



KOHINOOR SPINNING MILLS LIMITED



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

February 25, 2026

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

FINANCIAL RESULTS FOR THE PERIOD ENDED DECEMBER 31, 2025 (UN-AUDITED).

Dear Sir,

We wish to inform you that the Board of Directors of our Company, in their meeting held on Wednesday February 25, 2026 at 10:A.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 Half yearly report of the Company for period ended December 31, 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
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2025 (UN-AUDITED)

EQUITY AND LIABILITIES	Notes	Un-Audited December 31, 2025 (Rupees)	Audited June 30, 2025 (Rupees)	Note	Un-Audited December 31, 2025 (Rupees)	Audited June 30, 2025 (Rupees)
Share Capital and Reserves						
Authorised Capital 600,000,000 (June 30, 2025 - 440,000,000) ordinary shares of Rs.5 each		3,000,000,000	2,200,000,000			
Issued, subscribed and paid up capital 435,714,285 (June 30, 2025 - 435,714,285) ordinary shares of Rs.5 each	5	2,178,571,425	2,178,571,425			
Surplus on revaluation of fixed assets		1,756,741,487	1,756,741,487			
Reserves		(3,791,580,012)	(3,729,782,800)			
		143,732,900	205,530,113			
		136,018,640				
NON-CURRENT LIABILITIES						
Long term Loans		828,050,000	692,031,360		3,288,548,114	3,349,172,308
Deferred liabilities		33,271,931	31,624,931		10,561,342	10,561,342
		861,321,931	723,656,291		3,299,307,377	3,359,931,571
		136,018,640				
CURRENT LIABILITIES						
Trade and other payables		184,679,632	304,516,634		12,937,933	12,937,933
Accrued interest on loans and borrowings		471,877,939	471,877,939		325,206,598	325,206,598
Short-term borrowings		1,463,142,972	1,463,142,972		125,427,110	112,585,760
Current portion of long term loan		364,705,882	364,705,882		4,220,135	4,066,830
Supplier's credit		291,281,575	294,716,480		14,579,235	14,421,083
Un-claimed dividend		1,915,116	1,915,116		979,559	911,653
		2,777,603,116	2,900,875,024		483,350,570	470,129,857
		3,782,657,947	3,830,061,428		3,782,657,947	3,830,061,428

The annexed notes form an integral part of these condensed interim financial information.

Lahore,
February 25, 2026

CHAIRMAN

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

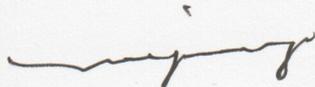


KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half Year Ended		Quarter Ended	
	Un-Audited December 31, 2025 (Rupees)	Un-Audited December 31, 2024 (Rupees)	Un-Audited December 31, 2025 (Rupees)	Un-Audited December 31, 2024 (Rupees)
SALES - NET	10,882,500	-	10,882,500	-
COST OF SALES	(9,690,000)	-	(9,690,000)	-
GROSS (PROFIT)	1,192,500	-	1,192,500	-
OPERATING EXPENSES				
Distribution Cost	-	-	-	-
Administrative	(81,285,823)	(78,969,226)	(38,301,382)	(39,847,204)
	(81,285,823)	(78,969,226)	(38,301,382)	(39,847,204)
OPERATING (LOSS)	(80,093,323)	(78,969,226)	(37,108,882)	(39,847,204)
Financial cost	(2,764)	(7,736,417)	(2,033)	(2,417,638)
Other operating income	18,434,905	22,595,923	10,934,905	15,095,923
	18,432,141	14,859,506	10,932,872	12,678,285
(LOSS) BEFORE TAXATION	(61,661,182)	(64,109,720)	(26,176,010)	(27,168,919)
TAXATION	(136,030)	(187,500)	(136,030)	(93,750)
(LOSS) AFTER TAXATION	(61,797,212)	(64,297,220)	(26,312,040)	(27,262,669)
(LOSS) PER SHARE - BASIC & DILUTED	(0.14)	(0.16)	(0.06)	(0.07)

The annexed notes form an integral part of these condensed interim financial information.

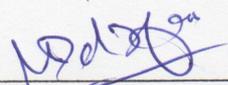
Lahore,
February 25, 2026



CHAIRMAN



CHIEF EXECUTIV



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KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGE IN EQUITY (UN-ADITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Share Capital (Rupees)	Capital Reserves (Rupees)	Revenue		Reserves	Total (Rupees)
			Accumulated (Loss)	Gain on Revaluation Surplus	Fair Value Reserves	
Balance as at July 01, 2024	2,060,533,925	171,428,570	(3,465,780,366)	1,797,379,209	(802,079)	562,759,259
Loss for the period ended after taxation	-	-	(64,297,220)	-	-	(64,297,220)
Balance as on December 31, 2024	2,060,533,925	171,428,570	(3,530,077,586)	1,797,379,209	(802,079)	498,462,039
Balance as on July 01, 2025	2,178,571,425	171,428,570	(3,900,409,291)	1,756,741,487	(802,079)	205,530,112
Loss for the period ended after taxation	-	-	(61,797,212)	-	-	(61,797,212)
Balance as on December 31, 2025	2,178,571,425	171,428,570	(3,962,206,503)	1,756,741,487	(802,079)	143,732,900



Lahore,
February 25, 2026

CHAIRMAN



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICE

KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW (UN-ADITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Un-Audited December 31, 2025 (Rupees)	Un-Audited December 31, 2024 (Rupees)
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) before taxation	(61,661,182)	(64,109,720)
Adjustments of non cash charges and other items:		
Depreciation / amortization	60,624,193	64,005,341
Gratuity	1,797,000	1,797,000
Profit on bank income	-	(2,473)
Other income	(15,000,000)	(15,000,000)
Financial cost	2,764	7,736,417
Operating profit before working capital changes	(14,237,225)	(5,573,435)
(Increase)/decrease in current assets		
Trade debts	(12,841,350)	3,602,874
Tax receivable	(153,305)	(172,614)
Loan & advances	(158,152)	276,768
	(13,152,807)	3,707,028
Increase in current liabilities		
Trade and other payables	(123,271,908)	(40,453,493)
	(150,661,940)	(42,319,900)
Financial cost paid	(2,764)	(7,736,417)
Income tax paid	(136,030)	(187,500)
Gratuity paid	(150,000)	(213,400)
Net cash used in operations	(150,950,734)	(50,457,217)
CASH FLOW FROM FINANCING ACTIVITIES		
(Repayments)/proceeds from:		
Increase/Decrease in long term loan from directors	136,018,640	35,230,000
Profit on bank income	-	2,473
Other income	15,000,000	15,000,000
Net cash generated from financing activities	151,018,640	50,230,000
NET DECREASE IN CASH AND CASH EQUIVALENTS	67,906	(224,744)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	911,653	1,091,267
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	979,559	866,523

The annexed notes form an integral part of these condensed interim financial information.



Lahore,
February 25, 2026

CHAIRMAN



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICE