

KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		Un-audited Sep 30, 2026	Audited June 30, 2026
	Note	-- Rupees in thousand --	
Assets			
Non-Current Assets			
Property, plant and equipment	6	6,307,550	6,313,895
Long term investments		9,511	9,511
Long term loans		967	1,058
Long term deposits		15,650	13,860
		6,333,678	6,338,324
Current Assets			
Stores, spare parts and loose tools		88,024	89,738
Stock-in-trade		1,434,233	1,383,536
Trade debts		2,669,198	2,646,443
Loans and advances		40,150	31,572
Deposits, prepayments and other receivables		19,307	23,034
Taxation		175,579	144,481
Cash and bank balances		32,304	25,188
		4,458,795	4,343,992
		10,792,473	10,682,316
Equity and Liabilities			
Share Capital and Reserves			
Authorized capital		220,000	220,000
22,000,000 ordinary shares of Rs.10 each		208,000	208,000
Issued, subscribed and paid-up capital			
Revenue reserve		1,846,887	1,706,959
- Unappropriated profit			
Capital reserve			
- Surplus on revaluation of Property, Plant and Equipment		2,956,467	2,961,702
Unrealised gain on financial assets at fair value through other comprehensive income		191	191
		5,011,545	4,876,852
Shareholders' equity			
Non-current Liabilities			
Long term financing		889,313	984,875
Long term deposits		9,057	8,401
Deferred income - government grant		2,383	3,449
Deferred liability - staff retirement benefits		286,579	281,890
Deferred taxation		551,193	537,055
		1,738,525	1,815,670
Current Liabilities			
Trade and other payables		696,884	796,537
Contract liabilities		2,714	1,907
Accrued mark-up / profit		112,426	85,374
Short term borrowings		2,748,022	2,643,160
Current portion of non-current liabilities		345,340	353,504
Unpaid dividend		457	458
Unclaimed dividend		932	933
Provision for tax levies		135,628	107,921
		4,042,403	3,989,794
Contingencies and commitments	7	10,792,473	10,682,316

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 ENDED SEPTEMBER 30, 2026

	Quarter ended	
	Jul - Sep, 2026	Jul - Sep, 2025
- - Rupees in thousand - -		
Sales - net	2,216,539	2,004,422
Cost of sales	(1,795,892)	(1,658,950)
Gross profit	420,647	345,472
Distribution cost	(30,314)	(25,746)
Administrative expenses	(62,526)	(50,631)
Other income	1,323	236
Other expenses	(10,700)	(8,700)
Profit from operations	318,430	260,631
Finance cost	(141,891)	(106,930)
Profit before taxation and minimum tax levies	176,539	153,701
Minimum tax levies	(27,707)	(25,055)
Profit before taxation	148,832	128,646
Taxation	(14,139)	(13,758)
Profit after taxation	134,693	114,888
Other comprehensive income	-	-
Total comprehensive income	134,693	114,888
---- Rupees ----		
Earnings per share		
- basic and diluted	6.48	5.52

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KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Three months ended	
	Sep 30, 2026	Sep 30, 2025
	- - Rupees in thousand - -	
Cash flow from operating activities		
Profit for the period - before taxation and minimum tax levies	176,539	153,701
Adjustments for non-cash and other charges:		
Depreciation on operating fixed assets and right of use of assets	47,978	42,618
Amortisation	-	-
Staff retirement benefits - gratuity (net)	4,689	10,715
Gain on sale of operating fixed assets	(506)	0
Finance cost	141,891	106,930
	370,591	313,964
Profit before working capital changes		
Effect on cash flows due to working capital changes		
Decrease / (increase) in current assets:		
Stores, spare parts and loose tools	1,714	4,071
Stock-in-trade	(50,697)	31,375
Trade debts	(22,755)	(145,616)
Loans and advances	(8,578)	2,723
Deposits, prepayments and other receivables	3,727	1,387
Sales tax refundable	0	4,131
(Decrease) / Increase in current liabilities:		
Trade and other payables	(99,653)	25,415
Contract liabilities	807	630
	(175,435)	(75,884)
Cash generated from operating activities	195,156	238,080
Taxes paid	(31,098)	(27,325)
Long term loans - net	91	122
	164,149	210,877
Net cash generated from operating activities		
Cash flows from investing activities		
Additions to property, plant and equipment	(41,821)	(151,233)
Sale proceeds of operating fixed assets	692	-
	(41,129)	(151,233)
Net cash used in investing activities		
Cash flows from financing activities		
Long term financing- obtained	0	223,102
- repaid	(103,726)	(50,314)
Long term deposits	656	609
Short term borrowings - net	104,862	(140,030)
Finance cost paid - net	(116,032)	(86,238)
Dividend paid	(1,664)	-
	(115,904)	(52,871)
Net used in financing activities		
Net increase in cash and cash equivalents	7,116	6,773
Cash and cash equivalents - at beginning of the period	25,188	10,160
Cash and cash equivalents - at end of the period	32,304	16,933

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KOHAT TEXTILE MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share capital	Revenue reserve Unappropriated profit	Capital reserve Revaluation surplus on property, plant and equipment	Unrealised (loss) / gain on financial assets at fair value through other comprehensive income	Total
	- - Rupees in thousand - -				
Balance as at July 01, 2025	208,000	1,410,289	2,988,516	(97)	4,606,708
Total comprehensive income for the three months ended September 30, 2025	-	114,888	-	-	114,888
Surplus on revaluation of property, plant and equipment for the three months realised during the period on account of incremental depreciation for the period (net of deferred taxation)	-	5,240	(5,240)	-	-
Balance as at September 30, 2025	208,000	1,530,417	2,983,276	(97)	4,721,596
Transaction with owners					
Final cash dividend at the rate of Re.1 per share for the year ended June 30, 2025		(20,800)			(20,800)
Total Comprehensive income for the period					
Profit for the period	-	177,058	-	-	177,058
Other comprehensive income	-	(1,290)	-	288	(1,002)
	-	175,768	-	288	176,056
Surplus on revaluation of property, plant and equipment realised during the period (net of deferred taxation)					
- on account of incremental depreciation	-	16,238	(16,238)	-	-
- upon sale of revalued assets	-	5,336	(5,336)	-	-
Balance as at July 01, 2026	208,000	1,706,959	2,961,702	191	4,876,852
Total comprehensive income for the three months ended September 30, 2026	-	134,693	-		134,693
Surplus on revaluation of property, plant and equipment for the three months realised during the period on account of incremental depreciation for the period (net of deferred taxation)	-	5,235	(5,235)	-	-
Balance as at September 30, 2026	208,000	1,846,887	2,956,467	191	5,011,545

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Chief Financial Officer

