

February 27, 2026

**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, 2025**

Dear Sir,

We would like to inform you that the Board of Directors of **Kohinoor Power Company Limited** in their Meeting held Today at 10:00 A.M., at 14-KM, Ferozepur Road, Lahore, has approved the following interim financial results of the Company for the 2nd Quarter (October-December 2025) and Half Year ended December 31, 2025 duly reviewed by the statutory auditors:

(i)	<b>CASH DIVIDEND</b>	NIL
(ii)	<b>BONUS SHARES</b>	NIL
(iii)	<b>RIGHT SHARES</b>	NIL
(iv)	<b>ANY OTHER PRICE-SENSITIVE INFORMATION</b>	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, 2025 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 POWER COMPANY LIMITED**

  
Company Secretary



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Six-month period ended		Three-month period ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	<i>Rupees</i> [Un-audited]	<i>Rupees</i> [Un-audited]	<i>Rupees</i> [Un-audited]	<i>Rupees</i> [Un-audited]
Rental Income	4,965,090	2,724,337	2,471,043	1,362,169
Direct Cost	(1,868,880)	(1,982,090)	(934,440)	(991,045)
Gross profit	3,096,210	742,247	1,536,603	371,124
Other income	1,156,281	1,013,372	281,280	582,810
Administrative expenses	(1,346,217)	(1,454,626)	(657,441)	(883,851)
Other expenses	-	-	-	10,640
	(1,346,217)	(441,254)	(657,441)	(290,401)
Operating profit	2,906,274	300,993	1,160,442	80,723
Finance cost	(2,552)	(35)	(2,552)	(35)
Profit before levies and income taxes	2,903,722	300,958	1,157,890	80,688
Provision for levies	(558,981)	(31,642)	(527,805)	-
Profit before income taxes	2,344,741	269,316	630,085	80,688
Provision for income taxes	136,313	-	433,104	37,458
Profit after income taxes	2,481,054	269,316	1,063,189	118,146
Basic earnings per share	0.20	0.02	0.09	0.00



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	31-Dec-25	30-Jun-25
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<i>Authorized share capital</i>	200,000,000	200,000,000
Issued share capital	126,000,000	126,000,000
Share premium	34,000,000	34,000,000
Revaluation reserve	235,500,000	235,500,000
Accumulated losses	(270,909,758)	(273,390,812)
<b>TOTAL EQUITY</b>	<b>124,590,242</b>	<b>122,109,188</b>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>	-	-
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,659,651	1,109,829
Unclaimed dividend	527,881	527,881
Income tax payable	-	596,677
<b>TOTAL LIABILITIES</b>	<b>4,187,532</b>	<b>2,234,387</b>
<b>CONTINGENCIES AND COMMITMENTS</b>		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>128,777,774</b>	<b>124,343,575</b>



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	31-Dec-25	30-Jun-25
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Audited]
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property and equipment	68,665,505	70,457,716
Investment property	2,258,722	2,377,602
Deferred taxation	8,811,260	8,811,260
	<b>79,735,487</b>	<b>81,646,578</b>
<b>CURRENT ASSETS</b>		
Stores and spares	849,993	849,993
Lease rentals receivable	15,023,925	15,136,764
Advances and other receivables	6,164,341	5,728,690
Short term investments	659,405	531,005
Income tax refundable	8,061,961	7,252,101
Cash and bank balances	18,282,662	13,198,444
	<b>49,042,287</b>	<b>42,696,997</b>
<b>TOTAL ASSETS</b>	<b>128,777,774</b>	<b>124,343,575</b>



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Six-month period ended		Three-month period ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Un-audited]	[Un-audited]	[Un-audited]
Profit after income taxes	2,481,054	269,316	1,063,189	118,146
Other comprehensive income:				
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-	-	-
Other comprehensive income/(loss) after income taxes	-	-	-	-
<b>Total comprehensive income</b>	<b>2,481,054</b>	<b>269,316</b>	<b>1,063,189</b>	<b>118,146</b>



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Issued share capital Rupees	Share Premium Rupees	Revaluation reserve Rupees	Total Rupees	Accumulated losses Rupees	Total equity Rupees
As at 01 July 2024 - [Audited]	126,000,000	34,000,000	235,500,000	269,500,000	(284,309,387)	111,190,613
<b>Total comprehensive income for the period</b>						
Profit after income taxes	-	-	-	-	269,316	269,316
Other comprehensive income after income taxes	-	-	-	-	-	-
<b>Other transactions</b>	-	-	-	-	269,316	269,316
<b>As at 31 December 2024 - [Un-audited]</b>	<b>126,000,000</b>	<b>34,000,000</b>	<b>235,500,000</b>	<b>269,500,000</b>	<b>(284,040,071)</b>	<b>111,459,929</b>
As at 01 January 2025 - [Un-audited]	126,000,000	34,000,000	235,500,000	269,500,000	(284,040,071)	111,459,929
<b>Total comprehensive income for the period</b>						
Profit after income taxes	-	-	-	-	10,649,259	10,649,259
Other comprehensive loss after income taxes	-	-	-	-	-	-
<b>Other transactions</b>	-	-	-	-	10,649,259	10,649,259
<b>As at 30 June 2025 - [Audited]</b>	<b>126,000,000</b>	<b>34,000,000</b>	<b>235,500,000</b>	<b>269,500,000</b>	<b>(273,390,812)</b>	<b>122,109,188</b>
As at 01 July 2025 - [Audited]	126,000,000	34,000,000	235,500,000	269,500,000	(273,390,812)	122,109,188
<b>Total comprehensive income for the period</b>						
Profit after income taxes	-	-	-	-	2,481,054	2,481,054
Other comprehensive income after income taxes	-	-	-	-	-	-
<b>Other transactions</b>	-	-	-	-	2,481,054	2,481,054
<b>As at 31 December 2025 - [Un-audited]</b>	<b>126,000,000</b>	<b>34,000,000</b>	<b>235,500,000</b>	<b>269,500,000</b>	<b>(270,909,758)</b>	<b>124,590,242</b>



# KOHINOOR POWER COMPANY LIMITED

## CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	<i>Rupees</i>	<i>Rupees</i>
	[Un-audited]	[Un-audited]
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before income taxes	2,344,741	269,316
Adjustments for non-cash and other items	2,341,672	1,885,094
<b>Profit before changes in working capital</b>	<b>4,686,413</b>	<b>2,154,410</b>
Changes in working capital	1,668,029	108,401
<b>Cash generated from operations</b>	<b>6,354,442</b>	<b>2,262,811</b>
Payments for:		
Levies and taxes under ITO,2001	(1,270,224)	(583,035)
<b>Net cash generated from operating activities</b>	<b>5,084,218</b>	<b>1,679,776</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>5,084,218</b>	<b>1,679,776</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	<b>13,198,444</b>	<b>9,647,019</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR</b>	<b>18,282,662</b>	<b>11,326,795</b>

