

KOHINOOR POWER COMPANY LIMITED

HALF YEAR REPORT (Audited)

31-12-2025

BOARD OF DIRECTORS

Mr. M. Naseem Saigol	Chairman
Mr. Muhammad Zeid Yousuf Saigol	Chief Executive Officer
Mr. Muhammad Murad Saigol	
Mr. Muhammad Omer Farooq	
Mr. Muhammad Athar Rafiq	
Syed Haroon Rashid	
Mrs. Sadaf Kashif	

AUDIT COMMITTEE

Mrs. Sadaf Kashif	Chairperson /Member
Mr. Muhammad Omer Farooq	Member
Mr. Muhammad Athar Rafiq	Member

HR & REMUNERATION COMMITTEE

Mrs. Sadaf Kashif	Chairperson
Mr. M. Naseem Saigol	Member
Mr. Muhammad Zeid Yousuf Saigol	Member

COMPANY SECRETARY

Mr. Liaquat Ali

CHIEF FINANCIAL OFFICER

Mr. Zahoor Ahmed

AUDITORS

M/s Rahman Sarfaraz Rahim Iqbal Rafiq & Co.
Chartered Accountants

REGISTRATION NUMBER

0025880

NTN

1351003-7

WEBSITE

www.kpcl.com.pk

BANKERS

Askari Bank Limited
MCB Bank Limited
National Bank of Pakistan
United Bank Limited
Sindh Bank Limited

REGISTERED OFFICE

10-G, Mushtaq Ahmed Gurmani Road,
Gulberg-II, Lahore
Tel: 042-35920151-59 (Pabx) & 042-35920133 (Direct)
E-mail: shares@saigols.com

WORKS

Kohinoor Nagar, Faisalabad.
51-KM, Multan Road, Lahore.

SHARE REGISTRAR

M/s Corplink (Pvt.) Limited
Wings Arcade, 1-K, Commercial,
Model Town, Lahore
Tel: 35916714-19, 35839182 Fax: 35869037
E-mail: shares@corplink.com.pk

DIRECTORS' REPORT

The Directors' of the Company presented before the Shareholders their report along with Interim Financial Statements for the period ended December 31, 2025.

<u>Financial Highlights</u>	<u>Half Year Ended Dec 31, 2025</u>	<u>Half Year Ended Dec 31, 2024</u>
Rental Income	4.965	2.724
Gross Profit	3.096	0.742
Profit before Tax	2.344	0.269
Profit after Tax	2.481	0.269
Earning per Share	0.20	0.02

OPERATING FINANCIAL RESULTS

During the period under review, the Company earned revenue of Rs. 4.965 million as against Rs. 2.724 million in the corresponding period last year. The Company earned profit of Rs. 2.481 million as compared to profit of Rs. 0.269 million with an EPS of Rs. 0.20 in comparison to Rs. 0.02 in the corresponding period last year. The said increase in profit mainly due to increase in rental income and equity market investment.

FUTURE OUTLOOK

The management is continuously evaluating viable business propositions, which may have positive impact on the Company's financials.

COMPOSITION OF BOARD

Composition of the Board of Directors is as under;

TOTAL NUMBER OF DIRECTORS	
Male	6
Female	1
COMPOSITION	
Independent Directors/ Female Director	Syed Haroon Rashid
	Mrs. Sadaf Kashif
Non-Executive Directors	Mr. M. Naseem Saigol
	Mr. Muhammad Murad Saigol
	Mr. Muhammad Athar Rafiq
Executive Directors	Mr. Muhammad Zeid Yousuf Saigol
	Mr. Muhammad Omer Farooq

COMMITTEE'S

Detail of Committee's of Board is as under;

AUDIT COMMITTEE

Mrs. Sadaf Kashif	Chairman/Member
Mr. Muhammad Omer Farooq	Member
Mr. Muhammad Athar Rafiq	Member

HR & REMUNERATION COMMITTEE

Mrs. Sadaf Kashif	Chairman/Member
Mr. M. Naseem Saigol	Member
Mr. Muhammad Zeid Yousuf Saigol	Member

We wish to thank to the shareholders for their support. We are pleased to record our appreciation of the services rendered by the employees of the company and hope that the same spirit of devotion will continue in future.

For and on behalf of the Boards

Lahore
February 27, 2026


M. ZEID YOUSUF SAIGOL
Chief Executive


MUHAMMAD OMER FAROOQ
Director

INDEPENDENT AUDITORS' REVIEW REPORT

To the members of KOHINOOR POWER COMPANY LIMITED Report on the Review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of **KOHINOOR POWER COMPANY LIMITED** [the 'Company'] as at **31 December 2025** and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows and notes to the condensed interim financial statements for the six-month period then ended (here-in-after referred to as the 'interim financial statements'). Management is responsible for the preparation and presentation of these interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these interim financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information performed by the Independent Auditor of the Entity." A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Other Matters

Pursuant to the requirement of Section 237 (1) (b) of the Companies Act, 2017, only cumulative figures for the six-month period, presented in the second quarter financial statements are subject to a limited scope review by the statutory auditors of the Company. Accordingly, the figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three-month period ended 31 December 2025 have not been reviewed by us.

The engagement partner on the review resulting in this independent auditor's review report is **ALI RAZA JAFFERY**.


RAHMAN SARFARAZ RAHIM IQBAL RAFIQ
Chartered Accountants

Lahore | 27 February 2026

UDIN: RR202510704li8TvyKQI



KOHINOOR POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	Note	31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
EQUITY AND LIABILITIES			
EQUITY			
<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)
TOTAL EQUITY		124,590,242	122,109,188
LIABILITIES			
NON-CURRENT LIABILITIES			
		-	-
CURRENT LIABILITIES			
Trade and other payables		3,659,651	1,109,829
Unclaimed dividend		527,881	527,881
Income tax payable		-	596,677
		4,187,532	2,234,387
TOTAL LIABILITIES		4,187,532	2,234,387
CONTINGENCIES AND COMMITMENTS			
	6		
TOTAL EQUITY AND LIABILITIES		128,777,774	124,343,575

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



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

RSRIR
for identification only

KOHINOOR POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Note	31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
ASSETS			
NON-CURRENT ASSETS			
Property and equipment	7	68,665,505	70,457,716
Investment property	8	2,258,722	2,377,602
Deferred taxation		8,811,260	8,811,260
		79,735,487	81,646,578
CURRENT ASSETS			
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
		49,042,287	42,696,997
TOTAL ASSETS		128,777,774	124,343,575

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

	Note	Six-month period ended		Three-month period ended	
		31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [Un-audited]	31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [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	9	(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

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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
	Rupees	Rupees	Rupees	Rupees
	[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	-	-	-	-
Total comprehensive income	2,481,054	269,316	1,063,189	118,146

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



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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
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	269,316	269,316
Other comprehensive income after income taxes	-	-	-	-	-	-
	-	-	-	-	269,316	269,316
Other transactions	-	-	-	-	-	-
As at 31 December 2024 - [Un-audited]	126,000,000	34,000,000	235,500,000	269,500,000	(284,040,071)	111,459,929
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
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	10,649,259	10,649,259
Other comprehensive loss after income taxes	-	-	-	-	-	-
	-	-	-	-	10,649,259	10,649,259
Other transactions	-	-	-	-	-	-
As at 30 June 2025 - [Audited]	126,000,000	34,000,000	235,500,000	269,500,000	(273,390,812)	122,109,188
As at 01 July 2025 - [Audited]	126,000,000	34,000,000	235,500,000	269,500,000	(273,390,812)	122,109,188
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	2,481,054	2,481,054
Other comprehensive income after income taxes	-	-	-	-	-	-
	-	-	-	-	2,481,054	2,481,054
Other transactions	-	-	-	-	-	-
As at 31 December 2025 - [Un-audited]	126,000,000	34,000,000	235,500,000	269,500,000	(270,909,758)	124,590,242

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

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KOHINOOR POWER COMPANY LIMITED

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

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

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



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KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

1 LEGAL STATUS AND OPERATIONS

Kohinoor Power Company Limited [the Company] was incorporated in Pakistan on 08 December 1991 as a Private Limited Company under repealed Companies Ordinance, 1984 (now Companies Act, 2017) and subsequently converted into Public Limited Company on 10 May 1992. Its shares are listed on the Pakistan Stock Exchange Limited. Subsequently, the Company amended its memorandum of association to include in its objects, leasing out of its machinery and buildings under operating lease arrangements, as and when considered fit.

1.1 Location of business units

Registered office	17-Aziz Avenue, Canal Bank, Gulberg-V, Lahore, Pakistan
Investment property	College Road, Madina Town, Faisalabad, Pakistan

2 BASIS OF PREPARATION

These interim financial statements are un-audited and have been presented in condensed form and do not include all information as is required to be provided in a full set of annual financial statements. These interim financial statements should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 June 2025.

These interim financial statements have been subjected to limited scope review by auditors of the company, as required under section 237 of the Companies Act, 2017. The comparative condensed interim statement of financial position as at 30 June 2025 and the related notes to the interim financial statements are based on audited financial statements. The comparative condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, condensed interim statement of cash flows and related notes to the condensed interim financial statements for the six-month period ended 31 December 2024 are based on unaudited, reviewed interim financial statements. The condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the three-month period ended 31 December 2025 and 31 December 2024 are neither audited nor reviewed.

2.1 Statement of compliance

These 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 as applicable in Pakistan for interim financial reporting comprises of:

- International Accounting Standard 34 'Interim Financial Reporting' [IAS 34], issued by International Accounting Standards Board 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 with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

2.2 Basis of measurement

These interim financial statements have been prepared on the historical cost basis except for the following items, which are measured on an alternative basis as at the reporting date.

Items	Measurement basis
Financial liabilities	Amortized cost
Financial assets	Fair value/amortized cost
Machinery	Revalued amounts

2.3 Judgments, estimates and assumptions

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised and in any future periods affected.

2.4 Functional currency

These interim financial statements have been prepared in Pak Rupees which is the Company's functional currency. The amounts reported in these interim financial statements have been rounded to the nearest Rupees unless specified otherwise.

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

2.5 Date of authorization for issue

These interim financial statements have been approved by the Board of Directors of the Company and authorized for issue on 27 February 2026.

3 NEW AND REVISED STANDARDS, INTERPRETATIONS AND AMENDMENTS EFFECTIVE DURING THE PERIOD

The following new and revised International Financial Reporting Standards [IFRS] and International Accounting Standards [IAS], interpretations of and amendments to IFRS and IAS are effective in the current period but are either not relevant to the Company or their application does not have any material impact on the financial statements of the Company other than presentation and disclosures, except as stated otherwise.

3.1 Lack of Exchangeability (Amendments to IAS 21)

The amendments contain guidance to specify when a currency is exchangeable and how to determine the exchange rate when it is not.

4 NEW AND REVISED STANDARDS, INTERPRETATIONS AND AMENDMENTS NOT YET EFFECTIVE.

The following standards, interpretations and amendments are in issue which are not effective as at the reporting date and have not been early adopted by the Company.

	Effective date (annual periods beginning on or after)
Amendments IFRS 9 and IFRS 7 regarding the classification and measurement of financial instruments	01 January 2026
Amendments IFRS 9 and IFRS 7 regarding the power purchase agreements	01 January 2026
Annual Improvements to IFRS Accounting Standards — Volume 11	01 January 2026
IFRS 17 Insurance Contracts	01 January 2027
IFRS 18 Presentation and Disclosures in Financial Statements	01 January 2027
IFRS 19 Subsidiaries without Public Accountability: Disclosures	01 January 2027
IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information	01 July 2027
IFRS S2 Climate-related Disclosures	01 July 2027

Other than aforementioned standards, interpretations and amendments, IASB has also issued the following standards which have not been notified by the Securities and Exchange Commission of Pakistan for adoption.

- IFRS 1 First Time Adoption of International Financial Reporting Standards

The Company intends to adopt these new standards on their effective dates, subject to notification by Securities and Exchange Commission of Pakistan under section 225 of the Companies Act, 2017 regarding their adoption. The management anticipates that the adoption of the above standards, amendments and interpretations in future periods, will not have a material impact on the Company's

5 ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended 30 June 2025.

6 CONTINGENCIES AND COMMITMENTS

6.1 Contingencies

6.1.1 In respect of tax year 2018, the Deputy Commissioner Inland Revenue [DCIR] vide order dated 31 January 2023 passed under section 161(1) whereby the DCIR created a demand of Rs. 1.723 million. The Company vide application dated 28 February 2023 preferred an appeal before the Commissioner Inland Revenue (Appeals) [CIR(A)] which was disposed by the CIR(A) vide order dated 08 September 2023 setting aside all additions made by the DCIR, except for some minor additions which the Company did not contest, directing DCIR to recalculate the default surcharge originally assessed at Rs. 456,164 under section 205 of the Ordinance.

6.2 Commitments

There are no known commitments as at the reporting date.

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

	Note	31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
7	PROPERTY AND EQUIPMENT		
	Net book value at the beginning of the period/year	70,457,716	74,562,257
	Impairment during the year	-	(300,000)
	Depreciation for the period/year	(1,792,211)	(3,804,541)
		68,665,505	70,457,716

8	INVESTMENT PROPERTY		
	Net book value at the beginning of the period/year	2,377,602	2,641,780
	Depreciation for the period/year	(118,880)	(264,178)
	Net book value at end of the period/year	2,258,722	2,377,602

		Six-month period ended	
		31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [Un-audited]
9	PROVISION FOR LEVIES		
	Levies under Income Tax Ordinance, 2001		
	Current year	558,981	31,642
		558,981	31,642

10 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The details of the Company's related parties, with whom the Company had transactions during the year or has balances outstanding as at the reporting date, are as follows:

Name of related party	Nature and basis of relationship
Pak Elektron Limited	Associated company [Common Directorship]
Saritow Spinning Mills Limited	Associated company [Common Directorship]
Red Communication Arts (Private) Limited	Associated company [Common Directorship]

The Company continues to have a policy whereby all transactions with related parties entered into in the ordinary course of business are carried out on commercial terms and conditions which are equivalent to those prevailing in an arm's length transaction. Details of transactions and balances with related parties is as follows:

		Six-month period ended	
		31-Dec-25 Rupees [Un-audited]	31-Dec-24 Rupees [Un-audited]
10.1	Transactions with related parties		
	Nature of relationship		
	Nature of transactions		
	Associated Companies		
	Advertising expenses	147,700	55,900
	Rental income	4,965,090	2,724,337
		31-Dec-25 Rupees [Un-audited]	30-Jun-25 Rupees [Audited]
10.2	Balances with related parties		
	Nature of relationship		
	Nature of balances		
	Associated companies		
	Trade creditors	125,412	-
	Lease rentals receivable	15,023,925	15,136,764

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

11 FINANCIAL INSTRUMENTS

The carrying amounts of the Company's financial assets and liabilities as at the reporting date are as follows:

	<i>Note</i>	31-Dec-25	30-Jun-25
		<i>Rupees</i>	<i>Rupees</i>
		[Un-audited]	[Audited]
11.1 Financial assets			
<i>Cash in hand</i>		177,161	54,425
<i>Financial assets at amortized cost</i>			
Lease rentals receivable		15,023,925	15,136,764
Due from stock broker		5,938,984	5,503,333
Cash at bank		18,105,501	13,144,019
		39,068,410	33,784,116
<i>Financial assets mandatorily classified as FVTPL</i>			
Short term investments		659,405	531,005
		39,904,976	34,369,546
11.2 Financial liabilities			
<i>Financial liabilities at amortized cost</i>			
Creditors		141,718	16,240
Accrued liabilities		402,500	350,000
Unclaimed dividend		527,881	527,881
		1,072,099	894,121

12 FAIR VALUE MEASUREMENTS

The Company measures some of its assets at fair value. The fair value hierarchy of financial instruments measured at fair value and the information about how the fair values of these financial instruments are determined are as follows:

12.1 Financial instruments

There are no recurring or non-recurring fair value measurements as at the reporting date. The management considers the carrying amount of all the financial instruments to approximate their fair values.

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

12.2 Assets other than financial instruments

12.2.1 Recurring fair value measurements

For recurring fair value measurements, the fair value hierarchy and information about how the fair values are determined is as follows:

Assets/liabilities	Hierarchy	Valuation technique and key inputs	31-Dec-25	30-Jun-25
Machinery	Level 2	Machinery is valued using cost approach that reflects the cost to the market participants to acquire assets of comparable utility and age, adjusted for obsolescence and depreciation. There was no change in valuation technique during the year.	68,250,000	70,000,000
Building [Investment property]	Level 2	Building is valued using cost approach that reflects the cost to the market participants to construct assets of comparable utility and age, adjusted for obsolescence and depreciation. There was no change in valuation technique during the year.	16,531,250	16,531,250
Stores and spares	Level 2	Stores and spares are valued using cost approach that reflects the cost to the market participants to acquire assets of comparable utility and age, adjusted for obsolescence and impairment. There was no change in valuation technique during the year.	849,993	849,993

12.2.2 Non-recurring fair value measurements

There are no non-recurring fair value measurements as at the reporting date.

13 FINANCIAL RISK MANAGEMENT

The Company's financial risk management objectives and policies are consistent with those disclosed in the audited annual published financial statements of the Company for the year ended 30 June 2025.

14 SHAHRIAH DISCLOSURES

Note	31-Dec-25	30-Jun-25
	Rupees	Rupees
	[Un-audited]	[Audited]
Loans/advances obtained as per islamic mode	-	-
Shariah compliant bank deposits/bank balances	-	-
Profit earned from shariah compliant bank deposits/bank balances	-	-
Revenue earned from a shariah compliant business segment	4,965,090	6,742,067
Gain/loss or dividend earned from shariah compliant investments	-	-
Exchange (loss)/gain earned from actual currency	-	-
Profit paid on islamic mode of financing	-	-
Interest paid on any conventional loan or advances	-	-

15 EVENTS AFTER THE REPORTING PERIOD

There are no significant events after the reporting period that may require adjustment of and/or disclosure in these interim financial statements.

16 RECOVERABLE AMOUNTS AND IMPAIRMENT

As at the reporting date, recoverable amounts of all assets/cash generating units are equal to or exceed their carrying amounts, unless stated otherwise in these interim financial statements.

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE SIX-MONTH PERIOD ENDED 31 DECEMBER 2025

17 GENERAL

17.1 There are no other significant activities since 30 June 2025 affecting the interim financial statements.

17.2 Corresponding figures have been re-arranged where necessary to facilitate comparison. However, there are no significant reclassifications during the period.



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

RSRIR
for identification only