

CRESTWELL HEALTHCARE LIMITED (FORMERLY S. G. POWER LIMITED)
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Note	Un-audited 30-Sep-2026	Un-audited 30-Sep-2025
----- Rupees -----			
<u>Continuing operations</u>			
Revenue - net		-	-
Cost of revenue		-	-
Gross profit		-	-
Administrative expenses	20	(10,474,554)	(572)
Operating loss		(10,474,554)	(572)
Fair value gain on remeasurement of investment in financial assets at fair value through profit or loss		509,805	-
Bank charges		(1,418)	-
		508,387	-
Loss before tax		(9,966,167)	(572)
Taxation		-	-
Loss after tax from continuing operations		(9,966,167)	(572)
<u>Discontinued operation</u>			
Loss from discontinued operation, net of tax	21	(128,369)	(265,418)
Loss for the period including discontinued operations		(10,094,536)	(265,990)
Earnings per share - basic and diluted			
Loss per share - continuing operations		(0.17)	(0.00)
Loss per share - discontinued operation		(0.00)	(0.01)
Loss per share - total	22	(0.17)	(0.01)

The annexed notes from 1 to 28 form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director



CRESTWELL HEALTHCARE LIMITED (FORMERLY S. G. POWER LIMITED)
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

Note	Un-audited	Un-audited
	30-Sep-2026	30-Sep-2025
	Rupees	
Loss after tax from continuing operations	(10,094,536)	(265,990)
Other comprehensive income		
Items that may be subsequently reclassified to profit or loss	-	-
Items that will not be subsequently reclassified to profit or loss	-	-
Total comprehensive loss for the year	(10,094,536)	(265,990)

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Chief Executive

Chief Financial Officer

Director



CRESTWELL HEALTHCARE LIMITED (FORMERLY S. G. POWER LIMITED)
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	Un-audited 30-Sep-2026	Audited 30-Jun-2026
Rupees			
ASSETS			
Non-current assets			
Property, plant and equipment	6	8,133,506	5,521,581
Long term deposits	7	5,300,000	5,300,000
Deferred tax assets	8	-	-
		13,433,506	10,821,581
Current assets			
Current portion of long term receivable	9	-	-
Trade receivables - net	10	-	-
Advances, prepayments and other receivables	11	26,527,025	2,270,420
Financial assets at fair value through profit or loss	12	465,509,805	-
Other financial assets - at amortized cost	13	670,274	-
Tax refunds due from government		1,856	-
Cash and cash equivalents	14	15,228,115	6,908
		507,937,075	2,277,328
Total assets		521,370,581	13,098,909
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized share capital		800,000,000	200,000,000
80,000,000 (June 2026: 20,000,000) Ordinary shares of Rs. 10 each.			
Issued, subscribed and paid up share capital	15	713,328,670	178,332,670
Share premium		89,116,330	89,116,330
Advance against issue of shares		-	1,373,667
Subordinated loan	16	-	691,860
Retained earnings		(298,074,645)	(264,331,822)
		504,370,355	5,182,705
Non-current liabilities			
Deferred liability - net staff gratuity	17	-	-
Current liabilities			
Trade and other payables	18	15,702,943	6,618,921
Unclaimed dividend		1,297,283	1,297,283
		17,000,226	7,916,204
Contingencies and commitments	19	-	-
Total liabilities		17,000,226	7,916,204
Total equity and liabilities		521,370,581	13,098,909

The annexed notes from 1 to 28 form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director



CRESTWELL HEALTHCARE LIMITED (FORMERLY S. G. POWER LIMITED)
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Note	Un-audited 30-Sep-2026	Un-audited 30-Sep-2025
Rupees			
Cash flows from operating activities			
Loss before tax		(10,094,536)	(265,990)
Adjustments for:			
depreciation	20 & 21	171,096	148,135
fair value gain on remeasurement of investment in financial assets at fair value through profit or loss		(509,805)	-
Operating loss before working capital changes		(10,433,245)	(117,855)
Effect of working capital changes			
(Increase) / decrease in current assets			
Advances, prepayments and other receivables		(24,256,605)	-
Other financial assets - at amortized cost		(670,274)	-
		(24,926,879)	-
Increase / (decrease) in current liabilities			
Trade and other payables		9,084,022	119,000
		9,084,022	119,000
Cash (used in) / generated from operations		(26,276,102)	1,145
Income tax paid		(1,856)	-
Net cash (outflows) / inflows from operating activities		(26,277,958)	1,145
Cash flows from investing activities			
Investment in financial assets at fair value through profit or loss	12	(465,000,000)	-
Payment for purchase of items of property, plant and equipment		(1,097,348)	-
Payment made on account of capital work in progress		(1,685,673)	-
Net cash (outflows) / inflows from investing activities		(467,783,021)	-
Cash flows from financing activities			
Proceeds from issues of right shares		533,622,333	-
Cost of issue of right shares		(23,648,287)	-
Repayment of subordinated loan - net		(691,860)	-
Net cash outflows from financing activities		509,282,186	-
Net increase in cash and cash equivalents		15,221,207	1,145
Cash and cash equivalents at the beginning of the year		6,908	3,271
Cash and cash equivalents at end of the year		15,228,115	4,416

The annexed notes from 1 to 28 form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director




CRESTWELL HEALTHCARE LIMITED (FORMERLY S. G. POWER LIMITED)
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Note	Issued, subscribed and paid up share capital	Share premium	Advance against issue of shares	Subordinated loan	Retained earnings	Total share capital and reserves
Rupees							
Balance as at July 01, 2025 (Audited)		178,332,670	89,116,330	-	1,913,262	(266,778,180)	2,584,082
Loss for the period		-	-	-	-	(265,990)	(265,990)
Other comprehensive income for the period		-	-	-	-	-	-
Balance as at September 30, 2025 (Un-audited)		178,332,670	89,116,330	-	1,913,262	(267,044,170)	2,318,092
Balance as at July 01, 2026 (Audited)		178,332,670	89,116,330	1,373,667	691,860	(264,331,822)	5,182,705
Right shares issued	15.1	534,996,000	-	-	-	-	534,996,000
Cost of issue of right shares	15.2	-	-	-	-	(23,648,287)	(23,648,287)
Repaid during the period - net		-	-	(1,373,667)	(691,860)	-	(2,065,527)
Loss for the period		-	-	-	-	(10,094,536)	(10,094,536)
Other comprehensive income for the period		-	-	-	-	-	-
Balance as at September 30, 2026 (Un-audited)		713,328,670	89,116,330	-	-	(298,074,645)	504,370,355

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Chief Executive

Chief Financial Officer

Director

