



KOHINOOR SPINNING MILLS LIMITED



7/1, E-3, Main Boulevard, Gulberg - III, Lahore, Pakistan.
Tel: +92-42-35757108, 35717510 - 17 Fax: +92-42-35764036, 35764043, 35757105
Email: ksml@pol.com.pk

April 29, 2026

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

FINANCIAL RESULTS FOR THE PERIOD ENDED MARCH 31, 2026 (UN-AUDITED).

Dear Sir,

We wish to inform you that the Board of Directors of our Company, in their meeting held on Wednesday April 29, 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 3rd quarter report of the Company for period ended March 31, 2026 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 MARCH 31, 2026 (UN-AUDITED)

| | Notes | Un-Audited December 31, 2025 (Rupees) | Audited June 30, 2025 (Rupees) | Un-Audited December 31, 2025 (Rupees) | Audited June 30, 2025 (Rupees) |
|--|-------|---|---|---|--------------------------------------|
| EQUITY AND LIABILITIES | | | | | |
| 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 1,756,741,487 (3,813,684,866) 121,628,046 | 2,178,571,425 1,756,741,487 (3,729,782,800) 205,530,113 | | |
| Surplus on revaluation of fixed assets Reserves | | 877,550,000 33,004,930 910,554,930 185,518,640 | 692,031,360 31,624,931 723,656,291 | | |
| NON-CURRENT LIABILITIES | | | | | |
| Long term Loans | | 143,382,306 471,877,939 1,463,142,972 364,705,882 284,725,580 1,915,116 2,729,749,795 | 304,516,634 471,877,939 1,463,142,972 364,705,882 294,716,480 1,915,116 2,900,875,024 | | |
| Deferred liabilities | | | | | |
| CURRENT LIABILITIES | | | | | |
| Trade and other payables | | | | | |
| Accrued interest on loans and borrowings | | | | | |
| Short-term borrowings | | | | | |
| Current portion of long term loan | | | | | |
| Supplier's credit | | | | | |
| Un-claimed dividend | | | | | |
| | | 3,761,932,771 | 3,830,061,428 | 3,761,932,771 | 3,830,061,428 |
| ASSETS | | | | | |
| NON CURRENT ASSETS | | | | | |
| Property, plant and equipment | 6 | | | 3,258,732,939 | 3,349,172,308 |
| Long term deposits | | | | 10,561,342 | 10,561,342 |
| Long term investments | | | | 197,921 | 197,921 |
| | | | | 3,269,492,202 | 3,359,931,571 |
| CURRENT ASSETS | | | | | |
| Stores and spares | | | | 12,937,933 | 12,937,933 |
| Stock-in-trade | | | | 325,206,598 | 325,206,598 |
| Trade debts | | | | 134,274,750 | 112,585,760 |
| Tax refundable | | | | 4,253,188 | 4,066,830 |
| Loans and advances | | | | 14,022,914 | 14,421,083 |
| Cash and bank balances | | | | 1,745,186 | 911,653 |
| | | | | 492,440,569 | 470,129,857 |
| | | 3,761,932,771 | 3,830,061,428 | 3,761,932,771 | 3,830,061,428 |

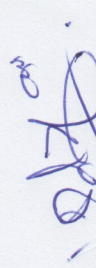
The annexed notes form an integral part of these condensed interim financial information.

Lahore,
April 29, 2026

CHAIRMAN

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

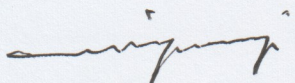


KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

| | Period Ended | | Quarter Ended | |
|---|------------------------------------|---------------------------|---------------------------|---------------------------|
| | Un-Audited | Un-Audited | Un-Audited | Un-Audited |
| | Notes March 31,2026 (Rupees) | March 31,2025 (Rupees) | March 31,2026 (Rupees) | March 31,2025 (Rupees) |
| SALES - NET | 18,380,500 | - | 7,498,000 | - |
| COST OF SALES | <u>(15,690,000)</u> | - | <u>(6,000,000)</u> | - |
| GROSS PROFIT | 2,690,500 | - | 1,498,000 | - |
| OPERATING EXPENSES | | | | |
| Distribution Cost | - | - | - | - |
| Administrative | <u>(118,848,637)</u> | <u>(116,194,474)</u> | <u>(37,562,814)</u> | <u>(37,225,248)</u> |
| | <u>(118,848,637)</u> | <u>(116,194,474)</u> | <u>(37,562,814)</u> | <u>(37,225,248)</u> |
| OPERATING (LOSS) | (116,158,137) | (116,194,474) | (36,064,814) | (37,225,248) |
| Financial cost | <u>(5,074)</u> | <u>(14,508,845)</u> | <u>(2,310)</u> | <u>(6,772,428)</u> |
| Other operating income | <u>32,490,900</u> | <u>22,502,473</u> | <u>14,055,995</u> | <u>(93,450)</u> |
| | <u>32,485,826</u> | <u>7,993,628</u> | <u>14,053,685</u> | <u>(6,865,878)</u> |
| (LOSS) BEFORE TAXATION | (83,672,311) | (108,200,846) | (22,011,129) | (44,091,126) |
| TAXATION | <u>(229,755)</u> | <u>(281,260)</u> | <u>(93,725)</u> | <u>(93,750)</u> |
| (LOSS) AFTER TAXATION | <u>(83,902,066)</u> | <u>(108,482,106)</u> | <u>(22,104,854)</u> | <u>(44,184,876)</u> |
| (LOSS) PER SHARE - BASIC & DILUTED | <u>(0.19)</u> | <u>(0.26)</u> | <u>(0.05)</u> | <u>(0.11)</u> |

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

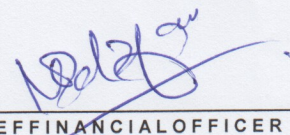
Lahore,
April 29, 2026



CHAIRMAN



CHIEF EXECUTIV



CHIEF FINANCIAL OFFICER


KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

| | Un-Audited March 31, 2026 (Rupees) | Un-Audited March 31, 2025 (Rupees) |
|---|--|--|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| (Loss) before taxation | (83,672,311) | (108,200,846) |
| Adjustments of non cash charges and other items: | | |
| Depreciation / amortization | 90,439,368 | 95,483,375 |
| Gratuity | 2,695,500 | 2,695,500 |
| Profit on bank income | - | (2,473) |
| Other income | (22,500,000) | (22,500,000) |
| Financial cost | 5,074 | 14,508,845 |
| Operating profit before working capital changes | (13,032,369) | (18,015,599) |
| (Increase)/decrease in current assets | | |
| Trade debts | (21,688,990) | 35,991,313 |
| Tax receivable | (186,358) | (186,001) |
| Loan & advances | 398,169 | 351,783 |
| | (21,477,179) | 36,157,095 |
| Increase in current liabilities | | |
| Trade and other payables | (171,125,229) | (61,019,973) |
| | (205,634,777) | (42,878,477) |
| Financial cost paid | (5,074) | (14,508,845) |
| Income tax paid | (229,755) | (281,250) |
| Gratuity paid | (1,315,501) | (263,400) |
| Net cash used in operations | (207,185,107) | (57,931,972) |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| (Repayments)/proceeds from: | | |
| Increase/Decrease in long term loan from directors | 185,518,640 | 35,230,000 |
| Profit on bank income | - | 2,473 |
| Other income | 22,500,000 | 22,500,000 |
| Net cash generated from financing activities | 208,018,640 | 57,732,473 |
| NET DECREASE IN CASH AND CASH EQUIVALENTS | 833,533 | (199,499) |
| 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 | 1,745,186 | 891,768 |

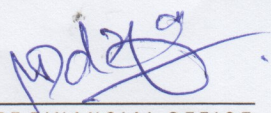
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Lahore,
April 29, 2026

CHAIRMAN



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICE

KOHINOOR SPINNING MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGE IN EQUITY (UN-ADITED)
FOR THE PERIOD ENDED MARCH 31, 2026

| | Share Capital (Rupees) | Capital Reserves | Revenue | | Reserves | Total |
|--|---------------------------|-------------------------|-----------------------------|--------------------------------|------------------------|-------------------------|
| | | Share Premium | Accumulated (Loss) | Gain on Revaluation Surplus | Fair Value Reserves | |
| Balance as at July 01, 2024 | 2,060,533,925 | (Rupees) 171,428,570 | (Rupees) (3,465,780,366) | 1,797,379,209 | (Rupees) (802,079) | (Rupees) 562,759,259 |
| Loss for the period ended after taxation | - | - | (108,482,096) | - | - | (108,482,096) |
| Balance as on March 31, 2025 | 2,060,533,925 | 171,428,570 | (3,574,262,462) | 1,797,379,209 | (802,079) | 454,277,163 |
| 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 | - | - | (83,902,066) | - | - | (83,902,066) |
| Balance as on March 31, 2026 | 2,178,571,425 | 171,428,570 | (3,984,311,357) | 1,756,741,487 | (802,079) | 121,628,046 |

Lahore,
April 29, 2026

CHAIRMAN

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICE