

KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	Note	Un-audited Sep 30, 2025 - - Rupees in thousand - -	Audited June 30, 2025
Assets			
Non-Current Assets			
Property, plant and equipment	6	6,349,042	6,240,427
Long term investments		9,223	9,223
Long term loans		1,312	1,434
Long term deposits		9,999	9,720
		6,369,576	6,260,804
Current Assets			
Stores, spare parts and loose tools		86,120	90,191
Stock-in-trade		1,538,376	1,569,751
Trade debts		2,183,032	2,037,416
Loans and advances		8,247	10,970
Deposits, prepayments and other receivables		15,200	16,587
Sales tax refundable		-	4,131
Taxation		129,590	102,264
Cash and bank balances		16,933	10,160
		3,977,498	3,841,470
		10,347,074	10,102,274
Equity and Liabilities			
Share Capital and Reserves			
Authorized capital		220,000	220,000
22,000,000 ordinary shares of Rs.10 each		208,000	208,000
Issued, subscribed and paid-up capital			
Revenue reserve		1,530,417	1,410,289
- Unappropriated profit			
Capital reserve			
- Surplus on revaluation of Property, Plant and Equipment		2,983,276	2,988,516
Unrealised loss on financial assets at fair value through other comprehensive income		(97)	(97)
		4,721,596	4,606,708
Shareholders' equity			
Non-current Liabilities			
Long term financing		1,119,796	939,348
Long term deposits		9,498	8,889
Deferred income - government grant		8,338	9,314
Deferred liability - staff retirement benefits		240,576	229,861
Deferred taxation		443,718	429,959
		1,821,926	1,617,371
Current Liabilities			
Trade and other payables		860,284	834,869
Contract liabilities		2,214	1,584
Accrued mark-up / profit		98,386	76,439
Short term borrowings		2,465,451	2,605,481
Current portion of non-current liabilities		255,779	263,439
Unpaid dividend		355	355
Unclaimed dividend		939	939
Provision for tax levies		120,144	95,089
		3,803,552	3,878,195
Contingencies and commitments	7	10,347,074	10,102,274

The annexed notes 1 to 12 form an integral part of these condensed interim financial statements.



ABID HUSSAIN
Chief Financial Officer

KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS &
OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Quarter ended	
	Jul - Sep, 2025	Jul - Sep, 2024
- - Rupees in thousand - -		
Sales - net	2,004,422	1,928,962
Cost of sales	(1,658,950)	(1,612,659)
Gross profit	345,472	316,303
Distribution cost	(25,746)	(22,986)
Administrative expenses	(50,631)	(43,762)
Other income	236	138
Other expenses	(8,700)	(6,650)
Profit from operations	260,631	243,043
Finance cost	(106,930)	(139,034)
Profit before taxation and minimum tax levies	153,701	104,009
Minimum tax levies	(25,055)	(24,112)
Profit before taxation	128,646	79,897
Taxation	(13,758)	(810)
Profit after taxation	114,888	79,087
Other comprehensive income	-	-
Total comprehensive income	114,888	79,087
---- Rupees ----		
Earnings per share	5.52	3.80
- basic and diluted		

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Chief Financial Officer

KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Three months ended	
	Sep 30, 2025	Sep 30, 2024
	-- Rupees in thousand --	
Cash flow from operating activities		
Profit for the period - before taxation and minimum tax levies	153,701	104,009
Adjustments for non-cash and other charges:		
Depreciation on operating fixed assets and right of use of assets	42,618	39,225
Staff retirement benefits - gratuity (net)	10,715	7,120
Finance cost	106,930	136,112
Profit before working capital changes	313,964	286,466
Effect on cash flows due to working capital changes		
Decrease / (increase) in current assets:		
Stores, spare parts and loose tools	4,071	(1,763)
Stock-in-trade	31,375	(48,931)
Trade debts	(145,616)	56,255
Loans and advances	2,723	(2,344)
Deposits, prepayments and other receivables	1,387	4,579
Sales tax refundable	4,131	-
Increase / (decrease) in current liabilities:		
Trade and other payables	25,415	(153,793)
Contract liabilities	630	(798)
	(75,884)	(146,795)
Cash generated from operating activities	238,080	139,671
Taxes paid	(27,325)	(17,962)
Long term loans - net	122	136
Net cash generated from operating activities	210,877	121,845
Cash flows from investing activities		
Additions to property, plant and equipment	(151,233)	(338,698)
Net cash used in investing activities	(151,233)	(338,698)
Cash flows from financing activities		
Long term financing- obtained	223,102	300,000
- repaid	(50,314)	(56,188)
Long term deposits	609	354
Short term borrowings - net	(140,030)	129,232
Finance cost paid - net	(86,238)	(155,058)
Net (used in) / cash generated from financing activities	(52,871)	218,340
Net increase in cash and cash equivalents	6,773	1,487
Cash and cash equivalents - at beginning of the period	10,160	9,619
Cash and cash equivalents - at end of the period	16,933	11,106

The annexed notes 1 to 12 form an integral part of these condensed interim financial statements.



ABID HUSSAIN
Chief Financial Officer

KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Share capital	Revenue reserve Unappropriated profit	Capital reserve Revaluation surplus on property, plant and equipment	Unrealised loss on financial assets at fair value through other comprehensive income	Total
- - Rupees in thousand - -					
Balance as at July 01, 2024 - (audited)	208,000	1,138,970	2,563,588	(114)	3,910,444
Total comprehensive income for the three months ended September 30, 2024	-	79,087	-	-	79,087
Surplus on revaluation of property, plant and equipment for the three months realised during the period on account of incremental depreciation for the period (net of deferred taxation)	-	129,590	(129,590)	-	-
Balance as at September 30, 2024	208,000	1,347,647	2,433,998	(114)	3,989,531
Transaction with owners					
Final cash dividend at the rate of Re.1 per share for the year ended June 30, 2024		(20,800)			(20,800)
Total Comprehensive income for the period					
Profit for the period	-	201,679	-	-	201,679
Other comprehensive income	-	16,644	440,437	17	457,098
	-	218,323	440,437	17	658,777
Surplus on revaluation of property, plant and equipment realised during the period (net of deferred taxation) - on account of incremental depreciation	-	(114,081)	114,081	-	-
Interim cash dividend at the rate of Re.1 per share for the year ended June 30, 2025	-	(20,800)			(20,800)
Balance as at July 01, 2025 - audited	208,000	1,410,289	2,988,516	(97)	4,606,708
Total comprehensive income for the three months ended September 30, 2025	-	114,888	-		114,888
Surplus on revaluation of property, plant and equipment for the three months realised during the period on account of incremental depreciation for the period (net of deferred taxation)	-	5,240	(5,240)	-	-
Balance as at September 30, 2025	208,000	1,530,417	2,983,276	(97)	4,721,596

The annexed notes 1 to 12 form an integral part of these condensed interim financial statements.

ABID HUSSAIN
Chief Financial Officer