

**Kohat Textile Mills Limited**  
**Condensed Interim Statement of Financial Position As at December 31, 2025**

	Note	Un-audited December 31, 2025	Audited June 30, 2025
--- Rupees in '000 ---			
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	6	6,358,818	6,240,427
Long term investments		9,511	9,223
Long term loans		1,316	1,434
Long term deposits		14,574	9,720
		<u>6,384,219</u>	<u>6,260,804</u>
<b>Current assets</b>			
Stores, spare parts and loose tools		88,833	90,191
Stock-in-trade		1,255,380	1,569,751
Trade debts		2,249,075	2,037,416
Loans and advances		7,760	10,970
Deposits, prepayments and other receivables		18,740	16,587
Sales tax refundable		0	4,131
Taxation		68,135	102,264
Cash and bank balances		13,383	10,160
		<u>3,701,306</u>	<u>3,841,470</u>
		<u>10,085,525</u>	<u>10,102,274</u>
<b>Equity and liabilities</b>			
<b>Share capital and reserves</b>			
<b>Authorised capital</b>			
22,000,000 ordinary shares of Rs.10 each		220,000	220,000
Issued, subscribed and paid-up capital		208,000	208,000
Revenue reserve			
- unappropriated profit		1,586,025	1,410,289
Capital reserve			
- surplus on revaluation of property, plant and equipment		2,977,714	2,988,516
Unrealised gain / (loss) on financial assets at fair value through other comprehensive income		191	(97)
Shareholders' equity		<u>4,771,930</u>	<u>4,606,708</u>
<b>Non-current liabilities</b>			
Long term financing	7	1,148,936	939,348
Long term deposits		8,639	8,889
Deferred income - government grant		5,494	9,314
Deferred liability - staff retirement benefits		249,038	229,861
Deferred taxation - net		480,573	429,959
		<u>1,892,680</u>	<u>1,617,371</u>
<b>Current liabilities</b>			
Trade and other payables		759,022	834,869
Contract liabilities		2,517	1,584
Accrued mark-up / profit		83,934	76,439
Short term borrowings	8	2,207,587	2,605,481
Current portion of non-current liabilities	9	311,380	263,439
Unpaid dividend		474	355
Unclaimed dividend		939	939
Provision for tax levies	10	55,062	95,089
		<u>3,420,915</u>	<u>3,878,195</u>
<b>Contingencies and commitments</b>			
	11		0
		<u>10,085,525</u>	<u>0</u>

The annexed notes 1 to 17 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 and Six Months Period Ended December 31, 2025**

	Note	Quarter ended		Six months period ended	
		December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
----- Rupees in '000 -----					
Sales - net	12	2,399,598	2,218,465	4,404,020	4,147,428
Cost of sales		(2,054,703)	(1,954,308)	(3,713,653)	(3,566,967)
<b>Gross profit</b>		<b>344,895</b>	264,157	<b>690,367</b>	580,461
Distribution cost		(26,348)	(30,454)	(52,094)	(53,440)
Administrative expenses		(56,385)	(49,217)	(107,016)	(92,979)
Other expenses		(12,481)	(9,900)	(21,181)	(16,550)
Other income		7,257	27,097	7,493	27,235
<b>Profit from operations</b>		<b>256,938</b>	201,683	<b>517,569</b>	444,727
Finance cost		(107,277)	(108,708)	(214,207)	(247,742)
<b>Profit before taxation and minimum tax levies</b>		<b>149,661</b>	92,975	<b>303,362</b>	196,985
<b>Minimum tax levies</b>	10	<b>(38,107)</b>	(27,746)	<b>(63,162)</b>	(51,858)
<b>Profit before taxation</b>		<b>111,554</b>	65,229	<b>240,200</b>	145,127
<b>Taxation</b>					
Current		(3,852)	(1,862)	(3,852)	(1,862)
Deferred		(36,856)	(3,866)	(50,614)	(4,676)
		(40,708)	(5,728)	(54,466)	(6,538)
<b>Profit after taxation</b>		<b>70,846</b>	59,501	<b>185,734</b>	138,589
Other comprehensive income		288	0	288	0
<b>Total comprehensive income</b>		<b>71,134</b>	59,501	<b>186,022</b>	138,589
----- Rupees -----					
<b>Earnings per share</b>					
- basic and diluted		3.41	2.86	8.93	6.66

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**Abid Hussain**  
**Chief Financial Officer**



**Kohat Textile Mills Limited**  
**Condensed Interim Statement of Changes in Equity (Un-audited)**  
**For the Six Months Period Ended December 31, 2025**

	Revenue reserve		Capital reserve	Unrealised gain / (loss) on financial assets at fair value through other comprehensive income	Total
	Share capital	Unappropriated profit	Revaluation surplus on property, plant and equipment		
----- Rupees in '000 -----					
Balance as at June 30, 2025 (audited)	208,000	1,410,289	2,988,516	(97)	4,606,708
Transactions with owners in their capacity as owners recognised directly in equity					
Final cash dividend for the year ended June 30, 2025 @ Rupee 1.00 per share	0	(20,800)	0	0	(20,800)
Total comprehensive income for the six months period ended December 31, 2025					
- profit for the period	0	185,734	0	0	185,734
- other comprehensive income	0	0	0	288	288
Surplus on revaluation of property, plant and equipment for the six months realised during the period on account of incremental depreciation (net of deferred taxation)					
	0	10,802	(10,802)	0	0
Balance as at December 31, 2025 (un-audited)	208,000	1,586,025	2,977,714	191	4,771,930
Balance as at June 30, 2024 (audited)					
Balance as at June 30, 2024 (audited)	208,000	1,138,970	2,563,588	(114)	3,910,444
Transactions with owners in their capacity as owners recognised directly in equity					
Final cash dividend for the year ended June 30, 2024 @ Rupee 1.00 per share	0	(20,800)	0	0	(20,800)
Total comprehensive income for the six months period ended December 31, 2024					
- profit for the period	0	138,589	0	0	138,589
- other comprehensive income	0	0	0	0	0
Surplus on revaluation of property, plant and equipment for the six months realised during the period on account of incremental depreciation (net of deferred taxation)					
	0	7,755	(7,755)	0	0
Balance as at December 31, 2024 (un-audited)	208,000	1,264,514	2,555,833	(114)	4,028,233

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

**Abid Hussain**  
**Chief Financial Officer**