

Ref: KAPCO/2026/K-3/L-10  
June 4, 2026

5 B/3, Gulberg III  
Lahore 54660, Pakistan  
UAN +92 42 111 152 726  
PABX +92 42 3577 2912-16  
Fax +92 42 3577 2922

The General Manager  
Pakistan Stock Exchange Limited  
Stock Exchange Building  
Stock Exchange Road  
Karachi - 74000,  
Pakistan

**SUBJECT: CLARIFICATION REGARDING SHARIAH DISCLOSURES**

Dear Sir,

With reference to your email dated May 22, 2026, we attach herewith Annexure "A" Clarification Regarding Shariah Disclosure Requirements under Clauses 5.6.9A and 5A.13(c) of the PSX Regulations.

Yours faithfully  
For and on behalf of Kot Addu Power Company Limited

A. Anthony Rath  
Company Secretary

Cc:

The Director/HOD  
Offsite - II Department  
Listed Companies Department, Supervision Division  
Securities and Exchange Commission of Pakistan  
63 - NIC Building, Jinnah Avenue, Blue Area  
Islamabad

**Disclosure requirement of companies not engaged in Shariah non-permissible business activities**

Following information has been disclosed as required under Part 1 Clause VII of the Fourth Schedule to the Companies Act, 2017 as amended via S. R. O.1278(I)/2024 dated August 15, 2024:

**Description**

31-Dec-2025	30-Jun-2025
Rupees in thousand	Rupees in thousand

**Disclosures to the Statement of Financial Position – Liability Side**

Financing (long-term, short term, or lease financing) obtained as per Islamic mode  
Interest or mark-up accrued on any conventional loan or advance

Nil	Nil
Nil	Nil

**Disclosures to the Statement of Financial Position – Asset Side**

Long-term and short-term Shariah compliant Investments  
Shariah-compliant bank deposits, bank balances, and TRDs

11,875,917	13,453,430
274	182,483

**Disclosures to the Statement of Comprehensive Income**

Revenue earned from a Shariah-compliant business segment  
Break-up of late payments or liquidated damages  
Gain or loss or dividend earned on Shariah compliant investments or share of profit from associates  
Profit earned from Shariah-compliant bank deposits, bank balance, or TRDs  
Exchange gain earned from actual currency  
Exchange gains earned using conventional derivative financial instruments  
Profit paid on Islamic mode of financing  
Total interest earned on any conventional loan or advance

4,388,379	1,563,320
96,232	177,667
604,648	4,713,714
Nil	Nil
Nil	Nil
Nil	Nil
10,188	34,011
Nil	Nil

**Disclosure for Source and details breakup of other income, including breakup of other or miscellaneous portions of other income into shariah-compliant and non-compliant income; etc.****Other Income****Income from Financial Assets**

Income from mutual funds  
Exchange gain  
Interest on late payment CPPA-G  
Income on Bank Deposits  
Scrap Sales  
Gain on disposal of Non-current Assets held for sale  
Others

Total	Compliant	Non-Compliant
1,917,249	604,649	1,312,600
1,862	Nil	1,862
96,232	96,232	Nil
Nil	Nil	Nil
Nil	Nil	Nil
635,850	635,850	-
19,662	19,662	-

**Others Disclosure Requirements****Relations with Shariah-Compliant Financial Institutions****Islamic Banks**

National Bank of Pakistan's Islamic Banking Division  
Habib Bank Limited  
Al Baraka Bank (Pakistan) Limited  
The Bank of Punjab  
Askari Bank Limited  
Dubai Islamic Bank Pakistan Limited  
Meezan Bank Limited  
Bank Al Habib Limited  
Standard Chartered Bank (Pakistan) Limited  
Faysal Bank Limited  
United Bank Limited  
Habib Metropolitan Bank Limited  
Bank Alfalah Limited

**Islamic Mutual Funds**

Al Meezan Investment Management Limited  
Faysal Asset Management Limited  
MCB Investment Management Limited



A. Akbar