ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	December 31, 2024 Rupees	December 31, 2023 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		86,237,788	86,361,324
Adjustments for :			
Depreciation		13,539,959	10,669,331
Staff retirement benefits - gratuity		291,489	283,771
Unrealized loss / (gain) on remeasurement of trading securities		13,474,513	158,310,126
Finance cost		10,865,285	2,006,415
		38,171,246	171,269,643
Profit before working capital changes		124,409,034	257,630,967
(Increase) / decrease in current assets			
Loans and advances		220,391	956,767
Investment in mutual funds and shares		(358,373,500)	(1,937,288)
Other receivables		(44,194,329)	(381,010,692)
Trade deposits and short term prepayments		(103,511,882)	13,921,818
		(505,859,320)	(368,069,398)
(Decrease) / increase in current liabilities			
Trade and other payables		12,720,363	(23,284,865)
Accrued mark-up		8,829,084	1,264,818
Cash (used in) operations		(359,900,838)	(132,458,478)
Finance cost paid		(10,865,285)	(2,006,415)
Taxes paid		(30,165,781)	(10,415,263)
Staff retirement benefits gratuity paid		-	(769,000)
		(41,031,066)	(13,190,678)
Net cash (used in) operating activities		(400,931,905)	(145,649,156)
CASH FLOWS FROM INVESTING ACTIVITIES			
Long term Loans and Advances		(191,784)	316,066
Long Term Deposits		(20,000)	(24,738)
Realized Gain on remeasurement of trading securities		282,937,635	-
Capital Work in Progress		-	(301,868,562)
Proceeds / Adjustments on PPE		10,836,900	-
Fixed capital expenditure		(24,959,390)	(703,100)
Net cash generated from / (used in) investing activities		**268,603,361**	**(302,280,334)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Interest free directors and other loan		-	(250,000)
Directors loan		17,284,468	-
Short Term Running Finance		117,220,501	-
Book overdraft		-	49,565,196
Net cash generated from financing activities		**134,504,969**	**49,315,196**
Net increase / (decrease) in cash and cash equivalents		2,176,424	(398,614,293)
Cash and cash equivalents at the beginning of the period		1,353,289	402,764,296
Cash and cash equivalents at the end of the period		3,529,714	4,150,003

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

NADEEM ELAHI SHAIKH	**ABDULLAH MOOSA**	**MUHAMMAD SULEMAN**
Chief Executive Officer	Director	Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMEBER 2024

	Share capital	Reserves				
	Issued, subscribed and paid-up capital	Loan from directors and others	Unappropriated profit	Surplus on revaluation of property, plant and equipment	Unrealized gain/ (loss) on Fair Value	Total Equity
	Rupees					
Balance as at July 01, 2023	222,133,470	15,639,785	706,435,548	682,474,489	(72,103,832)	1,554,579,460
Profit for the period	-	-	79,976,827	-	-	79,976,827
Other comprehensive income for the period:						
Unrealized gain on remeasurement of available for sale investment during the year-net of tax	-	-	-	-	158,310,126	158,310,126
Revaluation surplus on property, plant and equipment-net of tax	-	-	-	302,284,229	-	302,284,229
Transferred from surplus on revaluation of property, plant & equipmer	-	-	-	-	-	-
Transfer from long term loan	-	(250,000)	-	-	-	(250,000)
Balance as at December 31, 2023	**222,133,470**	**15,389,785**	**786,412,375**	**984,758,718**	**86,206,294**	**2,094,900,641**
Balance as at July 01, 2024	222,133,470	15,389,785	786,412,375	984,758,718	86,206,294	2,218,958,063
Profit for the period	-	-	92,698,232	-	-	92,698,232
Other comprehensive income for the period:						
Unrealized gain on remeasurement of available for sale investment during the year-net of tax			-	-	(28,992,153)	(28,992,153)
Realized gain on Other comprehensive income	-	-	-	-	282,937,635	282,937,635
Adjustment for realized gain	-	-	543,713,766	-	(543,713,766)	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,934,315	(2,934,315)	-	-
Balance as at December 31, 2024	**222,133,470**	**15,389,785**	**1,425,758,689**	**981,824,403**	**(203,561,990)**	**2,565,601,777**

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

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NADEEM ELAHI SHAIKH
Chief Executive officer

ABDULLAH MOOSA
Director

MUHAMMAD SULEMAN
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2024

	Note	(UN-AUDITED) December 31, 2024 Rupees	(AUDITED) June 30, 2024 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	7	1,226,656,774	1,226,074,243
Capital work in progress		975,305	975,305
Long term deposits		2,660,217	2,640,217
Long term investments		98,000	98,000
Long term loans and advances		3,366,299	3,174,515
		1,233,756,595	1,232,962,280
CURRENT ASSETS			
Loans and advances		428,609	649,000
Short term investments		1,001,585,576	690,795,005
Trade deposits and short term prepayments		114,791,578	11,279,696
Other receivables		624,939,729	580,745,400
Cash and bank balances		3,529,714	1,353,289
		1,745,275,206	1,284,822,390
TOTAL ASSETS		**2,979,031,801**	**2,517,784,670**
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		944,860,827	947,795,142
Unappropriated profit		1,427,599,633	788,253,320
Un-realised gain on investment		(28,992,153)	260,776,131
		2,565,601,777	2,218,958,063
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term financing	8	18,770,615	18,770,615
Long term deposits		287,000	287,000
Deferred liabilites		90,059,620	127,524,882
		109,117,235	146,582,497
CURRENT LIABILITIES			
Loan from directors and others		48,934,253	31,649,785
Trade and other payables		59,552,352	46,831,989
Unclaimed dividends		239,589	239,589
Accrued mark-up		20,837,530	12,008,446
Short term borrowing		173,605,678	56,385,177
Taxation-net		1,143,387	5,129,124
		304,312,789	152,244,110
CONTINGENCIES AND COMMITMENTS	9		
TOTAL EQUITY AND LIABILITIES		**2,979,031,801**	**2,517,784,670**

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

NADEEM ELAHI SHAIKH	ABDULLAH MOOSA	MUHAMMAD SULEMAN
Chief Executive officer	Director	Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	Half Year ended		Quarter Ended	
		December 31, 2024	December 31, 2023	December 31, 2024	December 31, 2023
		Rupees			
Revenue-Logistic center service		36,767,094	35,712,000	23,651,100	18,414,000
Less: Logistic center Service Charges		(18,177,682)	(18,754,053)	(9,289,746)	(12,108,394)
Gross profit		18,589,412	16,957,947	14,361,354	6,305,606
Administrative expenses		(15,655,418)	(18,894,120)	(9,780,099)	(12,087,691)
Other income	10	94,169,079	90,303,912	45,498,524	42,348,783
		78,513,661	71,409,792	35,718,425	30,261,092
Profit from operations		97,103,073	88,367,739	50,079,779	36,566,698
Finance cost		(10,865,285)	(2,006,415)	(7,312,246)	(1,268,138)
Profit before levies and taxation		86,237,788	86,361,324	42,767,533	35,298,560
Levies		-	(5,917,897)	(19,929,115)	-
Profit before taxation		86,237,788	80,443,427	22,838,418	35,298,560
Taxation					
Current Tax		(26,180,045)	(466,600)	(913,302)	(580,167)
Deferred Tax		32,640,489	-	-	-
Profit after Taxation		**92,698,232**	**79,976,827**	**21,925,116**	**34,718,393**
Earning per share - Basic and diluted		2.09	1.80	0.49	0.78

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

ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	Note	UN-AUDITED Dec-24 Rupees	AUDITED Jun-24 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	7	1,226,656,774	1,226,074,243
Capital work in progress		975,305	975,305
Long term deposits		2,660,217	2,640,217
Long term Investments		-	-
Long term loans and advances		3,366,299	3,272,515
		1,233,658,595	1,232,962,280
CURRENT ASSETS			
Loans and advances		428,609	649,000
Short term Investments		1,001,585,576	690,795,005
Trade deposits and short term prepayments		114,791,578	11,279,696
Other receivables		612,149,774	580,430,781
Cash and bank balances		3,621,698	1,460,873
		1,732,577,235	1,284,615,355
TOTAL ASSETS		**2,966,235,830**	**2,517,577,635**
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		944,860,827	947,795,142
Unappropriated profit		1,415,055,369	788,025,279
Un-realised gain on Investment		(28,992,153)	260,776,131
		2,553,057,513	2,218,730,022
Attributable to the owners of the holding company			
Non-Controlling interest		(252,493)	(6,169)
		2,552,805,020	2,218,723,853
NON-CURRENT LIABILITIES			
Long term financing	8	18,770,615	18,770,615
Long term deposits		287,000	287,000
Deferred liabilites		90,060,406	127,525,668
		109,118,021	146,583,283
CURRENT LIABILITIES			
Loan from directors and others		48,934,253	31,649,785
Trade and other payables		59,552,352	46,938,788
Unclaimed dividends		239,589	239,589
Accrued mark-up		20,837,530	12,008,444
Short Term borrowing		173,605,678	56,385,177
Taxation-net		1,143,387	5,048,716
		304,312,789	152,270,499
CONTINGENCIES AND COMMITMENTS	9		
TOTAL EQUITY AND LIABILITIES		**2,966,235,830**	**2,517,577,635**

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

NADEEM ELAHI SHAIKH	**ABDULLAH MOOSA**	**MUHAMMAD SULEMAN**
Chief Executive Officer	Director	Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Half Year ended		Quarter Ended	
	31-Dec 2024 Rupees	31-Dec 2023 Rupees	31-Dec 2024 Rupees	31-Dec 2023 Rupees
Revenue - Logistic Center Service	36,767,094	35,712,000	23,651,100	18,414,000
Less: Logistic Center Service Charges	(18,177,682)	(18,754,053)	(9,289,746)	(12,108,394)
Gross Profit	18,589,412	16,957,947	14,361,354	6,305,606
Administrative expenses	(15,655,418)	(18,894,120)	(9,780,099)	(12,087,691)
Other income	81,852,855	90,303,912	33,182,300	42,348,783
	66,197,437	71,409,792	23,402,201	30,261,092
Profit from operations	84,786,849	88,367,739	37,763,555	36,566,698
Finance cost	(10,865,285)	(2,006,415)	(7,312,246)	(1,268,138)
Profit before levies and taxation	73,921,564	86,361,324	30,451,309	35,298,560
Levies	-	(5,917,897)	(19,929,115)	-
Profit before taxation	73,921,564	80,443,427	10,522,194	-
Taxation				
Current Tax	(26,180,045)	(466,600)	(913,302)	(580,167)
Deferred Tax	32,640,489	-	-	-
Profit after Taxation	**80,382,008**	**79,976,827**	**9,608,892**	**34,718,393**
Attributable to:				
Owners of the holding company	80,135,684	79,976,827	9,485,730	34,718,393
Non-controlling interest	(246,324)	-	(123,162)	-
	80,382,008	79,976,827	9,608,892	34,718,393
Earning per share - Basic and diluted	1.81	1.80	0.22	0.78

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

NADEEM ELAHI SHAIKH	ABDULLAH MOOSA	MUHAMMAD SULEMAN
Chief Executive Officer	Director	Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

FOR THE HALF YEAR ENDED DECEMEBER 31,2024

		Reserves					
	Issued, subscribed and paid-up capital	Loan from directors and others	Revenue Reserve Unappropriated Profit	Revaluation Surplus on PPE	Unrealized Gain/Loss on Fiar Value	Non-Controlling interest	Total Equity
	Rupees						
Balance as at July 01, 2023	222,133,470	15,639,785	706,435,548	682,474,489	(72,103,832)	-	1,554,579,460
Profit for the period	-	-	79,976,827	-	-	-	79,976,827
Other comprehensive income for the period:							
Unrealized Gain on remeasurement of available for sale investment during the year-net of tax	-	-	-	-	158,310,126	-	158,310,126
Revaluation surplus on property, plant and equipment-net of tax	-	-	-	302,284,229	-	-	302,284,229
Transferred from surplus on revaluation of property, plant & equipment	-	-	-	-	-	-	-
Transfer from long term loan	-	(250,000)	-	-	-	-	(250,000)
Balance as at Dec 31, 2023 (Unaudited)	222,133,470	15,389,785	786,412,375	984,758,718	86,206,294	-	2,094,900,641
Balance as at July 1, 2024 (Audited)	222,133,470	-	788,025,279	947,795,142	260,776,131	(6,169)	2,218,723,853
Profit for the period	-	-	80,382,008	-	-	(246,324)	80,135,685
Unrealized loss on available for sale securities	-	-	-	-	-	-	-
Other comprehensive income for the period:							
Unrealized loss on remeasurement of available for sale investment			-	-	(28,992,153)	-	(28,992,153)
Realized gain on other comprehensive Income	-	-	-	-	282,937,635	-	282,937,635
Adjustment for realized gain	-	-	543,713,766	-	(543,713,766)	-	-
Transferred from surplus on revaluation of property, plant & equipment	-	-	2,934,315	(2,934,315)	-	-	-
Balance as at Dec 31, 2024 (Unaudited)	222,133,470	-	1,415,055,369	944,860,827	(28,992,153)	(252,493)	2,552,805,020

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

NADEEM ELAHI SHAIKH
Chief Executive Officer

ABDULLAH MOOSA
Director

MUHAMMAD SULEMAN
Chief Financial Officer

ALI ASGHAR TEXTILE MILLS LIMITED

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Note	UN-AUDITED Dec-24 Rupees	UN-AUDITED Dec-23 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before levies and taxation		73,921,564	86,361,324
Adjustments for:			
Depreciation		13,539,959	10,669,331
Staff retirement benefits - gratuity		291,489	283,771
Unrealized Loss on remeasurement of trading securities		13,474,513	158,310,126
Finance cost		10,865,285	2,006,415
		38,171,246	171,269,643
Profit before working capital changes		112,092,810	257,630,967
(Increase) / decrease in current assets			
Loans and advances		220,391	956,767
Investment in Mutual Funds and Shares		(358,373,500)	(1,937,288)
Other receivables		(31,718,993)	(381,010,692)
Trade deposits and short term prepayments		(103,511,882)	13,921,818
		(493,383,984)	(368,069,398)
(Decrease) / increase in current liabilities			
Trade and other payables		12,545,648	(23,284,865)
Accrued mark-up		8,829,086	1,264,818
Cash (used in) operations		(359,916,440)	(132,458,478)
Finance cost paid		(10,865,285)	(2,006,415)
Taxes paid		(30,165,781)	(10,415,263)
Staff retirement benefits gratuity paid		-	(769,000)
		(41,031,066)	(13,190,678)
Net cash (used in) operating activities		(400,947,506)	(145,649,156)
CASH FLOWS FROM INVESTING ACTIVITIES			
Long term Loans and Advances		(191,784)	316,066
Long term deposits		(20,000)	(24,738)
Realized gain on remeasurement of trading securities		282,937,635	-
Capital work in Progress		-	(301,868,562)
Proceeds / Adjustments on Property, plant and equipment		10,836,900	-
Fixed capital expenditure		(24,959,390)	(703,100)
Net cash generated from (used in) investing activities		**268,603,361**	**(302,280,334)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Interest free directors and other loan		-	(250,000)
Directors loan		17,284,468	-
Short Term Borrowing		117,220,501	-
Book overdraft		-	49,565,196
Net cash (used in) financing activities		**134,504,969**	**49,315,196**
Net increase / (decrease) in cash and cash equivalents		2,160,825	(398,614,293)
Cash and cash equivalents at the beginning of the period		1,460,873	402,764,296
Cash and cash equivalents at the end of the period		3,621,698	4,150,003

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

NADEEM ELAHI SHAIKH	ABDULLAH MOOSA	MUHAMMAD SULEMAN
Chief Executive Officer	Director	Chief Financial Officer