



KOHINOOR SPINNING MILLS LIMITED



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October 06, 2026

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026 (AUDITED).

Dear Sir,

We wish to inform you that the Board of Directors of our Company, in their meeting held on Tuesday October 06, 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 annual report of the Company for year ended June 30, 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
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	Restated	
		2026	2025
		----- Rupees -----	
Revenue - net	29	18,380,500	-
Cost of Sales	30	(15,690,000)	-
Gross profit		2,690,500	-
Administrative expenses	31	(159,884,796)	(202,951,575)
Other operating expenses	32	(96,860,270)	(304,605,449)
		(256,745,066)	(507,557,024)
Operating loss		(254,054,566)	(507,557,024)
Other income	33	43,818,190	30,003,043
Finance costs	34	(11,545)	(58,181)
		43,806,645	29,944,862
Loss before levy and tax		(210,247,921)	(477,612,162)
Levies	35	(229,755)	-
Loss before tax		(210,477,676)	(477,612,162)
Taxation			
Current Tax		-	-
Deferred Tax		-	(16,598,506)
Loss after tax		(210,477,676)	(494,210,668)
Loss per share - basic	36	(0.38)	(1.13)

The annexed notes from 1 to 47 form an integral part of these financial statements.



Chairman



Chief Financial Officer

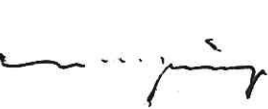


Chief Executive Officer

KOHINOOR SPINNING MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		Restated	
	Note	2026	2025
		Rupees	
ASSETS			
Non-current assets			
Property, plant and equipment	6	2,829,370,224	3,349,172,308
Long-Term Deposits	7	10,561,342	10,561,342
Long Term Investments	8	898,128	197,921
		2,840,829,694	3,359,931,571
Current assets			
Stores, spares and loose tools	9	10,350,346	12,937,933
Inventories	10	260,255,354	325,206,598
Trade receivables - net	11	102,462,730	112,585,760
Tax refunds due from government	12	4,437,094	4,066,830
Advances, deposits and prepayments	13	15,157,422	14,421,083
Cash and cash equivalents	14	953,048	911,653
		393,615,995	470,129,857
Total assets		3,234,445,689	3,830,061,428
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital	15	3,000,000,000	2,200,000,000
Issued, subscribed and paid up share capital	16	2,764,285,710	2,178,571,425
Other reserves	17	402,647,566	166,426,046
Surplus on Revaluation of Property, Plant and Equipment	18	1,317,594,205	1,756,741,488
Directors Loan	19	103,057,500	692,031,360
Retained earnings		(4,466,287,089)	(4,294,415,250)
		121,297,892	499,355,069
Non-current liabilities			
Deferred tax liabilities	20	-	-
Deferred liability - net staff gratuity	21	31,686,790	31,624,931
		31,686,790	31,624,931
Current liabilities			
Trade and other payables	22	498,920,807	702,723,038
Current portion of Long term loan	23	364,705,882	364,705,882
Short term borrowings	24	1,463,142,972	1,463,142,972
Accrued interest on loans and borrowings	25	471,877,939	471,877,939
Supplier's Credit-Unsecured	26	280,898,290	294,716,480
Unclaimed dividend		1,915,117	1,915,117
Provision for taxation	27	-	-
		3,081,461,007	3,299,081,428
Contingencies and commitments	28	-	-
Total liabilities		3,113,147,797	3,330,706,359
Total equity and liabilities		3,234,445,689	3,830,061,428

The annexed notes from 1 to 47 form an integral part of these financial statements.

		
Chairman	Chief Financial Officer	Chief Executive Officer

KOHINOOR SPINNING MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Note	Rupees						
	Issued, subscribed and paid up share capital	Share Premium	Surplus on Revaluation on Fixed assets	Directors Loan	Retained earnings	Other Reserves	Total share capital and reserves
Balance as at July 01, 2024	2,060,533,925	171,428,570	1,797,379,210	556,151,269	(3,459,234,406)	(7,348,039)	1,118,910,529
Effect of prior period error - unrecorded diesel expense (Note 37)	-	-	-	-	(398,206,404)	-	(398,206,404)
Balance as at July 01, 2024 - Restated	2,060,533,925	171,428,570	1,797,379,210	556,151,269	(3,857,440,810)	(7,348,039)	720,704,125
Shares Issued during the year	118,037,500	-	-	-	-	-	118,037,500
Payments made during the year	-	-	-	(153,654,409)	-	-	(153,654,409)
Payments received during the year	-	-	-	289,534,500	-	-	289,534,500
Loss for the year	-	-	-	-	(494,210,668)	-	(494,210,668)
Change in deferred Tax	-	-	-	-	16,598,506	-	16,598,506
Other comprehensive income for the year	-	-	-	-	-	2,345,515	2,345,515
Incremental Depreciation net of deferred tax	-	-	(40,637,722)	-	40,637,722	-	-
Balance as at June 30, 2025 - Restated	2,178,571,425	171,428,570	1,756,741,488	692,031,360	(4,294,415,250)	(5,002,524)	499,355,069
Balance as at July 01, 2025 - Restated	2,178,571,425	171,428,570	1,756,741,488	692,031,360	(4,294,415,250)	(5,002,524)	499,355,069
Revaluation loss on plant and machinery	-	-	(400,541,446)	-	-	-	(400,541,446)
Shares Issued during the year	585,714,285	234,285,715	-	-	-	-	820,000,000
Payments made during the year	-	-	-	(820,000,000)	-	-	(820,000,000)
Payments received during the year	-	-	-	231,026,140	-	-	231,026,140
Loss for the year	-	-	-	-	(210,477,676)	-	(210,477,676)
Other comprehensive income for the year	-	-	-	-	-	1,235,598	1,235,598
Unrealized (loss) on long term investments	-	-	-	-	-	700,207	700,207
Incremental Depreciation net of deferred tax	-	-	(38,605,837)	-	38,605,837	-	-
Balance as at June 30, 2026	2,764,285,710	405,714,285	1,317,594,205	103,057,500	(4,466,287,089)	(3,066,719)	121,297,892

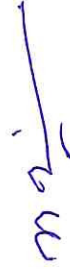
The annexed notes from 1 to 47 form an integral part of these financial statements.



Chairman



Chief Financial Officer



Chief Executive Officer

KOHINOOR SPINNING MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	Restated 2025
		----- Rupees -----	
Cash flows from operating activities			
Loss before levy and tax		(210,247,921)	(477,612,162)
Adjustments for:			
Depreciation		119,260,638	125,912,075
Gratuity		3,060,858	3,543,120
Finance cost		11,545	11,215,122
Exchange (loss)/ gain		(13,818,190)	30,261,372
Impairment loss		-	262,312,137
		108,514,851	433,243,825
Operating loss before working capital changes		(101,733,070)	(44,368,337)
Effect of working capital changes			
(Increase) / decrease in current assets			
Stores and spares		2,587,587	-
Stock-in-trade		64,951,244	-
Trade debts		10,123,030	-
Loans and advances		(736,339)	(573,555)
		76,925,521	(573,555)
Increase / (decrease) in current liabilities			
Trade and other payables		(203,802,231)	(241,787,892)
		(203,802,231)	(241,787,892)
Cash used in operations		(228,609,780)	(286,729,784)
Bank charges paid		(11,545)	(58,181)
Income taxes paid		(600,019)	(586,001)
Gratuity paid		(1,763,401)	(383,210)
		(2,374,965)	(1,027,392)
Net cash outflows from operating activities		(230,984,745)	(287,757,176)
Cash flows from investing activities			
Long term deposits		-	33,659,970
Net cash outflows from investing activities		-	33,659,970
Cash flows from financing activities			
Increase / (Decrease) in directors loan		(588,973,860)	135,880,092
Proceeds from the issue of shares		820,000,000	118,037,500
Net cash inflows from financing activities		231,026,140	253,917,592
Net increase / (decrease) in cash and cash equivalents		41,395	(179,614)
Cash and cash equivalents at the beginning of the year		911,653	1,091,267
Cash and cash equivalents at end of the year		953,048	911,653

The annexed notes from 1 to 47 form an integral part of these financial statements.



Chairman



Chief Financial Officer



Chief Executive Officer