

# KOT ADDU POWER COMPANY LIMITED

## STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 (Rupees in thousand)	2024
Revenue from contract with customer	22	1,563,320	-
Cost of sales	23	(2,001,477)	-
<b>Gross loss</b>		<b>(438,157)</b>	<b>"</b>
Plant maintenance and preservation costs	24	(2,274,380)	(4,161,679)
Administrative expenses	25	(656,467)	(710,823)
Other operating expenses	26	(460,942)	(438,601)
Other income	27	7,073,435	14,630,058
<b>Operating profit</b>		<b>3,243,489</b>	<b>9,318,955</b>
Finance cost	28	(248,364)	(3,779,769)
<b>Profit before levy and income tax</b>		<b>2,995,125</b>	<b>5,539,186</b>
Levy - final tax	29	(22,127)	(2,177,850)
<b>Profit before income tax</b>		<b>2,972,998</b>	<b>3,361,336</b>
Income tax	30	(436,933)	952,282
<b>Profit for the year</b>		<b>2,536,065</b>	<b>4,313,618</b>
Earnings per share - basic and diluted	38	2.88	4.90

The annexed notes 1 to 45 form an integral part of these financial statements.

*Signature*

**Chief Executive**

**Chief Financial Officer (Acting)**

**Director**



*A. deya*

**KOT ADDU POWER COMPANY LIMITED**  
**STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025**

	Note	2025 (Rupees in thousand)	2024 (Rupees in thousand)
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorised capital			
3,600,000,000 (2024: 3,600,000,000) ordinary shares of Rs 10 each		36,000,000	36,000,000
Issued, subscribed and paid up capital			
880,253,228 (2024: 880,253,228) ordinary shares of Rs 10 each	5	8,802,532	8,802,532
Capital reserve	6	444,451	444,451
Revenue reserve: un-appropriated profit		47,851,102	52,714,448
		57,098,085	61,961,431
<b>NON-CURRENT LIABILITIES</b>			
Deferred liabilities			
Deferred taxation	12	-	1,100,706
Staff retirement benefits	7	289,656	324,838
		289,656	1,425,544
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	5,896,023	7,059,152
Finances under mark-up arrangements - secured	9	-	9,944,193
Provision for taxation - net		728,456	-
Unclaimed dividend		1,241,158	1,160,934
		7,865,637	18,164,279
<b>CONTINGENCIES AND COMMITMENTS</b>			
	10	65,253,378	81,551,254

**ASSETS**

**NON-CURRENT ASSETS**

Property, plant and equipment	11	1,818,304	1,929,046
Deferred taxation	12	1,461,641	-
Long term deposits		5,904	7,752
Staff retirement benefits - pension	13	401,902	280,566
		3,687,751	2,217,364

**CURRENT ASSETS**

Stores and spares	14	3,942,262	3,953,694
Stock-in-trade	15	7,709,492	9,836,471
Trade debts	16	1,881,584	10,866,072
Contract Asset	17	1,563,320	-
Investments at fair value	18	41,071,844	47,425,903
Income tax due from Government		-	540,523
Loans, advances, deposits, prepayments and other receivables	19	3,865,517	3,926,935
Cash and bank balances	20	1,367,410	2,784,292
		61,401,429	79,333,890

**Assets classified as held for sale**

	21	164,198	
		65,253,378	81,551,254

The annexed notes 1 to 45 form an integral part of these financial statements.

Chief Executive

Chief Financial Officer (Acting)

Director



## KOT ADDU POWER COMPANY LIMITED

### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2025

	2025 (Rupees in thousand)	2024
Profit for the year	2,536,065	4,313,618
Items that will not be reclassified subsequently to profit or loss:		
- Re-measurement of net defined benefit obligation - net of tax	82,742	(73,508)
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income / (loss) for the year - net of tax	82,742	(73,508)
Total comprehensive income for the year	<u>2,618,807</u>	<u>4,240,110</u>

The annexed notes 1 to 45 form an integral part of these financial statements.

*lm*

Chief Executive

Chief Financial Officer (Acting)

Director



*A. H. H. H.*



# KOT ADDU POWER COMPANY LIMITED

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2025

	Issued, subscribed and paid up capital	Capital reserve	Revenue Reserve: Un-appropriated profit (Rupees in thousand)	Total
<b>Balance as at June 30, 2023</b>	<u>8,802,532</u>	<u>444,451</u>	<u>56,836,744</u>	<u>66,083,727</u>
Profit for the year	-	-	4,313,618	4,313,618
Other comprehensive income:				
- Re-measurement of net defined benefit obligation - net of tax	-	-	(73,508)	(73,508)
Total comprehensive income for the year	-	-	4,240,110	4,240,110
<b>Transactions with owners</b>				
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 ended June 30, 2024 - Rs 4.50 per share	-	-	(3,961,140)	(3,961,140)
<b>Balance as at June 30, 2024</b>	<u>8,802,532</u>	<u>444,451</u>	<u>52,714,448</u>	<u>61,961,431</u>
Profit for the year	-	-	2,536,065	2,536,065
Other comprehensive income:				
- Re-measurement of net defined benefit obligation - net of tax	-	-	82,742	82,742
Total comprehensive income for the year	-	-	2,618,807	2,618,807
<b>Transactions with owners</b>				
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 ended June 30, 2025 - Rs 4.50 per share	-	-	(3,961,140)	(3,961,140)
<b>Balance as at June 30, 2025</b>	<u>8,802,532</u>	<u>444,451</u>	<u>47,851,102</u>	<u>57,098,085</u>

The annexed notes 1 to 45 form an integral part of these financial statements.

*Signature*

Chief Executive

Chief Financial Officer (Acting)

Director



*A. Akbar*



# KOT ADDU POWER COMPANY LIMITED

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 (Rupees in thousand)	2024 (Rupees in thousand)
<b>Cash flows from operating activities</b>			
Cash generated from operations	35	6,330,584	14,649,820
Finance cost paid		(739,795)	(6,423,843)
Levy - final tax paid		(900,265)	(1,294,041)
Income tax paid		(1,783,202)	(522,534)
Workers' Profit Participation Fund paid		(121,960)	(305,965)
Workers' Welfare Fund paid		(110,784)	(136,386)
Staff retirement benefits - net		(65,462)	311,353
<b>Net cash generated from operating activities</b>		<b>2,609,116</b>	<b>6,278,404</b>
<b>Cash flows from investing activities</b>			
Fixed capital expenditure		(56,752)	(5,683)
Income on bank deposits received		177,667	283,735
Interest/profit on PIBs and Sukuks		-	7,598,721
Net decrease in long term loans and deposits		1,848	1,599
PIBs and Sukuks disposed-off		-	50,916,720
Investment made in mutual funds - net of inter fund transfers		(14,658,158)	(49,995,044)
Redemption of mutual funds - net of inter fund transfers		27,853,088	6,003,969
Dividend receipt from mutual funds		-	246,973
Proceeds from sale of property, plant and equipment		2,431	2,241
<b>Net cash generated from investing activities</b>		<b>13,320,124</b>	<b>15,053,231</b>
<b>Cash flows from financing activities</b>			
Dividend paid	37	(7,401,929)	(8,257,598)
<b>Net cash used in financing activities</b>		<b>(7,401,929)</b>	<b>(8,257,598)</b>
<b>Net increase in cash and cash equivalents</b>		<b>8,527,311</b>	<b>13,074,037</b>
<b>Cash and cash equivalents at the beginning of the year</b>		<b>(7,159,901)</b>	<b>(20,233,938)</b>
<b>Cash and cash equivalents at the end of the year</b>	36	<b>1,367,410</b>	<b>(7,159,901)</b>

The annexed notes 1 to 45 form an integral part of these financial statements.

Chief Executive

Chief Financial Officer (Acting)

Director



A. H. S. Y.