

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

| | Note | Dec. 31, 2024 Unaudited | June 30, 2024 Audited |
|---|------|----------------------------|--------------------------|
| Rupees | | | |
| NON CURRENT ASSETS | | | |
| Property, Plant and Equipment | 3 | 1,287,174,157 | #REF! |
| Bearer Plants (Biological assets) | | 182,450 | 164,950 |
| Long Term Deposits | | 88,983 | 88,983 |
| | | 1,287,445,590 | #REF! |
| CURRENT ASSETS | | | |
| Inventory - Livestock (Biological Assets) | | 3,701,450 | - |
| Inventory - Animal Feed and Medicines | | 1,549,858 | 638,510 |
| Stores and Spares | 4 | - | - |
| Advances and Other Receivables | | 2,141,139 | 1,517,239 |
| Cash and Bank Balances | 5 | 6,893,144 | #REF! |
| | | 14,285,591 | #REF! |
| | | 1,301,731,181 | #REF! |
| SHARE CAPITAL AND RESERVES | | | |
| Share Capital | | 12,275,030 | 12,275,030 |
| Capital Reserve | | | |
| Statutory Reserve | | 257,782 | 257,782 |
| Revaluation Surplus | | 1,249,893,449 | 1,254,829,867 |
| | | 1,250,151,231 | 1,255,087,649 |
| Accumulated Loss | | (11,959,948) | (10,561,588) |
| | | 1,250,466,313 | 1,256,801,091 |
| NON CURRENT LIABILITIES | | | |
| Loan from Shareholder /Director | 6 | 16,500,757 | 16,500,757 |
| Deferred Taxation | | 28,381,434 | 29,416,793 |
| | | 44,882,191 | 45,917,550 |
| CURRENT LIABILITIES | | | |
| Short Term Loan from Director | 7 | 6,259,718 | #REF! |
| Trade and Other Payables | 8 | 122,958 | 463,158 |
| | | 6,382,676 | #REF! |
| CONTINGENCIES AND COMMITMENTS | | | |
| | 9 | | |
| | | 1,301,731,181 | #REF! |
| | | - | #REF! |

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

| | Note | Half Year ended Dec. 31 | | Quarter ended Dec. 31 | |
|--|------|-------------------------|-------------|-----------------------|-------------|
| | | 2024 | 2023 | 2024 | 2023 |
| | | Rupees | | Rupees | |
| SALES | | - | 1,848,000 | - | - |
| Less: COST OF SALES | | - | 2,363,806 | - | 620,753 |
| GROSS (LOSS) | | - | (515,806) | - | (620,753) |
| Less: Administrative, Selling and General Expenses | | 12,001,456 | 8,547,638 | 5,843,460 | 4,077,285 |
| | | (12,001,456) | (9,063,444) | (5,843,460) | (4,698,038) |
| OTHER INCOME | | | | | |
| Rent | | 4,411,800 | 2,993,100 | 2,209,400 | 1,486,450 |
| Agricultural Income | | 220,110 | 240,000 | 220,110 | 165,000 |
| OPERATING (LOSS) | | (7,369,546) | (5,830,344) | (3,413,950) | (3,046,588) |
| Less: Financial Expenses | | 590 | 4,485 | 302 | 3,220 |
| (LOSS) BEFORE TAXATION | | (7,370,136) | (5,834,829) | (3,414,252) | (3,049,808) |
| TAXATION | | | | | |
| Current | 10 | - | - | - | - |
| Deferred | | (1,047,792) | (1,116,473) | - | - |
| | | (1,047,792) | (1,116,473) | - | - |
| NET (LOSS) FOR THE PERIOD | | (6,322,344) | (4,718,356) | (3,414,252) | (3,049,808) |
| OTHER COMPREHENSIVE INCOME | | - | - | - | - |
| TOTAL COMPREHENSIVE / (LOSS) FOR THE PERIOD | | (6,322,344) | (4,718,356) | (3,414,252) | (3,049,808) |
| EARNINGS / (LOSS) PER SHARE - BASIC AND DILUTED | | (5.15) | (3.84) | (2.78) | (2.48) |

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

| SHARE CAPITAL | CAPITAL RESERVE | | Accumulated Loss | Total |
|---|----------------------|------------------------|---------------------|-------|
| Issued, Subscribed & Paid Up Capital | Statutory Reserve | Revaluation Surplus | | |

'----- Rupees -----'

| | | | | | |
|--|-------------------|----------------|----------------------|---------------------|----------------------|
| Balance as at July 1, 2023 | 12,275,030 | 257,782 | 919,741,339 | (13,116,647) | 919,157,504 |
| Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment (net of tax) | - | - | (3,749,029) | 3,749,029 | - |
| Total Comprehensive Loss for the Half Year | - | - | - | (4,718,356) | (4,718,356) |
| Balance as at December 31, 2023 | 12,275,030 | 257,782 | 915,992,310 | (14,085,974) | 914,439,148 |
| Balance as at July 1, 2024 | 12,275,030 | 257,782 | 1,254,829,867 | (10,561,588) | 1,256,801,091 |
| Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment | - | - | (4,923,984) | 4,923,984 | - |
| Deferred Tax on Incremental Depreciation on Building | | | (12,434) | - | (12,434) |
| Total Comprehensive Income for the Half Year | - | - | - | (6,322,344) | (6,322,344) |
| Balance as at December 31, 2024 | 12,275,030 | 257,782 | 1,249,893,449 | (11,959,948) | 1,250,466,313 |

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



Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

| | Note | Half Year ended Dec. 31 | |
|---|------|-------------------------|-------------|
| | | 2024 | 2023 |
| | | Rupees | |
| CASH FROM OPERATING ACTIVITIES | | | |
| (Loss) after Taxation | | (7,370,136) | (5,834,829) |
| Adjustments for: | | | |
| Depreciation | | 6,417,258 | 4,680,878 |
| Financial Expenses | | 590 | 4,485 |
| Operating profit before working capital changes | | (952,288) | (1,149,466) |
| (Increase)/Decrease in Operating Assets | | | |
| Inventory - Livestock | | (3,701,450) | 900 |
| Inventory - Animal Feed and Medicines | | (911,348) | (1,073,350) |
| | | (5,565,086) | (2,221,916) |
| Increase/(Decrease) in Operating Liabilities | | | |
| Trade and Other Payables | | (340,200) | (340,320) |
| Cash generated from/(used in) operations | | (5,905,286) | (2,562,236) |
| Financial Expenses | | (590) | (4,485) |
| Income Tax Paid | | (623,900) | (680,500) |
| Net Cash from/(used in) Operating Activities | | (6,529,776) | (3,247,221) |
| CASH FROM INVESTING ACTIVITIES | | - | - |
| Expenditure on Bearer Plants | | (17,500) | (15,500) |
| Net Cash from/(used in) Financing Activities | | (17,500) | (15,500) |
| CASH FROM FINANCING ACTIVITIES | | | |
| Repayment of Director's Loan | | (400,000) | (350,000) |
| Net Cash from/(used in) Financing Activities | | (400,000) | (350,000) |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | | (6,947,276) | (3,612,721) |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD | | 13,840,420 | 11,621,222 |
| CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD | | 6,893,144 | 8,008,501 |



Chief Executive



Director



Chief Financial Officer