

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Note	Dec. 31, 2025 Unaudited	June 30, 2025 Audited
Rupees			
NON CURRENT ASSETS			
Property, Plant and Equipment	3	1,276,081,219	1,280,756,896
Bearer Plants (Biological assets)		182,450	182,450
Long Term Deposits		88,983	88,983
		1,276,352,652	1,281,028,329
CURRENT ASSETS			
Inventory - Livestock (Biological Assets)		4,720,800	-
Inventory - Animal Feed and Medicines		1,032,200	707,000
Stores and Spares	4	-	-
Advances and Other Receivables		2,533,187	1,925,801
Cash and Bank Balances	5	8,199,841	17,050,510
		16,486,028	19,683,311
		1,292,838,680	1,300,711,640
SHARE CAPITAL AND RESERVES			
Share Capital		12,275,030	12,275,030
<i>Capital Reserve</i>			
Statutory Reserve		257,782	257,782
Revaluation Surplus		1,239,487,485	1,244,978,331
		1,239,745,267	1,245,236,113
Accumulated Loss		(7,156,596)	(6,560,109)
		1,244,863,701	1,250,951,034
NON CURRENT LIABILITIES			
Loan from Shareholder/ Director	6	16,500,757	16,500,757
Deferred Taxation		25,603,758	27,226,185
		42,104,515	43,726,942
CURRENT LIABILITIES			
Short Term Loan from Directors	7	5,259,718	5,559,718
Trade and Other Payables	8	610,746	473,946
		5,870,464	6,033,664
CONTINGENCIES AND COMMITMENTS			
	9		
		1,292,838,680	1,300,711,640

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, 2025

	Note	Half Year ended Dec. 31		Quarter ended Dec. 31	
		2025	2024	2025	2024
		Rupees		Rupees	
SALES		-	-	-	-
Less: COST OF SALES		-	-	-	-
GROSS PROFIT		-	-	-	-
Less: Administrative, Selling and General Expenses		11,935,420	12,001,456	5,275,353	5,843,460
		(11,935,420)	(12,001,456)	(5,275,353)	(5,843,460)
OTHER INCOME					
Rent		4,001,900	4,411,800	2,018,550	2,209,400
Agricultural Income		225,750	220,110	225,750	220,110
OPERATING (LOSS)		(7,707,770)	(7,369,546)	(3,031,053)	(3,413,950)
Less: Financial Expenses		1,990	590	1,990	302
(LOSS) BEFORE TAXATION		(7,709,760)	(7,370,136)	(3,033,043)	(3,414,252)
TAXATION					
Current	10	-	-	-	-
Deferred		(1,634,240)	(1,047,792)	(1,634,240)	(1,047,792)
NET (LOSS) FOR THE PERIOD		(6,075,520)	(6,322,344)	(1,398,803)	(2,366,460)
OTHER COMPREHENSIVE INCOME		-	-	-	-
TOTAL COMPREHENSIVE / (LOSS) FOR THE PERIOD		(6,075,520)	(6,322,344)	(1,398,803)	(2,366,460)
(LOSS) PER SHARE - BASIC AND DILUTED		(4.95)	(5.15)	(1.14)	(1.93)

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Chief Executive



Director



Chief Financial Officer

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

SHARE CAPITAL	CAPITAL RESERVE		Accumulated Loss	Total
	Issued, Subscribed & Paid Up Capital	Statutory Reserve		

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

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 related to Depreciation on Building Cost	-	-	(12,434)	-	(12,434)
Total Comprehensive Loss 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
Balance as at July 1, 2025	12,275,030	257,782	1,244,978,331	(6,560,109)	1,250,951,034
Transfer due to Incremental Depreciation on Revaluation of Property, Plant and Equipment	-	-	(5,479,033)	5,479,033	-
Deferred Tax related to Depreciation on Building Cost	-	-	(11,813)	-	(11,813)
Total Comprehensive Income for the Half Year	-	-	-	(6,075,520)	(6,075,520)
Balance as at December 31, 2025	12,275,030	257,782	1,239,487,485	(7,156,596)	1,244,863,701

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, 2025

	Note	
	Half Year ended Dec. 31	
	2025	2024
	Rupees	
CASH FROM OPERATING ACTIVITIES		
(Loss) after Taxation	(7,709,760)	(7,370,136)
Adjustments for:		
Depreciation	5,937,677	6,417,258
Financial Expenses	1,990	590
Operating (loss) before working capital changes	<u>(1,770,093)</u>	<u>(952,288)</u>
 (Increase)/Decrease in Operating Assets		
Inventory - Livestock	(4,720,800)	(3,701,450)
Inventory - Animal Feed and Medicines	(325,200)	(911,348)
	<u>(6,816,093)</u>	<u>(5,565,086)</u>
 Increase/(Decrease) in Operating Liabilities		
Trade and Other Payables	136,800	(340,200)
Cash (used in) operations	<u>(6,679,293)</u>	<u>(5,905,286)</u>
 Financial Expenses	(1,990)	(590)
Income Tax Paid	(607,386)	(623,900)
Net Cash (used in) Operating Activities	<u>(7,288,669)</u>	<u>(6,529,776)</u>
 CASH FROM INVESTING ACTIVITIES	-	-
Expenditure on Fixed Capital Assets	(1,262,000)	-
Expenditure on Bearer Plants	-	(17,500)
Net Cash (used in) Investing Activities	(1,262,000)	(17,500)
 CASH FROM FINANCING ACTIVITIES		
Repayment of Director's Loan	(300,000)	(400,000)
Net Cash (used in) Financing Activities	(300,000)	(400,000)
 NET (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(8,850,669)</u>	<u>(6,947,276)</u>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	17,050,510	13,840,420
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>8,199,841</u>	<u>6,893,144</u>



Chief Executive



Director



Chief Financial Officer