

TRI-STAR POWER LIMITED
STATEMENT OF FINANCIAL POSITION - (UN-AUDITED)
AS AT MARCH 31, 2025

Mar 31, 2025 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 1,808,580 5,068,230

Accumulated (Loss) (44,289,005) (38,961,722)

Shareholders Equity 177,519,575 186,106,508

CURRENT LIABILITIES

Trade and Other Payables 36,459,152 27,628,432

Unclaimed Dividend 5,025,285 5,025,285

Provision for taxation 210,300 483,100

41,694,737 33,136,817

Contingencies and Commitments

219,214,312 219,243,325

ASSETS

NON-CURRENT ASSETS

Tangible Fixed Assets

Property, Plant and Equipments 2,648,805 2,863,604

Long Term Investments 80,113,425 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 48,493,056 49,468,056

Interest Receivable on loan to related party 10,994,521 7,994,521

Advance Deposits and Prepayments - considered good 12,477,000 11,075,000

Income Tax Refunds and Advances 384,777 595,077

Cash and Bank Balances 43,957,105 43,728,369

116,452,083 113,006,647

219,214,312 219,243,325



TRI-STAR POWER LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	Cumulative upto March 2025 Rupees	Cumulative upto March 2024 Rupees	Quarter Jan - Mar 2025 Rupees	Quarter Jan - Mar 2024 Rupees
Revenue	-	5,000,000	-	-
Cost of Sales	(212,043)	(235,603)	(70,681)	(78,534)
Gross (Loss) / Profit	(212,043)	4,764,397	(70,681)	(78,534)
<u>Operating Expenses</u>				
Administrative and General Expenses	(10,706,065)	(13,758,094)	(3,576,769)	(390,966)
	(10,918,108)	(8,993,697)	(3,647,450)	(469,501)
Financial Expenses	(2,875)	(155)	-	(50)
	(10,920,983)	(8,993,852)	(3,647,450)	(469,551)
Other Income	5,804,000	1,505,487	2,402,000	497,268
	(5,116,983)	(7,488,365)	(1,245,450)	27,717
Taxation	(210,300)	(653,411)	(210,300)	(578,411)
Net (Loss) for the period	(5,327,283)	(8,141,776)	(1,455,750)	(550,694)
(Loss) per share - basic & diluted	(0.36)	(0.54)	(0.10)	(0.04)



TRI-STAR POWER LIMITED
STATEMENT OF CHANGE IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	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 March 2024	--	--		(8,141,776)	(8,141,776)
Other Comprehensive (Loss)			(665,950)		(665,950)
Total Comprehensive (Loss)	--	--	(665,950)	(8,141,776)	(8,807,726)
Balance as on March 31, 2024	<u>150,000,000</u>	<u>70,000,000</u>	<u>(2,173,100)</u>	<u>(33,741,044)</u>	<u>184,085,856</u>
Balance as on June 30, 2024	150,000,000	70,000,000	5,068,230	(38,961,722)	186,106,508
Net (Loss) for the period ended March 2025	--	--		(5,327,283)	(5,327,283)
Other Comprehensive (Loss)			(3,259,650)		(3,259,650)
Total Comprehensive (Loss)	--	--	(3,259,650)	(5,327,283)	(8,586,933)
Balance as on March 31, 2025	<u>150,000,000</u>	<u>70,000,000</u>	<u>1,808,580</u>	<u>(44,289,005)</u>	<u>177,519,575</u>



TRI-STAR POWER LIMITED
STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE NINE MONTHS ENDED MARCH 31, 2025

	Mar 31, 2025	Mar 31, 2024
	(Rupees)	
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
(Loss) before Taxation	(5,116,983)	(7,488,365)
<u>Adjustment for Non-Cash and Other Items:</u>		
Depreciation	214,799	238,673
Financial Expenses	2,875	155
	217,674	238,828
	(4,899,309)	(7,249,537)
<u>Working Capital Changes</u>		
<i>(Increase) / Decrease in Current Assets</i>		
Trade debtors	975,000	(5,297,126)
Advances, Deposits and Prepayments	(1,402,000)	
Interest Receivable from Related Party	(3,000,000)	(1,505,487)
<i>Increase / (Decrease) in Current Liabilities</i>		
Trade and Other Payables	8,830,720	13,484,659
	5,403,720	6,682,046
Income tax paid	(272,800)	(1,679,848)
Financial charges paid	(2,875)	(155)
	(275,675)	(1,680,003)
Net Increase in Cash and Cash Equivalents	228,736	(2,247,494)
Cash and Cash Equivalents at the Beginning	43,728,369	43,890,627
Cash and Cash Equivalents at the End	43,957,105	41,643,133

