

GAMMON PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025	Audited June 30, 2025
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment		
Operating fixed assets	127,094,734	126,881,653
Investment property	365,339,500	365,339,500
Long term investments	189,340,000	189,340,000
Long term security deposits	1,350,600	1,350,600
	683,124,834	682,911,753
CURRENT ASSETS		
Stores, spares and loose tools	12,361,104	12,354,604
Contract receivables	37,487,263	44,457,835
Contract asset	65,049,779	65,049,779
Loans and advances	79,983,063	84,637,299
Other receivables	8,213,859	2,597,489
Tax refunds due from Government	94,762,203	94,600,838
Taxation - net	8,304,681	8,304,681
Cash and bank balances	1,835,851	1,946,260
	307,997,803	313,948,785
TOTAL ASSETS	991,122,637	996,860,538
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Share capital	282,662,310	282,662,310
Capital reserves		
Share premium reserve	15,380,330	15,380,330
Revaluation surplus on property, plant and equipment	110,828,713	111,066,181
	126,209,043	126,446,511
Revenue reserve		
Accumulated profit	370,629,012	376,040,627
	779,500,365	785,149,448
NON-CURRENT LIABILITIES		
Deferred liability	4,562,604	4,642,963
Deferred taxation	9,599,887	9,599,887
	14,162,491	14,242,850
CURRENT LIABILITIES		
Trade and other payables	165,958,009	165,966,468
Unclaimed dividends	1,442,230	1,442,230
Joint venture partner's advances	30,059,542	30,059,542
	197,459,781	197,468,240
TOTAL EQUITY AND LIABILITIES	991,122,637	996,860,538
CONTINGENCIES AND COMMITMENTS	-	-


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

GAMMON PAKISTAN LIMITED
CONDENSED INTERIM PROFIT OR LOSS STATEMENT ((UN-AUDITED))
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	July - Sept, 2025	July - Sept, 2024
	Rupees	
Contract Income	-	-
Contracts Expenditure	(218,070)	(196,996)
Net contract loss	(218,070)	(196,996)
Operating expenses		
General and administrative expenses	(12,316,333)	(7,101,255)
Other income	6,988,456	8,908,284
	(5,327,877)	1,807,029
Operating (Loss)/Profit	(5,545,947)	1,610,033
Bank Charges	(3,136)	(2,900)
(Loss)/Profit before final tax	(5,549,083)	1,607,133
Final tax	-	-
(Loss)/Profit before taxation	(5,549,083)	1,607,133
Taxation	(100,000)	(273,213)
(Loss)/Profit after tax	(5,649,083)	1,333,920
Earning per share - basic and diluted (Rupees)	(0.20)	0.05


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GAMMON PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

Balance as at July 01, 2024

Total comprehensive income for the quarter ended September 30, 2024

Profit for the quarter

- Revaluation of property, plant and equipment - net of deferred tax

Transfer from revaluation surplus on property, plant and equipment:

- on account of incremental depreciation-net of deferred tax

Balance as at September 30, 2024

Balance as at July 01, 2025

Total comprehensive income for the quarter ended September 30, 2025

Loss for the quarter

- Revaluation of property, plant and equipment - net of deferred tax

Transfer from revaluation surplus on property, plant and equipment:

- on account of incremental depreciation-net of deferred tax

Balance as at September 30, 2025

Share capital		Reserves		Total
		Capital	Revenue	
Issued, subscribed and paid-up capital	Share premium reserve	Revaluation surplus on property, plant and equipment	Accumulated profit	
Rupees				
282,662,310	15,380,330	382,426,284	167,280,714	847,749,638
-	-	-	1,333,920	1,333,920
-	-	-	-	-
-	-	-	1,333,920	1,333,920
-	-	(326,533)	326,533	-
282,662,310	15,380,330	382,099,751	168,941,167	849,083,558
282,662,310	15,380,330	111,066,181	376,040,627	785,149,448
-	-	-	(5,649,083)	(5,649,083)
-	-	-	-	-
-	-	-	(5,649,083)	(5,649,083)
-	-	(237,468)	237,468	-
282,662,310	15,380,330	110,828,713	370,629,012	779,500,365



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

GAMMON PAKISTAN LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2025

	Three months ended September 30,	
	2025	2024
	Rupees	
(Loss)/Profit for the period-before taxation	(5,549,083)	1,607,133
CASH FLOWS FROM OPERATING ACTIVITIES:		
Adjustment for non-cash charges and other items:		
Depreciation	458,720	369,012
Finance cost	3,136	2,900
	461,856	371,912
(Loss)/Profit before working capital changes	(5,087,227)	1,979,045
(Increase)/Decrease in current assets:		
Stocks of materials, stores and spares	(6,500)	(11,000)
Contract receivables	6,970,572	-
Loans and advances	4,654,236	(2,151,290)
Other receivables	(5,616,370)	(1,184,330)
Increase/(Decrease) in current liabilities		
Trade and other payables	(8,459)	2,350,133
	5,993,479	(996,487)
Net cash inflow from operating activities	906,252	982,558
Finance cost	(3,136)	(2,900)
Gratuity paid	(80,359)	(219,800)
Income tax paid	(261,365)	(1,275,240)
	(344,860)	(1,497,940)
Net cash inflow/(outflow) from operating activities	561,392	(515,382)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of fixed operating assets	(671,801)	(26,003)
Net cash (outflow) from investing activities	(671,801)	(26,003)
CASH FLOW FROM FINANCING ACTIVITIES		
	-	-
Net (Decrease) in cash and cash equivalent	(110,409)	(541,385)
Cash and cash equivalents at the beginning of the quarter	1,946,260	3,101,414
Cash and cash equivalents at the end of the quarter	1,835,851	2,560,029



CHIEF EXECUTIVE



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