

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

	Un-audited September 30, 2026	Audited June 30, 2026
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment		
Operating fixed assets	122,254,197	123,475,595
Investment property	368,286,408	368,286,408
Long term investments	189,340,000	189,340,000
Long term security deposits	1,384,870	1,338,000
Deferred taxation	10,914,646	10,914,646
	692,180,121	693,354,649
CURRENT ASSETS		
Stores, spares and loose tools	7,942,259	7,942,259
Contract receivables	13,855,171	13,855,171
Contract asset	60,752,550	60,752,550
Loans and advances	97,086,665	100,990,227
Other receivables	6,966,360	5,848,652
Tax refunds due from Government	102,988,044	102,905,519
Taxation - net	9,559,317	9,559,317
Cash and bank balances	1,070,157	1,099,150
	300,220,523	302,952,845
TOTAL ASSETS	992,400,644	996,307,494
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	109,629,977	109,887,869
	125,010,307	125,268,199
Revenue reserve		
Accumulated profit	404,815,729	404,580,037
	812,488,346	812,510,546
NON-CURRENT LIABILITIES		
Deferred liability	4,570,578	4,570,579
Deferred taxation	-	-
	4,570,578	4,570,579
CURRENT LIABILITIES		
Trade and other payables	143,839,948	147,724,597
Unclaimed dividends	1,442,230	1,442,230
Joint venture partner's advances	30,059,542	30,059,542
	175,341,720	179,226,369
TOTAL EQUITY AND LIABILITIES	992,400,644	996,307,494
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, 2026

	July - Sept, 2026	July - Sept, 2025
	<u>Rupees</u>	
Contract Income	-	-
Contracts Expenditure	(268,231)	(218,070)
Net contract loss	(268,231)	(218,070)
Operating expenses		
General and administrative expenses	(10,649,286)	(12,316,333)
Other income	11,587,037	6,988,456
	937,751	(5,327,877)
Operating Profit/(Loss)	669,520	(5,545,947)
Bank Charges	-	(3,136)
Profit/(Loss) before final tax	669,520	(5,549,083)
Final tax	-	-
Profit/(Loss) before taxation	669,520	(5,549,083)
Taxation	(691,720)	(100,000)
(Loss) after tax	(22,200)	(5,649,083)
 Earning per share - basic and diluted (Rupees)	 (0.00)	 (0.20)



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

GAMMON PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Balance as at July 01, 2025
Total comprehensive income for the quarter ended September 30, 2025
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, 2025

Balance as at July 01, 2026

Total comprehensive income for the quarter ended September 30, 2026

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, 2026

Share capital		Reserves		Total
Issued, subscribed and paid-up capital	Share premium reserve	Capital	Revenue	
		Revaluation surplus on property, plant and equipment	Accumulated profit	
		Rupees		
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
282,662,310	15,380,330	109,887,869	404,580,037	812,510,546
-	-	-	(22,200)	(22,200)
-	-	-	-	-
-	-	-	(22,200)	(22,200)
-	-	(257,892)	257,892	-
282,662,310	15,380,330	109,629,977	404,815,729	812,488,346



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

GAMMON PAKISTAN LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Three months ended September 30,	
	2026	2025
	Rupees	
Profit/(Loss) for the period-before taxation	669,520	(5,549,083)
CASH FLOWS FROM OPERATING ACTIVITIES:		
Adjustment for non-cash charges and other items:		
Depreciation	1,221,398	458,720
Finance cost	-	3,136
	1,221,398	461,856
(Loss)/Profit before working capital changes	1,890,918	(5,087,227)
(Increase)/Decrease in current assets:		
Stocks of materials, stores and spares	-	(6,500)
Contract receivables	-	6,970,572
Loans and advances	3,903,562	4,654,236
Other receivables	(1,117,709)	(5,616,370)
(Decrease) in current liabilities		
Trade and other payables	(3,884,649)	(8,459)
	(1,098,796)	5,993,479
Net cash inflow from operating activities	792,122	906,252
Finance cost	-	(3,136)
Gratuity paid	-	(80,359)
Income tax paid	(774,245)	(261,365)
	(774,245)	(344,860)
Net cash inflow from operating activities	17,877	561,392
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of fixed operating assets	-	(671,801)
Long term security deposits	(46,870)	-
Net cash (outflow) from investing activities	(46,870)	(671,801)
CASH FLOW FROM FINANCING ACTIVITIES		
	-	-
Net (Decrease) in cash and cash equivalent	(28,993)	(110,409)
Cash and cash equivalents at the beginning of the quarter	1,099,150	1,946,260
Cash and cash equivalents at the end of the quarter	1,070,157	1,835,851



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR