

# ACCOUNTS

**Third Quarterly Report**  
**Period Ended March 31, 2026**  
**(Un-Audited)**



**AHMAD HASSAN  
TEXTILE MILLS LTD.**



## COMPANY PROFILE

### **BOARD OF DIRECTORS**

<i>Chairperson</i>	Mrs. Salma Javed	Non-Executive Director
<i>Directors</i>	Mian Muhammad Javed	Executive Director
	Mr. Muhammad Haris	Executive Director
	Mrs. Bushra Ali	Non-Executive Director
	Mr. Haseeb Haris Mughal	Non-Executive Director
	Mr. Ali Kamal	Independent Director
	Mr. Nazir Ahmad Khan	Independent Director

### **AUDIT COMMITTEE**

<i>Chairman</i>	Mr. Nazir Ahmad Khan	Independent Director
<i>Members</i>	Mr. Haseeb Haris Mughal	Non-Executive Director
	Mrs. Salma Javed	Non-Executive Director

### **HR & R COMMITTEE**

<i>Chairman</i>	Mr. Nazir Ahmad Khan	Independent Director
<i>Members</i>	Mr. Muhammad Haris	Executive Director
	Mrs. Salma Javed	Non-Executive Director

**CHIEF FINANCIAL OFFICER** Jamal Ahmed

**HEAD OF INTERNAL AUDIT** Rao Saqib Ali

**COMPANY SECRETARY** Muhammad Nafees Ahmad Rahi

**AUDITORS** M/s Crowe Hussain Chaudhury & Co.

**BANKERS**  
Bank Al-Habib Limited  
Allied Bank Limited  
Bank Al-Falah Limited  
National Bank of Pakistan  
Dubai Islamic Bank Pakistan Limited

**REGISTERED OFFICE** 46 - Hassan Parwana Colony, Multan.

**MILLS** M.M. Road, Chowk Sarwar Shaheed,  
Distt. Muzaffargarh.

**SHARES REGISTRAR** M/s Vision Consulting Limited  
5-C, LDA Flats, Lawarncce Road, Lahore.



## Directors' Review

In the Name of Allah, the Most Beneficent, the Merciful

### Dear Shareholders

We feel immense pleasure for presenting the Condensed Interim Financial Statements of your Company for the nine months ended March 31, 2026.

### SUMMARIZED FINANCIAL RESULTS:

<b>Particulars</b>	<b>March 31, 2026</b>	<b>March 31, 20254</b>
	<b>(Rupees)</b>	<b>(Rupees)</b>
Sales-Net	<b>3,998,858,263</b>	4,430,406,139
Gross Profit	<b>303,253,346</b>	339,737,972
Distribution cost	<b>26,035,024</b>	26,775,599
Administrative Expenses	<b>69,895,340</b>	64,487,481
Finance Cost	<b>74,662,482</b>	133,128,817
Profit Before Taxation	<b>127,390,686</b>	113,667,360
Profit After Taxation	<b>74,661,089</b>	61,657,676
G. P. Ratio	<b>7.58%</b>	7.67%
Profit Before Tax Ratio	<b>3.19%</b>	2.57%
Profit After Tax Ratio	<b>1.87%</b>	1.39%
EPS	<b>8.81</b>	7.28

### REVIEW OF FINANCIAL RESULTS:

During the period under review, the Company's sales revenue overall decreased by 10%, mainly due to 62% decline in export sales and 4% decline in local sales. Decrease in sales revenue is primarily attributable to global price competitiveness, the impact of tariffs, and adverse micro-economic conditions affecting consumers.

Gross profit margin stood to 7.58% in the current period, compared to 7.67% in the preceding period. Profit before tax and profit after tax margins improved to 3.19% and 1.87%, respectively, as against 2.57% and 1.39% in the preceding period. Overall improvement is mainly attributable to 44% reduction in finance costs during the current period.

Distribution costs almost stood at the same level, while administrative expenses increased by 8%, mainly as a result of inflationary pressures.

### GENERAL MARKET REVIEW AND FUTURE PROSPECTS

The Pakistani economy stands at a critical juncture, exhibiting a fragile recovery driven by fiscal consolidation and a rebound in industrial activity. Growth projections for FY2026 are estimated at 3.0% to 3.5% by international financial institutions. A



reduction in interest payments has provided much-needed fiscal space, enabling increased development spending. However, this positive trajectory is overshadowed by deep-rooted structural weaknesses.

Against this backdrop, the external account is deteriorating due to a surge in imports and a decline in exports, rendering the economy increasingly vulnerable to fluctuations in remittance inflows. A trade deficit of USD 2.8 billion was recorded in March 2026, alongside a cumulative deficit of USD 27.9 billion during the first nine months of FY2026. Pakistan's external position remains under significant strain, with continued reliance on support from institutions such as the International Monetary Fund (IMF) and other multilateral financing arrangements.

Compounding these pressures, the Iran–Israel conflict has further exacerbated economic vulnerabilities. Any prolonged closure of the Strait of Hormuz is likely to severely impact Pakistan's economy by disrupting a substantial share of its energy imports, triggering inflationary pressures, increasing shipping costs, and constraining trade flows. Estimates suggest that inflation could rise significantly, potentially exceeding 12%, accompanied by depreciation of the rupee and a severe energy crisis that may adversely affect industrial production.

In parallel with these macroeconomic and geopolitical challenges, tax authorities in Pakistan have increasingly resorted to coercive measures for tax collection, often without adhering to due process of law. Monitoring and compliance requirements have intensified over time, placing a growing burden on taxpayers.

In light of the foregoing developments, management continues to closely monitor macroeconomic and geopolitical conditions. The Company remains committed to adopting prudent and proactive measures, with a strategic focus on cost optimization, operational efficiency, and market expansion to mitigate risks and capitalize on emerging opportunities.

Accordingly, the Company intends to undertake a range of initiatives aimed at enhancing operational efficiency. As part of this plan, it proposes to upgrade its production facilities through the installation of 12 high-speed, energy-efficient looms, along with related machinery, to improve productivity and reduce operating costs. In addition, the Company has already made significant investments in renewable energy solutions, including solar power generation, to mitigate energy cost volatility and reduce reliance on conventional energy sources.

Besides increasing trend of raw material & other input costs, your directors are determined to improve sales, reduce costs of doing business and maintain high profitability.

We hope all of your directors' sincerely efforts towards the reduction in business cost; will result in increase in shareholder's wealth and stakeholder's interest in your Company.



**ACKNOWLEDGMENT**

Your directors place on records their deep appreciation for the efforts made by the workers and staff of the Company for their deep devotion to work.

Your directors would also like to express thanks to the Shareholders and Financial Institutions for their support and assistance.

**On the behalf of the Board of Directors**

**Chief Executive**

**Director**

**Multan**

**Dated: April 27, 2026**

## ڈائریکٹرز کی جائزہ رپورٹ

شروع اللہ کے نام سے جو نہایت مہربان اور رحم کرنے والا ہے

محترم حصہ داران!

ہمیں 31 مارچ 2026 کو ختم ہونے والے نو ماہ کے لئے آپ کی کھپنی کے غیر آڈٹ شدہ اکاؤنٹس پیش کرنے میں خوشی ہے۔

2025 مارچ (روپوں میں)	2026 مارچ (روپوں میں)	مالیاتی نتائج کا خلاصہ
4,430,406,139	3,998,858,263	نیٹ سیلز
339,737,972	303,253,346	گراس پرائف
26,775,599	26,035,024	تقسیم کی لاگت
64,487,481	69,895,340	انتظامی اخراجات
133,128,817	74,662,482	مالیاتی لاگت
113,667,360	127,390,686	ٹیکسیشن سے قبل پرائف
61,657,676	74,661,089	ٹیکسیشن کے بعد پرائف
7.67%	7.58%	ٹی پی تناسب
2.57%	3.19%	پرائف قبل از ٹیکس تناسب
1.39%	1.87%	پرائف بعد از ٹیکس تناسب
7.28	8.81	منافع فی شیئر

آپریٹنگ نتائج کا جائزہ:

زیر جائزہ مدت کے دوران، کھپنی کی سیلز ریونیو میں مجموعی طور پر 10% کی کمی واقع ہوئی، جس کی بنیادی وجہ برآمدی فروخت میں 62% اور مقامی فروخت میں 4% کی کمی ہے۔ سیلز ریونیو میں کمی بنیادی طور پر عالمی قیمت کی مسابقت، محصولات کے اثرات، اور صارفین کو متاثر کرنے والے منفی مائیکرو اکنامک حالات سے منسوب ہے۔

موجودہ مدت میں مجموعی منافع کا مارجن 7.58 فیصد رہا، جو کہ گزشتہ مدت میں 7.67 فیصد تھا۔ ٹیکس سے پہلے کا منافع اور ٹیکس مارجن کے بعد منافع بالترتیب 3.19% اور 1.87% ہو گیا، جو کہ گزشتہ مدت میں 2.57% اور 1.39% تھا۔ مجموعی طور پر بہتری کی وجہ موجودہ مدت کے دوران مالیاتی اخراجات میں 44 فیصد کمی ہے۔

تقسیم کے اخراجات تقریباً اسی سطح پر کھڑے تھے، جبکہ انتظامی اخراجات میں 8% اضافہ ہوا، خاص طور پر اخراجات کے دباؤ کے نتیجے میں۔

عام مارکیٹ کا جائزہ اور مستقبل کے امکانات

پاکستانی معیشت ایک نازک موڑ پر کھڑی ہے، جو مالیاتی استحکام اور صنعتی سرگرمیوں میں بحالی کی وجہ سے ایک نازک بحالی کا مظاہرہ کر رہی ہے۔ بین الاقوامی مالیاتی اداروں کی طرف سے مالی سال 2026 کے لیے نمونہ تخمینہ 3.0% تا 3.5% لگایا گیا ہے۔ سود کی ادائیگیوں میں کمی نے بہت زیادہ ضروری مالی جگہ فراہم کی ہے، جس سے ترقیاتی اخراجات میں اضافہ ممکن ہے۔ تاہم، اس مثبت رفتار پر گہری جڑوں والی ساختی کمزوریوں کا سامنا چھایا ہوا ہے۔

اس پس منظر میں، درآمدات میں اضافے اور برآمدات میں کمی کی وجہ سے بیرونی کھاتہ بگڑ رہا ہے، جس سے معیشت کو ترسیلات زر کی آمد میں اتار چڑھاؤ کا خطرہ بڑھتا جا رہا ہے۔ مالی سال 2026 کے پہلے نو مہینوں کے دوران 27.9 بلین امریکی ڈالر کے مجموعی خسارے کے ساتھ مارچ 2026 میں 2.8 بلین امریکی ڈالر کا تجارتی خسارہ ریکارڈ کیا گیا۔ بین الاقوامی مالیاتی فنڈ (IMF) اور دیگر کثیر جہتی مالیاتی تنظیمات جیسے اداروں کی حمایت پر مسلسل انحصار کے ساتھ، پاکستان کی بیرونی پوزیشن نمایاں دباؤ میں ہے۔

ان دباؤ کو بڑھاتے ہوئے، ایران اسرائیل تنازعہ نے اقتصادی کمزوریوں کو مزید بڑھا دیا ہے۔ آبنائے ہرمز کی کسی بھی طویل بندش سے پاکستان کی توانائی کی درآمدات کے کافی حصے میں خلل پڑنے، افراتفر کے دباؤ، جہاز رانی کے اخراجات میں اضافہ، اور تجارتی بہاؤ میں رکاوٹ پیدا کرنے سے پاکستان کی معیشت پر شدید اثر پڑ سکتا ہے۔ اندازے بتاتے ہیں کہ افراتفر میں نمایاں اضافہ ہو سکتا ہے، مگر طور پر 12 فیصد سے تجاوز کر سکتا ہے، اس کے ساتھ روپے کی قدر میں کمی اور توانائی کی بلند قیمتیں جو صنعتی پیداوار کو بری طرح متاثر کر سکتا ہے۔

ان بینکاروں اور بینکاروں کو پھیلنے والے چیلنجوں کے متوازی طور پر، پاکستان میں ٹیکس حکام نے ٹیکس کی وصولی کے لیے، اکثر قانون کے مناسب عمل کی پابندی کے بغیر، زبردستی اقدامات کا سہارا لیا ہے۔ گمرانی اور ٹیکس کی ضروریات وقت کے ساتھ ساتھ تیز ہوتی گئی ہیں، جس سے ٹیکس دہندگان پر بوجھ بڑھتا جا رہا ہے۔

مذکورہ پیش رفت کی روشنی میں، انتظامیہ بینکاروں اور چھوٹے ٹیکس حالات پر کڑی نظر رکھے ہوئے ہے۔ کئی خطرات کو کم کرنے اور اجترے ہوئے مواقع سے فائدہ اٹھانے کے لیے لاگت کی اصلاح، آپریٹنگ کارکردگی، اور مارکیٹ کی توسیع پر سٹرٹیجک توجہ کے ساتھ، ہوشیار اور فعال اقدامات کو اپنانے کے لیے پرعزم ہے۔

اسی مناسبت سے، کئی آپریٹنگ کارکردگی کو بڑھانے کے مقصد سے متعدد اقدامات کرنے کا ارادہ رکھتی ہے۔ اس منصوبے کے ایک حصے کے طور پر، اس نے پیداواری صلاحیت کو بہتر بنانے اور آپریٹنگ لاگت کو کم کرنے کے لیے متعلقہ مشینری کے ساتھ 12 جیز رفتار، توانائی سے چلنے والے لومز کی تنصیب کے ذریعے اپنی پیداواری سہولیات کو اپ گریڈ کرنے کی تجویز پیش کی ہے۔ اس کے علاوہ، کئی نئے توانائی کی لاگت کے اتار چڑھاؤ کو کم کرنے اور توانائی کے روایتی ذرائع پر انحصار کو کم کرنے کے لیے قابل تجدید توانائی کے حل بشمول شمسی توانائی کی پیداوار میں پہلے سے ہی اہم سرمایہ کاری کی ہے۔


خام مال اور دیگر نئے پٹ لاگت کے بڑھتے ہوئے رجحان کے علاوہ، آپ کے ڈائریکٹرز سب کو بہتر بنانے، کاروبار کرنے کی لاگت کو کم کرنے اور زیادہ منافع کو برقرار رکھنے کے لیے پرعزم ہیں۔

ہم امید کرتے ہیں کہ کاروباری لاگت میں کمی کے لیے آپ کے تمام ڈائریکٹرز کی مخلصانہ کوششیں، اس کے نتیجے میں شیئر ہولڈرز کی دولت اور آپ کی کمپنی میں اسٹیک ہولڈرز کی دلچسپی میں اضافہ ہوگا۔

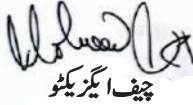
## اعتراف

آپ کے ڈائریکٹرز کمپنی کے کارکنوں اور عملے کی کام کے تین گہری لگن کی وجہ سے کی جانے والی کوششوں کے لیے اپنی گہری تعریف کرتے ہیں۔ آپ کے ڈائریکٹرز بھی شیئر ہولڈرز اور مالیاتی اداروں کا ان کی حمایت اور مدد کے لیے شکر یہ ادا کرنا چاہتے ہیں۔

بورڈ آف ڈائریکٹرز کی جانب سے



چیف ایگزیکٹو



ملتان

27 اپریل 2026



**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)  
FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026**

	March 31, 2026	June 30, 2025
	Rupees	Rupees
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	2,333,150,606	2,377,006,297
Long term loans	15,448,012	15,448,012
Long term deposits	13,739,322	13,739,322
	<b>2,362,337,940</b>	<b>2,406,193,631</b>
<b>CURRENT ASSETS</b>		
Stores and spares	70,816,114	51,040,507
Stock-in-trade	1,321,769,215	1,124,897,157
Trade debts	548,718,963	442,847,252
Loans and advances	44,126,284	10,936,121
Advance tax	51,587,496	77,630,020
Due from Government	272,519,341	303,155,760
Other receivables	14,764,272	400,115
Short term investment	-	16,249,998
Cash and bank balances	28,798,670	22,535,912
	<b>2,353,100,355</b>	<b>2,049,692,842</b>
<b>TOTAL ASSETS</b>	<b>4,715,438,295</b>	<b>4,455,886,473</b>
<b>EQUITY AND LIABILITIES</b>		
<b>SHARE CAPITAL AND RESERVES</b>		
Authorized share capital	200,000,000	200,000,000
Share capital	84,715,354	84,715,354
Share premium	32,746,284	32,746,284
Surplus on revaluation of property, plant and equipment	863,164,053	884,620,129
Unappropriated profit	1,411,536,020	1,328,126,155
Subordinated loans	62,500,000	62,500,000
	<b>2,454,661,711</b>	<b>2,392,707,922</b>
<b>NON-CURRENT LIABILITIES</b>		
Long term financing	254,511,878	208,019,971
Lease liabilities	5,913,435	12,161,063
Staff retirement benefits - gratuity	22,675,386	22,675,386
Deferred taxation	348,135,235	348,135,235
	<b>631,235,934</b>	<b>590,991,655</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	1,106,747,321	940,300,474
Unclaimed dividend	10,021,347	4,110,591
Short term borrowings	347,683,511	282,222,750
Current portion of non-current liabilities	75,845,011	129,667,482
Accrued finance cost	13,784,763	18,446,832
Gas infrastructure development cess	25,928,021	25,928,021
Provision for taxation and revenue taxes	49,530,676	71,510,746
	<b>1,629,540,650</b>	<b>1,472,186,896</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,715,438,295</b>	<b>4,455,886,473</b>

  
Sd/-  
CHIEF EXECUTIVE

  
Sd/-  
DIRECTOR

  
Sd/-  
CHIEF FINANCIAL OFFICER



**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)  
FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026**

	Nine months period ended		Quarter ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
	Rupees	Rupees	Rupees	Rupees
Sales - net	3,998,858,263	4,430,406,139	1,539,415,542	1,382,441,034
Cost of sales	(3,695,604,917)	(4,090,668,167)	(1,433,522,217)	(1,258,129,868)
<b>Gross profit</b>	<b>303,253,346</b>	<b>339,737,972</b>	<b>105,893,325</b>	<b>124,311,166</b>
Other income/ (loss)	4,024,248	6,581,402	(3,331,353)	779,352
Profit on trading	9,737	81,414	26,117	-
Distribution cost	(26,035,024)	(26,775,599)	(19,882,937)	(11,965,898)
Administrative expenses	(69,895,340)	(64,487,481)	(23,379,821)	(23,398,962)
Other operating expenses	(9,303,799)	(8,341,531)	(2,272,649)	(3,593,309)
	(101,200,178)	(92,941,795)	(48,840,643)	(38,178,817)
<b>Profit before finance cost</b>	<b>202,053,168</b>	<b>246,796,177</b>	<b>57,052,682</b>	<b>86,132,349</b>
Finance cost	(74,662,482)	(133,128,817)	(26,421,746)	(37,714,465)
<b>Profit before taxation</b>	<b>127,390,686</b>	<b>113,667,360</b>	<b>30,630,936</b>	<b>48,417,884</b>
Taxation	(52,729,597)	(52,009,684)	(19,021,543)	(16,936,586)
<b>Profit after taxation</b>	<b>74,661,089</b>	<b>61,657,676</b>	<b>11,609,393</b>	<b>31,481,298</b>
<b>Earnings per share - basic and diluted</b>	<b>8.81</b>	<b>7.28</b>	<b>1.37</b>	<b>3.72</b>

**CONDENSED INTERIM STATEMENT  
OF COMPREHENSIVE INCOME (UN-AUDITED)  
FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026**

	Nine months period ended		Quarter ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	Rupees	Rupees	Rupees	Rupees
<b>Profit for the period</b>	<b>74,661,089</b>	<b>61,657,676</b>	<b>11,609,393</b>	<b>31,481,298</b>
<b>Other comprehensive Income for the period:</b>				
Items that will not be subsequently reclassified to profit or loss:				
Impact of revaluation carried out during the period	-	682,137,753	-	682,137,753
Less: related deferred tax	-	(196,328,927.00)	-	(196,328,927.00)
	-	485,808,826	-	485,808,826
<b>Total comprehensive income for the period</b>	<b>74,661,089</b>	<b>547,466,502</b>	<b>11,609,393</b>	<b>517,290,124</b>

  
Sd/-  
CHIEF EXECUTIVE

  
Sd/-  
DIRECTOR

  
Sd/-  
CHIEF FINANCIAL OFFICER




# Ahmad Hassan Textile Mills Limited

## CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026

	Mar 31, 2026	Mar 31, 2025
	Rupees	Rupees
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before levy and taxation	127,390,686	113,667,360
Adjustments for:		
- Depreciation on property, plant and equipment	90,972,708	75,844,967
- Provision for workers' profit participation fund	6,646,483	6,011,976
- Provision for workers' welfare fund	2,562,264	2,284,551
- Provision for gratuity	-	-
- Gain on disposal of property, plant and equipment	(175,779)	(281,850)
- Unrealized (gain) on remeasurement of short term investments	(1,830,020)	(1,642,950)
- Exchange rate fluctuation loss / (gain)	(167,278)	-
- Gain on disposal of short term investment	(716,582)	(269,517)
- Finance cost - net	74,662,482	133,128,817
	171,954,278	215,075,994
<b>Operating Profit before Working Capital Changes</b>	299,344,964	328,743,354
(Increase) / decrease in current assets:		
- Stores and spares	(19,775,607)	9,812,421
- Stock in trade	(196,872,058)	105,201,308
- Trade debts	(105,704,433)	(16,873,341)
- Loans and advances	(33,190,163)	(18,462,970)
- Due from government	30,636,419	56,754,437
- Other receivables	(14,364,157)	1,849,308
Increase in current liabilities:		
- Trade and other payables	191,281,007	(207,435,477)
	(147,988,992)	(69,154,314)
<b>Cash generated from operations</b>	151,355,972	259,589,040
Income tax paid - net	(48,667,143)	(62,082,025)
Finance cost paid - net	(79,324,551)	(145,391,748)
Paid to workers' profit participation fund	(17,279,991)	(9,661,713)
Paid to workers' welfare fund	(16,762,916)	-
Gratuity paid	-	-
	(162,034,601)	(217,135,486)
<b>Net Cash (used in) / Generated from Operating Activities</b>	(10,678,629)	42,453,554
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions in property, plant and equipment	(17,411,745)	(7,160,045)
Additions in capital work in progress	(29,727,992)	(31,893,939)
Proceeds from disposal of property, plant and equipment	198,501	4,650,000
Proceeds from disposal of short term investment	18,796,600	12,102,100
<b>Net Cash (Used in) from Investing Activities</b>	(28,144,636)	(22,301,884)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long term finance obtained	(8,010,175)	34,758,574
Repayment of long term finance	-	-
Repayment of principal portion of lease liabilities	(5,568,017)	(6,574,482)
Dividend received	(6,796,547)	-
Short term finances - net	65,460,761	(49,239,400)
<b>Net Cash Generated from / (Used in) Financing Activities</b>	45,086,023	(21,055,308)
<b>Net Increase in Cash and Cash Equivalents</b>	6,262,758	(903,638)
Cash and Cash Equivalents at the beginning of the period.	22,535,912	8,570,843
<b>Cash and Cash Equivalents at the End of the Period</b>	28,798,670	7,667,205

  
Sd/-  
CHIEF EXECUTIVE

  
Sd/-  
DIRECTOR

  
Sd/-  
CHIEF FINANCIAL OFFICER



**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)  
FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026**

			Capital Reserve		Total	
	Share capital	Share premium	Surplus on revaluation of property, plant and equipment	Unappropriated profit		Subordinated loans
----- Rupees -----						
Balance as at July 01, 2024	84,715,354	32,746,284	508,050,844	1,208,585,135	62,500,000	1,896,597,617
Net profit for the period	-	-	-	61,657,676	-	61,657,676
Other comprehensive income for the period	-	-	485,808,826	-	-	485,808,826
Total comprehensive income for the period	-	-	485,808,826	61,657,676	-	547,466,502
Transfer from revaluation surplus on account of incremental depreciation - net of deferred tax	-	-	(13,569,591)	13,569,591	-	-
<b>Balance as at March 31, 2025</b>	<b>84,715,354</b>	<b>32,746,284</b>	<b>980,290,079</b>	<b>1,283,812,402</b>	<b>62,500,000</b>	<b>2,444,064,119</b>
Balance as at July 01, 2025	84,715,354	32,746,284	884,620,129	1,328,126,155	62,500,000	2,392,707,922
Net profit for the period	-	-	-	74,661,089	-	74,661,089
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	:	:	:	74,661,089	:	74,661,089
Transfer from revaluation surplus on account of incremental depreciation - net of deferred tax	-	-	(21,456,076)	21,456,076	-	-
Transactions with shareholders:						
Final cash dividend of Rs. 1.50 per share for the year ended June 30, 2025	-	-	-	(12,707,303)	-	(12,707,303)
<b>Balance as at March 31, 2026</b>	<b>84,715,354</b>	<b>32,746,284</b>	<b>863,164,053</b>	<b>1,411,536,018</b>	<b>62,500,000</b>	<b>2,454,661,711</b>

**NOTES TO THE FINANCIAL STATEMENTS (UN-AUDITED)  
FOR THE QUARTER AND NINE MONTHS ENDED AS AT MARCH 31, 2026**

1. These un-audited accounts are being presented to the shareholders as required under SECP notification No.764(1)/2001 dated 05-11-2001 and in accordance with the requirements of International Accounting Standard-34 "Interim Financial Reporting".
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.
5. Provisions for taxation has been calculated on turnover basis.

  
Sd/-  
CHIEF EXECUTIVE

  
Sd/-  
DIRECTOR

  
Sd/-  
CHIEF FINANCIAL OFFICER

# **AHMAD HASSAN TEXTILE MILLS LTD.**

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MULTAN**

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