

KOHINOOR POWER COMPANY LIMITED

**1st QUARTER REPORT
(Un-Audited)
30-09-2026**

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	
Mrs. Sonia Suri	

AUDIT COMMITTEE

Mrs. Sonia Suri	Chairperson /Member
Mr. Muhammad Omer Farooq	Member
Mr. Muhammad Athar Rafiq	Member

HR & REMUNERATION COMMITTEE

Mrs. Sonia Suri	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 Director of the company feels pleasure to forward you the report on the performance of the company for the 1st quarter ended September 30, 2026.

During the period under review, the rental income of the company for the period is Rs. 2.708 million as compared to Rs. 2.494 million in the corresponding period last year. During the period the company earned profit Rs. 0.965 million as compare to profit of Rs. 1.417 million with an EPS of Rs. 0.08 in comparison to Rs. 0.11 in last year. The said reduction in profit due to reduction in profit in Equity Market investment.

FUTURE OUTLOOK

The management is confident that recovery of stock market would have more positive impact in future on the viability of the Company.

COMPOSITION OF BOARD

Composition of the Board of Directors is as under.

TOTAL NUMBER OF DIRECTORS	
Male	6
Female	1
COMPOSITION	
Non-Executive Directors	Mr. M. Naseem Saigol
	Mr. Muhammad Murad Saigol
	Mr. Muhammad Omer Farooq
	Mr. Muhammad Athar Rafiq
Executive Directors	Mr. Muhammad Zeid Yousuf Saigol
Independent Directors/ Female Director	Casual Vacancy
	Mrs. Sonia Suri

COMMITTEE'S

Detail of Committee's of Board is as under.

AUDIT COMMITTEE

Mrs. Sonia Suri	Chairperson/Member
Mr. Muhammad Omer Farooq	Member
Mr. Muhammad Athar Rafiq	Member

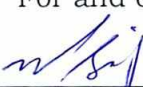
HR & REMUNERATION COMMITTEE

Mrs. Sonia Suri	Chairperson/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
October 28, 2026


M. ZEID YOUSUF SAIGOL
Chief Executive

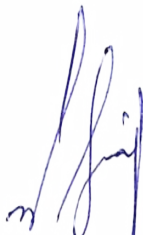

M. MURAD SAIGOL
Director

KOHINOOR POWER COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Note	30-Sep-26 Rupees	30-Jun-26 Rupees
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
General reserve		235,500,000	235,500,000
Accumulated losses		(275,894,458)	(276,859,519)
TOTAL EQUITY		119,605,542	118,640,481
LIABILITIES			
NON-CURRENT LIABILITIES			
		-	-
CURRENT LIABILITIES			
Trade and other payables		3,818,174	3,646,921
Unclaimed dividend		527,881	527,881
Income tax payable		69,524	69,524
		4,415,579	4,244,326
TOTAL LIABILITIES		4,415,579	4,244,326
CONTINGENCIES AND COMMITMENTS			
	3		
TOTAL EQUITY AND LIABILITIES		124,021,121	122,884,807

The annexed notes form an integral part of these financial statements



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

KOHINOOR POWER COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Note	30-Sep-26 Rupees	30-Jun-26 Rupees
ASSETS			
NON-CURRENT ASSETS			
Plant and equipment		65,037,480	65,873,292
Investment property		2,086,346	2,139,842
Deferred taxation		895,914	895,914
		68,019,740	68,909,048
CURRENT ASSETS			
Stores and spares		750,038	750,038
Lease rentals receivable		15,023,925	15,023,925
Advances and other receivables		7,129,942	6,711,463
Short term investments		23,075,906	591,270
Advance income tax / income tax refundable		8,495,461	8,407,590
Cash and bank balances		1,526,109	22,491,473
		56,001,381	53,975,759
TOTAL ASSETS		124,021,121	122,884,807

The annexed notes form an integral part of these financial statements



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

KOHINOOR POWER COMPANY LIMITED

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER PERIOD ENDED 30 SEPTEMBER 2026

	Note	30-Sep-26	30-Sep-25
		Rupees	Rupees
Rental income		2,708,479	2,494,047
Direct Cost		(872,246)	(934,440)
Gross profit		1,836,233	1,559,607
Other income		423,991	875,001
Administrative expenses		(1,097,465)	(688,776)
		(1,097,465)	(688,776)
Operating profit		1,162,759	1,745,832
Finance costs		(35)	-
Profit before levies and income taxes		1,162,724	1,745,832
Provision for levies		(197,663)	(31,176)
Profit before income taxes		965,061	1,714,656
Provision for income taxes		-	(296,791)
(Loss)/profit after income taxes		965,061	1,417,865
Other comprehensive income		-	-
Total comprehensive (loss)/income after income taxes		965,061	1,417,865
Basic (loss)/earnings per share		0.08	0.11

The annexed notes form an integral part of these financial statements



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

KOHINOOR POWER COMPANY LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER PERIOD ENDED 30 SEPTEMBER 2026

	30-Sep-26	30-Jun-26
	<i>Rupees</i>	<i>Rupees</i>
Profit/(loss) after income taxes	965,061	1,417,865
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 after income taxes	-	-
Total comprehensive income/(loss)	965,061	1,417,865

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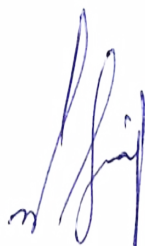


KOHINOOR POWER COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER PERIOD ENDED 30 SEPTEMBER 2026

	Issued share capital <i>Rupees</i>	Share premium <i>Rupees</i>	General reserve <i>Rupees</i>	Accumulated losses <i>Rupees</i>	Total equity <i>Rupees</i>
As at 01 July 2026	126,000,000	34,000,000	235,500,000	(276,859,519)	118,640,481
Total comprehensive income					
Profit after income taxes	-	-	-	965,061	965,061
Other comprehensive income	-	-	-	-	-
Other transactions	-	-	-	965,061	965,061
As at 30 September 2026	126,000,000	34,000,000	235,500,000	(275,894,458)	119,605,542

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CHIEF EXECUTIVE OFFICER



DIRECTOR

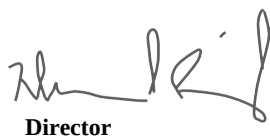


CHIEF FINANCIAL OFFICER

KOHINOOR POWER COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	September 30 2026 Rupees	September 30 2025 Rupees
Note		
CASH FLOW FROM OPERATING ACTIVITIES		
Profit /(Loss) before taxation	965,061	1,714,656
Adjustments for :		
Depreciation	889,309	955,546
Financial Charges	-	-
	<u>1,854,370</u>	<u>2,670,202</u>
Operating loss before working capital changes		
(Increase) / decrease in stores and spares	-	-
(Increase) / decrease in lease rentals receivable	-	112,839
(Increase) / decrease in short term investment	15,364	(161,510)
(Increase) / decrease in loans and advances	(87,871)	(435,651)
Increase / (decrease) in trade and other payables	171,253	1,840,649
	<u>98,746</u>	<u>1,356,327</u>
Cash (used in) / from operations	<u>1,953,116</u>	<u>4,026,529</u>
Financial charges paid	-	-
Income tax paid	(418,480)	(794,114)
	<u>(418,480)</u>	<u>(794,114)</u>
Net cash (used in) / from operating activities	<u>1,534,636</u>	<u>3,232,415</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Short term investments	(22,500,000)	-
Net cash (used in) from financing activities	-	-
Net decrease in cash and cash equivalents	<u>1,534,636</u>	<u>3,232,415</u>
Cash and cash equivalents - At the beginning of the year	<u>22,491,473</u>	<u>13,198,444</u>
Cash and cash equivalents - At the end of the quarter	<u><u>1,526,109</u></u>	<u><u>16,430,859</u></u>

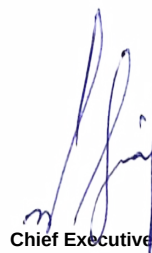
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Director



Chief Financial Officer



Chief Executive

KOHINOOR POWER COMPANY LIMITED

NOTES TO THE ACCOUNTS

FOR THE QUARTER ENDED SEPTEMBER 30, 2026

1 STATUS AND NATURE OF BUSINESS

Kohinoor Power Company Limited was incorporated in Pakistan on December 8, 1991 as a Private Limited Company and Subsequently converted into Public Limited Company on May 10, 1992. Its shares are quoted on Karachi, Lahore and Islamabad Stock Exchanges. The registered office of the company is situated at 17-Aziz Avenue, Canal Bank, Gulberg-V, Lahore, Pakistan. The principal activity of the company is to generate and sell electric power. The company has inducted new objects of the company along with existing vide special resolution dated March 01, 2016. These objects include primarily leasing of building, plant & machinery, investment in equity stocks and running & management of educational institutions.

2 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted for the preparation of these financial statements are the same as applied in the preparation of published annual accounts for the year ended June 30, 2026.

3 CONTINGENCIES AND COMMITMENTS

There have been no changes in the contingencies and commitments as disclosed in the annual financial statements of the company for the year ended June 30, 2026.

- 4** These accounts are un-audited and are being submitted to share holders as requirements of the Companies Act, 2017.

- 5** Figures have been rounded off nearest to the rupee and comparative figures have been rearranged, wherever necessary, for the purpose of comparison.