

KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

		Quarter ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees in thousand)	
Revenue	15	11,724,398	4,155,946
Cost of sales	16	(11,685,608)	(4,987,346)
Gross profit / (loss)		38,790	(831,400)
Administrative expenses		(141,133)	(221,466)
Other operating expenses		(28,856)	(21,843)
Other income	17	922,454	1,290,840
Share of net profit of investment accounted for under equity method	10	397,424	-
Finance cost		(427,161)	(5,020)
Profit before levy and income tax		761,518	211,111
Levy - minimum and final taxes		(146,555)	-
Profit before income tax		614,963	211,111
Income Tax		(115,176)	(206,235)
Profit for the period		499,787	4,876
Earnings per share - basic and diluted		0.57	0.01

Rupees

The annexed notes 1 to 24 form an integral part of these condensed interim financial statements.

Waqar Ahmad Khan
Chief Executive Officer

Muhammad Masood
Chief Financial Officer

Naveed Asghar Chaudhry
Director



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KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026 (UN-AUDITED)

		Un-audited September 30, 2026	Audited June 30, 2026			Un-audited September 30, 2026	Audited June 30, 2026
	Note	(Rupees in thousand)			Note	(Rupees in thousand)	
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorised capital				Property, plant and equipment	9	1,871,905	1,846,975
3,600,000,000 (June 30, 2026: 3,600,000,000) ordinary				Long term investment accounted for under equity method	10	21,644,770	21,247,346
shares of Rs 10 each		36,000,000	36,000,000	Long term deposits	11	8,034,688	9,074,584
Issued, subscribed and paid up capital				Deferred taxation		1,011,949	1,043,898
880,253,228 (June 30, 2026: 880,253,228) ordinary				Staff retirement benefits - pension		647,132	634,592
shares of Rs 10 each		8,802,532	8,802,532			33,210,444	33,847,395
Capital reserve		444,451	444,451				
Revenue reserve: un-appropriated profit		47,486,717	46,986,930				
		56,733,700	56,233,913				
NON-CURRENT LIABILITIES				CURRENT ASSETS			
Long term borrowings - secured	5	7,604,092	8,718,840	Stores and spares		3,774,670	3,816,904
Staff retirement benefits - deferred liabilities		266,136	270,435	Stock-in-trade	12	4,672,192	5,230,086
		7,870,228	8,989,275	Trade debts and other receivables	13	7,852,794	4,526,032
CURRENT LIABILITIES				Contract Asset		7,510,135	2,509,441
Trade and other payables	6	4,271,976	4,441,413	Investments at fair value	14	10,357,389	11,121,861
Finances under mark-up arrangements - secured	7	4,316,463	7,912,069	Income tax due from Government		49,876	114,778
Current portion of long term borrowings - secured		4,555,467	4,585,253	Loans, advances, deposits, prepayments		10,275,341	9,870,024
Unclaimed dividend		1,260,444	1,261,185	and other receivables		1,305,437	12,386,587
		14,404,350	18,199,920	Cash and bank balances		45,797,834	49,575,713
CONTINGENCIES AND COMMITMENTS	8					79,008,278	83,423,108
		79,008,278	83,423,108				

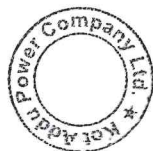
The annexed notes 1 to 24 form an integral part of these condensed interim financial statements.

Waqar Ahmad Khan
Chief Executive Officer

Muhammad Masood
Chief Financial Officer

Naveed Asghar Chaudhry
Director

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KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter ended	
	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
Profit for the period	499,787	4,876
-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	499,787	4,876

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Chief Executive Officer

Muhammad Masood
Chief Financial Officer

Naveed Asghar Chaudhry
Director

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KOT ADDU POWER COMPANY LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Issued, subscribe and paid up capit	Capital reserve	Revenue Reserve: Un-appropriated profit (Rupees in thousand)	Total
Balance as at June 30, 2025 - Audited	8,802,532	444,451	47,851,102	57,098,085
Profit for the period	-	-	4,876	4,876
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	4,876	4,876
Balance as at September 30, 2025 - Un-audited	8,802,532	444,451	47,855,978	57,102,961
Balance as at June 30, 2026 - Audited	8,802,532	444,451	46,986,930	56,233,913
Profit for the period	-	-	499,787	499,787
Other comprehensive income for the period	-	-	-	-
Total comprehensive profit for the period	-	-	499,787	499,787
Balance as at September 30, 2026 - Un-audited	8,802,532	444,451	47,486,717	56,733,700

The annexed notes 1 to 24 form an integral part of these condensed interim financial statements.

Waqar Ahmad Khan
Chief Executive Officer

Muhammad Masood
Chief Financial Officer

Naveed Asghar Chaudhry
Director

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**CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)**

FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (ON-AUDITED)

		Quarter ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees in thousand)	
Cash flows from operating activities			
Cash used in operations	19	(8,031,914)	(2,095,588)
Finance cost paid		(403,045)	(1,365,533)
Income tax paid		(164,880)	(575,062)
Workers' Profit Participation Fund paid		(18,126)	-
Staff retirement benefits paid		(12,370)	(11,001)
Net cash used in operating activities		(8,630,335)	(4,047,184)
Cash flows from investing activities			
Fixed capital expenditure		(30,411)	(1,302)
Income on bank deposits received		211,976	1,306
Net decrease in long term deposits		1,039,896	1,869
Interest/ profit on long term deposit received		29,939	-
Investment made in mutual funds - net of inter fund transfers		(5,000,000)	-
Redemption of mutual funds - net of inter fund transfers		6,063,050	3,415,418
Proceeds from sale of assets classified as held for sale		-	353,497
Net cash generated from investing activities		2,314,450	3,770,788
Repayment of long term borrowings		(1,102,039)	-
Dividend paid		(741)	(10,608)
Net cash used in financing activities		(1,102,780)	(10,608)
Net decrease in cash and cash equivalents		(7,418,665)	(287,004)
Cash and cash equivalents at the beginning of the period		4,616,349	1,367,410
Cash and cash equivalents at the end of the period	20	(2,802,316)	1,080,406

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Waqar Ahmad Khan
Chief Executive Officer

Muhammad Masood
Chief Financial Officer

Naveed Asghar Chaudhry
Director

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