POWER LIMITED

August 28, 2026

The General Manager,
Pakistan Stock Exchange Limited
Stock Exchange Building, Stock Exchange Road,
Karachi.

Subject: **SUBSCRIPTION OF RIGHT SHARES BY THE DIRECTORS AND SUBSTANTIAL / MAJOR SHAREHOLDERS.**

Dear Sir,

With reference to the issuance of Right Shares of Rs. 10/- per share at par, representing approximately 300% of the existing paid-up share capital, by Crestwell Healthcare Limited (formerly S.G. Power Limited), we are pleased to inform you that the **Directors and substantial/major shareholders of the Company have subscribed to their respective entitlements of the Right Shares**.

The required **Certificate** in this respect is also enclosed herewith in compliance with the applicable laws and regulatory requirements.

You may kindly disseminate the requisite information to the TRE Certificate Holders of the Exchange accordingly.

Yours truly,

Imalik.

Ms. Iman Mehmood
Company Secretary

Address: Second Floor, FNE House, 179 Abubakar Block, New Garden Town, Main Canal Road, Lahore – Pakistan.
Tel: 042-35843722
Email: sgpowerltd@gmail.com

Parker Russell-A.J.S.
CHARTERED ACCOUNTANTS

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Queens Centre, Lahore Pakistan
Tel: + 92 42 36299246, 36307841
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URL: www.parkerrussellajs.com
Other Offices: Faisalabad,
Islamabad, Karachi & UK.

Ref: PR/LE/AC26/0801
Date: 28-Aug-2026

The Board of Directors
Crestwell Healthcare Limited (formerly S.G. Power Limited)
Second Floor, FNE House, 179 Abubakar Block,
New Garden Town, Main Canal Road,
Lahore, Pakistan.

SUBJECT: CERTIFICATE ON RECEIPT OF SUBSCRIPTION MONEY AGAINST RIGHT SHARES

Dear Sirs,

We have been requested to provide you with a certificate on receipt of amount received against the subscription of right shares as required for regulatory compliance.

Scope of Certificate

This certificate is being issued by us, in our capacity as the practicing chartered accountants' firm, to certify the receipt of consideration money against the subscription of right shares of the Company. This certificate is issued for onward submission to the Pakistan Stock Exchange Limited (PSX).

Management's Responsibility

It is the management's responsibility for making compliance with the requirements of the relevant laws and regulations, including amount received from its directors and substantial / major shareholders and to ensure that the aggregate amount received is properly recorded in the books and records of the Company and complies with all legal requirements in this respect.

Practicing Chartered Accountant Firms' Responsibility

Our responsibility is to certify that the aggregate amount against the subscription of right shares issue has been received from directors and substantial / major shareholders, in accordance with the "Guidelines for the Issue of Certificates for Special Purposes by Practicing Chartered Accountant Firms" issued by the Institute of Chartered Accountants of Pakistan (ICAP). Our verification was limited to the following procedures:

(a) Obtained and reviewed a certified true copy of the extracts of resolutions of the Board of Directors of the Company approving the issue of 53,499,600 right ordinary shares of Rs. 10/- each, at a price of Rs. 10/- per share;
(b) Reviewed the letter from PSX regarding approval/acceptance of the issuance of right shares;
(c) Obtained and reviewed the written undertakings issued by the directors and substantial /major shareholders of the Company for subscribing to their respective right entitlements / shares;

PRDS

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(d) Obtained copy of bank statements provided by the Bank to the Right Issue (i.e. Meezan Bank Limited) and traced the receipt of subscription money amounting to PKR 79,244,660 in account bearing IBAN # PK16MEZN0002890115359027 maintained with the Bank; and

(e) Obtained evidence of bank transfers made in the Bank to the Right Issue online through 1Bill on account of receipt of subscription money amounting to PKR 1,814,980.

Certificate

Based on the procedures performed above, we certify that an aggregate amount of PKR 81,059,640 (Rupees Eighty-one Million Fifty-nine Thousand Six Hundred Forty only) has been received in relation to the issue of right shares, against the subscription of 8,105,964 right shares.

Sr.	Name	Shares held before issuance of right shares	Right shares entitlement	Right shares subscribed	Amount of subscription money received
		-------- Numbers	--------		Rupees
1	Mr. Naim Anwar	500	1,499	1,499	14,990
2	Mr. Umer Ali Malik	1,000,000	2,999,988	2,999,988	29,999,880
3	Mian Ateeq Ur Rehman	60,000	179,999	179,999	1,799,990
4	Mr. Omer Habib	500	1,499	1,499	14,990
5	Brig. Syed Ali Ammar Haider (Retd.) SI(M)	500	1,499	1,499	14,990
6	Dr. Maria Fatima Haral	500	1,499	1,499	14,990
7	Ms. Fatima Ali Malik	1,640,000	4,919,981	4,919,981	49,199,810
Total		**2,702,000**	**8,105,964**	**8,105,964**	**81,059,640**

Restriction on Use and Distribution

This certificate is issued upon the request of management, solely for onward submission to the PSX (including publication thereof) and the SECP. It shall not be distributed or submitted to any other party without our prior written consent, nor is it to be presented in any court of law.

Yours truly,

Parker Russell A.J.S.

PARKER RUSSELL Chartered Accountants A.J.S

Parker Russell A.J.S.
Chartered Accountants
Lahore.