

**TRI-STAR POWER LIMITED**  
**STATEMENT OF FINANCIAL POSITION - (UN-AUDITED)**  
**AS AT DECEMBER 31, 2024**

Dec 31, 2024      June 30, 2024

(Rupees)

**EQUITY AND LIABILITIES**

**CAPITAL & RESERVES**

**Authorized Capital**

15,000,000 (2024: 15,000,000) Ordinary Shares of Rs. 10/- each

150,000,000

150,000,000

Issued, Subscribed and Paid-up Capital

150,000,000

150,000,000

General Reserve

70,000,000

70,000,000

**Revenue Reserve**

Unrealized gain / (loss) due to change in fair value of investment through other Comprehensive Income

3,098,420

5,068,230

Accumulated (Loss)

(42,833,255)

(38,961,722)

Shareholders Equity

180,265,165

186,106,508

**CURRENT LIABILITIES**

Trade and Other Payables

33,607,732

27,628,432

Unclaimed Dividend

5,025,285

5,025,285

Provision for taxation

-

483,100

38,633,017

33,136,817

Contingencies and Commitments

218,898,182

219,243,325

**ASSETS**

**NON-CURRENT ASSETS**

Tangible Fixed Assets

Property, Plant and Equipments

2,720,405

2,863,604

Long Term Investments

81,403,265

83,373,075

Long term Loan to Related Party

20,000,000

20,000,000

**CURRENT ASSETS**

Stores, Spares and Loose Tools

145,624

145,624

Trade Debtors - a Related Party-unsecured

48,543,056

49,468,056

Interest Receivable on loan to Related Party

9,994,521

7,994,521

Advance Deposits and Prepayments - Considered good

12,477,000

11,075,000

Income Tax Refunds and Advances

174,477

595,077

Cash and Bank Balances

43,439,835

43,728,369

114,774,513

113,006,647

218,898,182

219,243,325



TRI-STAR POWER LIMITED  
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)  
FOR THE HALF YEAR ENDED DECEMBER 31, 2024

	Cumulative upto December 2024 Rupees	Cumulative upto December 2023 Rupees	Quarter Oct. - Dec. 2024 Rupees	Quarter Oct. - Dec. 2023 Rupees
Revenue	-	5,000,000	-	5,000,000
Cost of Sales	(141,362)	(157,069)	(70,681)	(78,534)
Gross (Loss) / Profit	(141,362)	4,842,931	(70,681)	4,921,466
<b><u>Operating Expenses</u></b>				
Administrative and General Expenses	(7,129,296)	(13,367,128)	(6,069,779)	56,027
	(7,270,658)	(8,524,196)	(6,140,460)	4,977,492
Financial Expenses	(2,875)	(105)	-	(105)
	(7,273,533)	(8,524,301)	(6,140,460)	4,977,387
Other Income	3,402,000	1,008,219	2,902,000	504,110
	(3,871,533)	(7,516,082)	(3,238,460)	5,481,497
Taxation	-	(75,000)	-	(75,000)
Net (Loss) / Profit for the period	(3,871,533)	(7,591,082)	(3,238,460)	5,406,497
(Loss) / Earning per share - basic & diluted	(0.26)	(0.51)	(0.22)	0.36



**TRI-STAR POWER LIMITED**  
**STATEMENT OF CHANGE IN EQUITY (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2024**

		Capital Reserve	Revenue Reserve		
	Share Capital	Capital Reserve	Unrealized gain / (loss) due to change in fair value of investment through other Comprehensive Income	Unappropriated Profit/Accumulated (Loss)	Total
Balance as on June 30, 2023	150,000,000	70,000,000	(1,507,150)	(25,599,268)	192,893,582
Net (Loss) for the period ended Dec 2023	--	--		(7,591,082)	(7,591,082)
Other Comprehensive income			5,713,150		5,713,150
Total Comprehensive income	--	--	5,713,150	(7,591,082)	(1,877,932)
Balance as on December 31, 2023	<u>150,000,000</u>	<u>70,000,000</u>	<u>4,206,000</u>	<u>(33,190,350)</u>	<u>191,015,650</u>
Balance as on June 30, 2024	150,000,000	70,000,000	5,068,230	(38,961,722)	186,106,508
Net Profit for the period ended Dec 2024	--	--		(3,871,533)	(3,871,533)
Other Comprehensive income			(1,969,810)		(1,969,810)
Total Comprehensive income	--	--	(1,969,810)	(3,871,533)	(5,841,343)
Balance as on December 31, 2024	<u>150,000,000</u>	<u>70,000,000</u>	<u>3,098,420</u>	<u>(42,833,255)</u>	<u>180,265,165</u>





**TRI-STAR POWER LIMITED**  
**STATEMENT OF CASH FLOW (UN-AUDITED)**  
**FOR THE HALF YEAR ENDED DECEMBER 31, 2024**

	Dec 31, 2024	Dec 31, 2023
	(Rupees)	
<b><u>CASH FLOW FROM OPERATING ACTIVITIES</u></b>		
(Loss) before Taxation	(3,871,533)	(7,516,082)
<b><u>Adjustment for Non-Cash and Other Items:</u></b>		
Depreciation	143,199	159,115
Financial Expenses	2,875	105
	146,074	159,220
	(3,725,459)	(7,356,862)
<b><u>Working Capital Changes</u></b>		
<i>(Increase) / Decrease in Current Assets</i>		
Trade debtors	925,000	(5,350,000)
Interest Receivable from Related Party	(2,000,000)	(1,008,219)
<i>Increase / (Decrease) in Current Liabilities</i>		
Trade and Other Payables	5,979,300	13,312,533
	3,502,300	6,954,314
Income tax paid	(62,500)	--
Financial charges paid	(2,875)	(105)
	(65,375)	(105)
Net Increase in Cash and Cash Equivalents	(288,534)	(402,653)
Cash and Cash Equivalents at the Beginning	43,728,369	43,890,627
Cash and Cash Equivalents at the End	43,439,835	43,487,974

