

Crestwell Healthcare Limited (formerly S. G. Power Limited)
Statement of Financial Position
As at June 30, 2026

ASSETS		2026	2025
	Note	(all amounts in PKR)	
NON-CURRENT ASSETS			
Property, plant and equipment	5	5,521,581	5,921,071
Long term deposits	6	5,300,000	5,300,000
Total Non-Current Assets		10,821,581	11,221,071
CURRENT ASSETS			
Current portion of long term receivable	7	-	-
Trade debts	8	-	-
Accrued interest	9	-	-
Other receivables	10	-	5,241,541
Sales tax refundable		2,270,420	1,923,309
Cash and bank balances	11	6,908	3,273
Total Current Assets		2,277,328	7,168,123
TOTAL ASSETS		13,098,909	18,389,194
EQUITY AND LIABILITIES			
EQUITY			
Authorized Capital			
80,000,000 Ordinary shares of Rs. 10 each	12	800,000,000	200,000,000
Issued, subscribed and paid up capital	13	178,332,670	178,332,670
Capital Reserves			
Share premium		89,116,330	89,116,330
Advance against issue of shares		1,373,667	-
Revenue Reserves			
Accumulated (losses)		(264,331,822)	(266,778,180)
Total Equity		4,490,845	670,820
Loan from Directors - subordinated loan	14	691,860	1,913,262
		691,860	1,913,262
NON CURRENT LIABILITIES			
Deferred liabilities	15	-	-
Total Non Current Liabilities		-	-
CURRENT LIABILITIES			
Trade and other payables	16	6,618,921	14,506,116
Unclaimed dividend	17	1,297,283	1,297,283
Sales tax payable	18	-	1,713
Total Current Liabilities		7,916,204	15,805,112
Contingencies and commitments	19	-	-
TOTAL EQUITY AND LIABILITIES		13,098,909	18,389,194

The annexed notes from 1 to 37 form an integral part of these financial statements.

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Chief Executive Officer

Chief Financial Officer

Director

Crestwell Healthcare Limited (formerly S. G. Power Limited)
Statement of Profit or Loss
For the year ended on June 30, 2026

DISCONTINUED OPERATIONS	Note	2026	2025
		(all amounts in PKR)	
Revenue from Power Segment	20	-	6,145,860
Generation cost	21	-	(7,931,978)
Gross (Loss)		-	(1,786,118)
OPERATING EXPENSES			
Administrative and selling expenses	22	(5,327,867)	(6,615,074)
Other Charges	23	(2,878,132)	-
Total Operating Expenses		(8,205,999)	(6,615,074)
Operating Profit / (Loss)		(8,205,999)	(8,401,192)
Bank charges		(1,886)	(3,453)
Profit / (Loss) Before Taxation		(8,207,885)	(8,404,645)
TAXATION			
Taxation	24	-	-
Total Taxation		-	-
Net Profit / (Loss) After Taxation		(8,207,885)	(8,404,648)
Earnings / (Loss) per Share - Basic and Diluted	25	(0.46)	(0.47)

The annexed notes from 1 to 37 form an integral part of these financial statements.

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Chief Executive Officer

Chief Financial Officer

Director

Crestwell Healthcare Limited (formerly S. G. Power Limited)
Statement of Other Comprehensive Income
For the year ended on June 30, 2026

OTHER COMPREHENSIVE INCOME	2026	2025
	(all amounts in PKR)	
Net Profit / (Loss) for the year from discontinued business	(8,207,885)	(8,404,648)
Other comprehensive income	-	-
Adjustment of prior year provision (Note 9) 9	10,654,243	
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	2,446,358	(8,404,648)

The annexed notes from 1 to 36 form an integral part of these financial statements.

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Chief Executive Officer

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Chief Financial Officer

Director

Crestwell Healthcare Limited (formerly S. G. Power Limited)
Statement of Changes in Equity
For the year ended on June 30, 2026

Particulars	Issued, subscribed and paid up capital	Share Premium	Advance Against Issue of Shares	REVENUE RESERVE	Total
				Accumulated loss	
	(all amounts in PKR)				
Balance as at July 1, 2024	178,332,670	89,116,330	-	(258,373,532)	9,075,468
Total comprehensive income for the period					
- Profit for the year	-	-	-	(8,404,648)	(8,404,648)
- Other comprehensive income	-	-	-	-	-
Balance as at June 30, 2025	178,332,670	89,116,330	-	(266,778,180)	9,075,468
Balance as at July 1, 2025	178,332,670	89,116,330	-	(266,778,180)	670,820
Total comprehensive income for the period					
- Profit for the year	-	-	-	2,446,358	2,446,358
- Other comprehensive income	-	-	-	-	-
Advance Against Issue of Shares	-	-	1,373,667	-	1,373,667
Balance as at June 30, 2026	178,332,670	89,116,330	1,373,667	(264,331,822)	4,490,845

The annexed notes from 1 to 37 form an integral part of these financial statements.

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Chief Executive Officer

Chief Financial Officer

Director

Crestwell Healthcare Limited (formerly S. G. Power Limited)
Statement of Cash Flows
For the year ended on June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES	2026	2025
	(all amounts in PKR)	
(Loss) / profit before taxation	(8,207,885)	(8,404,645)
Adjustment for non cash items:		
Reversal of provision	10,654,243	-
Depreciation	596,489	658,497
Bank charges	1,886	3,453
Operating (Loss) / Profit Before Working Capital Changes	3,044,733	(7,742,695)
Changes in working capital		
(Increase) / decrease in current assets		
Other receivables	5,241,542	1,309,585
Sales tax refundable	(347,111)	(1,923,309)
Increase / (decrease) in current liabilities		
Trade and other payables	(7,887,195)	7,567,587
Sales tax payable	(1,713)	(526,978)
Total changes in working capital	(2,994,477)	6,426,885
Finance charges paid	(1,886)	(3,453)
Net Cash (outflow) from operating activities	48,370	(1,319,263)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of office equipment and computers	(197,000)	-
Net Cash (outflow)/ inflow from investing activities	(197,000)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Loan from director	(1,221,402)	1,320,000
Advance against issue of shares	1,373,667	-
Net Cash inflow from financing activities	152,265	1,320,000
Net increase/ (decrease) in cash and cash equivalents	3,635	737
Cash and cash equivalents at beginning of the year	3,273	2,536
Cash and cash equivalents at end of the year	6,908	3,273

The annexed notes from 1 to 37 form an integral part of these financial statements.

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Chief Executive Officer

Chief Financial Officer

Director