



KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE THREE-MONTH AND NINE-MONTH PERIOD ENDED MARCH 31, 2025 (UN-AUDITED)

	Note	Three-month ended		Nine-month ended	
		March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
		(Rupees in thousand)		(Rupees in thousand)	
Revenue from contract with customer		-	-	-	-
Cost of sales		-	-	-	-
Gross profit		-	-	-	-
Plant maintenance and preservation costs	12	(449,000)	(877,652)	(1,912,612)	(2,791,577)
Administrative expenses		(122,424)	(104,808)	(509,155)	(447,233)
Other operating expenses		(15,782)	(106,883)	(284,922)	(392,009)
Other income	13	1,104,354	3,296,778	5,684,474	11,764,819
Operating profit		517,148	2,207,435	2,977,785	8,134,000
Finance cost		(9,304)	(789,392)	(242,824)	(3,060,825)
Profit before levy and income tax		507,844	1,418,043	2,734,961	5,073,175
Levy - final tax		(893)	(466,997)	(897)	(1,478,386)
Profit before income tax		506,951	951,046	2,734,064	3,594,789
Income Tax		(45,931)	190,051	(328,309)	(13,092)
Profit for the period		461,020	1,141,097	2,405,755	3,581,697
Earnings per share - basic and diluted	Rupees	0.52	1.30	2.73	4.07

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Chief Financial Officer

Director



A. Hsu

KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025 (UN-AUDITED)

	Note	Un-audited March 31, 2025 (Rupees in thousand)	Audited June 30, 2024 (Rupees in thousand)		Note	Un-audited March 31, 2025 (Rupees in thousand)	Audited June 30, 2024 (Rupees in thousand)
EQUITY AND LIABILITIES				ASSETS			
CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorised capital				Property, plant and equipment	8	1,982,502	1,929,046
3,600,000,000 (June 30, 2024: 3,600,000,000) ordinary				Long term deposits		6,322	7,752
shares of Rs 10 each		36,000,000	36,000,000	Deferred taxation		1,246,594	-
Issued, subscribed and paid up capital				Staff retirement benefits - pension		294,473	280,566
880,253,228 (June 30, 2024: 880,253,228) ordinary						3,529,891	2,217,364
shares of Rs 10 each		8,802,532	8,802,532				
Capital reserve		444,451	444,451				
Revenue reserve: un-appropriated profit		47,638,050	52,714,448				
		56,885,033	61,961,431				
NON-CURRENT LIABILITIES				CURRENT ASSETS			
Deferred taxation		-	1,100,706	Stores and spares		3,959,905	3,953,694
Staff retirement benefits		316,217	324,838	Stock-in-trade	9	9,436,471	9,836,471
		316,217	1,425,544	Trade debts - secured	10	1,881,584	10,866,072
				Investments at fair value	11	41,444,601	47,425,903
				Income tax due from Government		-	540,523
CURRENT LIABILITIES				Loans, advances, deposits, prepayments		3,806,129	3,926,935
Trade and other payables	5	5,939,077	7,059,152	and other receivables		1,665,232	2,784,292
Finances under mark-up arrangements - secured	6	-	9,944,193	Cash and bank balances			
Provision for taxation - net		1,326,368	-			62,193,922	79,333,890
Unclaimed dividend		1,257,118	1,160,934				
		8,522,563	18,164,279				
CONTINGENCIES AND COMMITMENTS	7					65,723,813	81,551,254
		65,723,813	81,551,254				

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Chief Executive Officer

Chief Financial Officer

Director



D. H. S. H.



KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR NINE-MONTH PERIOD ENDED MARCH 31, 2025 (UN-AUDITED)

	Share capital	Capital reserve	Revenue Reserve: Un-appropriated profit	Total
	-----Rupees in thousand-----			
Balance as at June 30, 2023 - Audited	8,802,532	444,451	56,836,744	66,083,727
Profit for the period	-	-	3,581,697	3,581,697
Other comprehensive income for the period	-	-	147,641	147,641
Total comprehensive income for the period	-	-	3,729,338	3,729,338
Transactions with Owners:				
Final dividend for the year ended				
June 30, 2023 - Rs 5.00 per share	-	-	(4,401,266)	(4,401,266)
Interim dividend for the year ending				
June 30, 2024 - Rs 4.50 per share	-	-	(3,961,140)	(3,961,140)
Balance as at March 31, 2024 - Un-audited	8,802,532	444,451	52,203,676	61,450,659
Balance as at June 30, 2024 - Audited	8,802,532	444,451	52,714,448	61,961,431
Profit for the period	-	-	2,405,755	2,405,755
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	2,405,755	2,405,755
Transactions with Owners:				
Final dividend for the year ended				
June 30, 2024 - Rs 4.00 per share	-	-	(3,521,013)	(3,521,013)
Interim dividend for the year ending				
June 30, 2025 - Rs 4.50 per share,	-	-	(3,961,140)	(3,961,140)
Balance as at March 31, 2025 - Un-audited	8,802,532	444,451	47,638,050	56,885,033

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Chief Executive Officer

Chief Financial Officer

Director



A. H. Khan



KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR NINE-MONTH PERIOD ENDED MARCH 31, 2025 (UN-AUDITED)

	Note	Nine-month ended	
		March 31, 2025 (Rupees in thousand)	March 31, 2024 (Rupees in thousand)
Cash flows from operating activities			
Cash generated from operations	15	7,192,992	8,275,447
Finance cost paid		(734,255)	(4,624,031)
Levy - final tax paid		(884,479)	-
Income tax paid		(808,719)	(1,100,602)
Workers' Profit Participation Fund recovered / (paid)		28,040	(965)
Workers' Welfare Fund paid		(110,784)	(136,386)
Staff retirement benefits paid		(44,721)	(770,604)
Net cash generated from operating activities		4,638,074	1,642,859
Cash flows from investing activities			
Fixed capital expenditure		(56,752)	(5,683)
Income on bank deposits received		123,247	93,077
Interest on PIBs and Sukuks		-	7,598,721
Net decrease in long term deposits		1,430	1,340
Investment made in mutual funds		(7,241,128)	(48,495,044)
Redemption of mutual funds		18,743,800	4,071,095
PIBs and Sukuks disposed-off		-	50,916,720
Proceeds from sale of property, plant and equipment		2,431	2,241
Net cash generated from investing activities		11,573,028	14,182,467
Cash flows from financing activities			
Dividend paid		(7,385,969)	(8,237,491)
Net cash used in financing activities		(7,385,969)	(8,237,491)
Net increase in cash and cash equivalents		8,825,133	7,587,835
Cash and cash equivalents at the beginning of the period		(7,159,901)	(20,233,938)
Cash and cash equivalents at the end of the period	16	1,665,232	(12,646,103)

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Chief Executive Officer

Chief Financial Officer

Director



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