



KOHINOOR
TEXTILE MILLS LTD.

FROM FIBRE
TO FUTURE

1ST QUARTERLY REPORT
SEPTEMBER 30, 2026

CONTENTS

UNCONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS

Company Information	2
Directors' Review	3
Unconsolidated Condensed Interim Statement of Financial Position	4
Unconsolidated Condensed Interim Statement of Profit or Loss	6
Unconsolidated Condensed Interim Statement of	
Comprehensive Income	7
Unconsolidated Condensed Interim Statement of Changes in Equity	8
Unconsolidated Condensed Interim Statement of Cash Flows	9
Selected Notes to the Unconsolidated Condensed	
Interim Financial Statements	10

CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS

Directors' Review	20
Consolidated Condensed Interim Statement of Financial Position	22
Consolidated Condensed Interim Statement of Profit or Loss	24
Consolidated Condensed Interim Statement of Comprehensive Income	25
Consolidated Condensed Interim Statement of Changes in Equity	26
Consolidated Condensed Interim Statement of Cash Flows	27
Selected Notes to the Consolidated Condensed Interim Financial Statements	28

COMPANY INFORMATION

Board of Directors

Mr. Tariq Sayeed Saigol	Chairman
Mr. Taufique Sayeed Saigol	Chief Executive
Mr. Sayeed Tariq Saigol	
Mr. Waleed Tariq Saigol	
Mr. Danial Taufique Saigol	
Ms. Jahanara Saigol	
Syed Muhammad Shabbar Zaidi	
Mr. Zulfikar Monnoo	
Syed Mohsin Raza Naqvi	

Audit Committee

Syed Muhammad Shabbar Zaidi	Chairman
Mr. Zulfikar Monnoo	Member
Mr. Sayeed Tariq Saigol	Member
Mr. Waleed Tariq Saigol	Member

Human Resource & Remuneration Committee

Mr. Zulfikar Monnoo	Chairman
Mr. Sayeed Tariq Saigol	Member
Mr. Danial Taufique Saigol	Member

Chief Financial Officer

Syed Mohsin Raza Naqvi

Company Secretary

Mr. Muhammad Ashraf

Head of Internal Audit

Mr. Fawad Ahmad Khan

Auditors

M/s. Riaz Ahmad & Company,
Chartered Accountants

Legal Adviser

Mr. Muhammad Amin Hashmi,
Advocate High Court

Bankers of the Company

Al Baraka Bank (Pakistan) Limited
Allied Bank Limited
Askari Bank Limited
Bank Alfalah Limited
Bank Al-Habib Limited
Bank Makramah Limited
Faysal Bank Limited
Habib Bank Limited
Habib Metropolitan Bank Limited
MCB Bank Limited
MCB Islamic Bank Limited
Meezan Bank Limited
National Bank of Pakistan
Samba Bank Limited
The Bank of Khyber
The Bank of Punjab
United Bank Limited

Share Registrar

Vision Consulting Limited
5-C, LDA Flats, 2nd Floor, Lawrence Road, Lahore
Tel: (00-92-42) 36283096-97
Fax: (00-92-42) 36312550
E-Mail: shares@vcl.com.pk

Registered Office

42-Lawrence Road, Lahore.
Tel: (00-92-42) 36302261-62
Fax: (00-92-42) 36368721

Mills:

Peshawar Road, Rawalpindi
Tel: (0092-51) 5495328-32
Fax: (0092-51) 5495304

Gulyana Road, Gujar Khan,
District Rawalpindi
Tel: (0092-51) 3564472-74

8 K.M., Manga Raiwind Road, District Kasur
Tel: (0092-42) 32560683-85,
Fax: (0092-42) 32560686-87

Website:

www.kmlg.com

Note: KTML's Financial Statements are also available at the above website.



KOHINOOR
TEXTILE MILLS LTD.

DIRECTORS' REVIEW

The Directors present un-audited financial statements of the Company for the quarter ended 30 September 2026, in compliance with requirements of Section 237 of the Companies Act, 2017.

Review of Operations

The Company's profit before tax in the first quarter of the 2026-27 financial year showed only a slight decrease over the preceding quarter, despite significant complications and cost increases arising from a mix of domestic issues and international pressures. Transport strikes within the country caused significant delays in shipping plans and jammed up the supply chain, while international freight rates increased dramatically due to international conflicts.

The profit before tax of the Company's Spinning divisions increased over those of the previous quarter, largely driven by the increased prices of Chinese yarns. Modernization and replacement of equipment at the Company's Rawalpindi division have been undertaken, resulting in better quality and increased efficiency. Further upgradation of equipment is planned in the coming months. We expect similar results in the current quarter.

The Company continues to follow its conservative raw material procurement policy, with a focus on Pakistani cotton which is competitively priced. Synthetic fiber prices are elevated, mainly due to supply chain disruptions driven by the situation in the Gulf. The Company keeps risk management as its priority in raw material purchases given the current volatility and uncertainty.

The pre-tax profitability of the Weaving division is the same as that of the previous quarter despite the ongoing international situation. The division was able to continue its expansion into new markets and increase its exports, keeping the worst of inflationary global impacts at bay. However, in the coming quarter, we expect a slight decrease in profitability as the sales price of fabric is failing to keep pace with the growth in yarn prices.

The results of the Home Textiles division are depressed, largely as a result of shipments being delayed at the request of customers who are unable to absorb the very rapid increase in freight costs. These consignments are currently withheld and will ship as freight prices rationalize or customers accept the additional burden. Installation of a new digital printing machine is in progress at the Rawalpindi site and should be completed in the coming days. This should result in growth in higher value product lines and help drive profitability. The results of this division should show a significant improvement, as soon as, the held consignments are shipped out.

The Company's Battery Energy Storage System (BESS) and Solar project at the Rawalpindi site is underway, with completion planned for the beginning of the third quarter. This project will significantly reduce the Company's energy cost and serve as a model for our other sites in the new year. We maintain our focus on sustainability, renewable energy, water treatment and recycling.

Financial Review

During the period under review, Company's sales increased by 5.9% to Rs.16,292 million (2025: Rs. 15,389 million), while cost of sales increased by 6.6% to Rs.13,819 million (2025: Rs. 12,958 million). This resulted in gross profit of Rs. 2,473 million (2025: Rs. 2,431 million). Operating profit for the period under review stood at Rs.1,403 million (2025: Rs.1,413 million). The Company made an after-tax profit of Rs. 750 million (2025: Rs. 665 million). Earnings per share for the quarter ended 30 September 2026 were at Rs. 0.56 against Rs. 0.49 for the corresponding period last year.

Acknowledgement

The Directors are grateful to the Company's members, financial institutions and customers for their cooperation and support. They also appreciate hard work and dedication of all the employees working at the various divisions.

For and on behalf of the Board

Lahore
October 27, 2026


Taufique Sayeed Saigol
Chief Executive Officer


Syed Mohsin Raza Naqvi
Director

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2026

	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026 (Rupees in thousand)
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
1,850,000,000 (30 June 2026: 1,850,000,000) ordinary shares of Rupees 2 each		3,700,000	3,700,000
150,000,000 (30 June 2026: 150,000,000) preference shares of Rupees 2 each		300,000	300,000
		<u>4,000,000</u>	<u>4,000,000</u>
Issued, subscribed and paid up share capital			
1,346,497,280 (30 June 2026: 1,346,497,280) ordinary shares of Rupees 2 each		2,692,994	2,692,994
Reserves			
Capital reserves			
Share premium		986,077	986,077
Surplus on revaluation of freehold land		5,963,401	5,963,401
Reserve against capacity expansion		15,000,000	15,000,000
Reserve against buy-back of shares		1,775,000	1,775,000
		<u>23,724,478</u>	<u>23,724,478</u>
Revenue reserves			
Unappropriated profit		10,807,351	10,057,627
		<u>37,224,823</u>	<u>36,475,099</u>
Total equity			
		37,224,823	36,475,099
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term financing	5	1,733,241	1,844,211
Deferred government grant		3,977	4,519
Sindh Infrastructure Development Cess (SIDC) payable		197,781	315,641
Deferred income tax liability		1,223,226	1,159,181
		<u>3,158,225</u>	<u>3,323,552</u>
CURRENT LIABILITIES			
Trade and other payables		5,478,538	5,152,192
Contract liabilities		290,667	247,681
Accrued mark-up		124,376	142,254
Short term borrowings		10,427,099	9,207,504
Current portion of non-current liabilities		1,050,908	1,097,854
Unclaimed dividend		34,007	34,007
		<u>17,405,595</u>	<u>15,881,492</u>
Total liabilities		<u>20,563,820</u>	<u>19,205,044</u>
CONTINGENCIES AND COMMITMENTS	6		
TOTAL EQUITY AND LIABILITIES		<u>57,788,643</u>	<u>55,680,143</u>

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



KOHINOOR
TEXTILE MILLS LTD.

	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	7	25,499,266	25,339,929
Long term investments		11,078,733	11,078,733
Long term deposits		105,780	105,780
		<u>36,683,779</u>	<u>36,524,442</u>
CURRENT ASSETS			
Stores, spare parts and loose tools		1,499,479	1,415,355
Stock-in-trade		9,413,763	9,253,756
Trade debts		6,288,850	4,864,392
Advances		653,434	714,803
Short term deposits and prepayments		137,976	36,875
Other receivables		957,079	1,651,862
Short term investments		1,922,139	910,787
Advance taxation and levy - net		23,382	126,666
Cash and bank balances		208,762	181,205
		<u>21,104,864</u>	<u>19,155,701</u>
TOTAL ASSETS		<u><u>57,788,643</u></u>	<u><u>55,680,143</u></u>

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

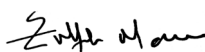
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited) FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	30 September 2026 (Rupees in thousand)	30 September 2025 (Rupees in thousand)
REVENUE	16,291,823	15,389,233
COST OF SALES	(13,818,674)	(12,958,183)
GROSS PROFIT	2,473,149	2,431,050
DISTRIBUTION COST	(598,787)	(669,342)
ADMINISTRATIVE EXPENSES	(455,099)	(382,163)
OTHER EXPENSES	(90,892)	(58,631)
	(1,144,778)	(1,110,136)
OTHER INCOME	1,328,371	1,320,914
	74,384	91,750
PROFIT FROM OPERATIONS	1,402,755	1,412,664
FINANCE COST	(208,649)	(326,502)
PROFIT BEFORE TAXATION	1,194,106	1,086,162
TAXATION		
- Current	(380,338)	(382,812)
- Deferred	(64,044)	(38,545)
	(444,382)	(421,357)
PROFIT AFTER TAXATION	749,724	664,805
EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)	0.56	0.49

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



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER



KOHINOOR
TEXTILE MILLS LTD.

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited) FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	30 September 2026 (Rupees in thousand)	30 September 2025
PROFIT AFTER TAXATION	749,724	664,805
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss	-	-
Items that may be reclassified subsequently to profit or loss	-	-
	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	749,724	664,805

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

For the quarter ended 30 September 2026

	Reserves						
	Capital reserves				Revenue reserves		Total Equity
	Share capital	Share premium	Reserve against capacity expansion	Reserve against buy-back of shares	Surplus on revaluation of freehold land	Sub-Total	
Balance as at 30 June 2025 - (audited)	2,692,994	986,077	15,000,000	1,775,000	5,963,401	23,724,478	31,982,372
Profit for the period	-	-	-	-	-	-	664,805
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	664,805
Balance as at 30 September 2025 - (un-audited)	2,692,994	986,077	15,000,000	1,775,000	5,963,401	23,724,478	32,647,177
Transactions with owners:							
- final dividend for the year ended 30 June 2025 @ Rupee 0.40 per share	-	-	-	-	-	-	(538,599)
Profit for the period	-	-	-	-	-	-	4,366,521
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	4,366,521
Balance as at 30 June 2026 - (audited)	2,692,994	986,077	15,000,000	1,775,000	5,963,401	23,724,478	33,782,105
Profit for the period	-	-	-	-	-	-	749,724
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	-	749,724
Balance as at 30 September 2026 - (un-audited)	2,692,994	986,077	15,000,000	1,775,000	5,963,401	23,724,478	34,531,829

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS(Un-audited) FOR THE QUARTER ENDED 30 SEPTEMBER 2026



	Note	30 September 2026 (Rupees in thousand)	30 September 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	8	1,185,792	(79,796)
Finance cost paid		(214,245)	(271,866)
Income tax and levies paid		(277,054)	(268,903)
Sindh Infrastructure Development Cess (SIDC) paid		(130,142)	-
Net increase in long term deposits		-	(11)
Net cash generated from / (used in) operating activities		564,351	(620,576)
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		(618,221)	(1,388,085)
Proceeds from disposal of property, plant and equipment		12,255	8,739
Short term investments - net		(1,020,537)	-
Interest received		28,572	32,716
Net cash used in investing activities		(1,597,931)	(1,346,630)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long term financing		344,091	96,685
Repayment of long term financing		(502,549)	(291,348)
Short term borrowings - net		1,219,595	2,133,446
Dividend paid		-	(3)
Net cash from financing activities		1,061,137	1,938,780
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		27,557	(28,426)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		181,205	263,734
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		208,762	235,308

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

SELECTED NOTES TO THE UNCONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS (Un-audited) FOR THE QUARTER ENDED 30 SEPTEMBER 2026

1. THE COMPANY AND ITS OPERATIONS

Kohinoor Textile Mills Limited is a public limited company incorporated in Pakistan under the Companies Act, 1913 (now the Companies Act, 2017) and listed on Pakistan Stock Exchange Limited. The registered office of the Company is situated at 42-Lawrence Road, Lahore. The principal activity of the Company is manufacturing of yarn and cloth, processing and stitching the cloth and trade of textile products.

2. BASIS OF PREPARATION

2.1 These unconsolidated condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ from the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 These unconsolidated condensed interim financial statements do not include all the information and disclosures required in annual financial statements and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 June 2026. These unconsolidated condensed interim financial statements are un-audited, and are being submitted to the shareholders as required by the Listed Companies (Code of Corporate Governance) Regulations, 2019 and Section 237 of the Companies Act, 2017.

3. ACCOUNTING POLICIES

The accounting policies and methods of computation adopted for the preparation of these unconsolidated condensed interim financial statements are the same as applied in the preparation of the preceding audited annual published financial statements of the Company for the year ended 30 June 2026.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

The preparation of these unconsolidated condensed interim financial statements in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

During preparation of these unconsolidated condensed interim financial statements, the significant judgments made by the management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those that applied in the preceding audited annual published financial statements of the Company for the year ended 30 June 2026.

	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
5. LONG TERM FINANCING		
Secured		
Balance at beginning of the period / year	2,679,310	5,771,639
Add : Obtained during the period / year	344,091	611,477
Add: unwinding of discount on liability	672	2,979
	<u>3,024,073</u>	<u>6,386,095</u>
Less: Repaid during the period / year	(502,549)	(3,706,785)
	<u>2,521,524</u>	<u>2,679,310</u>
Less: Current portion shown under current liabilities	(788,283)	(835,099)
	<u>1,733,241</u>	<u>1,844,211</u>
Balance as at end of the period / year		

- 5.1** Long term financing includes loan obtained under “SBP Temporary Economic Refinance Facility” for import of plant and machinery. The facility carries markup at the rate specified by State Bank of Pakistan plus spread of 1% per annum. The loan has been measured at its fair value in accordance with IFRS 9 (Financial Instruments) using market rates. The difference between fair value of loan and loan proceeds has been recognized as deferred grant as per requirements of IAS 20 (Accounting for Government Grants and Disclosure of Government Assistance) and as per selected opinion issued in November 2020 by the Institute of Chartered Accountants of Pakistan.

6. CONTINGENCIES AND COMMITMENTS

6.1 Contingencies

There is no significant change in the status of contingencies, as disclosed in preceding audited annual published financial statements of the Company for the year ended 30 June 2026.

6.2 Commitments in respect of:

- Letters of credit for capital expenditure amounting to Rupees 2,213.950 million (30 June 2026: Rupees 504.647 million).
- Letters of credit other than for capital expenditure amounting to Rupees 1,852.548 million (30 June 2026: Rupees 1,715.409 million).

	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
7. PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	7.1	24,984,510	25,130,999
Capital work-in-progress	7.2	514,756	208,930
		<u>25,499,266</u>	<u>25,339,929</u>
7.1 Operating fixed assets			
Net book value at the beginning of the year		25,130,999	22,754,946
Add : Cost of additions / transfers during the period / year	7.1.1	312,395	4,051,561
		<u>25,443,394</u>	<u>26,806,507</u>
Less : Book value of deletions during the period / year	7.1.2	28,151	34,280
		<u>25,415,243</u>	<u>26,772,227</u>
Less : Depreciation charged during the period / year		430,733	1,641,228
Net book value at the end of the year		<u>24,984,510</u>	<u>25,130,999</u>
7.1.1 Cost of additions / transfers			
Buildings		-	1,512,224
Plant and machinery		268,390	2,238,426
Services and other equipment		30,606	107,335
Computers and IT installations		9,891	61,981
Furniture and fixtures		735	2,247
Office equipment		2,773	14,203
Vehicles		-	115,145
		<u>312,395</u>	<u>4,051,561</u>
7.1.2 Book value of deletions			
Plant and machinery		25,960	20,720
Computer and IT installations		95	437
Services and other equipment		47	1,131
Vehicles		2,049	11,992
		<u>28,151</u>	<u>34,280</u>
7.2 CAPITAL WORK-IN-PROGRESS			
Civil works and buildings		113,290	50,592
Plant and machinery		85,385	12,534
Advances for capital expenditure		316,081	145,804
		<u>514,756</u>	<u>208,930</u>



	Note	Un-audited 30 September 2026 (Rupees in thousand)	Un-audited 30 September 2025
8. CASH GENERATED FROM / (USED IN) OPERATIONS			
Profit before levy and taxation		1,194,106	1,086,162
Adjustments for non-cash charges and other items:			
Depreciation		430,733	381,580
Finance cost		208,649	326,502
Loss / (gain) on disposal of operating fixed assets		15,896	(4,574)
Return on bank deposits		(19,387)	(37,682)
Working capital changes	8.1	(644,205)	(1,831,784)
		<u>1,185,792</u>	<u>(79,796)</u>
8.1 Working capital changes			
(Increase) / decrease in current assets:			
Stores, spare parts and loose tools		(84,124)	(69,189)
Stock-in-trade		(160,007)	(2,115,125)
Trade debts		(1,424,458)	181,446
Advances		61,369	16,165
Security deposits and short term prepayments		(101,101)	(124,609)
Other receivables		694,783	(74,431)
		<u>(1,013,538)</u>	<u>(2,185,743)</u>
Increase in trade and other payables		<u>369,333</u>	<u>353,959</u>
		<u>(644,205)</u>	<u>(1,831,784)</u>

9. TRANSACTIONS WITH RELATED PARTIES

The related parties comprise of subsidiary companies, associated undertakings, directors of the Company and their close relatives, key management personnel and staff retirement fund. Detail of transactions with related parties, other than those which have been specifically disclosed elsewhere in these unconsolidated condensed interim financial statements are as follows:

		Un-audited Quarter ended	
		30 September 2026	30 September 2025
		(Rupees in thousand)	
i)	Transactions		
	Subsidiary companies		
	Maple Leaf Cement Factory Limited		
	Purchase of goods and services	888	12,114
	Expenses paid by Maple Leaf Cement Factory Limited on behalf of the Company	4,747	-
	Executives and Key management personnel		
	Remuneration and other benefits	188,501	140,249
	Post employment benefit plan		
	Company's contribution to provident fund trust	44,144	41,844
		Un-audited 30 September 2026	Audited 30 June 2026
		(Rupees in thousand)	
ii)	Period / year end balances		
	Maple Leaf Cement Factory Limited		
	Other receivables	14,970	13,734

- 9.1 The Saim Family Trust, British Virgin Islands (BVI) through Mercury Management Inc., BVI and Hutton Properties Limited, BVI (related parties) holds 366,954,480 [27.25%] (30 June 2026: 366,954,480) and 276,284,960 [20.52%] (30 June 2026: 276,284,960) ordinary shares respectively, of the Company.

10. SEGMENT INFORMATION

10.1

	Spinning		Weaving		Processing and Home Textile		Elimination of inter-segment transactions		Company	
	Un-audited	Quarter ended	Un-audited	Quarter ended	Un-audited	Quarter ended	Un-audited	Quarter ended	Un-audited	Quarter ended
	September 2026	September 2025	September 2026	September 2025	September 2026	September 2025	September 2026	September 2025	September 2026	September 2025
(Rupees in thousand)										
Revenue:	8,085,459	6,763,723	4,748,062	3,689,605	3,458,302	4,935,905	-	-	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	606,354	239,237	425,846	460,953	16,858	7,254	(1,049,058)	(707,444)	-	-
COST OF SALES	8,691,813	7,002,960	5,173,908	4,150,558	3,475,160	4,943,159	(1,049,058)	(707,444)	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(546,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	90,892	74,384	91,750	58,631	208,649	444,382	-	-	(90,892)	(58,631)
EXTERNAL INTER-SEGMENT	74,384	58,631	91,750	58,631	208,649	444,382	-	-	74,384	58,631
COST OF SALES	90,892	74,384	91,750	58,631	208,649	444,382	-	-	(90,892)	(58,631)
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256,219)	(224,348)	(229,675)	(155,410)	(567,992)	(671,747)	-	-	(455,099)	(382,163)
UNALLOCATED INCOME AND EXPENSES	1,227,636	655,197	265,190	395,775	(73,563)	328,573	-	-	(1,053,886)	(1,051,505)
OTHER EXPENSES									1,419,263	1,379,545
OTHER INCOME										
FINANCE COST										
TAXATION										
PROFIT AFTER TAXATION										
(Rupees in thousand)										
Revenue:	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
EXTERNAL INTER-SEGMENT	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
COST OF SALES	19,192,145	19,032,443	13,098,161	11,816,800	14,419,604	13,752,167	46,709,910	44,601,410	16,291,823	15,389,233
GROSS PROFIT	1,483,855	879,545	494,865	551,185	(2,980,731)	(3,942,839)	1,049,058	707,444	(13,818,674)	(12,958,183)
DISTRIBUTION COST	(42,522)	(37,864)	(145,632)	(84,980)	(410,633)	(548,498)	-	-	2,473,149	2,431,050
ADMINISTRATIVE EXPENSES	(213,697)	(186,484)	(84,043)	(157,359)	(157,359)	(125,249)	-	-	(598,787)	(669,342)
PROFIT BEFORE TAX AND UNALLOCATED INCOME AND EXPENSES	(256									

11. RECOGNIZED FAIR VALUE MEASUREMENTS - FINANCIAL INSTRUMENTS

Fair value hierarchy

Judgments and estimates are made in determining the fair values of the financial instruments that are recognised and measured at fair value in these financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company classifies its financial instruments into the following three levels. An explanation of each level follows underneath the table.:

At 30 September 2026	Level 1	Level 2	Level 3	Total
----- (Rupees in thousand) -----				
Freehold land	1,864,881	-	-	1,864,881
At 30 June 2026	Level 1	Level 2	Level 3	Total
----- (Rupees in thousand) -----				
Freehold land	10,344	-	-	10,344

The above table does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amounts are a reasonable approximation of fair value. Due to short term nature, carrying amounts of certain financial assets and financial liabilities are considered to be the same as their fair value. For the majority of the non-current receivables, the fair values are also not significantly different to their carrying amounts.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year. Further, there was no transfer in and out of level 3 measurements.

The Company's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

Level 1: The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and equity securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Company is the current bid price. These instruments are included in level 1.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

12. RECOGNIZED FAIR VALUE MEASUREMENTS - NON-FINANCIAL ASSETS

Fair value hierarchy

Judgments and estimates are made in determining the fair value of non-financial assets that are recognized and measured at fair value in these financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its non-financial assets into the following three levels.

At 30 September 2026	Level 1	Level 2	Level 3	Total
----- (Rupees in thousand) -----				
Freehold land	-	6,669,315	-	6,669,315
At 30 June 2026	Level 1	Level 2	Level 3	Total
----- (Rupees in thousand) -----				
Freehold land	-	6,669,315	-	6,669,315

The Company's policy is to recognize transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the period. Further, there was no transfer in and out of level 3 measurements.

Valuation techniques used to determine level 2 fair values

The Company obtains independent valuations for its freehold land (classified as property, plant and equipment) at least every three years. The management updates the assessment of the fair value of each property, taking into account the most recent independent valuations. The management determines a property's value within a range of reasonable fair value estimates. The best evidence of fair value of land is current prices in an active market for similar lands.

Valuation processes

The Company engages external, independent and qualified valuers to determine the fair value of the Company's freehold land at least every three years. The fair value of the freehold was last determined by Anderson Consulting (Private) Limited (an approved valuer) as at 30 June 2024.

Changes in fair values are analyzed at each reporting date during the annual valuation discussion between the Chief Financial Officer and the valuers. As part of this discussion the team presents a report that explains the reason for the fair value movements.

13. FINANCIAL RISK MANAGEMENT

The Company's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the Company for the year ended 30 June 2026.

14. DATE OF AUTHORIZATION FOR ISSUE

These unconsolidated condensed interim financial statements were authorized for issue on 27 October 2026 by the Board of Directors of the Company.

15. CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard (IAS) 34 "Interim Financial Reporting", the unconsolidated condensed interim statement of financial position and unconsolidated condensed interim statement of changes in equity have been compared with the balances of annual audited financial statements of preceding financial year, whereas the unconsolidated condensed interim statement of profit or loss, unconsolidated condensed interim statement of comprehensive income and unconsolidated condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.

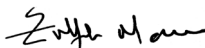
No significant rearrangements / reclassifications of corresponding figures have been made.

16. GENERAL

Figures have been rounded off to the nearest thousand of Rupees unless stated otherwise.



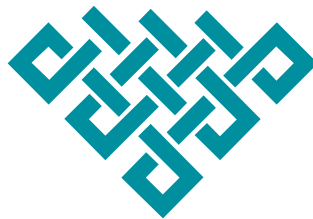
CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER



KOHINOOR
TEXTILE MILLS LTD.

**CONSOLIDATED CONDENSED INTERIM
FINANCIAL STATEMENTS**

**FOR THE QUARTER ENDED
30 SEPTEMBER 2026**

DIRECTORS' REVIEW ON UN-AUDITED CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS

The Directors are pleased to present the un-audited consolidated condensed interim financial statements of Kohinoor Textile Mills Limited (the Holding Company) and its Subsidiary Companies, Maple Leaf Cement Factory Limited (58.85%), Maple Leaf Power Limited (58.85%), Novacare Hospitals (Private) Limited (58.85%), Pioneer Cement Limited (54.52%) and Maple Leaf Capital Limited (82.92%) (Together referred to as Group) for the quarter ended 30 Sep 2026

GROUP RESULTS

The Group has earned gross profit of Rupees 14,799 million as compared to Rupees 8,217 million of corresponding period. The Group has earned pre-tax profit of Rupees 3,787 million as compared to Rupees 17,662 million during the previous period. The overall Group financial results are as follows:

	September 2026 (Rupees in million)	September 2025
Revenue	47,209	31,860
Gross profit	14,799	8,217
Profit from operations	7,144	18,838
Financial charges	3,281	1,104
Net profit after taxation	1,769	13,852
	----- (Rupees) -----	
Earnings per share - Basic and diluted	0.35	8.11

SUBSIDIARY COMPANIES

Maple Leaf Cement Factory Limited (MLCFL)

It has recorded an increase of 21.77% in its sales over previous period and has earned gross profit of 38.25% (30 Sep 2025: 30.22%) amounting to Rupees 7,677 million (30 Sep 2025: Rupees 4,982 million).

It has earned after tax profit of Rupees 2,136 million (30 Sep 2025: Rupees 2,608 million).

Pioneer Cement Limited (PIOC)

It has recorded an increase of 28.87% in its sales over previous period and has earned gross profit of 34.68% (30 Sep 2025: 29.78%) amounting to Rupees 3,762 million (30 Sep 2025: Rupees 2,507 million).

It has earned after tax profit of Rupees 2,209 million (30 Sep 2025: Rupees 1,274 million).

Maple Leaf Power Limited (MLPL)

MLPL has earned after tax profit of Rupees 850 million (30 Sep 2025: Rupees 553 million).

Novacare Hospitals (Private) Limited

Novacare Hospitals (Private) Limited has incurred after tax loss of Rupees 131 million (30 Sep 2025: Rupees 62 million).

Maple Leaf Capital Limited (MLCL)

MLCL has incurred after tax loss of Rupees (4,413) million (30 Sep 2025: after tax profit of Rupees 10,645 million).

ACKNOWLEDGMENT

The Directors are grateful to the Group's members, financial institutions, customers and employees for their cooperation and support. They also appreciate the hard work and dedication of the employees working at various divisions.

Lahore
October 27, 2026



Syed Mohsin Raza Naqvi
Director

For and on behalf of the Board



Taufique Sayeed Saigol
Chief Executive Officer

CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at 30 September 2026

	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
1,850,000,000 (30 June 2026: 1,850,000,000) ordinary shares of Rupees 2 each		3,700,000	3,700,000
150,000,000 (30 June 2026: 150,000,000) preference shares of Rupees 2 each		300,000	300,000
		<u>4,000,000</u>	<u>4,000,000</u>
Issued, subscribed and paid-up share capital		2,692,994	2,692,994
1,346,497,280 (30 June 2026: 1,346,497,280) ordinary shares of Rupees 2 each			
Reserves			
Capital reserves			
Share premium		986,077	986,077
Reserve against capacity expansion		26,769,600	26,769,600
Reserve against buy-back of shares		2,363,480	2,363,480
Reserve against long term investments		2,942,400	2,942,400
Fair value reserve		935,216	1,107,180
Surplus on revaluation of freehold land		6,549,819	6,549,819
		<u>40,546,592</u>	<u>40,718,556</u>
Revenue reserves			
Unappropriated profit		50,005,132	49,539,370
Equity attributable to equity holders of the Holding Company		<u>93,244,718</u>	<u>92,950,920</u>
Non-controlling interest		28,024,178	26,841,249
Total equity		<u>121,268,896</u>	<u>119,792,169</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term financing	5	77,300,682	78,090,697
Deferred government grants		197,170	221,528
Sindh Infrastructure Development Cess (SIDC) payable		197,781	315,641
Liability against right of use assets		43,116	45,329
Long term deposits		49,685	49,685
Retirement benefits		922,901	880,508
Retention money payable		235,943	185,702
Deferred income tax liability		33,870,363	35,172,163
		<u>112,817,641</u>	<u>114,961,253</u>
CURRENT LIABILITIES			
Trade and other payables		37,710,345	35,664,678
Contract liabilities		1,229,119	988,008
Accrued mark-up		1,926,653	2,059,173
Short term borrowings		30,259,255	31,402,095
Current portion of non-current liabilities		5,910,476	5,665,448
Unclaimed dividend		156,217	156,404
Provision for taxation and levy - net		429,956	-
		<u>77,622,021</u>	<u>75,935,806</u>
Total liabilities		<u>190,439,662</u>	<u>190,897,059</u>
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES	6	<u>311,708,558</u>	<u>310,689,228</u>

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	7	162,654,151	160,524,890
Investment property		1,081,995	1,081,995
Intangible assets		24,678,996	24,687,200
Long term loans to employees		10,009	9,741
Long term investments		7,843,362	8,514,869
Long term deposits		299,888	299,243
Long term advances and prepayments		3,057,659	2,773,728
		199,626,060	197,891,666
CURRENT ASSETS			
Stores, spare parts and loose tools		21,229,882	20,430,089
Stock-in-trade		17,050,146	16,253,316
Trade debts		13,253,976	10,744,392
Loans and advances		1,690,634	1,564,091
Security deposits and short term prepayments		1,183,258	786,117
Other receivables		1,188,326	1,750,472
Short term investments		51,849,425	56,090,672
Advance taxation and levy - net		-	885,503
Cash and bank balances		4,636,851	4,292,910
		112,082,498	112,797,562
TOTAL ASSETS		311,708,558	310,689,228

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

**CONSOLIDATED CONDENSED INTERIM
STATEMENT OF PROFIT OR LOSS (Un-audited)**
For the quarter ended 30 September 2026

	30 September 2026	30 September 2025
	(Rupees in thousand)	
REVENUES	47,208,661	31,860,480
COST OF SALES	(32,410,141)	(23,643,544)
GROSS PROFIT	14,798,520	8,216,936
DISTRIBUTION COST	(1,400,934)	(1,443,610)
ADMINISTRATIVE EXPENSES	(1,617,185)	(1,803,698)
OTHER EXPENSES	(5,120,796)	(405,723)
	(8,138,915)	(3,653,031)
OTHER INCOME	6,659,605	4,563,905
SHARE OF NET LOSS OF ASSOCIATE ACCOUNTED FOR USING EQUITY METHOD	1,167,773	14,276,852
	(683,134)	(3,091)
PROFIT FROM OPERATIONS	7,144,244	18,837,666
FINANCE COST	(3,281,126)	(1,103,864)
PROFIT BEFORE LEVY AND TAXATION	3,863,118	17,733,802
LEVY	(76,369)	(71,724)
PROFIT BEFORE TAXATION	3,786,749	17,662,078
TAXATION	(2,017,805)	(3,810,386)
PROFIT AFTER TAXATION	1,768,944	13,851,692
SHARE OF PROFIT ATTRIBUTABLE TO :		
EQUITY HOLDERS OF HOLDING COMPANY	465,762	10,914,000
NON-CONTROLLING INTEREST	1,303,182	2,937,692
	1,768,944	13,851,692
EARNINGS PER SHARE - BASIC AND DILUTED (RUPEES)	0.35	8.11

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



KOHINOOR
TEXTILE MILLS LTD.

CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)

For the quarter ended 30 September 2026

	30 September 2026 (Rupees in thousand)	30 September 2025
PROFIT AFTER TAXATION	1,768,944	13,851,692
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified subsequently to profit or loss		
- Change in fair value of investment at fair value through other comprehensive income	(379,503)	1,712,670
- Related deferred income tax	87,286 (292,217)	(255,593) 1,457,077
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the period - net of tax	(292,217)	1,457,077
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	1,476,727	15,308,769
SHARE OF TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:		
Equity holders of Holding Company	293,789	11,771,461
Non-controlling interest	1,182,929	3,537,308
	1,476,727	15,308,769

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

For the quarter ended 30 September 2026

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

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)

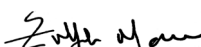
For the quarter ended 30 September 2026



	Note	30 September 2026 (Rupees in thousand)	30 September 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	8	8,014,667	16,752,706
Finance cost paid		(3,398,615)	(1,057,059)
Income tax and levies paid		(2,080,515)	(1,422,279)
Sindh Infrastructure Development Cess (SIDC) paid		(130,142)	-
Retirement benefits paid		(20,624)	(6,740)
Net (increase) / decrease in long term loan to employees		(268)	672
Net increase in long term deposits		(645)	(837)
Net increase in long term advances and prepayments		(283,931)	-
Net cash generated from operating activities		2,099,927	14,266,463
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure on property, plant and equipment		(4,375,161)	(2,315,294)
Long term investments made		-	(30,000)
Short term investments - net		3,841,052	(11,487,926)
Proceeds from disposal of property, plant and equipment		78,774	43,604
Net increase in retention money payable		50,241	-
Interest received		63,285	66,384
Dividend received		316,842	319,879
Net cash used in investing activities		(24,967)	(13,403,353)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long term financing		3,259,091	96,685
Repayment of long term financing		(3,833,253)	(1,198,904)
Lease rentals paid during the period		(13,830)	(13,918)
Short term borrowings - net		(1,142,840)	1,461,161
Dividend paid		(187)	(159)
Net cash (used in) / from financing activities		(1,731,019)	344,865
NET INCREASE IN CASH AND CASH EQUIVALENTS		343,941	1,207,975
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		4,292,910	2,222,024
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		4,636,851	3,429,999

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


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

SELECTED NOTES TO THE CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS (Un-audited) For the quarter ended 30 September 2026

1. THE GROUP AND ITS OPERATIONS

1.1 Holding Company

Kohinoor Textile Mills Limited ("the Holding Company") is a public limited company incorporated in Pakistan under the Companies Act, 1913 (now Companies Act, 2017) and listed on Pakistan Stock Exchange (PSX). The registered office of the Company is situated at 42-Lawrence Road, Lahore. The principal activity of the Holding Company is manufacturing of yarn and cloth, processing and stitching the cloth and trade of textile products.

The Holding Company holds 58.85% (30 June 2026: 58.85%) shares of Maple Leaf Cement Factory Limited, 58.85% (30 June 2026: 58.85%) shares of Maple Leaf Power Limited, 58.85% (30 June 2026: 58.84%) shares of Novacare Hospitals (Private) Limited, 54.52% (30 June 2026: 54.52%) shares of Pioneer Cement Limited and 82.92% (30 June 2026: 82.92%) shares of Maple Leaf Capital Limited.

1.2 Subsidiary Companies

1.2.1 Maple Leaf Cement Factory Limited (MLCFL)

Maple Leaf Cement Factory Limited ("the Subsidiary Company") was incorporated in Pakistan on 13 April 1960 under the Companies Act, 1913 (now the Companies Act, 2017) as a public company limited by shares. MLCFL is listed on Pakistan Stock Exchange Limited. The registered office of MLCFL is situated at 42-Lawrence Road, Lahore. MLCFL is engaged in production and sale of cement.

1.2.2 Maple Leaf Capital Limited (MLCL)

Maple Leaf Capital Limited ("the Subsidiary Company") was incorporated in Pakistan on 25 April 2014 under the Companies Ordinance, 1984 (now the Companies Act, 2017) as a public company limited by shares. The registered office of MLCL is situated at 42-Lawrence Road, Lahore. The principal objects of MLCL are to buy, sell, hold or otherwise acquire or invest the capital in any sort of financial instruments and commodities.

1.2.3 Maple Leaf Power Limited (MLPL)

Maple Leaf Power Limited was incorporated in Pakistan on 15 October 2015 as a public company limited by shares under the Companies Ordinance, 1984 (now the Companies Act, 2017). It is subsidiary of MLCFL, which is subsidiary of the Holding company. MLPL has been established to set up and operate a 40-megawatt coal fired power generation plant at Iskanderabad, District Mianwali for generation of electricity. The registered office of MLPL is located at 42-Lawrence Road, Lahore. The principal object of MLPL is to develop, design, operate and maintain electric power generation plant and in connection therewith to engage in the business of generation, sale and supply of electricity to MLCFL.

1.2.4 Novacare Hospitals (Private) Limited (NHPL)

Novacare Hospitals (Private) Limited (NHPL) was incorporated in Pakistan on 21 March 2023, by Andalus Holdings (ADGM) Limited ("Andalus"), represented by directors Mr. Faraz Minai and Mr. Ghalib Hafiz, each holding 1 share. Andalus, based in Abu Dhabi, is incorporating a company in Pakistan to which these shares will be transferred. On 10 May 2023, Andalus entered into an agreement with the MLCFL that along with its affiliates. It is subsidiary of MLCFL, which is subsidiary of the Holding Company. MLCFL entered into an agreement with NHPL that MLCFL would invest in NHPL, maintaining at least a 66.66% shareholding. The agreement granting the MLCFL ordinary shares, has a term of eight years with a one-year extension option. The principal line of business of NHPL is to establish, manage, and operate healthcare facilities, including hospitals, pharmacies, nursing homes, clinics, laboratories, dental clinics, and healthcare centres. NHPL aims

to provide healthcare and surgical services, including the treatment of various diseases. NHPL is currently in the pre-commencement phase and has purchased land for hospital on which it has begun construction work. The registered office of the Company is situated at 1st Floor, F-J Plaza, Block No. 02, Markaz F-7, Islamabad Capital Territory (I.C.T), Pakistan.

1.2.5 Pioneer Cement Limited (PIOC)

Pioneer Cement Limited (PIOC) was incorporated in Pakistan as a public company, limited by shares, on 09 February 1986. Its shares are quoted on the Pakistan Stock Exchange Limited. The registered office of PIOC is situated at 64-B/1, Gulberg III, Lahore. PIOC was acquired by MLCFL, which is subsidiary of Holding Company. The principal activity of PIOC is the manufacture and sale of cement. The production facility is located at Chenki, District Khushab, Punjab. The plant has an annual production capacity of 5,194,500 tons.

2 BASIS OF PREPARATION

2.1 These consolidated condensed interim financial statements have been prepared in accordance with the accounting and reporting standard as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ from the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 These consolidated condensed interim financial statements do not include all the information and disclosures required in annual financial statements and should be read in conjunction with the annual audited financial statements of the Group for the year ended 30 June 2026. These consolidated condensed interim financial statements are un-audited and are being submitted to the shareholders as required by the Listed Companies (Code of Corporate Governance) Regulations, 2019 and Section 237 of the Companies Act, 2017.

3 ACCOUNTING POLICIES

The accounting policies and methods of computations adopted for the preparation of these consolidated condensed interim financial statements are the same as those applied in the preparation of preceding annual published financial statements of the Group for the year ended 30 June 2026.

4 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of these consolidated condensed interim financial statements in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying the Group's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

During preparation of these consolidated condensed interim financial statements, the significant judgments made by the management in applying the Group's accounting policies and the key sources of estimation and uncertainty were the same as those that applied in the preceding audited annual published financial statements of the Group for the year ended 30 June 2026.

	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
5. LONG TERM FINANCING		
From banking companies and other financial institution - secured		
Balance at beginning of the period / year	83,351,288	19,486,605
Add : Obtained during the period / year	3,259,091	75,295,377
Add : Acquisition of PIOC	-	3,666,668
Add: Unwinding of discount on liability	28,906	147,851
Add: Amortization of loan transaction cost	11,496	-
	<hr/>	<hr/>
Less: Repaid during the period / year	86,650,781 (3,833,253)	98,596,501 (15,245,213)
	<hr/>	<hr/>
Less: Current portion shown under current liabilities	82,817,528 (5,516,846)	83,351,288 (5,260,591)
	<hr/>	<hr/>
	77,300,682	78,090,697

- 5.1 Long term financing includes long-term loans obtained by the Group under “SBP Temporary Economic Refinance Facility” and “SBP Financing Scheme for Renewable energy” for import of plant and machinery, for setting up of Waste Heat Recovery Plant, for import and installation of new cement production line (Line - IV) and for setting up of Solar Energy Project. The facility carries markup at the rate specified by State Bank of Pakistan plus spread of 0.5% to 2% per annum. The loan has been measured at its fair value in accordance with IFRS 9 (Financial Instruments) using market rates. The difference between fair value of loan and loan proceeds has been recognised as deferred grant as per requirements of IAS 20 (Accounting for Government Grants and Disclosure of Government Assistance) and as per selected opinion issued in November 2020 by the Institute of Chartered Accountants of Pakistan.

6. CONTINGENCIES AND COMMITMENTS

6.1 Contingencies

There is no significant change in the status of contingencies, as disclosed in preceding audited annual published financial statements of the Group for the year ended 30 June 2026.

6.2 Commitments in respect of

- (i) Letters of credit for capital expenditure amounting to Rupees 12,273.089 million (30 June 2026: Rupees 10,202.800 million).
- (ii) Letters of credit other than for capital expenditure amounting to Rupees 3,122.219 million (30 June 2026: Rupees 3,744.628 million).
- (iii) Contract for short term lease amounting to Rupees Nil (30 June 2026: Rupees 0.698 million).



	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
7. PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	7.1	147,363,408	149,098,668
Capital work-in-progress	7.2	14,874,548	11,002,803
Right of use assets		67,756	74,981
Major spare parts and stand-by equipments		348,439	348,438
		162,654,151	160,524,890
7.1 OPERATING FIXED ASSETS - OWNED			
Net book value at the beginning of the period / year		149,098,668	85,488,291
Add : Cost of additions / transfers during the period / year	7.1.1	512,830	69,907,508
Add : Revaluation surplus on freehold land during the period / year		-	591,484
		149,611,498	155,987,283
Less : Book value of deletions during the period / year	7.1.2	68,396	186,017
		149,543,102	155,801,266
Less : Depreciation charged during the period / year		2,179,694	6,702,598
Net book value at the end of the period / year		147,363,408	149,098,668
7.1.1 Cost of additions / transfers			
Freehold land		-	848,144
Buildings		1,985	7,826,325
Plant and machinery		426,369	58,764,243
Service and other equipment		30,606	107,335
Computer and IT installations		9,891	64,052
Furniture and fixture		20,182	614,226
Office equipment		2,773	15,943
Vehicles		21,024	570,572
Spares held for capital expenditure		-	1,096,668
		512,830	69,907,508
7.1.2 Book value of deletions			
Freehold land		-	753
Factory and other buildings		67	620
Plant and machinery		35,044	28,565
Services and other equipment		47	1,131
Furniture and fixture		272	-
Computer and IT installations		95	437
Vehicles		32,871	154,511
		68,396	186,017

	Note	Un-audited 30 September 2026 (Rupees in thousand)	Audited 30 June 2026
7.2 Capital work-in-progress			
Civil works and buildings		11,189,115	9,415,660
Plant and machinery		2,736,578	1,214,767
Advances for capital expenditure		948,855	372,376
		<u>14,874,548</u>	<u>11,002,803</u>
		Un-audited 30 September 2026 (Rupees in thousand)	Un-audited 30 September 2025
8. CASH GENERATED FROM OPERATIONS			
Profit before taxation		3,863,118	17,733,802
Adjustment for non-cash charges and other items			
Depreciation		2,179,694	1,505,194
Amortization		8,204	5,242
Finance cost		3,281,126	1,103,864
Retirement benefits		63,015	24,577
Allowance for expected credit losses		161,000	90,000
Gain on disposal of property, plant and equipment		(10,378)	(34,263)
Return on bank deposits		(42,593)	(66,384)
Un-realised gain on long term investment		(11,627)	-
Share of net loss of associate		683,134	3,091
Dividend income		(509,126)	(478,160)
Working capital changes	8.1	(1,650,900)	(3,134,257)
		<u>8,014,667</u>	<u>16,752,706</u>
8.1 Working capital changes			
(Increase) / decrease in current assets			
Stores, spare parts and loose tools		(799,793)	389,157
Stock-in-trade		(796,830)	(1,729,981)
Trade debts		(2,670,584)	(946,192)
Loans and advances		(126,543)	(1,340,009)
Security deposits and short term prepayments		(397,141)	(387,940)
Other receivables		755,130	(2,570,709)
		<u>(4,035,761)</u>	<u>(6,585,674)</u>
Increase in trade and other payables		2,384,861	3,451,417
		<u>(1,650,900)</u>	<u>(3,134,257)</u>



9. TRANSACTIONS WITH RELATED PARTIES

The related parties comprise of subsidiaries, associated undertakings, directors of the Group and their close relatives, key management personnel and staff retirement fund. Detail of transactions with related parties, other than those which have been specifically disclosed elsewhere in these consolidated financial statements are as follows:

	Un-audited 30 September 2026 (Rupees in thousand)	Un-audited 30 September 2025
Executives and Key management personnel		
Remuneration and other benefits	919,221	270,166
Post employment benefit plan		
Contribution to provident fund	153,578	136,483
Contribution to gratuity fund	-	369

- 9.1 The Saim Family Trust, British Virgin Islands (BVI) through Mercury Management Inc., BVI and Hutton Properties Limited, BVI (related parties) holds 366,954,480 [27.25%] (30 June 2026: 366,954,480) and 276,284,960 [20.52%] (30 June 2026: 276,284,960) ordinary shares respectively of the Holding Company.

10. SEGMENT INFORMATION

10.1

[illegible]

10.2 Reconciliation of reportable segment assets

Spinning		Weaving		Processing and Home Textile		Cement		Investment		Power		Group	
Un-audited	Audited	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited	Un-audited	Audited
30 September 2026	30 June 2026	30 September 2026	30 June 2026	30 September 2026	30 June 2026	30 September 2026	30 June 2026	30 September 2026	30 June 2026	30 September 2026	30 June 2026	30 September 2026	30 June 2026
19,192,145	19,032,443	13,098,161	11,816,800	14,381,252	13,752,167	218,826,832	215,068,249	40,822,578	45,374,180	5,387,590	5,638,308	311,706,558	310,683,147
													6,081
												311,706,558	310,689,228
TOTAL ASSETS FOR REPORTABLE SEGMENT													
UNALLOCATED ASSETS													
TOTAL ASSETS AS PER STATEMENT OF FINANCIAL POSITION													
All segment assets are allocated to reportable segments other than those directly relating to corporate and tax assets.													
2,093,933	2,349,651	3,027,026	3,175,823	8,427,048	7,120,516	84,021,832	86,970,880	20,785,555	20,636,820	197,923	197,957	118,553,317	119,451,657
												71,886,345	71,445,402
												190,439,662	190,937,059
UNALLOCATED LIABILITIES													
TOTAL LIABILITIES AS PER STATEMENT OF FINANCIAL POSITION													
All segment liabilities are allocated to reportable segments other than trade and other payables and deferred tax liabilities.													

All segment liabilities are allocated to reportable segments other than trade and other payables and deferred tax liabilities.

11. RECOGNIZED FAIR VALUE MEASUREMENTS - FINANCIAL INSTRUMENTS

(i) Fair value hierarchy

Judgments and estimates are made in determining the fair values of the financial instruments that are recognised and measured at fair value in these financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Group classify its financial instruments into the following three levels. An explanation of each level follows underneath the table.

Recurring fair value measurements At 30 September 2026	Level 1	Level 2	Level 3	Total
---	---------	---------	---------	-------

----- (RUPEES IN THOUSAND) -----

Recurring fair value measurements

Financial assets

Financial assets at fair value through
profit or loss

44,694,632	-	-	44,694,632
------------	---	---	------------

Recurring fair value measurements At 30 June 2026	Level 1	Level 2	Level 3	Total
--	---------	---------	---------	-------

----- (RUPEES IN THOUSAND) -----

Recurring fair value measurements

Financial assets

Financial assets at fair value through
profit or loss

47,195,013	-	-	47,195,013
------------	---	---	------------

The above table does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amounts are a reasonable approximation of fair value. Due to short term nature, carrying amounts of certain financial assets and financial liabilities are considered to be the same as their fair value. For the majority of the non-current receivables, the fair values are also not significantly different to their carrying amounts.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the period. Further, there was no transfer in and out of level 3 measurements.

The Group's policy is to recognize transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

- **Level 1:** The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and trading and available-for-sale securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Group is the current bid price. These instruments are included in level 1.

- **Level 2:** The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.
- **Level 3:** If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

(ii) **Valuation techniques used to determine fair values**

Specific valuation techniques used to value financial instruments include the use of quoted market prices.

12. RECOGNIZED FAIR VALUE MEASUREMENTS - NON-FINANCIAL ASSETS

(i) **Fair value hierarchy**

Judgments and estimates are made in determining the fair value of non-financial assets that are recognized and measured at fair value in these consolidated financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Group has classified its non-financial assets into the following three levels.

At 30 September 2026	Level 1	Level 2	Level 3	Total
----- (RUPEES IN THOUSAND) -----				
Freehold land	-	6,669,315	3,256,347	9,925,662
At 30 June 2026	Level 1	Level 2	Level 3	Total
----- (RUPEES IN THOUSAND) -----				
Freehold land	-	6,669,315	3,256,347	9,925,662

The Group's policy is to recognize transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the period. Further, there was no transfer in and out of level 3 measurements..

(ii) **Valuation techniques used to determine level 2 fair values**

The Group obtains independent valuations for its freehold land (classified as property, plant and equipment) at least every three years. The management updates the assessment of the fair value of each property, taking into account the most recent independent valuations. The management determines a property's value within a range of reasonable fair value estimates. The best evidence of fair value of land is current prices in an active market for similar lands.

Valuation processes

The Group engages external, independent and qualified valuers to determine the fair value of the Group's freehold land at least every three years. The fair values of the freehold land of the Holding Company was last determined by Anderson Consulting (Private) Limited (an approved valuer) as at 30 June 2024. MLCFL's freehold land was last revalued by an independent valuer approved by Pakistan Banks' Association (PBA) in "any amount" category, at 30 June 2024.

Changes in fair values are analyzed at each reporting date during the annual valuation discussion between the Chief Financial Officer and the valuers. As part of this discussion the team presents a report that explains the reason for the fair value movements.

13. FINANCIAL RISK MANAGEMENT

The Group's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the Group for the year ended 30 June 2026.

14. DATE OF AUTHORIZATION FOR ISSUE

These consolidated condensed interim financial statements were authorized for issue on 27 October 2026 by the Board of Directors of the Holding Company.

15. CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard (IAS) 34 "Interim Financial Reporting", the consolidated condensed interim statement of financial position and consolidated condensed interim statement of changes in equity have been compared with the balances of annual audited consolidated financial statements of preceding financial year, whereas the consolidated condensed interim statement of profit or loss, consolidated condensed interim statement of comprehensive income and consolidated condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.

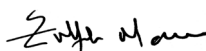
No significant rearrangements / reclassifications of corresponding figures have been made.

16. GENERAL

Figures have been rounded off to the nearest thousand of Rupees unless stated otherwise.



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER



KOHINOOR
TEXTILE MILLS LTD.

A Kohinoor Maple Leaf Group Company
42-Lawrence Road,
Lahore, Pakistan