

KHYBER TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

| | Note | Mar. 31, 2026 Unaudited | June 30, 2025 Audited |
|---|------|----------------------------|--------------------------|
| Rupees | | | |
| NON CURRENT ASSETS | | | |
| Property, Plant and Equipment | 3 | 1,273,175,483 | 1,280,756,896 |
| Bearer Plants (Biological assets) | | 209,450 | 182,450 |
| Long Term Deposits | | 88,983 | 88,983 |
| | | 1,273,473,916 | 1,281,028,329 |
| CURRENT ASSETS | | | |
| Inventory - Livestock (Biological Assets) | | 11,505,025 | - |
| Inventory - Animal Feed and Medicines | | 949,725 | 707,000 |
| Stores and Spares | 4 | - | - |
| Advances and Other Receivables | | 2,808,374 | 1,925,801 |
| Cash and Bank Balances | 5 | 523,134 | 17,050,510 |
| | | 15,786,258 | 19,683,311 |
| | | 1,289,260,174 | 1,300,711,640 |
| SHARE CAPITAL AND RESERVES | | | |
| Share Capital | | 12,275,030 | 12,275,030 |
| Capital Reserve | | | |
| Statutory Reserve | | 257,782 | 257,782 |
| Revaluation Surplus | | 1,236,747,968 | 1,244,978,331 |
| | | 1,237,005,750 | 1,245,236,113 |
| Accumulated Loss | | (7,048,465) | (6,560,109) |
| | | 1,242,232,315 | 1,250,951,034 |
| NON CURRENT LIABILITIES | | | |
| Loan from Shareholder/ Director | 6 | 16,500,757 | 16,500,757 |
| Deferred Taxation | | 24,786,638 | 27,226,185 |
| | | 41,287,395 | 43,726,942 |
| CURRENT LIABILITIES | | | |
| Short Term Loan from Directors | 7 | 5,159,718 | 5,559,718 |
| Trade and Other Payables | 8 | 580,746 | 473,946 |
| | | 5,740,464 | 6,033,664 |
| CONTINGENCIES AND COMMITMENTS | | | |
| | 9 | | |
| | | 1,289,260,174 | 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 NINE MONTHS PERIOD ENDED MARCH 31, 2026

| | Note | 3 Months Period Ended | | 9 Months Period Ended | |
|--|------|-----------------------|-------------|-----------------------|--------------|
| | | 2026 | 2025 | 2026 | 2025 |
| | | Rupees | | Rupees | |
| SALES | | 530,000 | 609,000 | 530,000 | 609,000 |
| Less: COST OF SALES | | 2,232,910 | 2,122,353 | 2,232,910 | 2,122,353 |
| GROSS PROFIT | | (1,702,910) | (1,513,353) | (1,702,910) | (1,513,353) |
| Less: Administrative, Selling and General Expenses | | 3,647,951 | 5,073,747 | 15,583,371 | 17,075,203 |
| | | (5,350,861) | (6,587,100) | (17,286,281) | (18,588,556) |
| OTHER INCOME | | | | | |
| Rent | | 1,902,425 | 2,189,177 | 5,904,325 | 6,600,977 |
| Agricultural Income | | - | - | 225,750 | 220,110 |
| OPERATING (LOSS) | | (3,448,436) | (4,397,923) | (11,156,206) | (11,767,469) |
| Less: Financial Expenses | | 70 | 610 | 2,060 | 1,200 |
| (LOSS) BEFORE TAXATION | | (3,448,506) | (4,398,533) | (11,158,266) | (11,768,669) |
| TAXATION | | | | | |
| Current | 10 | - | - | - | - |
| Deferred | | (817,120) | (523,896) | (2,451,360) | (1,571,688) |
| | | (817,120) | (523,896) | (2,451,360) | (1,571,688) |
| NET (LOSS) FOR THE PERIOD | | (2,631,386) | (3,874,637) | (8,706,906) | (10,196,981) |
| OTHER COMPREHENSIVE INCOME | | - | - | - | - |
| TOTAL COMPREHENSIVE / (LOSS) FOR THE PERIOD | | (2,631,386) | (3,874,637) | (8,706,906) | (10,196,981) |
| (LOSS) PER SHARE - BASIC AND DILUTED | | (2.14) | (3.16) | (7.09) | (8.31) |

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 NINE MONTHS PERIOD ENDED MARCH 31, 2026

| | SHARE CAPITAL | CAPITAL RESERVE | | Accumulated Loss | Total |
|--|--------------------------------------|-------------------|----------------------|---------------------|----------------------|
| | Issued, Subscribed & Paid Up Capital | Statutory Reserve | Revaluation Surplus | | |
| | ' ----- 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 | - | - | (7,385,976) | 7,385,976 | - |
| Deferred Tax related to Depreciation on Building Cost | - | - | (12,434) | - | (12,434) |
| Total Comprehensive Loss | - | - | - | (10,196,981) | (10,196,981) |
| Balance as at March 31, 2025 | 12,275,030 | 257,782 | 1,247,431,457 | (13,372,593) | 1,246,591,676 |
| 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 | - | - | (8,218,550) | 8,218,550 | - |
| Deferred Tax related to Depreciation on Building Cost | - | - | (11,813) | - | (11,813) |
| Total Comprehensive Income /(Loss) | - | - | - | (8,706,906) | (8,706,906) |
| Balance as at March 31, 2026 | 12,275,030 | 257,782 | 1,236,747,968 | (7,048,465) | 1,242,232,315 |

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 NINE MONTHS PERIOD ENDED MARCH 31, 2026

| | Note | 9 Months Period Ended | |
|---|------|-----------------------|---------------------|
| | | 2026 | 2025 |
| Rupees | | | |
| CASH FROM OPERATING ACTIVITIES | | | |
| (Loss) after Taxation | | (11,158,266) | (11,768,669) |
| Adjustments for: | | | |
| Depreciation | | 8,843,413 | 9,625,890 |
| Financial Expenses | | 70 | 1,200 |
| Operating (loss) before working capital changes | | <u>(2,314,783)</u> | <u>(2,141,579)</u> |
| (Increase)/Decrease in Operating Assets | | | |
| Inventory - Livestock | | (11,505,025) | (9,425,320) |
| Inventory - Animal Feed and Medicines | | <u>(242,725)</u> | <u>(299,072)</u> |
| | | <u>(14,062,533)</u> | <u>(11,865,971)</u> |
| Increase/(Decrease) in Operating Liabilities | | | |
| Trade and Other Payables | | <u>106,800</u> | <u>(310,200)</u> |
| Cash (used in) operations | | <u>(13,955,733)</u> | <u>(12,176,171)</u> |
| Financial Expenses | | (70) | (1,200) |
| Income Tax Paid | | <u>(882,573)</u> | <u>(946,141)</u> |
| Net Cash (used in) Operating Activities | | <u>(14,838,376)</u> | <u>(13,123,512)</u> |
| CASH FROM INVESTING ACTIVITIES | | | |
| | | - | - |
| Expenditure on Fixed Capital Assets | | <u>(1,262,000)</u> | <u>-</u> |
| Expenditure on Bearer Plants | | <u>(27,000)</u> | <u>(17,500)</u> |
| Net Cash (used in) Investing Activities | | <u>(1,289,000)</u> | <u>(17,500)</u> |
| CASH FROM FINANCING ACTIVITIES | | | |
| Repayment of Director's Loan | | <u>(400,000)</u> | <u>(400,000)</u> |
| Net Cash (used in) Financing Activities | | <u>(400,000)</u> | <u>(400,000)</u> |
| NET (DECREASE) IN CASH AND CASH EQUIVALENTS | | <u>(16,527,376)</u> | <u>(13,541,012)</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>523,134</u> | <u>299,408</u> |



Chief Executive



Director



Chief Financial Officer