were also incurred in the current period (prior period: nil).

Despite these headwinds, the Company delivered **profit before tax of PKR 193.2 million** (9M Mar 2025: PKR 103.3 million, +87.0%) and **profit after tax of PKR 241.0 million** (9M Mar 2025: PKR 92.5 million, +160.6%). **Earnings per share improved to PKR 5.43** for the nine months ended March 31, 2026, compared to PKR 2.08 in the prior year period.

For the standalone third quarter (January–March 2026), revenue was PKR 26.9 million (Q3 FY2025: PKR 17.5 million) and profit before tax was PKR 39.3 million, with PAT of PKR 26.7 million. The comparatively lower quarter-on-quarter profitability relative to the first half reflects



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PrS

normalization of investment income and the timing of portfolio gains. The war in the middle east took its toll on the PSX and Pakistan finds itself in a though spot.

Financial Position and Liquidity

The Company's balance sheet strengthened materially over the nine-month period. Total assets grew from **PKR 3,081.8 million at June 30, 2025** to **PKR 3,476.8 million at March 31, 2026**, an increase of PKR 395 million, largely driven by appreciation in the short-term equity investment portfolio and growth in other receivables.

Short-term investments (equity portfolio) increased from PKR 959.6 million to PKR 1,169.7 million, reflecting mark-to-market appreciation as the PSX continued its upward trajectory.

Total equity increased from **PKR 2,516.4 million** to **PKR 2,764.3 million**, supported by retained earnings from the period's strong profitability and unrealized portfolio gains flowing through other comprehensive income.

Key Developments (July 2025 – March 2026)

During the nine-month period, the Company continued actions aligned with long-term shareholder value creation:

- Delivered robust revenue growth of 42.7% in logistics and warehousing and solar power sale, with expanding gross margins and disciplined cost management;
- Achieved significant appreciation in the equity investment portfolio, contributing to a 70.1% increase in other income and outstanding PAT growth of 160.6%;
- Maintained smooth and incident-free operations at the Fazal Solar Energy subsidiary, with energy production aligned with targets and timely off take payments received;
- Strengthened governance, internal controls, and compliance standards in line with the Company's commitment to transparent and responsible corporate management; and
- Sustained focus on risk management and operational continuity, ensuring service reliability for logistics and warehousing customers.

Outlook

The macroeconomic backdrop in Pakistan continued to improve during the period under review. The State Bank of Pakistan's monetary easing cycle, which began in mid-2024, has reduced borrowing costs and supported equity market valuations. The successful completion of IMF review tranches and continued progress on fiscal consolidation have bolstered investor confidence, contributing to sustained PSX strength.

A particularly encouraging development has been the successful privatization of Pakistan International Airlines (PIA), which signals a meaningful commitment by the Government to the reform agenda and the privatization programme. This development has been positively received by long-term institutional investors and sends an important signal about the pace and seriousness of structural reform going forward. The Company will continue to monitor the



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Korangi Industrial Area, Karachi.
Tel: 021-35059726
021-35062797
Email: aatml@cyber.net.pk
wabsite: www.aatml.com.pk

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privatization pipeline, including potential opportunities that may be relevant to its investment portfolio.

Global developments, including oil price volatility arising from evolving geopolitical dynamics, remain a key variable for Pakistan's import bill and current account. We remain watchful of these developments and their potential implications for inflation, monetary policy, and equity market sentiment. If oil remains at 90\$ and above for 3-4 month further then we can see double digit inflation

Looking ahead, the Company is well-positioned to benefit from stable logistics and warehousing revenues, continued solar energy generation at Fazal Solar, and a constructive equity market environment. We remain committed to disciplined capital allocation, operational efficiency, and governance excellence as we work to deliver sustained shareholder value.

The Directors thank our shareholders for their continued confidence and trust. We also acknowledge and appreciate the dedication of our management team and employees for their commitment and hard work during the period.

Sincerely,

NADEEM ELAHI SHAIKH

Chief Executive Officer

For and on behalf of the Board of Directors

Ali Asghar Textile Mills Limited

Karachi, 28th April 2026

ABDULLAH MOOSA

Director



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ڈائریکٹرز کی رپورٹ برائے حصص داران

نو ماہ اور سہ ماہی اختتام پذیر 31 مارچ 2026

محترم حصص داران،

بورڈ آف ڈائریکٹرز کی جانب سے مجھے خوشی ہے کہ میں کمپنی کے نو ماہ اور سہ ماہی اختتام پذیر 31 مارچ 2026 کے مالی نتائج پیش کر رہا ہوں۔ اس مدت کے دوران ہماری بنیادی لاجسٹکس اور وینرہاؤسنگ سرگرمیوں میں مسلسل ترقی، ایکویٹی سرمایہ کاری کے پورٹ افہ، اور مؤثر لاگت کنٹرول کے باعث منافع میں خاطر خواہ بہتری فوولیو میں نمایاں اضافہ دیکھنے میں آئی۔

نو ماہ اختتام پذیر 31 مارچ 2026 — مالی نتائج A)

(فی شیئر EPS، ملین میں PKR رقم) اہم نتائج — علی اصغر ٹیکسٹائل ملز لمیٹڈ

مد	تبدیلی مارچ 9M 2026	9M 2025 مارچ	تبدیلی
آمدنی (لاجسٹکس/وینرہاؤس)	77.5	54.3	+42.7%
براہ راست اخراجات	(31.5)	(27.9)	+12.9%
مجموعی منافع	46.0	26.4	+74.0%
انتظامی اخراجات	(20.7)	(22.1)	-6.3%
دیگر آمدنی	232.0	136.4	+70.1%
مالی لاگت	(20.0)	(15.2)	+31.5%
لیویز	(44.1)	—	—
ٹیکس سے پہلے منافع	193.2	103.3	+87.0%
ٹیکس کے بعد منافع	241.0	92.5	+160.6%
فی شیئر آمدنی	5.43	2.08	+161.1%

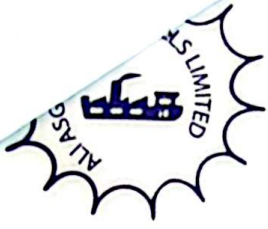
جون 2025 تا 31 مارچ 2026 — مالی پوزیشن B)

مالی حیثیت	30 جون 2025	31 مارچ 2026
پراپرٹی، پلانٹ و مشینری	1,304.4	1,281.2
قلیل مدتی سرمایہ کاری	959.6	1,169.7
دیگر وصولیاں	767.0	814.4
نقد اور بینک بیلنس	6.8	79.6



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مالی حیثیت	30 جون 2025	31 مارچ 2026
کل اثاثے	3,081.8	3,476.8
کل ایکویٹی	2,516.4	2,764.3
کل واجبات	565.4	712.5

کارکردگی کا جائزہ

کمپنی کے لاجسٹکس اور وینرپاؤسنگ کاروبار نے اس مدت کے دوران مضبوط ترقی دکھائی۔ آمدنی %42.7 اضافے کے ساتھ 77.5 ملین روپے تک پہنچ گئی۔ یہ اضافہ وینرپاؤس کے جہ سے ممکن ہوا، جبکہ ہماری ذیلی بہتر استعمال اور صارفین کی جانب سے مسلسل طلب کی و سے بجلی کی فروخت نے بھی اس میں اہم کردار فاضل سولر انرجی (پرائیویٹ) لمیٹڈ کمپنی ادا کیا۔

مجموعی منافع 46.0 ملین روپے تک بڑھ گیا، جبکہ انتظامی اخراجات کم ہو کر 20.7 ملین روپے رہ گئے، جو مؤثر لاگت کنٹرول کا نتیجہ ہے۔

کمپنی نے اس عرصے میں بغیر کسی رکاوٹ کے کام جاری رکھا۔ بجلی کی پیداوار ہدف کے مطابق فاضل سولر ٹن کاربن اخراج کم کیا 384 رپی اور خریدار کی جانب سے بروقت ادائیگیاں موصول ہوتی رہیں۔ کمپنی نے تقریباً درخت لگانے کے برابر 18,000 جو تقریباً

سرمایہ کاری سے آمدنی اور منافع

دیگر آمدنی 232.0 ملین روپے تک پہنچ گئی، جو کہ %70.1 اضافہ ہے۔ یہ اضافہ پاکستان اسٹاک ایکسچینج میں بہتری اور سرمایہ کاری کے پورٹ فولیو میں اضافے کی وجہ سے ہوا، خاص طور پر فرٹیلانزر سیکٹر میں بہتر کارکردگی کے باعث۔

اخراجات بڑھ کر 20.0 ملین روپے ہو گئے جبکہ 44.1 ملین روپے کی لیویز بھی ادا کی مالی گئیں۔

اس کے باوجود، کمپنی نے شاندار نتائج دیے:

- ٹیکس سے پہلے منافع: 193.2 ملین روپے
- ٹیکس کے بعد منافع: 241.0 ملین روپے
- فی شیئر آمدنی: 5.43 روپے

رہا جس کی وجہ سرمایہ کاری کی آمدنی میں معمول پر آنا اور مشرق وسطیٰ کی تیسری سہ ماہی میں منافع نسبتاً کم صورتحال کے باعث مارکیٹ پر دباؤ تھا۔



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مالی پوزیشن

کمپنی کے کل اثاثے بڑھ کر 3,476.8 ملین روپے ہو گئے۔
ویٹی بھی بڑھ کر 2,764.3 ملین سرمایہ کاری 1,169.7 ملین روپے تک پہنچ گئی جبکہ ایک
روپے ہو گئی۔

اہم پیش رفت

- لاجسٹکس اور سولر بزنس میں 42.7% آمدنی میں اضافہ
- سرمایہ کاری سے آمدنی میں 70% اضافہ
- سولر پلانٹ کی مسلسل اور مستحکم کارکردگی
- گورننس اور کنٹرول سسٹمز میں بہتری
- رسک مینجمنٹ پر مسلسل توجہ

(Outlook) مستقبل کا لائحہ عمل

پاکستان کی معیشت میں بہتری کے آثار نظر آنے ہیں۔ اسٹیٹ بینک کی جانب سے شرح
پروگرام کی پیش رفت نے سرمایہ کاروں کے اعتماد کو بڑھایا ہے۔ IMF سود میں کمی اور

کی نجکاری ایک مثبت قدم ہے جو حکومتی اصلاحات (PIA) نٹرنیشنل اینر لائنز پاکستان ا
کی سنجیدگی کو ظاہر کرتا ہے۔

تاہم، عالمی سطح پر تیل کی قیمتوں میں اضافہ ایک خطرہ ہے۔ اگر تیل کی قیمت 90 ڈالر سے
اوپر برقرار رہی تو مہنگائی میں اضافہ ہو سکتا ہے۔

نی، سولر انرجی اور سرمایہ کاری کے بہتر مواقع سے فائدہ کمپنی مستقبل میں مستحکم آمد
اٹھانے کے لیے تیار ہے۔

ڈائریکٹرز حصص داران کے اعتماد کا شکریہ ادا کرتے ہیں اور انتظامیہ و ملازمین کی محنت
کو سراہتے ہیں۔

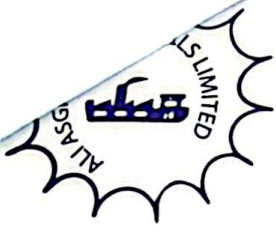


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مخبر
یم الہی شیخند
چیف ایگزیکٹو آفیسر
عبدالله موسیٰ
ڈائریکٹر

برائے بورڈ آف ڈائریکٹرز
علی اصغر ٹیکسٹائل ملز لمیٹڈ
کراچی
اپریل 28 2026

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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
ASSETS			
NON-CURRENT ASSETS			
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
CURRENT ASSETS			
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
TOTAL ASSETS		3,424,351,892	3,025,144,130
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
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
TOTAL EQUITY		2,773,474,521	2,507,727,470
LIABILITIES			
NON-CURRENT LIABILITIES			
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
CURRENT LIABILITIES			
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
TOTAL LIABILITIES		650,877,372	517,416,659
CONTINGENCIES AND COMMITMENTS			
	11	-	-
TOTAL EQUITY AND LIABILITIES		3,424,351,893	3,025,144,129

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 PROFIT OR LOSS (UN-AUDITED)
FOR THE MARCH 2026 QUARTER ENDED


12

	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)
Gross profit		<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
		<u>227,855,177</u>	<u>104,431,741</u>	<u>31,065,619</u>	<u>48,063,073</u>
Profit from operations		<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)
Profit before levies and taxation		<u>235,953,322</u>	<u>115,626,889</u>	<u>33,525,771</u>	<u>51,534,094</u>
Levies		(44,076,717)	-	-	-
Profit before taxation		<u>191,876,605</u>	<u>115,626,889</u>	<u>33,525,771</u>	<u>51,534,094</u>
Taxation					
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>
Profit after Taxation		<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>
Earning per share - Basic and diluted		<u><u>5.83</u></u>	<u><u>2.36</u></u>	<u><u>0.90</u></u>	<u><u>0.77</u></u>

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

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

13

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

Profit after taxation	258,916,583	126,951,899	40,080,251	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)	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)
Total comprehensive Income for the period	429,470,135	378,404,962	210,828,281	31,761,519

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

14

	Reserves					Total Equity
	Issued, subscribed and paid-up capital	Loan from directors and others	Revenue Reserve/ Unappropriate Profit	Revaluation Surplus on PPE	Unrealized Gain/Loss on Fair Value	
Rupees						
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
Other comprehensive income for the period:						
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	-	-	-	-	-	-
Balance as at Dec 31, 2024 (Unaudited)	222,133,470	-	1,404,506,935	944,860,827	(28,992,153)	2,542,509,077
Profit for the period	-	-	(41,684,715)	-	-	(41,684,715)
Other comprehensive income for the period:						
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 revaluatin of building on leasehold land	-	-	-	-	-	-
Gain on remeasurement of Staff retirement benefits	-	-	(172,527)	-	-	(172,527)
Trasfered to Retained Earnings	-	-	-	-	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,934,315	(2,934,315)	-	-
Transferred from long term loan	-	-	-	-	-	-
Balance as at June 30, 2025 (Audited)	222,133,470	-	1,224,732,435	941,926,512	118,935,053	2,507,727,471
Profit for the period	-	-	258,916,583	-	-	258,916,583
Unrealized loss on available for sale securities	-	-	-	-	-	-
Other comprehensive income for the period:						
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)	-	-
Balance as at MARCH 31, 2026 (Unaudited)	222,133,470	-	1,651,552,739	937,745,876	(37,957,564)	2,773,474,521

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 CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED March 31, 2026

15

	March 31, 2025	March 31, 2025
Note	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	235,953,322	137,771,881
Adjustments for :		
Depreciation	21,152,718	20,311,091
Staff retirement benefits - gratuity	262,728	291,489
Unrealized loss / (gain) on remeasurement of trading securities	(92,719,782)	32,829,990
Finance cost	16,665,243	15,218,749
	(54,639,093)	68,651,319
Profit before working capital changes	181,314,229	206,423,200
(Increase) / decrease in current assets		
Loans and advances	339,160	211,860
Investment in mutual funds and shares	(210,164,501)	(422,208,941)
Other receivables	(53,249,866)	(96,089,366)
Cash Refund Due from Government	(2,780,164)	-
Trade deposits and short term prepayments	(82,028,098)	(12,304,142)
	(347,883,469)	(530,390,592)
(Decrease) / increase in current liabilities		
Trade and other payables	20,048,553	21,388,630
Unclaimed dividend	-	-
Accrued mark-up	14,812,638	5,597,261
Cash (used in) operations	(131,708,050)	(296,981,501)
Finance cost paid	(16,665,243)	(15,218,749)
Taxes paid	(47,266,636)	(56,250,186)
Staff retirement benefits gratuity paid	(416,262)	-
	(64,348,141)	(71,468,935)
Net cash (used in) operating activities	(196,056,190)	(368,450,436)
CASH FLOWS FROM INVESTING ACTIVITIES		
Long term Loans and Advances	(914,990)	117,542
Long Term Deposits	-	(20,000)
Realized Gain on remeasurement of trading securities	163,723,085	357,560,182
Capital Work in Progress	1,494,705	(634,510)
Proceeds / Adjustments on PPE	-	10,836,900
Fixed capital expenditure	(40,000)	(25,025,290)
Net cash generated from / (used in) investing activities	164,261,300	342,834,824
CASH FLOWS FROM FINANCING ACTIVITIES		
Directors loan	(7,317,970)	-
Short Term Running Finance	108,536,778	22,436,106
Book overdraft	3,591,309	7,767,336
Net cash generated from financing activities	104,810,117	30,203,442
Net increase / (decrease) in cash and cash equivalents	73,015,225	2,176,424
Cash and cash equivalents at the beginning of the period	6,286,409	4,587,829
Cash and cash equivalents at the end of the period	79,301,635	5,941,118

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



NADEEM ELAHI SHAIKH
Chief Executive Officer



ABDULLAH MOOSA
Director



MUHAMMAD SULEMAN
Chief Financial Officer

1 THE COMPANY AND IT'S OPERATIONS

- 1.1 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). Registered office of the company is located at Plot 6, Sector 25, Korangi Industrial Area, Karachi, Sindh. Its shares are quoted on Pakistan Stock Exchange Limited. The principal line of business is to provide the services of logistics, warehouse, construction, rental and allied business. The business premises of the Company is located at plot no.6, Korangi Industrial Area, Karachi, in the province of Sindh.
- 1.2 In the AGM held in October 2016, presented shareholders with a new business plan and detailed cash flows. After approval the management has started hiring new employees and started business activities. A state of the art automated logistic hub is been constructed with the help of Kirby International Kuwait designed to provide modern support services to e-commerce oriented compaies, FMCC/Pharma
- 1.3 Management assesses the reliability of going concern assumption in preparation of these financial statements and concluded that, it is still in going concern based on following mitigating factors. Accordingly, these financial statements have been prepared on going concern assumption.
- a **Logistic Hub and Warehousing Business**
The directors of the company in a board of directors meeting held in year 2016, approved the business of logistics and warehousing. Equipment for prefabricated building has been installed and completed.
- b **Support of Directors and Sponsors**
Directors and Sponsors of the company have committed that if in case any additional funds are required for running the business of the company; it will be provided by the sponsors and directors.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed 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 of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 and;
- Provisions of and directives issued under the Companies Act, 2017.
- Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statement is unaudited and is being submitted to the shareholders as required under Section 237(2) of the Companies Act, 2017. These condensed interim financial statement does not contain all the information required for a complete set of financial statements, and should be read in conjunction with the published audited financial statements of the company for year ended 30 June 2024

3 MATERIAL ACCOUNTING POLICY INFORMATION

- 3.1 The summary of material accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of the annual audited financial statements of the Company for the year ended June 30, 2024:

The Company adopted Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statements 2 'Making Materiality Judgements') from July 1, 2023. 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 require disclosure of 'material' rather than 'significant' accounting policies. The amendments also provide the guidance on the application of materiality to disclosure of accounting policies, assisting entities to provide useful entity specific accounting policy information that user need to understand other information in the financial statements.

4 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

- 4.1 The preparation of these condensed interim financial statement is 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.
- 4.2 Judgments and estimates made by management in the preparation of this condensed interim financial statements are the same as those that were applied to the financial statements as at and for the year ended 30 June, 2025.
- 4.3 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 30 June 2025.

5 ACCOUNTING CONVENTION

These financial statements have been prepared under the historical cost convention except for measurement of certain financial assets and financial liabilities at fair value and recognition of employee benefits at present value.

6 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pakistan Rupees which is also the Company's functional currency. All financial information presented in Pakistan Rupees has been rounded off to the nearest rupee.

7 ACQUISITION AND DISPOSAL OF FIXED ASSETS

	(UN-AUDITED)		(AUDITED)	
	March 31, 2026		June 30, 2025	
	Additions	Disposal	Additions	Disposal
	Rupees		Rupees	
Building on Leasehold Land-Others	-	-	-	(10,602,000)
Electric fittings	-	-	-	-
Solar system	-	-	84,794,441	(41,000,000)
Office equipment	-	-	712,600	-
Vehicle	-	-	20,560,085	(263,594)
Furniture & Fixture	40,000	-	-	-
Plant and machinery	-	-	-	-
	-	-	106,067,126	(51,865,594)

- 7.1 Depreciation Amounting Rs.21.1 Million charged during the six month period ended March 31, 2026 (June 2025: 28.059 Million).

	Note	Mar-26 Rupees	Jun-25 Rupees
8 CAPITAL WORK IN PROGRESS	8.1	707,320	2,202,025
		<u>707,320</u>	<u>2,202,025</u>
8.1 Movement in Capital work in progress as follows:			
Opening balance		2,202,025	975,305
Addition during the year:			
Building- Mill		(1,494,705)	1,226,720
		707,320	2,202,025
Transfer to expense		-	-
Closing balance		<u>707,320</u>	<u>2,202,025</u>

ALI ASGHAR TEXTILE MILLS LIMITED
 NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
 FOR THE QUARTER ENDED MARCH 31, 2026

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	Note	Mar-26 Rupees	Jun-25 Rupees
9 SHORT TERM INVESTMENTS			
Short Term Investment	9.1	1,121,742,350	919,723,234
UBL AMC	9.2	47,981,740	39,836,354
		<u>1,169,724,090</u>	<u>959,559,588</u>

9.1 Short Term Investment
 Fair Value through Profit and Loss
 a Investments in Equity shares

	No. of Shares/ Units	Cost	Fair value adustment	Fair value March 2026.	Fair value June 2025
TPI Reit	14,000	246,262	(136,222)	110,040	197,540
Nishat Power Limited	30,909	2,194,318	(203,469)	1,990,849	47,475,580
package limited	100	49,074.00	19,583	68,657	7,985,952
Murree Brewery	33,295	26,391,688	1,431,611	27,823,300	16,402,500
HINOON	7,877	8,251,845	(1,488,810)	6,763,035	2,271,320
BFAGRO	17,857	324,997	262,676	587,674	731,244
Pakistan Petroleum Limited	20,000	6,773,417	(2,809,817)	3,963,600	6,075,069
Nishat Chunion Power Limited	21,358	5,066,049	(3,840,527)	1,225,522	28,315,170
Service Ind. Ltd	20,062	27,720,332	366,468	28,086,800	380,005
Adamjee Insurnace	-	-	-	-	248,182
PIONEER Cement	-	-	-	-	4,961,160
Adamjee Insurnace	5,000	411,443	(1)	411,442	-
PIONEER Cement	3,472	718,770	-	718,770	-
AGP Limited	39,088	6,659,032	-	6,659,032	-
ASKARI bank	449,000	31,394,401	5,338,289	36,732,690	-
Ghani Global holding	250,000	4,882,164	(1,162,164)	3,720,000	-
Maple leaf cement	110,000	10,450,000	(2,361,700)	8,088,300	-
Panther Tyres	203,039	15,147,148	(5,433,763)	9,713,386	-
Meezan bank	80,271	35,582,333	737,084	36,319,417	-
ATTOCK Cement	17,000	4,956,640	(4,956,640)	-	-
ATLAS HONDA	12,125	17,216,883	1,367,226	18,584,109	-
SYSTEM	101,000	13,358,260	663,570	14,021,830	-
Signature reit	19,829	321,825	(397)	321,428	-
Lucky cement	74,000	28,879,405	(2,471,765)	26,407,640	-
Oil and gas	17,000	4,818,990	(218,110)	4,600,880	-
	1,460,101	214,682,089	(14,896,876)	236,918,399	115,043,722

ALI ASGHAR TEXTILE MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED MARCH 31, 2026

16-d

Fair Value through Other Comprehensive Income

b Investments in Equity shares

Agriauto Industries Limited	875	124,434	(6,825)	117,609	763,104
Fauji Cement Company Limited	436,625	17,745,529	(616,730)	17,128,799	12,803,539
Habib Metropolitan Bank Limited	625,687	76,502,568	(10,930,570)	65,571,998	128,683,149
United Bank Limited	88,504	1,017,574	28,361,329	29,378,903	1,522,692
Bank Al Habib Limited	1,200,398	170,494,262	13,766,932	184,261,194	75,374,188
Habib Bank Limited	553,204	83,183,443	54,337,539	137,520,982	17,417,268
Fauji Fertilizer Company Limited	593,091	227,682,470	60,399,622	288,082,091	297,765,417
Bank Al Falah	191,118	79,510,422	(58,871,589)	20,638,833	182,974,401
First Dawood	500	507,500	(505,545)	1,955	2,525
MCB Bank Ltd	253,567	134,224,078	(40,487,827)	93,092,053	22,420,453
D.G. Khan Cement	-	-	30,635,711	30,635,711	95,925,464
	3,943,569	790,992,279	76,082,046	866,430,127	835,652,200
	5,403,670	1,005,674,367	61,185,170	1,103,348,526	950,695,922

Fair Value through Profit and Loss

c Investments in AMC's

UBL Income fund	2,509	278,499	13,574	292,073	272,663
MCB Pakistan Stock fund	52,157	20,000,000	(3,266,755)	16,733,245	1,164
Pakistan Cash Management Fund	1	40	-	40	40
NBP stockfund	1,035	33,420	5,874	39,294	33,426
	55,702	20,311,959	(3,247,307)	17,064,652	307,293

d Fair Value through Other Comprehensive Income

Investments in AMC's

NBP money market fund	29,836	242,026	79,615	321,641	299,345
MCB cash management optimizer	1,497	135,471	29,063	164,534	153,177
UBL stock advantage fund	1,766	104,282	182,608	409,137	364,457
JS cash fund	1,022	95,060	20,643	115,703	107,573
MCB Sovereign Fund	5,485	271,767	46,390	318,157	301,814
	39,606	848,606	358,319	1,329,172	1,226,367
	95,308	21,160,565	(2,888,988)	18,393,824	1,533,660
	5,498,978	1,026,834,932	58,296,181	1,121,742,350	919,723,234

Cost	Fair Value Adjustment	Fair Value Dec 2025	Fair Value June 2025
44,750,326	(4,219,764)	47,981,740.00	39,836,354

ALI ASGHAR TEXTILE MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED MARCH 31, 2026

16e

9.2.1 The Company entered into an Investment Advisory and Portfolio Management Agreement with UBL Fund Managers Limited (UBLFM) on November 4, 2024 and Al FALAH SMA on February 2026. Under this agreement, UBLFM and Al falah SMA manages a Separately Managed Account (SMA) on a discretionary basis on behalf of the Company. UBLFM and Al falah SMA provides monthly portfolio reports and annual performance reviews to the Company. Investments are subject to market, credit and liquidity risks. UBLFM and Al falah SMA does not guarantee protection of principal or any specific return. Management fee of 1% per annum on daily net assets of the discretionary equity SMA and Performance fee of 10% of returns earned in excess of the agreed hurdle rate/benchmark. As at December 31, 2025, the Company's investment under this agreement amounted to PKR 53.2 million (June 2025: 39.8 million), which is classified as Investments at Fair Value Through Profit or Loss (FVTPL) in these financial statements

CASH AND BANK BALANCES

	31-Mar-26	30-Jun-25
Cash in Hand	73,665,164	65,378
Cash in Banks-Current Accounts	5,636,470	6,221,031
	<u>79,301,634</u>	<u>6,286,409</u>
	(UN-AUDITED)	(AUDITED)
	MARCH 31,	June 30,
	2026	2025

10 LONG TERM FINANCING

Loans from banking companies and redeemable capital

	Rupees	
Bank of punjab	18,770,615	18,770,615
	<u>18,770,615</u>	<u>18,770,615</u>
Less: Current Maturity of Long Term Financing		
Bank of punjab	-	-
	<u>18,770,615</u>	<u>18,770,615</u>

11 CONTINGENCIES AND COMMITMENTS

11.1 Contingencies

Except for new contingency disclosed below all the contingencies as disclosed in Financial Statements for the year ended 30 June 2025 still exist.

Company Received demand of super tax of value Rs.45,638,956/- from NCCPL Subsequently filed petition number D-618 of 2025 at sindh high court challenging imposition of super tax and collection mechanism by NCCPL . Court disposed of our petition vide order dated 14.02.2024 in light of the precedent set in shell Petroluem limited vs Federation of Pakistan and other (2023 PTD 607).The said judgement is challenged in supreme court of Pakistan and the matter remain subjudice.

12 OTHER INCOME

	(UN-AUDITED) MARCH 31, 2026	(UN-AUDITED) MARCH 31, 2025
	Rupees	
Dividend income	49,568,250	61,221,040
Relief on Electricity	4,119,718	2,994,410
Realized Gain	170,524,963	49,709,010
Unrealized gain	(22,363,948)	(32,831,983)
Rental Income	3,393,110	3,231,000
Profit on sukak	-	48,884
Interest income	40,386,512	64,339,365
	<u>245,628,606</u>	<u>148,711,726</u>

13 RELATED PARTY TRANSACTIONS

The related parties comprises directors, sponsors, associated undertakings and other related parties . Transactions with related parties are

<u>Name of the Related Party</u>	<u>Nature of the Relationship</u>	<u>Nature of the Transactions</u>	<u>Transactions</u>
Nadeem Ellahi	Director	Loan repaid	7,667,459
		Loan received	5,038,559
Naveed Ellahi	Sponsor	Loan repaid	4,903,070
		Loan received	214,000
Ellahi Capital / Premium Export	Associated and other related parties	Loan repaid	189,800,000
		Loan received	179,800,000
Fazal Solar Energy (Pvt.) Limited	Subsidiary	Loan repaid	19,444,745
		Loan received	23,200,000

14 EVENTS AFTER REPORTING PERIOD

There were no significant event that occurred after the reporting period that may require adjustment / disclosure in these condensed interim financial statements.

15 GENERAL

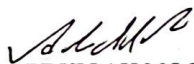
The figures have been rounded off to the nearest Rupee.

16 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been authorized for issue on 28 APRIL, 2026 by by the Board of Directors of the Company.



NADEEM ELAHI SHAIKH
Chief Executive Officer



ABDULLAH MOOSA
Director



MUHAMMAD SULEMAN
Chief Financial Offi.

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

		(UN-AUDITED) March 31, 2026 Rupees	(AUDITED) June 30, 2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
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		-	-
Long term loans and advances		3,655,600	2,740,610
		<u>1,288,178,922</u>	<u>1,311,971,786</u>
CURRENT ASSETS			
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
		<u>2,188,603,471</u>	<u>1,769,839,956</u>
TOTAL ASSETS		<u>3,476,782,393</u>	<u>3,081,811,742</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 50,000,000 (2024: 50,000,000) ordinary shares of Rs. 5 each		<u>250,000,000</u>	<u>250,000,000</u>
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
		<u>2,764,734,489</u>	<u>2,516,854,022</u>
Attributable to the owners of the holding company		-	-
Non-Controlling interest		(404,922)	(430,532)
TOTAL EQUITY		<u>2,764,329,567</u>	<u>2,516,423,490</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
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
		<u>211,026,597</u>	<u>226,342,947</u>
CURRENT LIABILITIES			
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
		<u>501,426,229</u>	<u>339,045,303</u>
TOTAL LIABILITIES		<u>712,452,826</u>	<u>565,388,250</u>
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL EQUITY AND LIABILITIES		<u>3,476,782,393</u>	<u>3,081,811,740</u>

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 PROFIT OR LOSS (UN-AUDITED)

FOR THE MARCH 2026 QUARTER ENDED

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	Note	NINE MONTHS ENDED		Quarter Ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
Rupees					
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)
Gross profit		<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)	(6,489,575)
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>
Profit from operations		<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)
Profit before levies and taxation		<u>237,233,816</u>	<u>103,310,665</u>	<u>39,325,655</u>	<u>51,524,094</u>
Levies		(44,076,717)	-	-	-
Profit before taxation		<u>193,157,099</u>	<u>103,310,665</u>	<u>39,325,655</u>	<u>51,524,094</u>
Taxation					
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>
Profit after Taxation		<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>
Earning per share - Basic and diluted		<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

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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

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)	(77,113,695)
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)	(2,492,143)
Total comprehensive Income for the period	411,603,552	366,078,739	(179,860,263)	31,751,249

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

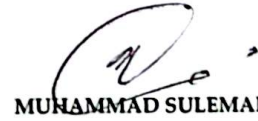
Attributable to the owners of the holding company	411,629,162	366,325,064.00	(179,744,061)	31,751,249.00
Owners of the holding company	25,609.88	(246,324.00)	116,201	-90
Non Controlling Interest	411,603,552	366,078,739	(179,860,263)	31,751,249



NADEEM ELAHI SHAIKH
Chief Executive



ABDULLAH MOOSA
Director




MUHAMMAD 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


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	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		
Rupees							
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
Other comprehensive income for the period:							
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	-	-	-	-	-	-	-
Balance as at Dec 31, 2024 (Unaudited)	222,133,470	-	1,404,278,894	944,860,827	(28,992,153)	252,493	2,542,262,753
Profit for the period	-	-	(62,330,123)	-	-	(179,039)	(62,509,162)
Other comprehensive income for the period:							
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	-	-	-	-	-	-	-
Balance as at June 30, 2025 (Audited)	222,133,470	30,000,000	1,203,858,986	941,926,512	118,935,053	(430,532)	2,516,656,700
Profit for the period	-	-	241,050,000	-	-	25,610	241,050,000
Unrealized loss on available for sale securities	-	-	-	-	-	-	-
Other comprehensive income for the period:							
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)	-	-	-
Balance as at MARCH 31, 2026 (Unaudited)	222,133,470	30,000,000	1,612,812,707	937,745,876	(37,957,564)	(404,922)	2,764,537,167

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

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

	March 31, 2026	March 31, 2025
Note	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	237,233,816	137,771,881
Adjustments for:		
Depreciation	23,214,649	20,311,091
Staff retirement benefits - gratuity	262,728	291,489
Unrealized loss / (gain) on remeasurement of trading securities	(92,719,782)	32,829,990
Finance cost	20,011,870	15,218,749
	(49,230,535)	68,651,319
Profit before working capital changes	188,003,280	206,423,200
(Increase) / decrease in current assets		
Loans and advances	339,160	211,860
Investment in mutual funds and shares	(210,164,501)	(422,208,941)
Other receivables	(47,339,562)	(96,089,366)
Cash Refund Due from Government	(6,753,618)	-
Trade deposits and short term prepayments	(82,028,098)	(12,304,142)
	(345,946,619)	(530,390,592)
(Decrease) / increase in current liabilities		
Trade and other payables	13,197,236	21,388,630
Unclaimed dividend	-	-
Accrued mark-up	14,812,638	5,597,261
Cash (used in) operations	(129,933,465)	(296,981,501)
Finance cost paid	(20,011,870)	(15,218,749)
Taxes paid	(40,973,247)	(56,250,186)
Staff retirement benefits gratuity paid	(416,262)	-
	(61,401,379)	(71,468,935)
Net cash (used in) operating activities	(191,334,845)	(368,450,436)
CASH FLOWS FROM INVESTING ACTIVITIES		
Long term Loans and Advances	(914,990)	117,542
Long Term Deposits	-	(20,000)
Realized Gain on remeasurement of trading securities	163,723,085	357,560,182
Capital Work in Progress	1,494,705	(634,510)
Proceeds / Adjustments on PPE	-	10,836,900
Fixed capital expenditure	(629,320)	(25,025,290)
Net cash generated from / (used in) investing activities	163,671,980	342,834,824
CASH FLOWS FROM FINANCING ACTIVITIES		
Directors loan	(7,317,970)	-
Payment of Long term loans	(4,330,354)	-
long term loan	(1)	-
Short Term Running Finance	108,536,778	22,436,106
Book overdraft	3,591,309	7,767,336
Net cash generated from financing activities	100,479,762	30,203,442
Net increase / (decrease) in cash and cash equivalents	72,816,896	2,176,424
Cash and cash equivalents at the beginning of the period	6,782,261	4,587,829
Cash and cash equivalents at the end of the period	79,599,157	5,941,118

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



NADEEM ELAHI SHAIKH
Chief Executive Officer


ABDULLAH MOOSA
Director


MUHAMMAD SULEMAN
Chief Financial Officer

1 THE GROUP AND ITS OPERATIONS

- 1.1 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). Registered office of the company is located at Plot 6, Sector 25, Korangi Industrial Area, Karachi, Sindh. Its shares are quoted on Pakistan Stock Exchange Limited. The principal line of business is to provide the services of logistics, warehouse, construction, rental and allied business. The business premises of the Company is located at plot no.6, Korangi Industrial Area, Karachi, in the province of Sindh.
- 1.2 Fazal Solar energy (Pvt) Ltd (the Company) subsidiary of Ali Asghar textile mills acquired in 2023 with 98% holding 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 31, 2016 as a private limited company having its registered office in Plot 6, Sector 25, Korangi Industrial Area, Karachi, 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.
- 1.3 In the AGM held in October 2016, presented shareholders with a new business plan and detailed cash flows. After approval the management has started hiring new employees and started business activities. A state of the art automated logistic hub is been constructed with the help of Kirby International Kuwait designed to provide modern support services to e-commerce oriented compaies, FMCG/Pharma.
- 1.4 Management assesses the reliability of going concern assumption in preparation of these financial statements and concluded that, it is still in going concern based on following mitigating factors. Accordingly, these financial statements have been prepared on going concern
- a **Logistic Hub and Warehousing Business**
The directors of the company in a board of directors meeting held in year 2016, approved the business of logistics and warehousing. Equipment for prefabricated building has been installed and completed.
- b **Support of Directors and Sponsors**
Directors and Sponsors of the company have committed that if in case any additional funds are required for running the business of the company; it will be provided by the sponsors and directors.

2 BASIS OF PREPARATION

2.1 Statement of compliance

These condensed 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 of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 and;
- Provisions of and directives issued under the Companies Act, 2017.
- Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statement is unaudited and is being submitted to the shareholders as required under Section 237(2) of the Companies Act, 2017. These condensed interim financial statement does not contain all the information required for a complete set of financial statements, and should be read in conjunction with the published audited financial statements of the company for year ended 30 June 2024

3 MATERIAL ACCOUNTING POLICY INFORMATION

- 3.1 The summary of material accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of the annual audited financial statements of the Company for the year ended June 30, 2024:

The Company adopted Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statements 2 'Making Materiality Judgements') from July 1, 2023. Although amendments did not result in any changes to the accounting policies themselves, they impact

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ALI ASGHAR TEXTILE MILLS LIMITED
NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED MARCH 31, 2026

4 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

- 4.1 The preparation of these condensed interim financial statement is 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.
- 4.2 Judgments and estimates made by management in the preparation of this condensed interim financial statements are the same as those that were applied to the financial statements as at and for the year ended 30 June, 2025.
- 4.3 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 30 June 2025.

5 ACCOUNTING CONVENTION

These financial statements have been prepared under the historical cost convention except for measurement of certain financial assets and financial liabilities at fair value and recognition of employee benefits at present value.

6 FUNCTIONAL AND PRESENTATION CURRENCY

These financial statements are presented in Pakistan Rupees which is also the Company's functional currency. All financial information presented in Pakistan Rupees has been rounded off to the nearest rupee.

7 ACQUISITION AND DISPOSAL OF FIXED ASSETS

	(UN-AUDITED)		(AUDITED)	
	March 31, 2026		June 30, 2025	
	Additions	Disposal	Additions	Disposal
	Rupees		Rupees	
Building on Leasehold Land-Others	-	-	-	(10,602,000)
Electric fittings	-	-	-	-
Solar system	-	-	84,794,441	(41,000,000)
Office equipment	-	-	712,600	-
Vehicle	-	-	20,560,085	(263,594)
Furniture & Fixture	40,000	-	-	-
Plant and machinery	-	-	-	-
	-	-	106,067,126	(51,865,594)

- 7.1 Depreciation Amounting Rs.23.2 Million charged during the six month period ended March 31, 2026 (June 2025: 28.059 Million).

	Note	Mar-26 Rupees	Jun-25 Rupees
8 CAPITAL WORK IN PROGRESS	8.1	707,320	2,202,025
		<u>707,320</u>	<u>2,202,025</u>

8.1 Movement in Capital work in progress as follows:

Opening balance	2,202,025	975,305
Addition during the year:		
Building- Mill	(1,494,705)	1,226,720
	707,320	2,202,025
Transfer to expense	-	-
Closing balance	<u>707,320</u>	<u>2,202,025</u>

Dec-25 Jun-25

ALFALAH TEXTILE MILLS LIMITED
 NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
 FOR THE QUARTER ENDED MARCH 31, 2026

22-c

	Note	Dec-25 Rupees	Jun-25 Rupees
9 SHORT TERM INVESTMENTS			
Short Term Investment	9.1	1,121,742,350	919,723,234
UBL and Al Falah AMC	9.2	47,981,740	39,836,354
		<u>1,169,724,090</u>	<u>959,559,588</u>

9.1 Short Term Investment
Fair Value through Profit and Loss

a Investments in Equity shares

	No. of Shares/ Units	Cost	Fair value adjustment	Fair value MAR 2026	Fair value June 2025	
TPI Reit	14,000	246,262	(136,222)	110,040	197,540	
Nishat Power Limited	30,909	2,194,318	(203,469)	1,990,849	47,475,580	
package limited	100	49,074.00	19,583	68,657	7,985,952	
Murree Brewery	33,295	26,391,688	1,431,611	27,823,300	16,402,500	
HINOON	7,877	8,251,845	(1,488,810)	6,763,035	2,271,320	
BFAGRO	17,857	324,997	262,676	587,674	731,244	
Pakistan Petroleum Limited	20,000	6,773,417	(2,809,817)	3,963,600	6,075,069	
Nishat Chunion Power Limited	21,358	5,066,049	(3,840,527)	1,225,522	28,315,170	
Service Ind. Ltd	20,062	27,720,332	366,468	28,086,800	380,005	
Adamjee Insurnace	-	-	-	-	248,182	
PIONEER Cement	-	-	-	-	4,961,160	
Adamjee Insurnace	5,000	411,443	(1)	411,442	-	
PIONEER Cement	3,472	718,770	-	718,770	-	
AGP Limited	39,088	6,659,032	-	6,659,032	-	
ASKARI bank	449,000	31,394,401	5,338,289	36,732,690	-	
Ghani Global holding	250,000	4,882,164	(1,162,164)	3,720,000	-	
Maple leaf cement	110,000	10,450,000	(2,361,700)	8,088,300	-	
Panther Tyres	203,039	15,147,148	(5,433,763)	9,713,386	-	
Meezan bank	80,271	35,582,333	737,084	36,319,417	-	
ATTOCK Cement	17,000	4,956,640	(4,956,640)	-	-	
ATLAS HONDA	12,125	17,216,883	1,367,226	18,584,109	-	
SYSTEM	101,000	13,358,260	663,570	14,021,830	-	
Signature reit	19,829	321,825	(397)	321,428	-	
Lucky cement	74,000	28,879,405	(2,471,765)	26,407,640	-	
Oil and gas	17,000	4,818,990	(218,110)	4,600,880	-	
		1,460,101	214,682,089	(14,896,876)	236,918,399	115,043,722

Fair Value through Other Comprehensive Income

b Investments in Equity shares

Agriauto Industries Limited	875	124,434	(6,825)	117,609	763,104
Fauji Cement Company Limited	436,625	17,745,529	(616,730)	17,128,799	12,803,539
Habib Metropolitan Bank Limited	625,687	76,502,568	(10,930,570)	65,571,998	128,683,149
United Bank Limited	88,504	1,017,574	28,361,329	29,378,903	1,522,692
Bank Al Habib Limited	1,200,398	170,494,262	13,766,932	184,261,194	75,374,188
Habib Bank Limited	553,204	83,183,443	54,337,539	137,520,982	17,417,268
Fauji Fertilizer Company Limited	593,091	227,682,470	60,399,622	288,082,091	297,765,417
Bank Al Falah	191,118	79,510,422	(58,871,589)	20,638,833	182,974,401
First Dawood	500	507,500	(505,545)	1,955	2,525

22d

AL-ASGHAR TEXTILE MILLS LIMITED
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MCB Bank Ltd	253,567	134,224,078	(41,132,025)	93,092,053	22,420,453
D.G. Khan Cement	-	-	30,635,711	30,635,711	95,925,464
	3,943,569	790,992,279	75,437,848	866,430,127	835,652,200
	5,403,670	1,005,674,367	60,540,972	1,103,348,526	950,695,922

Fair Value through Profit and Loss

c Investments in AMC's

UBL Income fund	2,509	278,499	13,574	292,073	272,663
MCB Pakistan Stock fund	5	20,000,000	(3,266,755)	16,733,245	1,164
Pakistan Cash Management Fund	1	40	-	40	40
NBP stockfund	1,035	33,420	5,874	39,294	33,426
	3,549	20,311,959	(3,247,307)	17,064,652	307,293

d Fair Value through Other Comprehensive Income

Investments in AMC's

NBP money market fund	29,836	242,026	79,615	321,641	299,345
MCB cash management optimizer	1,497	135,471	29,063	164,534	153,177
UBL stock advantage fund	1,766	104,282	182,608	409,137	364,457
JS cash fund	1,022	95,060	20,643	115,703	107,573
MCB Sovereign Fund	5,485	271,767	46,390	318,157	301,814
	39,606	848,606	358,319	1,329,172	1,226,367
	43,155	21,160,565	(2,888,988)	18,393,824	1,533,660
	5,446,825	1,026,834,932	57,651,983	1,121,742,350	919,723,234

	Cost	Fair Value Adjustment	Fair Value March 2026	Fair Value June 2025
9.2	44,750,326	(4,219,764)	47,981,740.00	39,836,354

9.2.1 The Company entered into an Investment Advisory and Portfolio Management Agreement with UBL Fund Managers Limited (UBLFM) on November 4, 2024. Under this agreement, UBLFM manages a Separately Managed Account (SMA) on a discretionary basis on behalf of the Company. UBLFM provides monthly portfolio reports and annual performance reviews to the Company. Investments are subject to market, credit and liquidity risks. UBLFM does not guarantee protection of principal or any specific return. Management fee of 1% per annum on daily net assets of the discretionary equity SMA and Performance fee of 10% of returns earned in excess of the agreed hurdle rate/benchmark. As at December 31, 2025, the Company's investment under this agreement amounted to PKR 53.2 million (June 2025: 39.8 million), which is classified as Investments at Fair Value Through Profit or Loss (FVTPL) in these financial statements.

CASH AND BANK BALANCES

Cash in Hand	73,665,164	65,378
Cash in Banks-Current Accounts	5,636,470	6,221,031
	79,301,634	6,286,409

(UN-AUDITED)	(AUDITED)
MARCH 31,	June 30,
2026	2025
Rupees	

10 LONG TERM FINANCING

Loans from banking companies and redeemable capital

Bank of punjab	18,770,615	18,770,615
	18,770,615	18,770,615

Less: Current Maturity of Long Term Financing

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ALI ASGHAR TEXTILE MILLS LIMITED
NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE QUARTER ENDED MARCH 31, 2026

11 CONTINGENCIES AND COMMITMENTS

11.1 Contingencies

Except for new contingency disclosed below all the contingencies as disclosed in Financial Statements for the year ended 30 June 2025 still exist.

Company Received demand of super tax of value Rs.45,638,956/- from NCCPL Subsequently filed petition number D-618 of 2025 at sindh high court challenging imposition of super tax and collection mechanism by NCCPL . Court disposed of our petition vide order dated 14.02.2024 in light of the precedent set in shell Petroleum limited vs Federation of Pakistan and other (2023 PTD 607). The said judgement is challenged in supreme court of Pakistan and the matter remain subjudice.

12 OTHER INCOME

Dividend income
 Relief on Electricity
 Realized Gain
 Unrealized gain
 Rental Income
 Profit on sukak
 Interest income

	(UN-AUDITED) MARCH 31, 2026	(UN-AUDITED) MARCH 31, 2025
	Rupees	
	49,568,250	61,221,040
	4,119,718	2,994,410
	170,524,963	49,709,010
	(22,363,948)	(32,831,983)
	3,393,110	3,231,000
	-	48,884
	26,783,150	52,023,141
	232,025,243	136,395,502

13 RELATED PARTY TRANSACTIONS

The related parties comprises directors, sponsors, associated undertakings and other related parties . Transactions with related parties are

<u>Name of the Related Party</u>	<u>Nature of the Relationship</u>	<u>Nature of the Transactions</u>	<u>Transactions</u>
Nadeem Ellahi	Director	Loan repaid	7,667,459
		Loan received	5,038,559
Naveed Ellahi	Sponsor	Loan repaid	4,903,070
		Loan received	214,000
Ellahi Capital / Premium Export	Associated and other related parties	Loan repaid	189,800,000
		Loan received	179,800,000
Fazal Solar Energy (Pvt.) Limited	Subsidiary	Loan repaid	19,444,745
		Loan received	23,200,000

14 EVENTS AFTER REPORTING PERIOD

There were no significant event that occurred after the reporting period that may require adjustment / disclosure in these condensed interim financial statements.

15 GENERAL

The figures have been rounded off to the nearest Rupee.

16 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements have been authorized for issue on 28 April, 2026 by the Board of Directors of the Company.


NADEEM ELAHI SHAIKH
 Chief Executive Officer


ABDULLAH MOOSA
 Director


MUHAMMAD SULEMAN
 Chief Financial Offi