February 28, 2025

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, 2024**

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 2024) and Half Year ended December 31, 2024 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, 2024 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**

M. Islam

MUHAMMAD ISLAM
Company Secretary

KOHINOOR INDUSTRIES LIMITED KIL

Mailling Address: 10-G, Mushtaq Gurmani Road, Gulberg-II, Lahore. Tel: 92-42-35920133 G. P. O. Box No. 675
Registered Office: 17 - Aziz Avenue, Canal Bank, Gulberg - V, Lahore - 54660, Pakistan. www.kil.com.pk

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2024

	Note	Six-month period ended		Three-month period ended	
		31-Dec-24	31-Dec-23	31-Dec-24	31-Dec-23
		Rupees [Un-audited]	Rupees [Un-audited]	Rupees [Un-audited]	Rupees [Un-audited]
Rental income		42,883,620	42,799,092	21,441,810	21,399,547
Other income		17,473,258	17,831,161	7,622,125	12,861,650
Administrative expenses		(19,503,809)	(24,733,871)	(7,890,692)	(14,093,871)
Other expenses		-	(728,977)	-	(375,957)
		(19,503,809)	(25,462,848)	(7,890,692)	(14,469,828)
Operating profit		40,853,069	35,167,405	21,173,243	19,791,369
Finance costs		(4,926)	(6,775)	(4,121)	(3,640)
Share of profit of associate		60,596	559,241	19,463	663,023
Profit before statutory levies and income taxes		40,908,739	35,719,871	21,188,585	20,450,752
Provision for statutory levies	10	(817,950)	-	(423,548)	-
Profit before income taxes		40,090,789	35,719,871	20,765,037	20,450,752
Provision for income taxes	11	(7,129,604)	(6,571,498)	(4,151,956)	(2,094,616)
Profit after income taxes		32,961,185	29,148,373	16,613,081	18,356,136
Basic earnings per share		1.09	0.96	0.55	0.61

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M. [signature]

KOHINOOR INDUSTRIES LIMITED KIL

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2024

	Six-month period ended		Three-month period ended	
	31-Dec-24	31-Dec-23	31-Dec-24	31-Dec-23
	Rupees [Un-audited]	Rupees [Un-audited]	Rupees [Un-audited]	Rupees [Un-audited]
(Loss)/profit after income taxes	32,961,185	29,148,373	16,613,081	18,356,136
Other comprehensive income	-	-	-	-
Total comprehensive income	32,961,185	29,148,373	16,613,081	18,356,136

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M. [signature]

KOHINOOR INDUSTRIES LIMITED ★ KIL

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	31-Dec-24	30-Jun-24
		Rupees	*Rupees*
		[Un-audited]	[Audited]
EQUITY AND LIABILITIES			
EQUITY			
Authorized share capital		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		(430,827,230)	(463,788,415)
Loans from directors and other shareholders		353,682,503	353,682,503
TOTAL EQUITY		1,064,539,535	1,031,578,350
LIABILITIES			
NON-CURRENT LIABILITIES			
Employees retirement benefits		4,420,453	3,571,373
		4,420,453	3,571,373
CURRENT LIABILITIES			
Trade and other payables		32,799,436	36,815,676
Unclaimed dividend		2,230,400	2,239,099
Income tax payable		6,954,710	12,869,963
		41,984,546	51,924,738
TOTAL LIABILITIES		46,404,999	55,496,111
CONTINGENCIES AND COMMITMENTS	6		
TOTAL EQUITY AND LIABILITIES		1,110,944,534	1,087,074,461

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M.I. [signature]

KOHINOOR INDUSTRIES LIMITED KIL

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024

	Note	31-Dec-24 Rupees [Un-audited]	30-Jun-24 Rupees [Audited]
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	7	4,776,643	5,218,852
Investment property	8	901,394,450	901,394,450
Long term investments	9	21,330,374	16,131,150
Long term deposits		166,376	166,376
Deferred taxation		860,520	860,520
		928,528,363	923,771,348
CURRENT ASSETS			
Lease rentals receivable		20,000	20,000
Advances, prepayments and other receivables		1,383,500	3,566,597
Short term investments		139,787,170	119,546,127
Advance income tax / income tax refundable		17,990,278	22,799,521
Cash and bank balances		23,235,223	17,370,868
		182,416,171	163,303,113
TOTAL ASSETS		1,110,944,534	1,087,074,461

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M.

KOHINOOR INDUSTRIES LIMITED ★ KIL

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2024

	Share capital	Capital reserves					
	Issued share capital	Share Premium	Revaluation reserve	Total	Loan from directors and sponsors	Accumulated losses	Total equity
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
Balance as at 01 July 2023 - [Audited]	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(502,458,226)	992,908,539
Comprehensive income							
Profit after income taxes	-	-	-	-	-	29,148,373	29,148,373
Other comprehensive income	-	-	-	-	-	-	-
	-	-	-	-	-	29,148,373	29,148,373
Balance as at 31 December 2023 - [Un-audited]	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(473,309,853)	1,022,056,912
Balance as at 01 January 2024 - [Un-audited]	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(473,309,853)	1,022,056,912
Comprehensive income/(loss)							
Profit after income taxes	-	-	-	-	-	9,571,732	
Other comprehensive income/(loss)	-	-	-	-	-	(50,294)	
	-	-	-	-	-	9,521,438	9,521,438
Balance as at 30 June 2024 - [Audited]	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(463,788,415)	1,031,578,350
Balance as at 01 July 2024	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(463,788,415)	1,031,578,350
Comprehensive income/(loss)							
Profit after income taxes	-	-	-	-	-	32,961,185	
Other comprehensive income	-	-	-	-	-	-	
	-	-	-	-	-	32,961,185	32,961,185
Balance as at 31 December 2024 - [Un-audited]	303,025,430	187,394,755	651,264,077	838,658,832	353,682,503	(430,827,230)	1,064,539,535

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M.

KOHINOOR INDUSTRIES LIMITED
KIL

KOHINOOR INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2024

	31-Dec-24	31-Dec-23
	Rupees	*Rupees*
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	**40,090,789**	35,719,871
Adjustments for non-cash and other items	**(15,148,978)**	(7,782,934)
Profit before changes in working capital	**24,941,811**	27,936,937
Changes in working capital	**(4,174,240)**	(964,809)
Cash generated from operations	**20,767,571**	26,972,128
Payments for:		
Levies and taxes under ITO,2001	**(5,894,517)**	(7,930,106)
Employees retirement benefits	**-**	(411,000)
Net cash generated from operating activities	**14,873,054**	18,631,022
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of short term investments	**(9,000,000)**	-
Purchase of property and equipment	**-**	(90,179,801)
Net cash used in investing activities	**(9,000,000)**	(90,179,801)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	**(8,699)**	(9,072)
Net cash used in financing activities	**(8,699)**	(9,072)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**5,864,355**	(71,557,851)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	**17,370,868**	96,847,306
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	**23,235,223**	25,289,455

The annexed notes from 1 to 17 form an integral part of these condensed interim finanical statements

M. [signature]

KOHINOOR INDUSTRIES LIMITED ★ KIL