

Kohat Textile Mills Limited

Condensed Interim Statement of Financial Position As at March 31, 2026

	Note	Un-audited March 31, 2026	Audited June 30, 2025
--- Rupees in '000 ---			
Assets			
Non-current assets			
Property, plant and equipment	6	6,351,219	6,240,427
Long term investments		9,511	9,223
Long term loans		1,211	1,434
Long term deposits		13,141	9,720
		<u>6,375,082</u>	<u>6,260,804</u>
Current assets			
Stores, spare parts and loose tools		88,999	90,191
Stock-in-trade		1,411,865	1,569,751
Trade debts		2,105,102	2,037,416
Loans and advances		12,634	10,970
Deposits, prepayments and other receivables		18,874	16,587
Sales tax refundable		-	4,131
Taxation		111,092	102,264
Cash and bank balances		16,406	10,160
		<u>3,764,972</u>	<u>3,841,470</u>
		<u>10,140,054</u>	<u>10,102,274</u>
Equity and liabilities			
Share capital and reserves			
Authorised capital			
22,000,000 ordinary shares of Rs.10 each		<u>220,000</u>	<u>220,000</u>
Issued, subscribed and paid up capital		<u>208,000</u>	<u>208,000</u>
Revenue reserve			
- unappropriated profit		1,663,750	1,410,289
Capital reserve			
- surplus on revaluation of property, plant and equipment		2,972,314	2,988,516
Unrealised loss on financial assets at fair value through other comprehensive income		191	(97)
		<u>4,844,255</u>	<u>4,606,708</u>
Non-current liabilities			
Long term financing		1,054,923	939,348
Long term deposits		8,116	8,889
Deferred income - government grant		3,640	9,314
Deferred liability - staff retirement benefits		259,240	229,861
Deferred taxation - net		491,586	429,959
		<u>1,817,505</u>	<u>1,617,371</u>
Current liabilities			
Trade and other payables		647,306	834,869
Contract liabilities		1,784	1,584
Accrued mark-up / profit		89,237	76,439
Short term borrowings		2,324,460	2,605,481
Current portion of non-current liabilities		343,289	263,439
Unpaid dividend		458	355
Unclaimed dividend		933	939
Provision for tax levies	7	70,827	95,089
		<u>3,478,294</u>	<u>3,878,195</u>
Contingencies and commitments			
	8		
		<u>10,140,054</u>	<u>10,102,274</u>

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 and Nine Months Period Ended March 31, 2026

	Quarter ended		Nine months period ended	
	March 31, 2026	March 31, 2025 Restated	March 31, 2026	March 31, 2025 Restated
Note	----- Rupees in '000 -----			
Sales - net	1,909,178	1,961,220	6,313,198	6,108,648
Cost of sales	(1,585,475)	(1,668,129)	(5,299,128)	(5,235,096)
Gross profit	323,703	293,091	1,014,070	873,552
Distribution cost	(26,790)	(25,913)	(78,884)	(79,353)
Administrative expenses	(62,774)	(51,559)	(169,790)	(144,538)
Other expenses	(7,199)	(9,200)	(28,380)	(25,750)
Other income	1,150	27,147	8,643	54,382
Profit from operations	228,090	233,566	745,659	678,293
Finance cost	(120,887)	(104,467)	(335,094)	(352,209)
Profit before taxation and minimum tax levies	107,203	129,099	410,565	326,084
Minimum tax levies	7 (23,865)	(24,515)	(87,027)	(76,373)
Profit before taxation	83,338	104,584	323,538	249,711
Taxation				
Income tax	-	-	(3,852)	(1,862)
Deferred tax	(11,013)	(13,138)	(61,627)	(17,814)
	(11,013)	(13,138)	(65,479)	(19,676)
Profit after taxation	72,325	91,446	258,059	230,035
Other comprehensive income	-	-	288	-
Total comprehensive income	72,325	91,446	258,347	230,035
	----- Rupees -----			
Earnings per share				
- basic and diluted	3.48	4.40	12.41	11.06

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Abid Hussain
Chief Financial Officer



Kohat Textile Mills Limited
Condensed Interim Statement of Cash Flows (Un-audited)
For the Nine Months Period Ended March 31, 2026

	Nine months period ended	
	March 31, 2026	March 31, 2025
	- - - Rupees in '000 - - -	
Cash flows from operating activities		
Profit for the period - before taxation and minimum tax levies	410,565	326,084
Adjustments for non-cash charges and other items:		
Depreciation on operating fixed assets and right-of- use assets	136,848	108,666
Gain on sale of operating fixed assets	(1,536)	(11,440)
Staff retirement benefits - gratuity (net)	29,379	26,147
Finance cost	335,094	352,209
Profit before working capital changes	910,350	801,666
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stores, spare parts and loose tools	1,192	(6,593)
Stock-in-trade	157,886	(396,292)
Trade debts	(67,686)	274,734
Loans and advances	(1,664)	(406)
Deposits, prepayments and other receivables	(2,287)	(198)
Sales tax refundable	4,131	0
(Decrease) / Increase in current liabilities:		
Trade and other payables	(187,665)	56,297
Contract liabilities	200	3,301
	(95,893)	(69,157)
Cash generated from operating activities	814,457	732,509
Taxes paid	(123,968)	(77,851)
Long term loans - net	223	87
Net cash generated from operating activities	690,712	654,745
Cash flows from investing activities		
Additions in property, plant and equipment	(249,071)	(519,393)
Sale proceeds of operating fixed assets	2,967	37,600
Net cash used in investing activities	(246,104)	(481,793)
Cash flows from financing activities		
Long term financing - obtained	344,956	300,000
- repaid	(149,532)	(179,534)
Long term deposits	(9,868)	9,734
Short term borrowings - net	(281,021)	120,594
Dividend paid	(20,601)	(20,727)
Finance cost paid	(322,296)	(395,088)
Net cash used in financing activities	(438,362)	(165,021)
Net increase in cash and cash equivalents	6,246	7,931
Cash and cash equivalents - at beginning of the period	10,160	9,619
Cash and cash equivalents - at end of the period	16,406	17,550

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 Nine Months Period Ended March 31, 2026

	Revenue reserve	Capital reserve	Unrealised gain / (loss) on financial assets	Share capital	Unappropriated profit	Revaluation surplus on property, plant and equipment	Surplus on revaluation of property, plant and equipment for the nine months realised during the period on account of incremental depreciation (net of deferred taxation)	Surplus on revaluation of property, plant and equipment for the nine months realised during the period on account of incremental depreciation (net of deferred taxation)	Balance as at June 30, 2025 (audited)
Total									

----- Rupees in '000 -----
 208,000 1,410,289 2,988,516 (97) 4,606,708

Balance as at June 30, 2025 (audited)

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

Total comprehensive income for the Nine months period ended March 31, 2026

- profit for the period

- other comprehensive income

Surplus on revaluation of property, plant and equipment for the nine months realised during the period on account of incremental depreciation (net of deferred taxation)

Balance as at March 31, 2026 (un-audited)

Balance as at June 30, 2024 (audited)

Final cash dividend for the year ended June 30, 2024 @ Rupee 1.00 per share

Total comprehensive income for the Nine months period ended March 31, 2025

Profit for the period

Surplus on revaluation of property, plant and equipment for the nine months realised during the period on account of incremental depreciation (net of deferred taxation)

Balance as at March 31, 2025 (un-audited)

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


 Abid Hussain
 Chief Financial Officer
