

February 25, 2026

The General Manager

Pakistan Stock Exchange Limited,
Stock Exchange Building/Road,
Karachi.

Subject: **Financial Results for the 2nd Quarter and Half Year Ended December 31, 2025**

Dear Sir,

We would like to inform you that the Board of Directors of **Kohinoor Industries Limited** in their Meeting held Today at 11:30 A.M., at 14-KM, Ferozepur Road, Lahore, has approved the following interim financial results of the Company for the 2nd Quarter (October-December 2025) and Half Year ended December 31, 2025 duly reviewed by the statutory auditors:

(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Financial statements of the Company are attached:

- a. Statement of Profit or Loss including Earning/(Loss) Per Share for the current interim period and cumulatively for the current financial year to date with comparative Statement of Profit or Loss for the comparable interim periods (current and year-to-date of the immediately preceding financial year);
- b. Statement of Financial Position;
- c. Statement of Changes in Equity; and
- d. Statement of Cash Flows.

The 2nd Quarter/Half Year Report of the Company for the period ended December 31, 2025 will be transmitted through PUCARS separately, within the specified time. Kindly convey the above information to the members of your Stock Exchange.

Thanking you.

Yours faithfully,

for **KOHINOOR INDUSTRIES LIMITED**


MUHAMMAD ISLAM
Company Secretary



KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Six-month period ended		Three-month period ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Un-audited]	[Un-audited]	[Un-audited]
Rental income	28,809,708	42,883,620	7,321,404	21,441,810
Other income	15,791,150	17,473,258	(44,339,192)	7,622,125
Administrative expenses	(26,113,338)	(19,503,809)	(10,991,625)	(7,890,692)
Other expenses	(383,474)	(817,950)	2,274,714	(423,548)
	(26,496,812)	(20,321,759)	(8,716,911)	(8,314,240)
Operating profit/(loss)	18,104,046	40,035,119	(45,734,699)	20,749,695
Finance cost	(9,789)	(4,926)	(7,319)	(4,121)
Share of profit of associate	558,237	60,596	239,217	19,463
Profit/(loss) before levies and income taxes	18,652,494	40,090,789	(45,502,801)	20,765,037
Provision for levies	(19,774,933)	-	(19,774,933)	-
(Loss)/profit before income taxes	(1,122,439)	40,090,789	(65,277,734)	20,765,037
Provision for income taxes	(3,198,071)	(7,129,604)	7,274,206	(4,151,956)
(Loss)/profit after income taxes	(4,320,510)	32,961,185	(58,003,528)	16,613,081
Basic (loss)/earnings per share	(0.14)	1.09	(1.91)	0.55



KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT 31 DECEMBER 2025

	31-Dec-25	30-Jun-25
	Rupees	Rupees
	[Un-audited]	[Audited]
EQUITY AND LIABILITIES		
EQUITY		
<i>Authorized share capital</i>	400,000,000	400,000,000
Issued share capital	303,025,430	303,025,430
Share premium	187,394,755	187,394,755
Revaluation reserve	651,264,077	651,264,077
Accumulated losses	(415,466,580)	(388,419,162)
Loans from directors and other shareholders	353,682,503	353,682,503
TOTAL EQUITY	1,079,900,185	1,106,947,603
LIABILITIES		
NON-CURRENT LIABILITIES		
Employees retirement benefits	5,883,823	4,926,895
	5,883,823	4,926,895
CURRENT LIABILITIES		
Trade and other payables	52,349,079	39,712,264
Unclaimed dividend	3,020,270	2,190,252
Income tax payable	1,046,011	12,794,946
	56,415,360	54,697,462
TOTAL LIABILITIES	62,299,183	59,624,357
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	1,142,199,368	1,166,571,960



KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT 31 DECEMBER 2025

	31-Dec-25	30-Jun-25
	Rupees	Rupees
	[Un-audited]	[Audited]
ASSETS		
NON-CURRENT ASSETS		
Property and equipment	3,972,701	4,334,435
Investment property	923,304,760	923,304,760
Long term investment	28,038,150	20,270,250
Long term deposits	166,376	166,376
Deferred taxation	472,914	1,228,276
	955,954,901	949,304,097
CURRENT ASSETS		
Lease rentals receivable	-	20,000
Advances, prepayments and other receivables	11,802,471	5,830,358
Short term investments	137,011,675	164,817,932
Advance income tax / income tax refundable	21,984,765	28,913,197
Cash and bank balances	15,445,556	17,686,376
	186,244,467	217,267,863
TOTAL ASSETS	1,142,199,368	1,166,571,960



KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Six-month period ended		Three-month period ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Un-audited]	[Un-audited]	[Un-audited]
(Loss)/profit after income taxes	(4,320,510)	32,961,185	(58,003,528)	16,613,081
Other comprehensive income:	-	-	-	-
Total comprehensive (loss)/income	(4,320,510)	32,961,185	(58,003,528)	16,613,081



KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Issued share capital Rupees	Share Premium Rupees	Revaluation reserve Rupees	Accumulated losses Rupees	Loan from directors and other shareholders Rupees	Total equity Rupees
As at 01 July 2024 - [Audited]	303,025,430	187,394,755	651,264,077	(463,788,415)	353,682,503	192,919,518
Total comprehensive income for the period						
Profit after income taxes	-	-	-	32,961,185	-	32,961,185
Other comprehensive income after income ta:	-	-	-	-	-	-
	-	-	-	32,961,185	-	32,961,185
Other transactions	-	-	-	-	-	-
As at 31 December 2024 - [Un-audited]	303,025,430	187,394,755	651,264,077	(430,827,230)	353,682,503	225,880,703
As at 01 January 2025 - [Un-audited]	303,025,430	187,394,755	651,264,077	(430,827,230)	353,682,503	225,880,703
Total comprehensive income for the period						
Profit after income taxes	-	-	-	42,452,874	-	42,452,874
Other comprehensive loss after income taxes	-	-	-	(44,806)	-	(44,806)
	-	-	-	42,408,068	-	42,408,068
Other transactions	-	-	-	-	-	-
As at 30 June 2025 - [Audited]	303,025,430	187,394,755	651,264,077	(388,419,162)	353,682,503	268,288,771
As at 01 July 2025 - [Audited]	303,025,430	187,394,755	651,264,077	(388,419,162)	353,682,503	268,288,771
Total comprehensive income for the period						
Loss after income taxes	-	-	-	(4,320,510)	-	(4,320,510)
Other comprehensive income after income ta:	-	-	-	-	-	-
	-	-	-	(4,320,510)	-	(4,320,510)
Transactions with owners						
Final dividend i.e. Rs. 0.75 per ordinary share	-	-	-	(22,726,908)	-	(22,726,908)
Other transactions	-	-	-	-	-	-
As at 31 December 2025 - [Un-audited]	303,025,430	187,394,755	651,264,077	(415,466,580)	353,682,503	241,241,353

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KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Un-audited]
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/profit before income taxes	(1,122,439)	40,090,789
Adjustments for non-cash and other items	5,131,952	(15,148,978)
Profit before changes in working capital	4,009,513	24,941,811
Changes in working capital	(11,169,382)	(4,174,240)
Cash (used in)/generated from operations	(7,159,869)	20,767,571
Payments for:		
Levies and taxes under ITO, 2001	(9,184,061)	(5,894,517)
Net cash (used in)/generated from operating activities	(16,343,930)	14,873,054
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of short term investments	(8,000,000)	(9,000,000)
Proceeds from disposal of short term investments	44,000,000	-
Net cash generated from/(used in) investing activities	36,000,000	(9,000,000)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(21,896,890)	(8,699)
Net cash used in financing activities	(21,896,890)	(8,699)
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(2,240,820)	5,864,355
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	17,686,376	17,370,868
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	15,445,556	23,235,223

