

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2025
UN-AUDITED

	Note	March. 31, 2025 Un-Audited	June 30, 2024 Audited
----- Amount in Rupees -----			
NON CURRENT ASSETS			
Property, Plant and Equipment	3	1,283,965,525	1,293,591,415
Bearer Plants (Biological Assets)		182,450	164,950
Long Term Deposits		88,983	88,983
		<u>1,284,236,958</u>	<u>1,293,845,348</u>
CURRENT ASSETS			
Inventory - Livestock (Biological Assets)		9,425,320	-
Inventory - Animal Feed and Medicines		937,582	638,510
Stores and Spares	4	-	-
Advances, Deposits and Other Receivables		2,463,380	1,517,239
Cash and Bank Balances	5	299,408	13,840,420
		<u>13,125,690</u>	<u>15,996,169</u>
		<u>1,297,362,648</u>	<u>1,309,841,517</u>
SHARE CAPITAL AND RESERVES			
Authorized Share Capital (1,500,000) Ordinary Share of 10/- each		<u>15,000,000</u>	<u>15,000,000</u>
Subscribed & paid-up Share Capital		<u>12,275,030</u>	<u>12,275,030</u>
		12,275,030	12,275,030
Capital Reserve			
Statutory Reserve		257,782	257,782
Revaluation Surplus on Property, Plant & Equipment		1,247,431,457	1,254,829,867
Revenue Reserve			
Accumulated Loss		<u>(13,372,593)</u>	<u>(10,561,588)</u>
		1,246,591,676	1,256,801,091
NON CURRENT LIABILITIES			
Loan from Shareholder / Director	6	16,500,757	16,500,757
Deferred Taxation		27,857,539	29,416,793
		44,358,296	45,917,550
CURRENT LIABILITIES			
Short Term Loan from Directors	7	6,259,718	6,659,718
Trade and Other Payables	8	152,958	463,158
		6,412,676	7,122,876
CONTINGENCIES AND COMMITMENTS			
	9	-	-
		<u>1,297,362,648</u>	<u>1,309,841,517</u>

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



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025
UN-AUDITED

	Note	3 Months Period Ended		9 Months Period Ended	
		2025	2024	2025	2024
		----- Amount in Rupees -----		----- Amount in Rupees -----	
SALES		609,000	525,000	609,000	2,373,000
Less: COST OF SALES		<u>2,122,353</u>	<u>1,198,333</u>	<u>2,122,353</u>	<u>3,562,139</u>
GROSS (LOSS)		(1,513,353)	(673,333)	(1,513,353)	(1,189,139)
Less: Administrative, Selling and General Expenses		<u>5,073,747</u>	<u>3,926,859</u>	<u>17,075,203</u>	<u>12,474,497</u>
		(6,587,100)	(4,600,192)	(18,588,556)	(13,663,636)
OTHER INCOME					
Other Operating Income - Rent		2,189,177	1,748,400	6,600,977	4,741,500
Agriculture Income		<u>-</u>	<u>-</u>	<u>220,110</u>	<u>240,000</u>
OPERATING (LOSS)		(4,397,923)	(2,851,792)	(11,767,469)	(8,682,136)
Less: Financial charges		<u>610</u>	<u>1,056</u>	<u>1,200</u>	<u>5,541</u>
(LOSS) BEFORE TAXATION		(4,398,533)	(2,852,848)	(11,768,669)	(8,687,677)
TAXATION					
Current	10	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred		<u>(523,896)</u>	<u>(558,237)</u>	<u>(1,571,688)</u>	<u>(1,674,710)</u>
		<u>(523,896)</u>	<u>(558,237)</u>	<u>(1,571,688)</u>	<u>(1,674,710)</u>
(LOSS) AFTER TAXATION		(3,874,637)	(2,294,611)	(10,196,981)	(7,012,967)
OTHER COMPREHENSIVE INCOME		-	-	-	-
TOTAL COMPREHENSIVE (LOSS) FOR THE PERIOD		<u>(3,874,637)</u>	<u>(2,294,611)</u>	<u>(10,196,981)</u>	<u>(7,012,967)</u>
LOSS PER SHARE - BASIC AND DILUTED		<u>(3.16)</u>	<u>(1.87)</u>	<u>(8.31)</u>	<u>(5.71)</u>

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



CHIEF FINANCIAL OFFICER






DIRECTOR



CHIEF EXECUTIVE

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025
UN-AUDITED

	Issued, Subscribed & Paid Up Capital	Capital Reserves		Accumulated Loss	Total
		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)	-	-	(5,623,544)	5,623,544	-
Total Comprehensive (loss) for the half year	-	-	-	(7,012,967)	(7,012,967)
Balance as at March 31, 2024	12,275,030	257,782	914,117,796	(14,506,071)	912,144,537
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 (net of tax)	-	-	(7,385,976)	7,385,976	-
Total Comprehensive (loss) for the half year	-	-	-	(10,196,981)	(10,196,981)
<i>Deferred Tax on Incremental Depreciation on Building</i>	-	-	(12,434)	-	(12,434)
Balance as at March 31, 2025	12,275,030	257,782	1,247,431,457	(13,372,593)	1,246,591,676
					
CHIEF FINANCIAL OFFICER	DIRECTOR	CHIEF EXECUTIVE			



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025
UN-AUDITED

9 Months Period Ended	
2025	2024
----- Amount in Rupees -----	
CASH FROM OPERATING ACTIVITIES	
Loss after Taxation	(11,768,669) (8,687,677)
Adjustments for:	
Depreciation	9,625,890 7,021,318
Financial Expenses	1,200 5,541
Operating (loss) before working capital changes	(2,141,579) (1,660,818)
(Increase)/Decrease in Operating Assets	
Inventory - Livestock	(9,425,320) (6,753,820)
Inventory - Animal Feed and Medicines	(299,072) (474,480)
	(11,865,971) (8,889,118)
Increase/(Decrease) in Operating Liabilities	
Trade and Other Payables	(310,200) (15,320)
Cash (used) in operations	(12,176,171) (8,904,438)
Financial Expenses	(1,200) (5,541)
Tax deducted at source/Paid	(946,141) (1,160,750)
	(947,341) (1,166,291)
Net Cash (used) in Operating Activities	(13,123,512) (10,070,729)
CASH FROM INVESTING ACTIVITIES	
Expenditure on Bearer Plants	(17,500) (50,500)
Net Cash (used in) Investing Activities	(17,500) (50,500)
CASH FROM FINANCING ACTIVITIES	
Loan from Directors	(400,000) (550,000)
Net Cash (used in) Financing Activities	(400,000) (550,000)
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(13,541,012) (10,671,229)
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	299,408 949,993



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