

Kohat Textile Mills Limited
Statement of Financial Position
As at June 30, 2026

		2026	2025
	Note	- - - - Rupees in '000 - - - -	
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	5	<u>208,000</u>	208,000
Revenue reserve			
- unappropriated profit		1,706,959	1,410,289
Capital reserve			
- surplus on revaluation of property, plant and equipment	6	2,961,702	2,988,516
Unrealised gain / (loss) on financial assets at fair value through other comprehensive income		191	(97)
		<u>4,876,852</u>	<u>4,606,708</u>
Shareholders' equity			
Non-current Liabilities			
Long term financing	7	984,875	939,348
Long term deposits	8	8,401	8,889
Deferred income - government grant	9	3,449	9,314
Deferred liability - staff retirement benefits	10	281,890	229,861
Deferred taxation	11	537,055	429,959
		<u>1,815,670</u>	<u>1,617,371</u>
Current Liabilities			
Trade and other payables	12	796,537	834,869
Contract liabilities		1,907	1,584
Accrued mark-up / profit	13	85,374	76,439
Short term borrowings	14	2,643,160	2,605,481
Current portion of non-current liabilities	15	353,504	263,439
Unpaid dividend		458	355
Unclaimed dividend		933	939
Provision for tax levies	16	107,921	95,089
		<u>3,989,794</u>	<u>3,878,195</u>
		<u>5,805,464</u>	<u>5,495,566</u>
Contingencies and Commitments			
	17		
		<u>10,682,316</u>	<u>10,102,274</u>

The annexed notes 1 to 47 form an integral part of these financial statements.



Abid Hussain
Chief Financial Officer

Kohat Textile Mills Limited
Statement of Financial Position
As at June 30, 2026

		2026	2025
	Note	---- Rupees in '000 ----	
Assets			
Non-current Assets			
Property, plant and equipment	18	6,313,895	6,240,427
Long term investments	19	9,511	9,223
Long term loans	20	1,058	1,434
Long term deposits		13,860	9,720
		6,338,324	6,260,804
Current Assets			
Stores, spare parts and loose tools	21	89,738	90,191
Stock-in-trade	22	1,383,536	1,569,751
Trade debts	23	2,646,443	2,037,416
Loans and advances	24	31,572	10,970
Deposits, prepayments and other receivables	25	23,034	16,587
Sales tax refundable		0	4,131
Taxation	26	144,481	102,264
Bank balances	27	25,188	10,160
		4,343,992	3,841,470
		10,682,316	10,102,274

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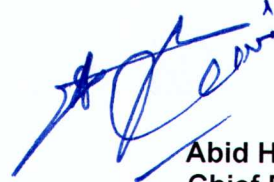


Kohat Textile Mills Limited
Statement of Profit or Loss &
Other Comprehensive Income
For the Year Ended June 30, 2026

Annexure - I

		2026	2025
		--- Rupees in '000 ---	
Sales - net	28	8,632,729	8,253,381
Cost of sales	29	(7,242,103)	(7,049,598)
Gross profit		1,390,626	1,203,783
Distribution cost	30	(120,027)	(106,407)
Administrative expenses	31	(241,135)	(192,059)
Other income	32	12,230	57,470
Other expenses	33	(39,742)	(35,890)
Profit from operations		1,001,952	926,897
Finance cost	34	(471,265)	(450,927)
Profit before taxation and minimum tax levies		530,687	475,970
Minimum tax levies	16	(116,021)	(103,189)
Profit before taxation		414,666	372,781
Taxation	35	(122,720)	(92,015)
Profit after taxation		291,946	280,766
Other comprehensive (loss) / income			
Items that will not be reclassified subsequently to statement of profit or loss:			
- (loss) / gain on remeasurement of staff retirement benefit obligation	10.5	(1,290)	16,644
- surplus on revaluation of property, plant and equipment	6.2	0	498,087
- impact of deferred tax	6.2	0	(57,650)
		0	440,437
- unrealised gain on remeasurement of investment at fair value through other comprehensive income	19	288	17
		(1,002)	457,098
Total comprehensive income		290,944	737,864
		----- Rupees -----	
Earnings per share - basic	36	14.04	13.50

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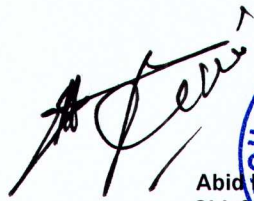
Abid Hussain
Chief Financial Officer



Kohat Textile Mills Limited
Statement of Changes In Equity
For the Year Ended June 30, 2026

	Share capital	Revenue reserve	Capital reserve	Unrealised (loss) / gain on financial assets at fair value through other comprehensive income	Total
		Unappropriated profit	Revaluation surplus on property, plant and equipment		
----- Rupees in '000 -----					
Balance as at June 30, 2024	208,000	1,138,970	2,563,588	(114)	3,910,444
Final cash dividend at the rate of Re.1 per share for the year ended June 30, 2024	0	(20,800)	0	0	(20,800)
Total comprehensive income for the year ended June 30, 2025					
- profit for the year	0	280,766	0	0	280,766
- other comprehensive income	0	16,644	440,437	17	457,098
	0	297,410	440,437	17	737,864
Surplus on revaluation of property, plant and equipment realised during the year (net of deferred taxation)					
- on account of incremental depreciation	0	15,509	(15,509)	0	0
Interim cash dividend at the rate of Re.1 per share for the year ended June 30, 2025	0	(20,800)	0	0	(20,800)
Balance as at June 30, 2025	208,000	1,410,289	2,988,516	(97)	4,606,708
Final cash dividend at the rate of Re.1 per share for the year ended June 30, 2025	0	(20,800)	0	0	(20,800)
Total comprehensive income for the year ended June 30, 2026					
- profit for the year	0	291,946	0	0	291,946
- other comprehensive loss	0	(1,290)	0	288	(1,002)
	0	290,656	0	288	290,944
Surplus on revaluation of property, plant and equipment realised during the year (net of deferred taxation):					
- on account of incremental depreciation	0	21,478	(21,478)	0	0
- upon sale of revalued assets	0	5,336	(5,336)	0	0
Balance as at June 30, 2026	208,000	1,706,959	2,961,702	191	4,876,852

The annexed notes 1 to 47 form an integral part of these financial statements.


Abid Hussain
Chief Financial Officer



Kohat Textile Mills Limited
Statement of Cash Flows
For the Year Ended June 30, 2026

		2026	2025
	Note	--- Rupees in '000 ---	
Cash flows from operating activities			
Profit for the year - before taxation and minimum tax levies		530,687	475,970
Adjustments for non-cash and other charges:			
Depreciation on operating fixed assets	18.8	186,920	149,914
Gain on sale of operating fixed assets - net	18.4	(1,099)	(11,463)
Staff retirement benefits - gratuity (net)		50,739	36,671
Unclaimed payable balances written-back	32	(36)	(72)
Finance cost		454,134	438,331
Profit before working capital changes		1,221,345	1,089,351
Effect on cash flows due to working capital changes			
(Increase) / decrease in current assets:			
Stores, spare parts and loose tools		453	(33,473)
Stock-in-trade		186,215	(209,186)
Trade debts		(609,027)	(276,536)
Loans and advances		(20,602)	(8,440)
Deposits, prepayments and other receivables		(6,447)	3,902
Sales tax refundable		4,131	(4,131)
(Decrease) / increase in current liabilities:			
Trade and other payables		(38,296)	(109,883)
Contract liabilities		323	(626)
		(483,250)	(638,373)
Cash generated from operating activities		738,095	450,978
Taxes and levies paid		(161,030)	(124,936)
Long term loans - net		376	(54)
Net cash generated from operating activities		577,441	325,988
Cash flows from investing activities			
Additions to property, plant and equipment		(272,182)	(931,125)
Sale proceeds of operating fixed assets	18.4	12,893	38,320
Long term investments made	19	0	(4,320)
Net cash used in investing activities		(259,289)	(897,125)
Cash flows from financing activities			
Long term financing - obtained		373,102	626,898
- repaid		(243,375)	(216,153)
Long term deposits		(4,140)	6,601
Long term deposits from employees		(488)	1,608
Short term borrowings - net		37,679	686,266
Finance cost paid - net		(445,199)	(492,088)
Dividends paid		(20,703)	(41,454)
Net cash (used in) / generated from financing activities		(303,124)	571,678
Net increase in cash and cash equivalents		15,028	541
Cash and cash equivalents - at beginning of the year		10,160	9,619
Cash and cash equivalents - at end of the year	27	25,188	10,160

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Chief Financial Officer

