



KOHINOOR SPINNING MILLS LIMITED



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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED JUNE 30, 2026

SHARIAH DISCLOSURES UNDER CLAUSE VII OF PART OF SCHEDULE IV OF THE COMPANING ACT, 2017 FOR THE YEAR ENDED JUNE 30, 2026

40 Shariah Screening Disclosure

Description	Note	2026		2025	
		Carried Under		Carried Under	
		Conventional	Shariah compliant	Conventional	Shariah compliant
Statement of financial position - Liability Side					
Financing (long-term, short-term, or lease financing) obtained as per Islamic mode		-	-	-	
Interest or mark-up accrued on conventional loan or advance		471,877,939	-	471,877,939	
Statement of Financial Position – Asset Side					
Long-term and short-term Shariah compliant		-	898,128	-	197,921
Gain or loss or dividend earned on Shariah compliant		-	-	-	
Profit earned from Shariah-compliant bank deposits, bank balances, or TDRs		-	-	-	
Exchange gains earned using conventional derivative financial instruments		-	-	-	
Total Interest earned on any conventional loan or advance		-	-	-	