



TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT DECEMBER 31, 2025

	December 31, 2025 Un-audited	June 30, 2025 Audited
	----- (Rupees) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	3,221,276,393	3,287,274,093
Long-term deposits	3,713,631	3,713,631
Investment in subsidiary	-	-
	<u>3,224,990,024</u>	<u>3,290,987,724</u>
CURRENT ASSETS		
Stores, spares and loose tools	36,415,537	39,168,127
Stock-in-trade	2,015,932,948	1,983,572,957
Trade debts	2,050,314,240	1,678,572,119
Loans and advances	79,912,384	62,240,220
Prepayments	32,400,876	48,642,455
Other receivables	316,164,005	254,910,547
Short term investment	162,721,371	148,099,669
Advance tax	36,335,635	39,368,372
Cash and bank balances	166,860,153	88,970,607
	<u>4,897,057,149</u>	<u>4,343,545,073</u>
TOTAL ASSETS	<u>8,122,047,173</u>	<u>7,634,532,797</u>
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 22,000,000 (June 30, 2025: 22,000,000) ordinary shares of Rs.10/- each	<u>220,000,000</u>	<u>220,000,000</u>
Issued, subscribed and paid-up capital 19,852,800 (June 30, 2025: 19,852,800) ordinary shares of Rs.10/- each	198,528,000	198,528,000
Capital reserves		
Surplus on revaluation of property, plant and equipment - net of tax	831,645,384	847,625,402
Equity portion of loan from related parties	165,158,842	164,408,050
Revenue reserves	910,219,844	940,328,105
	<u>2,105,552,070</u>	<u>2,150,889,557</u>
NON-CURRENT LIABILITIES		
Long-term finance	523,380,926	571,964,487
Deferred Government grant	40,058,597	49,646,844
Deferred taxation - net	116,635,698	128,891,442
Retirement benefit obligation	104,766,606	88,473,344
	<u>784,841,827</u>	<u>838,976,117</u>
CURRENT LIABILITIES		
Trade and other payables	2,538,944,887	2,125,570,240
Accrued mark-up	82,789,203	74,936,843
Short-term borrowings	2,282,884,014	2,062,819,156
Current portion of long-term finance	303,493,941	340,967,951
Current portion of deferred Government grant	20,802,163	23,752,731
Unclaimed dividend	2,739,068	2,739,068
Provision for taxation	-	13,881,134
	<u>5,231,653,276</u>	<u>4,644,667,123</u>
TOTAL LIABILITIES	<u>6,016,495,103</u>	<u>5,483,643,240</u>
TOTAL EQUITY AND LIABILITIES	<u>8,122,047,173</u>	<u>7,634,532,797</u>
CONTINGENCIES AND COMMITMENTS		



Certified True Copy
 Idrees Textile Mills Ltd
 Secretary

IDREES

TEXTILE MILLS LIMITED

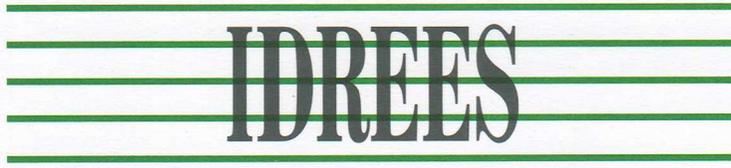
1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Half-year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	(Rupees)		(Rupees)	
Sales - net	2,151,076,241	2,475,923,185	1,216,420,455	1,231,524,440
Cost of sales	(1,930,916,578)	(2,281,848,797)	(1,109,497,083)	(1,071,310,811)
Gross profit	220,159,663	194,074,388	106,923,372	160,213,629
Distribution cost	(11,022,417)	(30,811,746)	(6,517,977)	(19,786,867)
Administrative expenses	(61,056,860)	(50,727,186)	(36,152,910)	(23,963,092)
	(72,079,277)	(81,538,932)	(42,670,887)	(43,749,959)
	148,080,386	112,535,456	64,252,485	116,463,670
Finance cost	(191,338,469)	(272,027,022)	(99,427,644)	(122,598,991)
Other operating expenses	(6,170,592)	(25,574,928)	(6,120,388)	(23,826,805)
	(49,428,675)	(185,066,494)	(41,295,546)	(29,962,126)
Other income	14,161,333	18,013,375	8,361,921	11,947,503
Loss before levy and income tax	(35,267,342)	(167,053,119)	(32,933,626)	(18,014,623)
Levy:				
Final tax	-	(8,101,916)	-	(6,335,872)
Minimum tax	(25,779,505)	(20,847,427)	(14,236,589)	(8,467,571)
	(25,779,505)	(28,949,343)	(14,236,589)	(14,803,443)
Loss before taxation	(61,046,847)	(196,002,462)	(47,170,215)	(32,818,066)
Taxation:				
Prior	2,702,823	104,695	2,702,823	104,695
Deferred	15,621,524	16,983,423	15,621,524	16,983,423
	18,324,347	17,088,118	18,324,347	17,088,118
Loss for the period	(42,722,500)	(178,914,344)	(28,845,868)	(15,729,948)
Loss per share- basic and diluted (Rupees)	(2.15)	(9.01)	(1.45)	(0.79)



Certified True Copy
 Idrees Textile Mills Ltd.
 Secretary



TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
E-mail: idreestextile@gmail.com & info@idreestextile.com

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025**

	Half-year ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees) -----		----- (Rupees) -----	
Loss for the period	(42,722,500)	(178,914,344)	(33,323,345)	(15,729,948)
Item not to be classified subsequently in profit or loss:				
Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate	(3,365,779)	-	(3,365,779)	-
Total comprehensive loss for the period	<u>(46,088,279)</u>	<u>(178,914,344)</u>	<u>(36,689,124)</u>	<u>(15,729,948)</u>

Certified True Copy
Idrees Textile Mills Ltd.
Secretary



IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half - year ended	
	December 31, 2025	December 31, 2024
----- (Rupees) -----		
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(61,046,847)	(196,002,462)
Adjustments for:		
Depreciation	66,282,883	63,840,261
Allowance for expected credit loss	15,116,082	-
Provision for retirement benefit obligation	18,455,712	14,351,400
Final tax	-	8,101,916
Minimum tax	25,779,505	20,847,427
Gain on sale of property, plant and equipment	(3,128,855)	(950,000)
Finance cost	191,338,469	272,027,022
Operating cash flows before working capital changes	252,796,949	182,215,564
Increase in current assets		
Stores, spares and loose tools	2,752,590	9,959,864
Stock-in-trade	(32,359,991)	(310,889,462)
Trade debts	(386,858,203)	(29,937,435)
Loans and advances	(17,672,164)	45,231,643
Deposits and short-term prepayments	(3,507,326)	(34,939,550)
Other receivables	(61,253,458)	(96,142,551)
	(498,898,551)	(416,717,491)
Decrease in current liabilities		
Trade and other payable	432,626,682	458,862,336
	(66,271,869)	42,144,845
Cash generated from operations	186,525,080	224,360,409
Income tax paid	(33,925,079)	(29,264,528)
Finance cost paid	(170,586,088)	(284,953,373)
Employees benefits paid	(2,162,451)	(1,670,700)
Net cash used in operating activities	(20,148,538)	(91,528,192)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,756,328)	(13,216,901)
Long-term deposits	-	475,050
Proceed from disposal of property, plant and equipment	5,600,000	950,000
Purchase of term deposit receipt - net	(14,621,702)	(27,761,560)
Net cash used in investing activities	(11,778,030)	(39,553,411)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term finance repaid to financial institutions	(112,448,746)	(84,701,151)
Long-term finance obtained from a related party	2,200,000	141,000,000
Short-term borrowings - net	162,377,740	85,808,953
Proceeds from long-term finance	-	48,000,000
Net cash generated from financing activities	52,128,994	190,107,802
Net increase in cash and cash equivalents	20,202,426	59,026,199
Cash and cash equivalents at the beginning of the period	(484,863,644)	(600,675,546)
Cash and cash equivalents at the end of the period	(464,661,218)	(541,649,347)



Certified True Copy
 Idrees Textile Mills Ltd.
 Secretary

IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
 FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

	Capital reserves		Revenue reserves	Total	
	Share capital	Surplus on revaluation of property, plant and equipment - net of tax	Equity portion of loan from related Parties		Un-appropriated profit
Note ----- (Rupees) -----					
Balance as at July 1, 2024 - (audited)	198,528,000	919,580,955	104,674,764	1,280,923,111	2,503,706,830
Total comprehensive loss for the period					
Loss for the period	-	-	-	(178,917,344)	(178,917,344)
Other comprehensive income	-	-	-	-	-
	-	-	-	(178,917,344)	(178,917,344)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of tax	-	(26,268,188)	-	26,268,188	-
Transactions with the owners of the Company:					
Fair value effect of interest free loan	-	-	53,036,962	-	53,036,962
Balance as at December 31, 2024 - (unaudited)	198,528,000	893,312,767	157,711,726	1,128,273,955	2,377,826,448
Balance as at July 1, 2025 - (audited)	198,528,000	847,625,402	164,408,050	940,328,105	2,150,889,557
Total comprehensive loss for the period					
Loss for the period	-	-	-	(42,722,500)	(42,722,500)
Other comprehensive income	-	(3,365,779)	-	-	(3,365,779)
	-	(3,365,779)	-	(42,722,500)	(46,088,279)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation - net of tax	-	(12,614,239)	-	12,614,239	-
Transactions with the owners of the Company:					
Fair value effect of interest free loan	-	-	750,792	-	750,792
Balance as at December 31, 2025 - (unaudited)	198,528,000	831,645,384	165,158,842	910,219,844	2,105,552,070



Certified True Copy
 Idrees Textile Mills Ltd.
 Secretary

IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)

Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306

E-mail: idreestextile@gmail.com & info@idreestextile.com

CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT DECEMBER 31, 2025

	December 31, 2025 (Un-audited)	June 30, 2025 (Audited)
	----- (Rupees) -----	
ASSETS		
Non-current assets		
Property, plant and equipment	3,221,276,393	3,287,274,093
Long-term deposits	3,713,631	3,713,631
Long term investment	-	-
	3,224,990,024	3,290,987,724
Current assets		
Stores, spares and loose tools	36,415,538	39,168,127
Stock-in-trade	2,023,217,855	1,983,572,957
Trade debts	2,039,765,428	1,669,653,228
Loans and advances	82,712,884	62,240,220
Prepayments	32,400,876	48,642,455
Other receivables	316,164,005	254,910,547
Short term investment	162,721,371	148,099,670
Advance tax	36,335,635	39,368,371
Cash and bank balances	181,005,977	112,174,039
	4,910,739,569	4,357,829,614
Total assets	8,135,729,593	7,648,817,338
EQUITY AND LIABILITIES		
EQUITY		
Share capital and reserves		
Authorized		
22,000,000 ordinary shares of Rs. 10/- each	220,000,000	220,000,000
Issued, subscribed and paid-up capital	198,528,000	198,528,000
Capital reserves		
Surplus on revaluation of property, plant and equipment - net of tax	831,645,384	847,625,402
Equity portion of loan from related parties	165,168,842	164,408,050
Revenue reserves		
Exchange translation reserve	(8,068,667)	(8,196,792)
Unappropriated profit	904,732,792	938,586,460
Total equity	2,091,996,351	2,140,951,120
LIABILITIES		
Non-current liabilities		
Long-term finance	523,380,926	571,964,487
Deferred government grant	40,058,597	49,646,844
Deferred tax liability	116,635,698	128,891,442
Retirement benefit obligation	104,766,606	88,473,344
	784,841,827	838,976,117
Current liabilities		
Trade and other payables	2,566,183,028	2,149,793,219
Accrued mark-up	82,789,203	74,936,843
Short-term borrowings	2,282,884,014	2,062,819,156
Current portion of long-term finance	303,493,938	340,967,951
Current portion of deferred government grant	20,802,163	23,752,731
Unclaimed dividend	2,739,068	2,739,068
Provision for taxation	-	13,881,133
	5,258,891,414	4,668,890,101
Total liabilities	6,043,733,241	5,507,866,218
Total equity and liabilities	8,135,729,593	7,648,817,338
CONTINGENCIES AND COMMITMENTS		



Certified True Copy
Idrees Textile Mills Ltd.
Secretary

IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Half-year Ended		Quarter Ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees) -----		----- (Rupees) -----	
Sales - net	2,151,076,241	2,478,456,717	1,225,664,194	1,243,301,711
Cost of sales	(1,930,916,578)	(2,276,374,035)	(1,118,740,822)	(1,075,079,788)
Gross profit	220,159,663	202,082,682	106,923,372	168,221,923
Distribution cost	(11,304,241)	(31,570,968)	(6,181,051)	(20,546,090)
Administrative expenses	(64,146,423)	(51,533,145)	(36,244,652)	(23,936,120)
	(75,450,665)	(83,104,113)	(42,425,703)	(44,482,210)
	144,708,998	118,978,569	64,497,669	123,739,713
Finance cost	(191,382,746)	(272,079,352)	(99,455,046)	(122,623,566)
Other operating expenses	(6,170,592)	(25,574,928)	(5,942,187)	(23,624,971)
	(52,844,339)	(178,675,711)	(40,899,563)	(22,508,824)
Other income	13,852,735	18,013,375	8,053,323	6,065,872
(Loss) / Profit before taxation	(38,991,605)	(160,662,336)	(32,846,240)	(16,442,952)
Levy:				
Final	-	(7,767,200)	-	(6,001,156)
Minimum tax differential	(25,800,649)	(20,847,427)	(14,257,733)	(8,467,571)
	(25,800,649)	(28,614,627)	(14,257,733)	(14,468,727)
(Loss before Taxation)	(64,792,254)	(189,276,963)	(47,103,973)	(30,911,679)
Prior	2,702,823	104,695	2,702,823	104,695
Deferred	15,621,524	16,983,423	15,621,524	16,983,423
	18,324,347	17,088,118	18,324,347	17,088,118
(Loss) / Profit for the period	(46,467,907)	(172,188,845)	(28,779,626)	(13,823,561)
Earnings per share - basic and diluted	(2.34)	(8.67)	(1.45)	(0.70)



Certified True Copy
 Idrees Textile Mills Ltd.
 Secretary



TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

CONSOLIDATED CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE HALF YEAR AND QUARTER ENDED DECEMBER 31, 2025

	Half-year Ended		Quarter Ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
Note	----- (Rupees) -----		----- (Rupees) -----	
(Loss) / Profit for the period	(46,467,907)	(172,188,846)	(28,779,626)	(13,823,561)
Items that will not be transferred subsequently to profit or loss				
Foreign operations - Foreign currency translation difference	128,125	2,881	128,125	2,881
Adjustment of surplus on revaluation of property, plant and equipment due to change in tax rate	(3,365,779)	-	(3,365,779)	-
Total comprehensive income / (loss) for the period	(49,705,561)	(172,185,965)	(32,017,280)	(13,820,680)
Earnings per share - basic and diluted (Rupees)	(2.34)	(8.67)	(1.45)	(0.70)

Certified True Copy
 Idrees Textile Mills Ltd.
 Secretary



IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)

Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306

E-mail: idreestextile@gmail.com & info@idreestextile.com

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half - year Ended	
	December 31, 2025	December 31, 2024
	----- (Rupees) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(64,792,254)	(189,276,963)
Adjustments for:		
Depreciation	66,282,883	63,840,261
Allowance for expected credit loss	15,116,082	-
Provision for retirement benefit obligation	18,455,712	14,351,400
Final tax	-	8,101,916
Minimum tax differential	25,800,649	20,847,427
Gain on sale of property, plant and equipment	(3,128,855)	(950,000)
Expected credit loss - other receivable	-	-
Finance cost	191,382,746	272,079,352
Profit on deposits	-	-
Unrealized loss on other financial Assets	-	-
Finance cost on unwinding of discount on long-term finance from related parties	-	-
Operating cash flows before working capital changes	249,116,963	188,993,393
(Increase) / decrease in current assets		
Stores, spares and loose tools	2,752,588	9,959,864
Stock-in-trade	(39,644,898)	(328,491,692)
Trade debts	(385,228,283)	(26,801,743)
Loans and advances	(20,472,664)	45,231,643
Deposits and short-term prepayments	(3,507,326)	(4,035,337)
Other receivables	(61,253,458)	(96,142,549)
	(507,354,040)	(400,279,814)
Increase / (decrease) in current liabilities		
Trade and other payable	435,641,845	439,905,012
Cash generated / (used) from operations	177,404,768	228,618,591
Finance cost paid	(170,630,365)	(285,005,703)
Income tax paid	(33,946,223)	(29,264,528)
	(27,171,819)	(85,651,640)

Certified True Copy
Idrees Textile Mills Ltd.
Secretary



IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
E-mail: idreestextile@gmail.com & info@idreestextile.com

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, plant and equipment	(2,756,328)	(13,216,901)
Long-term deposits	0	475,050
Proceed from disposal of property, plant and equipment	5,600,000	950,000
Other financial asset - net	(14,621,701)	(27,761,560)
Net cash used in investing activities	(11,778,029)	(39,553,411)

CASH FLOWS FROM FINANCING ACTIVITIES

Long-term finance paid	(112,448,746)	(95,617,447)
Employee benefits paid	(2,162,451)	(1,670,700)
Long-term finance obtained/(paid) to related party	2,200,000	141,000,000
Short-term borrowings - net	162,377,738	85,809,174
Proceeds from long-term finance	-	48,000,000
Lease rental paid net	-	-
Dividend paid	-	-
Net cash generated from / (used in) financing activities	49,966,541	177,521,027

Net increase / (decrease) in cash and cash equivalents	11,016,693	52,315,976
Cash and cash equivalents at the beginning of the period	(461,660,212)	(593,368,902)
Effect of exchange rate changes in cash and cash equivalents	128,125	2,869
Cash and cash equivalents at the end of the period	(450,515,394)	(541,050,057)

CASH AND CASH EQUIVENTS

Cash and bank balances	181,005,977	19,147,744
Short-term borrowings	(631,521,371)	(560,197,801)
	(450,515,394)	(541,050,057)

Certified True Copy
Idrees Textile Mills Ltd.
Secretary



IDREES

TEXTILE MILLS LIMITED

1st Floor, Ismail Centre, 6-C, Central Commercial Area, Bahadurabad, Karachi-74800 (Pakistan)
 Phones: (92-21) 34940026 to 30 (5 Lines) Fax: (92-21) 34945306
 E-mail: idreestextile@gmail.com & info@idreestextile.com

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
 FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Capital reserves			Revenue reserves		Total
	Issued, subscribed and paid up capital	surplus on revaluation of property, plant and equipment - net of tax	Equity portion of loan from related Parties	Un-appropriated profit	Exchange translation reserve	
	(Rupees)					
Balance as at July 1, 2024 (audited)	198,528,000	919,580,955	104,674,764	1,271,889,720	(7,944,267)	2,486,729,172
Total comprehensive income for the period						
Profit for the period	-	-	-	(172,188,846)	-	(172,188,846)
Other comprehensive income	-	-	-	-	(2,869)	(2,869)
	-	-	-	(172,188,846)	(2,869)	(172,191,715)
Transfer from surplus on revaluation of property, plant and equipment on account:						
- incremental depreciation charge thereon - net of tax	-	(26,268,188)	-	26,268,188	-	-
- disposals - net of tax	-	-	-	-	-	-
	-	(26,268,188)	-	26,268,188	-	-
Transactions with related parties / owners						
Unwinding of discount on long-term loan from related parties	-	-	(5,705,694)	5,705,694	-	3,365,139,668
Balance as at December 31, 2024	198,528,000	893,312,767	98,969,070	1,131,674,756	(7,947,136)	5,679,677,125
Balance as at July 1, 2025 (audited)	198,528,000	847,625,402	164,408,050	938,586,460	(8,196,792)	2,140,951,120
Total comprehensive income for the period						
Profit for the period	-	-	-	(46,467,907)	-	(46,467,907)
Other comprehensive income	-	(3,365,779)	-	-	128,125	(3,237,654)
	-	(3,365,779)	-	(46,467,907)	128,125	(49,705,561)
Transfer from surplus on revaluation of property, plant and equipment on account:						
- incremental depreciation charge thereon - net of tax	-	(12,614,239)	-	12,614,239	-	-
- disposals - net of tax	-	-	-	-	-	-
	-	(12,614,239)	-	12,614,239	-	-
Transactions with related parties / owners						
Fair value effect of interest free loan provided	-	-	750,792	-	-	750,792
Unwinding of discount on long-term loan from related parties	-	-	-	-	-	-
Balance as at December 31, 2025	198,528,000	831,645,384	165,158,842	904,732,792	(8,068,667)	2,091,996,351

Certified True Copy
 Idrees Textile Mills Ltd
 Secretary

