



KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026 (UN-AUDITED)

	Note	Un-audited March 31, 2026	Audited June 30, 2025	Note	Un-audited March 31, 2026	Audited June 30, 2025
		(Rupees in thousand)			(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		36,000,000	36,000,000	Property, plant and equipment	8	1,840,762
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		2,004
Capital reserve		444,451	444,451	Investment in ACPL - Under Acquisition		1,978,658
Revenue reserve: un-appropriated profit		45,844,630	47,851,102	Deferred taxation		1,189,502
		55,091,613	57,098,085	Staff retirement benefits - pension		421,480
						5,432,406
NON-CURRENT LIABILITIES						3,687,751
Staff retirement benefits		281,295	289,656	CURRENT ASSETS		
		281,295	289,656	Stores and spares		3,849,188
				Stock-in-trade	9	4,990,680
CURRENT LIABILITIES				Trade debts - secured	10	6,680,431
Trade and other payables	5	4,716,932	5,896,023	Contract Asset		-
Finances under mark-up arrangements - secured	6	2,173,769	-	Investments at fair value	11	23,933,359
Provision for taxation - net		-	728,456	Income tax due from Government		61,708
Unclaimed dividend		1,268,889	1,241,158	Loans, advances, deposits, prepayments and other receivables		3,812,117
		8,159,590	7,865,637	Cash and bank balances		14,772,609
						58,100,092
CONTINGENCIES AND COMMITMENTS	7			Assets classified as held for sale		-
		63,532,498	65,253,378			164,198
						61,401,429
						63,532,498
						65,253,378

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Chief Financial Officer

Director





KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE THREE-MONTH AND NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

	Note	Three-month ended		Nine-month ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		(Rupees in thousand)		(Rupees in thousand)	
Revenue from contract with customer	12	5,698,910	-	9,968,773	-
Cost of sales	13	<u>(5,690,664)</u>	<u>-</u>	<u>(10,514,530)</u>	<u>-</u>
Gross loss		8,246	-	(545,757)	-
Plant maintenance and preservation costs	14	-	(449,000)	-	(1,912,612)
Administrative expenses		(197,608)	(122,424)	(592,741)	(509,155)
Other operating expenses		(71,084)	(15,782)	(171,001)	(284,922)
Other income	15	<u>991,530</u>	<u>1,104,354</u>	<u>3,662,388</u>	<u>5,684,474</u>
Operating profit		731,084	517,148	2,352,889	2,977,785
Finance cost		<u>(19,262)</u>	<u>(9,304)</u>	<u>(30,563)</u>	<u>(242,824)</u>
Profit before levy and income tax		711,822	507,844	2,322,326	2,734,961
Levy - final tax		<u>-</u>	<u>(893)</u>	<u>-</u>	<u>(897)</u>
Profit before income tax		711,822	506,951	2,322,326	2,734,064
Income Tax		(24,102)	(45,931)	(807,785)	(328,309)
Profit for the period		<u>687,720</u>	<u>461,020</u>	<u>1,514,541</u>	<u>2,405,755</u>
Earnings per share - basic and diluted		<u>0.78</u>	<u>0.52</u>	<u>1.72</u>	<u>2.73</u>

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Chief Executive Officer

Chief Financial Officer

Director





KOT ADDU POWER COMPANY LIMITED

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE THREE-MONTH AND NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)**

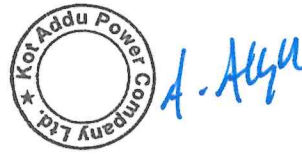
	Three-month ended		Nine-month ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	(Rupees in thousand)		(Rupees in thousand)	
Profit for the period	687,720	461,020	1,514,541	2,405,755
-Items that will not be reclassified subsequently to profit or loss	-	-	-	-
-Items that may be reclassified subsequently to profit or loss	-	-	-	-
Other comprehensive income for the period - net of tax	-	-	-	-
Total comprehensive income for the period	<u>687,720</u>	<u>461,020</u>	<u>1,514,541</u>	<u>2,405,755</u>

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Chief Executive Officer

Chief Financial Officer

Director





KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (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	-	-	2,405,755	2,405,755
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	2,405,755	2,405,755
Transactions with Owners:				
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 ending June 30, 2025 - Rs 4.50 per share	-	-	(3,961,140)	(3,961,140)
Balance as at March 31, 2025 - Un-audited	<u>8,802,532</u>	<u>444,451</u>	<u>47,638,050</u>	<u>56,885,033</u>
Balance as at June 30, 2025 - Audited	8,802,532	444,451	47,851,102	57,098,085
Profit for the period	-	-	1,514,541	1,514,541
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	1,514,541	1,514,541
Transactions with Owners:				
Final dividend for the year ended June 30, 2025 - Rs 2.50 per share	-	-	(2,200,633)	(2,200,633)
Interim dividend for the year ending June 30, 2026 - Rs 1.50 per share	-	-	(1,320,380)	(1,320,380)
Balance as at March 31, 2026 - Un-audited	<u>8,802,532</u>	<u>444,451</u>	<u>45,844,630</u>	<u>55,091,613</u>

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Chief Financial Officer

Director



A. Akyl



KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

		Nine-month ended	
		March 31, 2026	March 31, 2025
		(Rupees in thousand)	
	Note		
Cash flows from operating activities			
Cash generated from operations	17	(1,157,999)	7,192,992
Finance cost paid		(1,378,196)	(734,255)
Levy - final tax paid		(5,674)	(884,479)
Income tax paid		(1,325,810)	(808,719)
Workers' Profit Participation Fund (paid) / recovered		(19,425)	28,040
Workers' Welfare Fund paid		(192,568)	(110,784)
Staff retirement benefits paid		(32,157)	(44,721)
Net cash generated from operating activities		(4,111,829)	4,638,074
Cash flows from investing activities			
Fixed capital expenditure		(24,511)	(56,752)
Income on bank deposits received		241,578	123,247
Interest on Treasury Bills		29,649	-
Net decrease in long term loans and deposits		3,900	1,430
Investment in mutual funds- net		19,763,801	11,502,672
Investment in ACPL - Under Acquisition		(1,978,658)	-
Proceeds from sale of property, plant and equipment		800,782	2,431
Net cash generated from investing activities		18,836,541	11,573,028
Cash flows from financing activities			
Dividend paid		(3,493,282)	(7,385,969)
Net cash used in financing activities		(3,493,282)	(7,385,969)
Net (decrease) / increase in cash and cash equivalents		11,231,430	8,825,133
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	12,598,840	1,665,232

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Chief Executive Officer

Chief Financial Officer

Director

