

KOT ADDU POWER COMPANY LIMITED

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

	Note	Three-month ended		Six-month ended	
		December 31, 2025 (Rupees in thousand)	December 31, 2024 (Rupees in thousand)	December 31, 2025 (Rupees in thousand)	December 31, 2024 (Rupees in thousand)
Revenue from contract with customer	12	223,734	-	4,269,863	-
Cost of sales	13	203,617	-	(4,823,867)	-
Gross profit / (Loss)		427,351	-	(554,004)	-
Plant maintenance and preservation costs	14	-	(485,780)	-	(1,463,610)
Administrative expenses		(173,666)	(245,430)	(395,132)	(386,734)
Other operating expenses		(127,919)	(43,653)	(99,917)	(272,216)
Other income	15	1,376,913	1,965,896	2,670,855	4,583,197
Operating profit		1,502,679	1,191,033	1,621,802	2,460,637
Finance cost		(6,281)	(28,024)	(11,301)	(233,520)
Profit before levy and income tax		1,496,398	1,163,009	1,610,501	2,227,117
Levy - final tax		-	-	-	(4)
Profit before income tax		1,496,398	1,163,009	1,610,501	2,227,113
Income Tax		(680,771)	(380,480)	(783,683)	(282,378)
Profit for the period		815,627	782,529	826,818	1,944,735
Earnings per share - basic and diluted	Rupees	0.93	0.89	0.94	2.21

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements.

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Chief Executive Officer

Chief Financial Officer

Director



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KOT ADDU POWER COMPANY LIMITED

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

		Un-audited December 31, 2025	Audited June 30, 2025			Un-audited December 31, 2025	Audited June 30, 2025
	Note	(Rupees in thousand)			Note	(Rupees in thousand)	
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorised capital 3,600,000,000 (June 30, 2025: 3,600,000,000) ordinary shares of Rs 10 each		<u>36,000,000</u>	<u>36,000,000</u>	Property, plant and equipment	8	1,822,943	1,818,304
Issued, subscribed and paid up capital 880,253,228 (June 30, 2025: 880,253,228) ordinary shares of Rs 10 each		8,802,532	8,802,532	Long term deposits		3,338	5,904
Capital reserve		444,451	444,451	Deferred taxation		532,879	1,461,641
Revenue reserve: un-appropriated profit		46,477,287	47,851,102	Staff retirement benefits - pension		414,954	401,902
		<u>55,724,270</u>	<u>57,098,085</u>			<u>2,774,114</u>	<u>3,687,751</u>
NON-CURRENT LIABILITIES				CURRENT ASSETS			
Staff retirement benefits		281,593	289,656	Stores and spares		3,892,906	3,942,262
		<u>281,593</u>	<u>289,656</u>	Stock-in-trade	9	4,719,263	7,709,492
CURRENT LIABILITIES				Trade debts - secured	10	8,694,734	1,881,584
Trade and other payables	5	4,429,655	5,896,023	Contract Asset		-	1,563,320
Provision for taxation - net		-	728,456	Investments at fair value	11	34,805,393	41,071,844
Unclaimed dividend		1,258,171	1,241,158	Income tax due from Government		245,605	-
		<u>5,687,826</u>	<u>7,865,637</u>	Loans, advances, deposits, prepayments and other receivables		3,440,406	3,865,517
CONTINGENCIES AND COMMITMENTS				Cash and bank balances		3,121,268	1,367,410
	7	<u>61,693,689</u>	<u>65,253,378</u>			<u>58,919,575</u>	<u>61,401,429</u>
				Assets classified as held for sale		-	164,198
		<u>61,693,689</u>	<u>65,253,378</u>			<u>61,693,689</u>	<u>65,253,378</u>

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements.

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Director

KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE THREE-MONTH AND SIX-MONTH PERIOD ENDED DECEMBER 31, 2025 (UN-AUDITED)

	Three-month ended		Six-month ended	
	December 31, 2025 (Rupees in thousand)	December 31, 2024 (Rupees in thousand)	December 31, 2025 (Rupees in thousand)	December 31, 2024 (Rupees in thousand)
Profit for the period	815,627	782,529	826,818	1,944,735
- Items that will not be reclassified subsequently to profit or loss	-	-	-	-
- Items that may be reclassified subsequently to profit or loss	-	-	-	-
Other comprehensive income for the period - net of tax	-	-	-	-
Total comprehensive income for the period	815,627	782,529	826,818	1,944,735

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Chief Executive Officer

Chief Financial Officer

Director



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KOT ADDU POWER COMPANY LIMITED

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

	Share capital	Capital reserve	Revenue Reserve: Un-appropriated profit	Total
 Rupees in thousand			
Balance as at June 30, 2024 - Audited	8,802,532	444,451	52,714,448	61,961,431
Profit for the period	-	-	1,944,735	1,944,735
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	1,944,735	1,944,735
Transactions with Owners:				
Final dividend for the year ended June 30, 2024 - Rs 4.00 per share	-	-	(3,521,013)	(3,521,013)
Balance as at December 31, 2024 - Un-audited	<u>8,802,532</u>	<u>444,451</u>	<u>51,138,170</u>	<u>60,385,153</u>
Balance as at June 30, 2025 - Audited	8,802,532	444,451	47,851,102	57,098,085
Profit for the period	-	-	826,818	826,818
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	826,818	826,818
Transactions with Owners:				
Final dividend for the year ended June 30, 2025 - Rs 2.50 per share	-	-	(2,200,633)	(2,200,633)
Balance as at December 31, 2025 - Un-audited	<u>8,802,532</u>	<u>444,451</u>	<u>46,477,287</u>	<u>55,724,270</u>

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KOT ADDU POWER COMPANY LIMITED

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

	Note	Six-month ended	
		December 31, 2025 (Rupees in thousand)	December 31, 2024
Cash flows from operating activities			
Cash (used in) / generated from operations	17	(2,717,049)	7,605,830
Finance cost paid		(1,371,814)	(705,502)
Levy - final tax paid		(5,674)	(883,815)
Income tax paid		(828,982)	(174,494)
Workers' Profit Participation Fund recovered		-	28,040
Workers' Welfare Fund paid		(192,568)	(110,784)
Staff retirement benefits paid		(23,927)	(36,442)
Net cash (used in) / generated from operating activities		(5,140,014)	5,722,833
Cash flows from investing activities			
Fixed capital expenditure		(5,006)	(556)
Income on bank deposits received		96,232	80,979
Net decrease in long term deposits		2,566	973
Investment in mutual funds- net		8,183,700	6,220,255
Proceeds from sale of property, plant and equipment		800,000	2,431
Net cash generated from investing activities		9,077,492	6,304,082
Cash flows from financing activities			
Dividend paid		(2,183,620)	(3,481,533)
Net cash used in financing activities		(2,183,620)	(3,481,533)
Net increase in cash and cash equivalents		1,753,858	8,545,382
Cash and cash equivalents at the beginning of the period		1,367,410	(7,159,901)
Cash and cash equivalents at the end of the period	18	3,121,268	1,385,481

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