

TRI-STAR POWER LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	June 30, 2025	June 30, 2024
	(Rupees)	
<u>EQUITY AND LIABILITIES</u>		
<u>CAPITAL & RESERVES</u>		
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	2,958,220	5,068,230
Accumulated (Loss)	(49,279,528)	(38,961,722)
Shareholders Equity	173,678,692	186,106,508
<u>CURRENT LIABILITIES</u>		
Trade and Other Payables	37,906,031	27,628,432
Unclaimed Dividend	5,025,285	5,025,285
Provision for taxation	420,600	483,100
	43,351,916	33,136,817
Contingencies and Commitments		
	217,030,608	219,243,325
<u>ASSETS</u>		
<u>NON-CURRENT ASSETS</u>		
Tangible Fixed Assets		
Property, Plant and Equipments	2,577,205	2,863,604
Long Term Investments	81,263,065	83,373,075
Long term Loan to Related Party	20,000,000	20,000,000
<u>CURRENT ASSETS</u>		
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	9,994,521	7,994,521
Advance Deposits and Prepayments - considered good	11,075,000	11,075,000
Income Tax Refunds and Advances	595,077	595,077
Cash and Bank Balances	42,887,060	43,728,369
	113,190,338	113,006,647
	217,030,608	219,243,325



TRI-STAR POWER LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	June 2025	June 2024
	(Rupees)	
Revenue	--	5,000,000
Cost of Sales	282,724	314,138
Gross Profit / (Loss)	<u>(282,724)</u>	<u>4,685,862</u>
<u>Operating Expenses</u>		
Administrative and General Expenses	<u>14,415,582</u>	<u>23,790,624</u>
OPERATING (LOSS)	<u>14,415,582</u> <u>(14,698,306)</u>	<u>23,790,624</u> <u>(19,104,762)</u>
Finance Cost	2,900	180
	<u>(14,701,206)</u>	<u>(19,104,942)</u>
Other Income / (Charges)	4,804,000	6,804,000
(LOSS) BEFORE TAXATION	<u>(9,897,206)</u>	<u>(12,300,942)</u>
<u>Taxation</u>		
- Current	(420,600)	(483,100)
- Prior		(578,411)
- Deferred	<u>(420,600)</u>	<u>(1,061,511)</u>
(LOSS) AFTER TAXATION	<u>(10,317,806)</u>	<u>(13,362,453)</u>
(Loss) per share - basic & diluted	<u>(0.69)</u>	<u>(0.89)</u>



TRI-STAR POWER LIMITED
STATEMENT OF CHANGE IN EQUITY
FOR THE YEAR ENDED JUNE 30, 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)	(25,599,269)	192,893,581
Net (Loss) for the period ended June 2024	--	--		(13,362,453)	(13,362,453)
Other Comprehensive income			6,575,380		6,575,380
Total Comprehensive income / (loss)	--	--	6,575,380	(13,362,453)	(6,787,073)
Balance as on June 30, 2024	<u>150,000,000</u>	<u>70,000,000</u>	<u>5,068,230</u>	<u>(38,961,722)</u>	<u>186,106,508</u>
Balance as on June 30, 2024	150,000,000	70,000,000	5,068,230	(38,961,721)	186,106,509
Net (Loss) for the period ended June 2025	--	--		(10,317,806)	(10,317,806)
Other Comprehensive (Loss)			(2,110,010)		(2,110,010)
Total Comprehensive (Loss)	--	--	(2,110,010)	(10,317,806)	(12,427,816)
Balance as on June 30, 2025	<u>150,000,000</u>	<u>70,000,000</u>	<u>2,958,220</u>	<u>(49,279,528)</u>	<u>173,678,692</u>



TRI-STAR POWER LIMITED
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2025

	June 30, 2025	June 30, 2024
	(Rupees)	
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
(Loss) before Taxation	(9,897,206)	(12,300,942)
<u>Adjustment for Non-Cash and Other Items:</u>		
Depreciation	286,398	318,231
Financial Expenses	2,900	180
	289,298	318,411
	(9,607,908)	(11,982,531)
<u>Working Capital Changes</u>		
<i>(Increase) / Decrease in Current Assets</i>		
Trade debtors	975,000	(4,847,126)
Advances, Deposits and Prepayments	--	--
Interest Receivable from Related Party	(2,000,000)	(4,000,000)
<i>Increase / (Decrease) in Current Liabilities</i>		
Trade and Other Payables	10,277,599	22,768,027
	9,252,599	13,920,901
Income tax paid	(483,100)	(2,100,448)
Financial charges paid	(2,900)	(180)
	(486,000)	(2,100,628)
Net Increase in Cash and Cash Equivalents	(841,309)	(162,258)
Cash and Cash Equivalents at the Beginning	43,728,369	43,890,627
Cash and Cash Equivalents at the End	42,887,060	43,728,369

