ALLAWASAYA

TEXTILE AND FINISHING MILLS LIMITED

UKAS MANAGEMENT SYSTEMS 0005

SYSTEM CERTIFICATION ISO 9001 SGS

SYSTEM CERTIFICATION ISO 14001 SGS

UKAS MANAGEMENT SYSTEMS 0005

FINANCIAL STATEMENTS (UN-AUDITED)

For the First Quarter Ended September 30, 2025

BOARD OF DIRECTORS

1.	Mrs. Nusrat Jamil	- Chairperson
2.	Mian Muhammad Jamil	
3.	Mr. Mohammad Alamgir Jamil Khan	- Chief Executive Officer
4.	Mian Idrees Ahmed Sheikh	
5.	Mian Tauqir Ahmed Sheikh	
6.	Mrs. Bushra Tauqir	
7.	Mrs. Misbah Idrees Sheikh	
8.	Mr. Abdul Rehman Qureshi	
9.	Mr. Nazir Ahmad Khan	
10.	Mr. Muhammad Ashraf Khan Durrani	
11.	Mr. Imran Hussain	

AUDIT COMMITTEE

Mr. Nazir Ahmad Khan (Independent Director)- Chairman
Mr. Abdul Rehman Qureshi (Independent Director)- Member
Mrs. Nusrat Jamil (Non-Executive Director)- Member

CHIEF FINANCIAL OFFICER

Sohail Nadeem

COMPANY SECRETARY

Muhammad Ismail

HEAD OF INTERNAL AUDIT

Ch. Javed Akhtar

BANKERS

M/s Habib Bank Limited
M/s Bank AL Habib Limited
M/s Habib Metropolitan Bank Limited
M/s United Bank Limited
M/s Askari Bank Limited
M/s Samba Bank Limited

REGISTERED OFFICE

Allawasaya Square,
Mumtazabad Industrial Area,
Vehari Road, Multan, Pakistan.
Ph: (061)4233624-26
E-Mail: atm@allawasaya.com

SHARES REGISTRAR

M/s Hameed Majeed Associates (Pvt.) Limited,
H.M. House, 7- Bank Square, Lahore.
Ph: (042)37235081-82
E-Mail: shares@hmaconsultants.com

DIRECTORS' REVIEW

Dear Shareholders,

On behalf of the Board of Directors of the Company, it is our privilege to present before you the Un-Audited Financial Statements of your Company for the First Quarter of current financial period ended on September 30, 2025 as required under Section 237 of the Companies Act, 2017 and in accordance with the requirements of International Accounting Standard No.34 "Interim Financial Reporting".

Textile Industry is the backbone of the Country's economy and its growth trajectory affects overall economic cycle. The sector is major contributor to the GDP of Pakistan and its growth relies upon local and international factors. During the period under review, the Textile sector encountered significant challenges. However, Pakistan's economy is showing signs of stability with inflation declining, policy rate reducing, stable exchange rate and growing foreign exchange reserves. The overall business environment was challenging and tough due to the continued raising input cost and very high tax rates. Despite these challenges, the Company revenue registered 42% increase as compared to the same period last year. The total sales for the period ended on September 30, 2025 amounted to Rs.1,367,435,291/- as compared to Rs.782,279,818/- last year. The Net Profit After Tax for the First Quarter ended on September 30, 2025 was Rs.10,144,954/- as compared to the Net Loss After Tax of (Rs.97,009,737/-) for the same period last year.

Nevertheless, the Company's management showed resilience and navigated these headwinds. The tireless efforts of the management to complete the 4 MW solar project contributed towards the better financial results.

Your Directors hope that, by the grace of Almighty Allah, your Company will achieve better financial results for the remaining period of the current financial year to end on June 30, 2026.

On behalf of the Board

Sd/-	Sd/-
Mohammad Alamgir Jamil Khan	Mian Idrees Ahmed Sheikh
Chief Executive Officer	**Executive Director**

Place: Multan
Dated: 27-10-2025

ڈائریکٹران کا جائزہ

محترم حصص داران،

کمپنیز ایکٹ 2017ء کے سیکشن 237 اور بین الاقوامی اکاؤنٹنگ کے معیار نمبر 34 "اطلاع برائے معیادی مدت کے مالیاتی نتائج" کے مطابق آپ کے ڈائریکٹران کی جانب سے کمپنی کے پہلی سہ ماہی مختتمہ 30 ستمبر 2025ء کے غیر آڈٹ شدہ مالیاتی نتائج پیش کرتے ہیں۔

ٹیکسٹائل صنعت ملک کی معیشت کی ریڑھ کی ہڈی کی حیثیت رکھتی ہے اور اس کی ترقی کا رجحان مجموعی قومی پیداوار (GDP) میں نمایاں کردار ادا کرتا ہے، جبکہ اس کی نمو ملکی و بین الاقوامی عوامل پر انحصار کرتی ہے۔ جائزہ شدہ مدت کے دوران، ٹیکسٹائل شعبے کو متعدد مسائل کا سامنا رہا تاہم پاکستان کی معیشت میں بتدریج استحکام کے آثار نمایاں ہیں، جن میں افراط زر میں کمی، پالیسی ریٹ میں کمی، زرمبادلہ کی شرح میں استحکام اور زرمبادلہ کے ذخائر میں اضافہ شامل ہیں۔ کاروباری ماحول مجموعی طور پر مشکل اور دباؤ کا شکار رہا، جس کی بڑی وجوہات بڑھتی پیداواری لاگت اور بلند ٹیکس شرحیں تھیں۔ ان تمام مسائل کے باوجود، کمپنی کی آمدنی میں گزشتہ سال کے اسی عرصے کے مقابلے میں 42فیصد اضافہ ریکارڈ کیا گیا۔ 30 ستمبر 2025ء کو اختتام پذیر مدت کے دوران مجموعی فروخت مبلغ -/1,367,435,291 روپے رہی، جو گزشتہ سال مبلغ -/782,279,818 روپے تھی۔ 30 ستمبر 2025ء کو ختم ہونے والی پہلی سہ ماہی کے لیے خالص منافع بعد از ٹیکس کٹوتی مبلغ 10,144,954 روپے رہا، جبکہ گزشتہ سال اسی عرصے میں خالص خسارہ بعد از ٹیکس کٹوتی مبلغ -/97,009,737 روپے تھا۔

تاہم کمپنی کی انتظامیہ نے ثابت قدمی کا مظاہرہ کرتے ہوئے ان مشکلات پر مؤثر انداز میں قابو پایا۔ 4 میگاواٹ کے سولر منصوبے کی تکمیل کے لیے انتظامیہ کی انتھک کاوشوں نے بہتر مالی نتائج حاصل کرنے میں نمایاں کردار ادا کیا۔

آپ کے ڈائریکٹران امید کرتے ہیں کہ اللہ تعالیٰ کی مہربانی سے آپ کی کمپنی 30 جون 2026ء میں اختتام ہونے والے مالیاتی سال کے بقایا مدت میں بہتر نتائج حاصل کرے گی۔

بحکم بورڈ آف ڈائریکٹرز

	دستخط	دستخط
ملتان ۔ بتاریخ 27 اکتوبر 2025ء	محمد عالمگیر جمیل خان ۔ چیف ایگزیکٹو آفیسر	میاں ادریس احمد شیخ ۔ ایگزیکٹو ڈائریکٹر

STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2025

	UN - AUDITED September 30, 2025 RUPEES	AUDITED June 30, 2025 RUPEES
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital	8,000,000	8,000,000
Surplus on revaluation of property, plant and equipment	1,005,904,975	1,007,839,856
Tax holiday reserve	2,668,746	2,668,746
General reserve	20,000,000	20,000,000
Unappropriated Profits	258,789,733	246,709,898
	1,295,363,454	1,285,218,500
Loan from director's	222,500,000	192,500,000
	1,517,863,454	1,477,718,500
NON - CURRENT LIABILITIES		
Long term loan	295,897,216	326,515,763
Lease liabilities	7,052,639	2,341,489
Deferred taxation	82,830,337	82,830,337
Deferred liabilities	80,321,643	76,715,330
	466,101,835	488,402,919
CURRENT LIABILITIES		
Trade & other payables	1,056,450,813	1,059,827,417
Accrued markup	19,403,337	21,682,596
Short term borrowings	370,648,381	341,081,804
Current portion of long term loan	113,006,045	131,756,045
Current portion of lease liabilities	3,725,843	3,418,263
Current portion of deferred grant	8,132,742	8,132,742
Unclaimed dividend	1,029,630	1,029,630
Provision for taxation	74,648,945	57,556,004
	1,647,045,736	1,624,484,501
	3,631,011,025	3,590,605,920

	UN - AUDITED September 30, 2025 RUPEES	AUDITED June 30, 2025 RUPEES
ASSETS		
NON - CURRENT ASSETS		
Property, plant and equipment	1,936,967,143	1,946,375,018
Long term deposits	5,337,497	5,337,497
	1,942,304,640	1,951,712,515
CURRENT ASSETS		
Stores and spares	69,825,332	75,492,363
Stock in trade	490,840,095	452,190,626
Trade debts	351,682,218	337,503,710
Loan, advances and other receivables	223,671,138	188,086,322
Avance income tax	94,914,509	76,622,655
Trade deposits and prepayments	7,808,312	2,422,327
Tax refunds due from government	197,794,535	247,243,095
Other financial assets	15,000,000	15,000,000
Cash & bank balances	521,795	7,683,856
	1,452,057,934	1,402,244,954
Assets held for sale	236,648,451	236,648,451
	1,688,706,385	1,638,893,405
	3,631,011,025	3,590,605,920

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

STATEMENT OF PROFIT OR LOSS - UNAUDITED
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	September 30, 2025	September 30, 2024
	RUPEES	
Revenue from contracts with customers - net	1,367,435,291	782,279,818
Cost of goods sold	(1,265,801,587)	(788,338,794)
Gross Profit / (loss)	101,633,704	(6,058,976)
Other Income	2,142,180	-
Distribution and marketing expenses	(11,295,186)	(7,913,212)
Administrative expenses	(40,347,940)	(24,925,463)
Other expenses	(2,018,705)	-
Finance cost	(22,876,158)	(48,333,588)
	(74,395,809)	(81,172,263)
Profit / (Loss) before revenue taxes and income tax	27,237,895	(87,231,239)
Revenue taxes	(17,092,941)	(9,778,498)
Profit / (Loss) before income tax	**10,144,954**	**(97,009,737)**
Income tax	-	-
Profit / (Loss) for the period	**10,144,954**	**(97,009,737)**
Earnings / (Loss) per share - Basic and diluted	**12.68**	**(121.26)**

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

STATEMENT OF COMPREHENSIVE INCOME - UNAUDITED
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	September 30, 2025	September 30, 2024
	RUPEES	
Profit / (Loss) for the period	10,144,954	(97,009,737)
Other comprehensive income	-	-
Total comprehensive income / (loss) for the period	**10,144,954**	**(97,009,737)**

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

Statement of Cash Flows - unaudited
For the first quarter ended September 30, 2025

	September 30, 2025 Rupees	September 30, 2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before income tax	**10,144,954**	(97,009,737)
Adjustments for:		
Depreciation on property, plant and equipment	**17,731,876**	19,094,737
Minimum taxes	**17,092,941**	9,778,498
Provision for staff retirement benefits - gratuity	**8,825,000**	5,021,103
Finance cost	**22,876,158**	48,333,588
	66,525,975	82,227,926
Operating cash flows before movement in working capital	**76,670,929**	(14,781,811)
(Increase) / Decrease in current assets		
Stores and spares	**5,667,031**	(281,081)
Stock in trade	**(38,649,469)**	20,747,553
Trade debts	**(14,178,508)**	60,209,656
Loan, advances and other receivables	**(35,584,816)**	8,467,027
Trade deposits and prepayments	**(5,385,985)**	(4,513,425)
Tax refunds due from government	**49,448,560**	1,139,349
Increase / (Decrease) in current liabilities		
Trade and other payables	**(3,376,604)**	75,564,089
	(42,059,791)	161,333,168
Net cash generated from / (used in) operations	**34,611,138**	146,551,357
Income taxes paid	**(18,291,854)**	(10,279,114)
Staff retirement benefits - gratuity paid	**(5,218,687)**	(28,529,869)
Finance cost paid	**(25,155,417)**	(54,825,428)
Net cash (used in) / generated from operating activities	**(14,054,820)**	52,916,946
CASH FLOWS FROM INVESTING ACTIVITIES		
Addition to property, plant and equipment	**(8,324,000)**	-
Net cash used in investing activities	**(8,324,000)**	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances obtained	**5,826,800**	251,000,000
Lease liability paid	**(808,070)**	(614,892)
Repayment of long term finances	**(49,368,548)**	(14,422,412)
Short term borrowings - net	**29,566,577**	(266,507,877)
Loan from directors	**30,000,000**	-
Net cash (used in) / generated from financing activities	**15,216,759**	(30,545,181)
Net Increase / (decrease) in cash and cash equivalents	**(7,162,061)**	22,371,765
Cash and cash equivalents at the beginning of the period	**7,683,856**	3,786,864
Cash and cash equivalents at end of the period	**521,795**	26,158,629

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

STATEMENT OF CHANGES IN EQUITY - UNAUDITED
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Share Capital	Reserves - Capital: Surplus on revaluation of property, plant and equipment	Reserves - Capital: Tax holiday reserve	Reserves - Revenue: General reserve	Reserves - Revenue: Unappropriated Profits	Loan from Director's	Total
	RUPEES						
Balance as at July 1, 2024 - restated (audited)	8,000,000	1,126,303,251	2,668,746	80,000,000	100,738,805	157,500,000	1,475,210,802
Loss for the first quarter ended September 30, 2024	-	-	-	-	(97,009,737)	-	(97,009,737)
Other comprehensive income for the first qarter ended September 30, 2024	-	-	-	-	-	-	-
Total comprehensive loss for the first quarter ended September 30, 2024	-	-	-	-	(97,009,737)	-	(97,009,737)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation (net of deferred tax)	-	(4,262,368)	-	-	4,262,368	-	-
Balance as at September 30, 2024	**8,000,000**	**1,122,040,883**	**2,668,746**	**80,000,000**	**7,991,436**	**157,500,000**	**1,378,201,065**
Balance as at July 01, 2025 (audited)	8,000,000	1,007,839,856	2,668,746	20,000,000	246,709,898	192,500,000	1,477,718,500
Profit for the first quarter ended September 30, 2025	-	-	-	-	10,144,954	-	10,144,954
Other comprehensive income for the first qarter ended September 30, 2025	-	-	-	-	-	-	-
Total comprehensive income for the first quarter ended September 30, 2025	-	-	-	-	10,144,954	-	10,144,954
Transaction with owners							
Loan from directors	-	-	-	-	-	30,000,000	30,000,000
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation (net of deferred tax)	-	(1,934,881)	-	-	1,934,881	-	-
Balance as at September 30, 2025	**8,000,000**	**1,005,904,975**	**2,668,746**	**20,000,000**	**258,789,733**	**222,500,000**	**1,517,863,454**

NOTES TO THE ACCOUNTS

1) These un-audited accounts are being presented to the shareholders as required under SECP notification No. 764(I)/2001 dated 05-11-2001 and in accordance with the requirements of International Accounting Standard-34 “Interim Financial Reporting”. As notified under the Companies Act, 2017 and Directives issued under the Act.

2) Accounting Policies adopted for the preparation of these quarterly accounts are the same as adopted in the preceding annual accounts.

3) Figures from previous year have been re-arranged for the purpose of comparison wherever necessary.

4) Figures in these accounts have been rounded off to the nearest rupee.

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

Brand Name "Gumbad"

www.allawasaya.com

ALLAWASAYA TEXTILE AND FINISHING MILLS LIMITED

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