

# KOHINOOR SPINNING MILLS LIMITED



7/1, E-3, Main Boulevard, Gulberg - III, Lahore, Pakistan.  
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Email: ksml@pol.com.pk

October 02, 2025

The general Manager,  
Pakistan Stock Exchange Limited  
Stock Exchange Building,  
Stock Exchange Road,  
Karachi.

FINANCIL RESULTS FOR THE YEAR ENDED JUNE 30, 2025 (AUDITED).

Dear Sir,

We wish to inform you that the Board of Directors of our Company, in their meeting held on Thursday October 02, 2025 at 03:P.M. at the registered office of the Company recommended the following:

Cash Dividend	Nil
Bonus Shares	Nil
Right Share	Nil

In compliance of Notice No. PSX/N-062 dated January 10, 2025: we enclosed herewith the following:

Financial Result (Statement of Profit or Loss)  
Statement of Financial Position  
Statement of Cash Flows  
Statement of Change in Equity

The annual report of the Company for year ended June 30, 2025 will be transmitted through PUCARS separately, with in the specified time.

Yours truly,  
For Kohinoor Spinning Mills limited

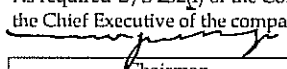
Company Secretary

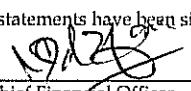
**KOHINOOR SPINNING MILLS LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

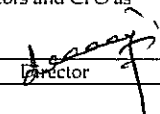
	Note	2025	2024
		Rupees	
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorized share capital		2,200,000,000	2,200,000,000
440,000,000 Ordinary shares of Rs. 5 each.			
Issued, subscribed and paid up share capital	6	2,178,571,425	2,060,533,925
Revaluation surplus		1,756,741,487	1,797,379,209
Reserves	7	(3,729,782,800)	(3,295,153,875)
		205,530,112	562,759,260
<b>Non-current liabilities</b>			
Long term loans	8	692,031,360	556,151,269
Deferred liabilities	9	31,624,931	30,810,537
		723,656,291	586,961,806
<b>Current liabilities</b>			
Trade and other payables	10	304,516,634	535,147,586
Accrued interest on loans and borrowings	11	471,877,939	471,877,939
Short term borrowings	12	1,463,142,972	1,463,142,972
Current portion of long term loans	13	364,705,882	364,705,882
Supplier's credit	14	294,716,480	264,455,108
Unclaimed dividend		1,915,117	1,915,117
Tax payable		-	-
		2,900,875,024	3,101,244,604
Contingencies and commitments	15	-	-
<b>Total liabilities</b>		3,624,531,315	3,688,206,410
<b>Total equity and liabilities</b>		3,830,061,428	4,250,965,670
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	16	3,349,172,308	3,475,084,383
Long Term Deposits	17	10,561,342	44,221,312
Long term investments	18	197,921	197,921
		3,359,931,571	3,519,503,616
<b>Current assets</b>			
Stores, spares and loose tools	19	12,937,933	12,937,933
Stock in trade	20	325,206,598	587,518,736
Trade debtors	21	112,585,760	112,585,760
Tax refundable	22	4,066,830	3,480,829
Short term advances	23	14,421,083	13,847,528
Cash and cash equivalents	24	911,653	1,091,267
		470,129,857	731,462,054
Assets classified as held for sale		-	-
<b>Total assets</b>		3,830,061,428	4,250,965,670

The annexed notes from 1 to 33 form an integral part of these financial statements.

As required U/S 232(I) of the Companies Act, 2017 these financial statements have been signed by two directors and CFO as the Chief Executive of the company is out of country.

  
Chairman

  
Chief Financial Officer

  
Director

**KOHINOOR SPINNING MILLS LIMITED**
**STATEMENT OF PROFIT OR LOSS**
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025	2024
		Rupees	
Revenue - net	25	-	-
Cost of revenue	26	-	-
Gross profit		-	-
Administrative expenses	27	(202,951,575)	(170,694,108)
		(202,951,575)	(170,694,108)
Operating loss		(202,951,575)	(170,694,108)
Finance cost	28	(58,181)	(136,908)
Other Operating expenses	29	(304,605,449)	(243,827,574)
		(304,663,630)	(243,964,482)
Other income	30	30,003,043	36,189,609
		30,003,043	36,189,609
Loss before tax		(477,612,162)	(378,468,982)
Taxation	22		
Current Tax		-	21,288,688
Deferred Tax		(16,598,506)	(17,472,112)
Loss after tax		(494,210,669)	(374,652,406)
Earnings per share - basic	23	(1.13)	(0.91)

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Chairman

  
Chief Financial Officer


  
Director

**KOHINOOR SPINNING MILLS LIMITED**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

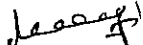
	Note	2025	2024
		Rupees	
<b>Cash flows from operating activities</b>			
Loss before tax		(477,612,162)	(378,468,982)
Adjustments for:			
Depreciation		125,912,075	132,586,657
Gratuity		3,543,120	3,593,536
Expected credit loss		-	2,394,122
Gain on disposal of fixed assets		-	(6,148,756)
Finance cost		11,215,122	23,269,608
Exchange loss/(gain)		30,261,372	11,083,194
Impairment loss		262,312,137	206,342,558
		433,243,825	373,120,919
Operating loss before working capital changes		(44,368,337)	(5,348,062)
Effect of working capital changes			
(Increase) / decrease in current assets			
Stores and spares		-	-
Stock-in-trade		-	-
Trade debts		-	4,115,242
Loans and advances		(573,555)	(684,604)
		(573,555)	3,430,638
Increase / (decrease) in current liabilities			
Trade and other payables		(241,787,892)	(228,319,245)
		(241,787,892)	(228,319,245)
Cash used in operations		(286,729,784)	(230,236,669)
Bank charges paid		(58,181)	(136,908)
Income taxes paid		(586,001)	(1,245,200)
Gratuity paid		(383,210)	(953,125)
		(1,027,392)	(2,335,233)
<b>Net cash outflows from operating activities</b>		<b>(287,757,176)</b>	<b>(232,571,903)</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, plant and equipment		-	6,672,350
Long term deposits		33,659,970	-
<b>Net cash inflows from investing activities</b>		<b>33,659,970</b>	<b>6,672,350</b>
<b>Cash flows from financing activities</b>			
Increase in directors loan		135,880,092	226,144,350
Proceeds from the issue of shares		118,037,500	-
<b>Net cash inflows from financing activities</b>		<b>253,917,592</b>	<b>226,144,350</b>
<b>Net (decrease) / increase in cash and cash equivalents</b>		<b>(179,614)</b>	<b>244,797</b>
Cash and cash equivalents at the beginning of the year		1,091,267	846,470
<b>Cash and cash equivalents at end of the year</b>		<b>911,653</b>	<b>1,091,267</b>

The annexed notes from 1 to 33 form an integral part of these financial statements.

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Chairman

  
Chief Financial Officer

  
Director

**KOHINOOR SPINNING MILLS LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	Rupees				
		Issued, subscribed and paid up share capital	Share Premium	Surplus on Revaluation on Fixed assets	Accumulated (Loss)	Fair Value Reserves
Balance as at July 01, 2023		1,078,571,425	171,428,570	1,840,155,759	(3,153,804,095)	(802,079)
Loss for the year		-	-	-	(374,652,406)	-
Experienced adjustment due to actuarial valuation		-	-	-	2,427,473	-
Incremental Depreciation net of deferred tax		-	-	(42,776,550)	42,776,550	-
Change in deferred tax		-	-	-	17,472,112	-
Shares Issued during the year		981,962,500	-	-	-	-
Balance as at June 30, 2024		2,060,533,925	171,428,570	1,797,379,209	(3,465,780,366)	(802,079)
Balance as at July 01, 2024		2,060,533,925	171,428,570	1,797,379,209	(3,465,780,366)	(802,079)
Loss for the year		-	-	-	(494,210,669)	-
Experienced adjustment due to actuarial valuation		-	-	-	2,345,515	-
Incremental Depreciation net of deferred tax		-	-	(40,637,722)	40,637,722	-
Change in deferred tax		-	-	-	16,598,506	-
Shares Issued during the year		118,037,500	-	-	-	-
Balance as at June 30, 2025		2,178,571,425	171,428,570	1,756,741,487	(3,900,409,291)	(802,079)
						205,530,112

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Chairman

Chief Financial Officer

Director