SUI NORTHERN GAS PIPELINES LIMITED

3rd Quarter Accounts (Un-audited)
For the Period Ended
March 31, 2025

HISTORIC PROFITS, SHARED SUCCESS:
A YEAR OF COLLECTIVE ACHIEVEMENT...

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Corporate Information
Present Board of Directors

BOARD OF DIRECTORS

Mr. Muhammad Ismail Qureshi	Chairman
Mr. Amer Tufail	Managing Director
Mr. Ahmed Chinoy	Director
Mr. Arif Saeed	Director
Ms. Faaria Rehman Salahuddin	Director
Mr. Jawad Paul Khawaja	Director
Mr. Momin Agha	Director
Mr. Osman Saifullah Khan	Director
Mr. Saadat Ali Khan	Director
Mr. Sajjad Azhar	Director
Mr. Tariq Iqbal Khan	Director
Mr. Usman Ahmed Chaudhry	Director

COMMITTEES OF THE BOARD OF DIRECTORS

BOARD AUDIT COMMITTEE

Mr. Tariq Iqbal Khan	Chairman
Mr. Ahmed Chinoy	Member
Mr. Arif Saeed	Member
Mr. Saadat Ali Khan	Member
Mr. Usman Ahmed Chaudhry	Member

FINANCE, PROCUREMENT & BUSINESS DIVERSIFICATION COMMITTEE

Mr. Arif Saeed	Chairman
Mr. Momin Agha	Member
Mr. Osman Saifullah Khan	Member
Mr. Sajjad Azhar	Member
Mr. Tariq Iqbal Khan	Member

HUMAN RESOURCE, REMUNERATION & NOMINATION COMMITTEE

Mr. Muhammad Ismail Qureshi	Chairman
Mr. Amer Tufail	Managing Director
Mr. Ahmed Chinoy	Member
Ms. Faaria Rehman Salahuddin	Member
Mr. Tariq Iqbal Khan	Member
Mr. Usman Ahmed Chaudhry	Member

RISK MANAGEMENT & UFG CONTROL COMMITTEE

Mr. Muhammad Ismail Qureshi	Chairman
Mr. Arif Saeed	Member
Ms. Faaria Rehman Salahuddin	Member
Mr. Jawad Paul Khawaja	Member
Mr. Osman Saifullah Khan	Member
Mr. Saadat Ali Khan	Member
Mr. Sajjad Azhar	Member

IT / DIGITIZATION COMMITTEE

Mr. Osman Saifullah Khan	Chairman
Ms. Faaria Rehman Salahuddin	Member
Mr. Jawad Paul Khawaja	Member

CHIEF FINANCIAL OFFICER
Mr. Kamran Akram

SGM CORPORATE AFFAIRS / COMPANY SECRETARY
Mr. Imtiaz Mehmood

AUDITORS
A.F. Ferguson & Co. Chartered Accountants

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LEGAL ADVISOR
M/s. Surridge & Beecheno

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DIRECTORS' REVIEW

We are pleased to present the unaudited financial statements of your Company for the period ending March 31, 2025. The Company has been able to earn a profit before tax of Rs. 17,657 million as against Rs. 16,440 million during the corresponding period of last year. The Profit after tax amounted to Rs. 10,138 million as against a profit of Rs. 10,724 million during the corresponding period of the previous year. The earnings per share for the period under review is Rs. 15.98 as against earnings per share of Rs. 16.91 for the same period last year.

The summary of financial results for the period under review is given below:

	(Rs. in Million)
Profit before taxation	17,657
Provision for taxation	(7,519)
Profit after taxation	10,138

The marginal decrease in profit after tax for the period is primarily attributed to increased provision for taxation as compared to the corresponding period of last year. The disallowance against UFG benchmark witnessed increase despite a reduction in the overall volume of UFG from 24,559 MMCF to 22,985 MMCF during the two periods presented. Increase in disallowance is attributable to changes in sales mix and reduction of Gas input due to low offtake by Power and Captive power consumers.

In spite of the prevailing economic challenges confronting the gas sector, the Company's consistent performance and sustained profitability are highly commendable. The Board of Directors, Management, and staff remain confident that the Company's operational and financial performance will continue to improve in the years ahead.

PROJECTS

During the period, your Company has laid 59.87 kms Transmission Lines with diameters ranging from 6" to 24". In addition to Transmission Lines, 352.996 kms of Distribution mains were laid during the third quarter period ended on March 31, 2025 for improving pressure and supplying gas to new towns which has enhanced customers satisfaction level. Moreover, the Company remained in the process of constructing 20 kms Contract Lines of Razgir Project for M/s MOL.

ONGOING /FUTURE PROJECTS

During the period, the Company achieved major milestones in strengthening its transmission network. The 18" dia × 230 km Shaheed Fahad Ashfaq Project connecting Bannu West and Wali gas fields to Daudkhel was successfully commissioned on March 23, 2025, enabling gas injection from MPCL's Shewa Well-1.

Under the Kot Palak Project, multiple transmission pipelines are being laid to inject 45 MMCFD gas from Kot Palak field and augment the system, including replacement of the existing 8" dia × 44.6 km line with a new 18" dia line.

The 16” dia × 3 km Chah Tamboli–Sundar Industrial Estate Loopline is ready for commissioning, while construction of the 20” dia × 13.6 km QV-2 to Fauji Fertilizer pipeline at Mirpur Mathelo is progressing on a cost-sharing basis for supply of 105 MMCFD RLNG.

Design work has also been completed for a 24” dia × 63.5 km line from CV-25 to the Adhi–Rawat network to enhance operational flexibility. Additionally, SNGPL commissioned an 8” dia × 2.5 km Makori East-6 Flow Line for M/s MOL, and construction of other MOL flow lines, including Razgir-1 to Tulanj West Well-2 (8” dia × 13 km) and Tulanj West Well-2 to EPF Tulanj (10” dia × 7 km), is complete and ready for commissioning.

ACKNOWLEDGMENTS

Your Directors wish to place on record their appreciation for the continued support and patronage received from shareholders and its valued consumers. We also wish to acknowledge the dedication and commitment of all the employees who contributed valuable services, to sustain all operations of the Company.

We acknowledge and appreciate the continued guidance and support received from the Government of Pakistan, Ministry of Energy (Petroleum Division) and Oil & Gas Regulatory Authority, (OGRA).

On behalf of the Board

(Amer Tufail)
Managing Director

(Muhammad Ismail Qureshi)
Chairman-BOD

Lahore.
November 1, 2025

Condensed Interim Statement of Financial Position (Un-audited)
As at March 31, 2025

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital		15,000,000	15,000,000
Issued, subscribed and paid up share capital		6,342,167	6,342,167
Revenue reserves		65,134,385	57,850,651
Total equity		71,476,552	64,192,818
NON-CURRENT LIABILITIES			
Long term financing from financial institutions -Secured	4	16,214,963	22,996,705
Long term financing - unsecured	5	54,688	64,939
Lease liability		20,762,546	23,709,268
Security deposits		72,280,212	62,712,055
Deferred grant		52,674,575	54,005,598
Contract liabilities	6	25,656,066	25,565,633
Employee benefit obligations		18,946,351	16,160,706
		206,589,401	205,214,904
CURRENT LIABILITIES			
Trade and other payables	7	1,169,845,967	1,160,520,789
Current portion of:			
Contract Liabilities	6	7,490,703	11,306,131
Deferred grant		3,824,235	3,902,277
Lease liabilities		4,196,822	4,487,799
Long term financing from financial institutions - secured		7,318,583	6,472,250
Long term financing - unsecured		56,907	212,976
Provision for taxation		11,503,860	563,908
Unclaimed dividend		243,554	231,709
Interest / mark-up accrued on loans and other payables	8	40,580,147	45,093,225
Short term borrowings from financial institutions - secured	9	166,379,729	140,209,138
		1,411,440,507	1,373,000,202
CONTINGENCIES AND COMMITMENTS	10		
		1,689,506,460	1,642,407,924

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

(Kamran Akram)
Chief Financial Officer

Condensed Interim Statement of Financial Position (Un-audited)
As at March 31, 2025

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	11	302,462,027	280,459,663
Intangible assets		447,071	246,136
Right of use assets		20,808,501	23,123,182
Deferred taxation		23,831,846	7,580,846
Long term loans		1,312,050	1,212,528
Employee benefits		6,554,022	5,526,177
Long term deposits and prepayments		689,486	578,434
		356,105,003	318,726,966
CURRENT ASSETS			
Stores and spare parts		9,536,582	8,436,037
Stock in trade	12	35,635,210	19,045,561
Trade debts	13	210,480,302	283,179,353
Loans and advances		6,547,290	1,140,951
Trade deposits and short term prepayments		369,764	178,592
Accrued interest		69,601	75,278
Other receivables	14	914,454,753	866,088,112
Contract assets		236,525	16,297
Sales tax recoverable		135,298,617	127,776,230
Cash and bank balances	15	20,772,813	17,744,547
		1,333,401,457	1,323,680,958
		1,689,506,460	1,642,407,924

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

Condensed Interim Statement of Profit or Loss (Un-audited)

For the Period Ended March 31, 2025

	Note	Three-month period ended		Nine-months period ended	
		March 31, 2025	March 31, 2024 (Restated)	March 31, 2025	March 31, 2024 (Restated)
		(Rupees in thousand)			
Revenue from contracts with customers - Gas sales	16	302,770,141	365,324,930	1,016,378,295	989,866,918
Add: Tariff adjustment	17	64,055,990	33,271,261	48,495,729	139,761,965
Revenue inclusive of tariff adjustment		366,826,131	398,596,191	1,064,874,024	1,129,628,883
Less: Cost of gas sales	18	324,825,628	387,862,704	996,904,724	1,096,400,168
Gross profit		42,000,503	10,733,487	67,969,300	33,228,715
Other income	19	3,465,887	10,875,640	21,578,627	31,547,362
Operating income net of cost of gas sales		45,466,390	21,609,127	89,547,927	64,776,077
Operating expenses					
Selling costs		2,866,159	2,987,311	8,494,367	8,134,133
Administrative expenses		3,103,505	2,838,380	9,045,998	7,993,716
Other expenses	20	388,995	319,139	1,107,897	1,152,605
Net impairment loss on financial assets		767,536	(9,329)	2,049,035	1,185,927
Effect of settlement agreements on interest income / expense recognized in prior periods	21	27,618,582	-	27,618,582	-
		34,744,777	6,135,501	48,315,879	18,466,381
Operating profit		10,721,613	15,473,626	41,232,048	46,309,696
Finance cost		6,404,759	9,409,990	23,574,737	27,297,285
Profit before minimum tax and income tax		4,316,854	6,063,636	17,657,311	19,012,411
Minimum tax differential (levy)	22	-	1,273,190	-	2,572,659
Profit before income tax		4,316,854	4,790,446	17,657,311	16,439,752
Income tax	22	1,928,598	1,090,087	7,519,602	5,715,905
Profit for the period		2,388,256	3,700,359	10,137,709	10,723,847
Earnings per share					
Basic and diluted (in Rupees)		3.77	5.83	15.98	16.91

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

(Kamran Akram)
Chief Financial Officer

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

Condensed Interim Statement of Comprehensive Income (Un-audited) for the Period Ended 31, 2025

	Three-month period ended		Nine-months period ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	(Rupees in thousand)		(Rupees in thousand)	
Profit for the period	2,388,256	3,700,359	10,137,709	10,723,847
Other comprehensive income for the period				
Items that may be reclassified subsequently to profit or loss	-	-	-	-
Items that will not be subsequently reclassified to profit or loss	-	-	-	-
	-	-	-	-
Total comprehensive income for the period	2,388,256	3,700,359	10,137,709	10,723,847

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

(Kamran Akram)
Chief Financial Officer

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

Condensed Interim Statement of Cash Flows (Un-audited)

for the Period Ended March 31, 2025

	Note	March 31, 2025	March 31, 2024
		(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated/(used in) from operations	23 & 23.1	58,172,898	59,160,481
Finance cost paid		(25,489,955)	(25,190,217)
Payments of lease liabilities - interest		(2,592,953)	(2,867,781)
Minimum tax and income tax paid		(12,830,643)	(9,789,483)
Employee benefits obligations / contributions paid		(2,728,493)	(2,180,751)
Increase in security deposits		9,568,157	2,573,965
Receipts against government grants and consumer contributions		749,589	2,285,536
Increase in long term loans		(196,390)	(277,416)
Increase in long term deposits and prepayments		(111,052)	(11,261)
Net cash inflow from operating activities		24,541,158	23,703,073
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(35,565,963)	(32,057,067)
Payments for intangible assets		(339,255)	(179,946)
Proceeds from disposal of property, plant and equipment		37,916	112,159
Return on bank deposits		678,358	1,289,065
Net cash outflow from investing activities		(35,188,944)	(30,835,789)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from long term financing from financial institutions - secured		-	8,850,000
Repayment of long term financing - unsecured		(171,227)	(15,010)
Repayment of long term financing from financial institutions - secured		(5,935,409)	(6,089,064)
Payments of lease liabilities - principal		(3,545,773)	(2,200,057)
Repayment of short term borrowings		(26,400,000)	(12,900,000)
Proceeds from short term borrowings		26,400,000	12,900,000
Dividend paid		(2,842,130)	(949,526)
Net cash outflow from financing activities		(12,494,539)	(403,657)
Net decrease in cash and cash equivalents		(23,142,325)	(7,536,373)
Cash and cash equivalents at the beginning of the period		(112,464,591)	(101,945,544)
Cash and cash equivalents at the end of the period	23.2	(135,606,916)	(109,481,917)

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

(Kamran Akram)
Chief Financial Officer

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

Condensed Interim Statement of Changes in Equity (Un-audited)
for the Period Ended March 31, 2025

	Share Capital	Revenue Reserves				Total share holders' equity
		General Reserve	Dividend Equalization Reserve	Unapprop-riated Profit	Total	
	(Rupees in thousand)					
Balance as at July 01, 2023 (audited)	6,342,167	4,127,682	480,000	34,635,746	39,243,428	45,585,595
Transactions with owners in their capacity as owners recognised directly in equity:						
Final dividend for the year ended June 30, 2022@ Rupees 1.5 per share	-	-	-	(951,325)	(951,325)	(951,325)
Total comprehensive income from July 1, 2023 to March 31, 2024						
Profit for the period	-	-	-	10,723,847	10,723,847	10,723,847
Other comprehensive income for the period	-	-	-	-	-	-
	-	-	-	10,723,847	10,723,847	10,723,847
Balance as at March 31, 2024 (Un-audited)	6,342,167	4,127,682	480,000	44,408,268	49,015,950	55,358,117
Balance as at July 01, 2024 (Audited)	6,342,167	4,127,682	480,000	53,242,969	57,850,651	64,192,818
Transactions with owners in their capacity as owners recognised directly in equity:						
Final dividend for the year ended June 30, 2023 @ Rupees 4.5 per share	-	-	-	(2,853,975)	(2,853,975)	(2,853,975)
Total comprehensive income from July 1, 2024 to March 31, 2025						
Profit for the period	-	-	-	10,137,709	10,137,709	10,137,709
Other comprehensive income for the period	-	-	-	-	-	-
	-	-	-	10,137,709	10,137,709	10,137,709
Balance as at March 31, 2025 (Un-audited)	6,342,167	4,127,682	480,000	60,526,703	65,134,385	71,476,552

The annexed notes from 1 to 29 form an integral part of these condensed interim financial statements.

(Kamran Akram)
Chief Financial Officer

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

Selected Notes to and forming part of the Condensed Interim Financial Statements (un-audited) for the Period Ended March 31, 2025

1. THE COMPANY AND ITS OPERATIONS

1.1 Sui Northern Gas Pipelines Limited (the 'Company') is a public company limited by shares incorporated in Pakistan on June 17, 1963 under the repealed Companies Act, 1913 (now, the Companies Act, 2017) and its shares are quoted on Pakistan Stock Exchange Limited. The registered office of the Company is situated at 21 Kashmir Road, Lahore.

The principal activity of the Company is the purchase, transmission, distribution and supply of natural gas. The Company's pipe coating plant is situated at Uch Sharif, Bahawalpur. The addresses of other regional offices of the Company are as follows:

Regional office	Geographical location
Abbottabad	Jub Pul, Main Mansehra Road, Abbottabad
Bahawalpur	6-1-D, Model Town-A, Bahawalpur
Faisalabad	Sargodha Road, Faisalabad
Gujranwala	M.A. Jinnah Road, Gujranwala
Sialkot	Al-Hamid plaza, Sublime Chowk, Marala link Road, Malkay Kalan, Sialkot
Gujrat	State Life Building, 120 and 121, G.T. Road, Gujrat
Islamabad	Plot No. 28-30, I-9 Industrial Area, Islamabad
Rawalpindi	Al-Mansha Plaza, Opposite LESCO Office, Main G.T. Road, Rawalpindi
Lahore (East and West)	21-Industrial Area, Gulberg-III, Lahore
Multan	Piran Ghaib Road, Multan
Peshawar	Plot No. 33, Sector B-2M, Hayatabad, Peshawar
Mardan	Riffat Mehal, Near Mardan Industrial Estate, Main Nowshera Road, Mardan
Sahiwal	79-A and 79-C, Canal Colony, Sahiwal
Sargodha	House No. 15, Muslim Town, Sargodha
Sheikhupura	Al-Noor Marriage hall, Faisalabad bypass road, Sheikhupura
Wah	Gudwal Link Road, Wah Cantt
Karak	Mother plaza, Main Indus Highway, near Jalil chowk, Karak

1.2 These condensed interim financial statements are presented in Pak Rupee, which is the company's functional and presentation currency.

2. BASIS OF PREPARATION

2.1 These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprises:

- International Accounting Standard ('IAS') 34, Interim Financial Reporting, issued by the International Accounting Standards Board ('IASB') as notified under the Companies Act, 2017;
- Provisions of and directives issued under the Companies Act, 2017; and
- Provisions of the State-Owned Enterprises (Governance and Operations) Act, 2023 ('the SOE Act') and the State-Owned Enterprises Ownership and Management Policy, 2023 ('the SOE Policy').

Where provisions of and directives issued under the Companies Act, 2017 differ from the IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

In case requirements of the SOE Act or the SOE Policy differ from the Companies Act, 2017, the provisions of the SOE Act or the SOE Policy shall prevail. Where the requirements of the SOE Act and the SOE Policy differ from IAS 34, the provisions of the SOE Act or the SOE Policy shall prevail to the extent of such difference.

2.2 As per Section 25 of the SOE Act, the financial statements of a state-owned enterprise must be prepared in accordance with the International Financial Reporting Standards ('IFRS'). However, if a state-owned enterprise is not following full IFRS at the time the SOE Act comes into effect, the Board of Directors is required to ensure compliance within three years from that date. Since this three-year period will not have expired by June 30, 2025, the Company will prepare its financial statements for the year ending June 30, 2025, in accordance with the accounting and reporting standards as applicable in Pakistan. Accordingly, these condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan.

2.3 These condensed interim financial statements are un-audited and are being submitted to the members as required by section 237 of the Companies Act, 2017 (the 'Act').

These condensed interim financial statements do not include all of the information required for annual financial statements and should be read in conjunction with the annual audited financial statements as at and for the year ended June 30, 2024. Selected explanatory notes are included to explain events and transactions that are significant to and understanding of the changes in the Company's financial position and performance since the last annual audited financial statements.

3. Material accounting policies

3.1 The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of preceding annual published financial statements of the Company for the year ended June 30, 2024, except for the estimation of income tax (see note 3.5).

3.1.1 Application guidance on accounting for minimum and final taxes

The effects of change in accounting policy on condensed interim statement of profit or loss are as follows:

	Had there been no change in accounting policy	Impact of change in accounting policy	After incorporating effects of change in accounting policy
	(Rupees in thousand)		
For the nine-month ended March 31, 2024 - unaudited			
Minimum tax differential (levy)	-	2,572,659	2,572,659
Profit before income tax	19,012,411	(2,572,659)	16,439,752
Income tax	8,288,564	(2,572,659)	5,715,905

	Had there been no change in accounting policy	Impact of change in accounting policy	After incorporating effects of change in accounting policy
	(Rupees in thousand)		
For the three-month ended March 31, 2024 - unaudited			
Minimum tax differential (levy)	-	1,892,128	1,892,128
Profit before income tax	12,139,097	(1,892,128)	10,246,969
Income tax	4,733,102	(1,892,128)	2,840,974

There has been no effect on the condensed interim statement of financial position, the condensed interim statement of comprehensive income, the condensed interim statement of cash flows, the condensed interim statement of changes in equity and earnings per share as a result of this change.

3.1.2 **Change in accounting policy for Late Payment Surcharge (LPS) expense**

The effects of change in accounting policy on condensed interim statement of profit or loss are as follows:

	Had there been no change in accounting policy	Impact of change in accounting policy	After incorporating effects of change in accounting policy
	(Rupees in thousand)		
For the nine-month ended March 31, 2025 - unaudited			
Tariff adjustment	146,838,938	(98,343,209)	48,495,729
Finance cost	121,917,946	(98,343,209)	23,574,737
For the nine-month ended March 31, 2024 - unaudited			
Tariff adjustment	243,677,105	(103,915,140)	139,761,965
Finance cost	131,212,425	(103,915,140)	27,297,285
For the three-month ended March 31, 2025 - unaudited			
Tariff adjustment	87,987,402	(23,931,412)	64,055,990
Finance cost	30,336,171	(23,931,412)	6,404,759
For the three-month ended March 31, 2024 - unaudited			
Tariff adjustment	69,157,684	(35,886,423)	33,271,261
Finance cost	45,296,413	(35,886,423)	9,409,990

There has been no effect on the condensed interim statement of financial position, the condensed interim statement of comprehensive income, the condensed interim statement of cash flows, the condensed interim statement of changes in equity and earnings per share as a result of this change.

3.2 **Standards, amendments to published standards and interpretations that are effective in the current period**

Certain standards, amendments and interpretations to International Financial Reporting Standards (IFRS) are effective for accounting period beginning on July 1, 2024, but are considered not to be relevant or to have any significant effect on the Company's operations (although they may affect the accounting for future transactions and events) and are, therefore, not detailed in these condensed interim financial statements, except for the following:

Applicability of IFRS 14 - Regulatory Deferral Accounts

IFRS 14 'Regulatory Deferral Accounts' is effective for annual periods beginning on or after July 1, 2019. It is intended to encourage rate-regulated entities to adopt IFRS while bridging the gap with similar entities that already apply IFRS but do not recognize regulatory deferral accounts. This is achieved by requiring separate presentation of the regulatory deferral account balances (and movements in these balances) in the statement of financial position, statement of profit or loss, and statement of comprehensive income. The Securities and Exchange Commission of Pakistan (SECP), vide its letter No. SMD/PRDD/Comp/(4)/2021/146 dated November 5, 2024, granted the Company an exemption from the application of IFRS 14 up to the financial year ended June 30, 2024.

Upon expiry of the above-mentioned exemption, the Company approached SECP for a further extension. However, the SECP communicated that, following the promulgation of the SOE Act, 2023, the authority to grant full or partial exemptions from IFRS application now rests with the Federal Government. Consequently, the Company has taken up the matter with the Ministry of Finance through the Ministry of Energy (Petroleum Division) to seek exemption from IFRS 14.

The Ministry of Finance, via communication dated August 6, 2025, advised placing the exemption request before the Cabinet Committee on State Owned Enterprises ('CCoSOEs') in accordance with sub-section (2) of section 3 of the SOE Act, 2023. Accordingly, the Company has formally requested the Ministry of Energy (Petroleum Division) to submit a summary to the CCoSOEs for exemption approval. The matter is currently under consideration by the Ministry of Energy (Petroleum Division). Despite the absence of an extension, the Company has not complied with the presentation requirements of IFRS 14. The Company, as a gas utility engaged in rate-regulated activities, has recognized Regulatory Deferral Account (RDA) balances in accordance with IFRS 14 and presents such balances as a 'Tariff adjustment' in 'Other receivables'. There is no impact on the recognition and measurement of these transactions under IFRS 14. Had the Company applied IFRS 14, the impact on the presentation of condensed interim financial statements would have been as follows:

	Un-audited March 31, 2025	Un-audited March 31, 2024
	(Rupees in thousand)	
Effect on condensed interim statement of profit or loss		
(Decrease) / Increase in:		
Tariff adjustment	(48,495,729)	(139,761,965)
Net movement in regulatory deferral account balances	48,495,729	139,761,965
Profit/(loss) for the period before net movement in regulatory deferral account balance, would have amounted to	(38,358,020)	(129,038,118)
Profit for the period and net movements in regulatory deferral account balance, would have amounted to	10,137,709	10,723,847
Earnings / (loss) per share	**Rupees**	**Rupees**
Basic and diluted EPS (excluding net movement in RDA)	(60.48)	(203.46)
Basic and diluted EPS (including net movement in RDA)	15.98	16.91

	Un-audited March 31, 2025	Audited June 30, 2024
	(Rupees in thousand)	
Effect on condensed interim statement of financial position(Decrease) / Increase in:		
Other receivables' as part of total assets	(913,892,983)	(865,397,254)
Regulatory deferral account balance' after sub-total of total assets	913,892,983	865,397,254
Total assets would have amounted to	775,613,477	777,010,670

There would have been no effect on the condensed interim statement of comprehensive income, the condensed interim statement of cash flows and the condensed interim statement of changes in equity.

3.3 **Standards, amendments to published standards and interpretations that are effective in the current period**

There are certain standards, amendments to the accounting standards and interpretations that are mandatory for the Company's accounting periods beginning on or after July 01, 2025 but are considered not to be relevant or to have any significant effect on the Company's operations and are, therefore, not detailed in these condensed interim financial statements.

3.4 **Accounting estimates**

The preparation of condensed interim financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

In preparing these condensed interim financial statements, the significant judgments made by management in applying accounting policies and key sources of estimation were the same as those that were applied to the annual financial statements of the Company for the year ended June 30, 2024, with the exception of change in estimate that is required in determining the provision for income taxes as referred to in note 3.5.

3.5 **Taxation**

Income tax expense is recognized in each interim period based on best estimate of the weighted average annual effective income tax rate expected for the full financial year. Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year if the estimate of the annual income tax rate changes. Where different income tax rates apply to different categories of income, a separate rate is applied to each category of pre-tax income.

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
4. LONG TERM FINANCING - SECURED			
Conventional financing			
Term finance		-	153,667
Syndicate term finance		5,452,500	5,906,875
Syndicate term finance		5,312,667	8,854,444
		10,765,167	14,914,986
Islamic mode of financing			
Islamic finance under lease arrangement		2,333,333	3,888,889
Islamic finance under musharaka arrangement		468,750	703,125
Islamic finance under musharaka arrangement		10,000,000	10,000,000
		12,802,083	14,592,014
Less: Transaction cost		(33,704)	(38,045)
Less: Current portion shown under current liabilities		(7,318,583)	(6,472,250)
	4.1	16,214,963	22,996,705

4.1 The reconciliation of the carrying amount is as follows:		
Opening balance	29,468,955	26,089,089
Disbursements during the period/year	-	10,000,000
Repayments during the period/year	(5,935,409)	(6,620,134)
Closing balance	23,533,546	29,468,955
Current portion shown under current liabilities	(7,318,583)	(6,472,250)
	16,214,963	22,996,705

4.1.1 Under the terms of the major borrowing facilities, the Company is required to comply with certain financial covenants in respect of the loans. The Company has complied with these covenants throughout the period / year.

	Un-audited March 31, 2025	Audited June 30, 2024
	(Rupees in thousand)	
5. LONG TERM FINANCING - UNSECURED		
Other loans - Local currency:	111,595	277,915
Less: Current portion shown under current liabilities	(56,907)	(212,976)
	54,688	64,939

5.1 These loans carry effective mark-up at variable rates which ranges from 6.55% per annum to 13.33% per annum (June 30, 2024: 6.55% per annum to 14.10% per annum).

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
6. CONTRACT LIABILITIES			
Consumer contribution	6.1	25,656,066	25,565,633
Due to customers against construction contract		6,653,423	6,402,729
Advances from customers against gas bill and new connection		837,280	4,903,402
		33,146,769	36,871,764
Less: current portion shown under current liabilities		(7,490,703)	(11,306,131)
		25,656,066	25,565,633
6.1 Consumer contribution against:			
- Completed jobs		39,483,754	38,768,409
- Jobs-in-progress		14,264,604	14,194,897
		53,748,358	52,963,306
Less: Accumulated amortization:			
Opening balance		27,397,673	26,514,406
Amortization for the year/period		694,619	883,267
		28,092,292	27,397,673
		25,656,066	25,565,633

6.1.1 The Company has recognized the contract liabilities in respect of the amount received from the customers as contribution towards the cost of supplying and laying transmission, service and main lines. These are being amortised over the useful lives of the transmission and distribution system

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
7. TRADE AND OTHER PAYABLES			
Creditors for:			
Gas	7.1	1,125,001,240	1,115,211,319
Supplies		6,791,104	6,853,243
Accrued liabilities		14,851,872	15,046,943
Provident fund		195,268	-
Advance from Sui Southern Gas Company Limited (SSGCL) against cost equalization		20,000,000	20,000,000
Gas Infrastructure Development Cess (GIDC)	7.2	8,842	8,058
Interest free deposits repayable on demand		1,237,858	1,236,572
Earnest money received from contractors		260,404	263,841
Workers' Profit Participation Fund (WPPF)	7.3	1,499,379	1,900,813
		1,169,845,967	1,160,520,789

7.1 Included in trade payables is an amount of Rs 319,105.800 million (Jun 30, 2024: Rs 311,441.564 million) due to Pakistan State Oil Company Limited (PSO). This amount represents payables for Liquefied Natural Gas (LNG) supplied by PSO. The agreement for the supply of LNG has not yet been finalized and is currently under negotiation. Any additional liability or adjustment that may arise will be recorded upon the finalization of the agreement.

7.2 The Honorable Islamabad High Court vide its decision dated January 31, 2013, declared Gas Infrastructure Development Cess (GIDC) Act, 2011 as ultra vires to the Constitution and directed the Company to adjust the amount already received on this account in the future bills of the petitioners. However, the Honorable Islamabad High Court vide its decision dated March 18, 2013, directed that neither the appellant shall recover the disputed amount from the respondents, nor the amount which has become payable to the respondents on the basis of impugned judgment shall be paid back to the respondents.

An order on the subject matter was also passed by the Peshawar High Court vide its judgment dated June 13, 2013, whereby the Court declared the GIDC Act, 2011 as ultra vires to the Constitution. An appeal was filed in the Supreme Court of Pakistan, which by its order dated December 30, 2013 suspended the judgment of Peshawar High Court. On December 31, 2013, the OGRA issued a notification directing levy of GIDC at revised rates.

In September 2014, a GIDC Ordinance was issued by President of Pakistan, pursuant to which, on directions of the OGRA, the Company charged GIDC from its consumers with effect from September 2014. The Ordinance was superseded by GIDC Act 2015 passed by Parliament of Pakistan. The Act ratified the preceding GIDC Act, 2011 and GIDC Ordinance, 2014 and its provisions. However, a special committee has been constituted by the Parliament to decide on previous arrears of GIDC due from customers and to make recommendations for removal of any anomalies in the GIDC Act. Based on the report of the sub-committee of the special committee requisite amendment in GIDC Act, 2015 had already been laid in the Senate through GIDC Amendment Bill and the same was referred to the Senate Standing Committee on Energy. However, a number of consumers of the Company contested and have obtained stay order from various courts against recovery of GIDC. Later, certain amendments were introduced in GIDC Act, 2015 through GIDC (Amendment) Act, 2018, which inter alia include change in effective date for applicability of mark-up on delayed payments of GIDC and a settlement option for CNG consumers for GIDC payable pertaining to the period January 1, 2012 to May 21, 2015, subject to agreement with the Company.

During the year ended June 30, 2021, the Honorable Supreme Court of Pakistan has ordered the recovery of previous year GIDC in 24 monthly installments and till the recovery of outstanding GIDC no further GIDC will be charged / recovered from the consumers.

Furthermore, principal amount of GIDC amounting to Rs. 133,309.965 million (June 30, 2024: Rs. 133,476.809 million) is recoverable from consumers and payable to Government of Pakistan. These financial statements do not reflect the said amounts since the provisions of the GIDC Act require the Company to pay GIDC as and when the same is collected from consumers. Furthermore, some consumers have obtained stay orders against recovery of the same and consequently in view of the legal advisors of the Company, the Company is not liable to pay such amounts until the same are recovered. Both the principal amount and sales tax on GIDC shall be paid as and when these balances are collected from the consumers.

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
7.3 Workers' Profit Participation Fund			
The reconciliation of carrying amount is as follows:			
Opening balance		1,900,813	946,878
Allocation for the period/year		929,332	1,570,700
Payments made during the period/year		(1,330,766)	(616,765)
Closing balance		1,499,379	1,900,813
8. INTEREST AND MARK-UP ACCRUED ON LOANS AND OTHER PAYABLES			
Accrued mark-up / interest on:			
Long term financing from financial institutions - secured		636,032	1,727,116
Long term financing - unsecured		197,559	220,469
Short term borrowing from financial institutions - secured		3,928,207	7,527,006
Deposits from customers		5,478,600	5,278,884
Late payment of gas creditors and gas development surcharge		30,339,749	30,339,750
		40,580,147	45,093,225
9. Short Term Borrowing From Financial Institutions - Secured			
Short Term Borrowing From Financial Institutions - Secured	9.1	166,379,729	140,209,138

9.1 The total limit of various financing facilities available from banks against short-term running finance facilities aggregate to Rs 178,525 million (Jun 30, 2024: Rs 158,875 million) out of which the Company has utilized Rs 166,379.729 million (Jun 30, 2024: Rs 140,209.138 million). This amount includes financing facilities utilized under the Islamic mode, which amount to Rs 67,716 million (Jun 30, 2024: Rs 53,594 million). Additionally, these facilities include financing utilized in the money market amounting to Rs 10,000 million (Jun 30, 2024: 10,000 million). The applicable markup rates during the period ranging from one to six months KIBOR plus 25 basis points to minus 401 basis points (Jun 30, 2024: one to three months KIBOR plus 20 basis points to minus 18 basis points) per annum on the outstanding balance. These facilities are secured by a first pari passu/ranking charge over the current assets of the Company, amounting to Rs 171,368 million (Jun 30, 2024: Rs 147,169 million), and are also secured by a sovereign guarantee from the Government of Pakistan to the extent of Rs 50,000 million (Jun 30, 2024: Rs 50,000 million). Markup is payable on a quarterly basis, with the effective interest rate charged during the period ranging from 8.75% to 21.99% (Jun 30, 2024: 21.14% to 22.96%) per annum.

10. CONTINGENCIES AND COMMITMENTS

10.1 Contingencies

There is no significant change in contingencies from the preceding audited financial statements of the Company for the year ended June 30, 2024, except for the following:

a) The Sales Tax Authorities raised a demand of Rs 9,020.411 million through an order dated December 12, 2023, on account of alleged concealment of sales for the period from July 2017 to June 2018. Being aggrieved, the Company filed an appeal with the Commissioner Inland Revenue (Appeals) [CIR(A)], who remanded the case for fresh verification of facts. Subsequent to the period, the Deputy Commissioner Inland Revenue (DCIR), through an order dated, June 29, 2025, confirmed the demand. Being aggrieved, the Company has filed an application before the Federal Board of Revenue (FBR) for the constitution of an Alternative Dispute Resolution Committee (ADRC).

   No provision has been made in these condensed interim financial statements, as the Company, based on the opinion of its legal counsel, remains confident of a favourable outcome.

b) With reference to notes 18.1 (b), (c), and (e) of the annual audited financial statements of the Company for the year ended June 30, 2024, the Alternative Dispute Resolution Committee (ADRC), subsequent to the reporting period, through an order dated May 29, 2025, decided several matters in the Company's favor. These matters relate to the disallowance of consumer contribution, provision for post-retirement benefits, and foreign exchange loss, resulting in a tax benefit of Rs 3,513.300 million. Conversely, the ADRC ruled against the Company on issues concerning the disallowance of interest on gas sales arrears, tax paid at the import stage, and the taxability of interest income on staff loans. The combined tax impact of these unfavorable decisions amounts to Rs 384.500 million, and the Company has provided for these amounts in the condensed interim financial statements.

   Regarding the cost equalization demand amounting to Rs 31,814.300 million, the ADRC referred this matter to a higher appellate authority. Consequently, the Company filed an appeal before the Lahore High Court (LHC) on June 27, 2025, which is currently pending adjudication. No provision has been recorded in respect of this demand, as management, based on advice from its tax consultant, expects a favorable outcome.

c) With reference to note 18.1 (f) of the annual audited financial statements of the Company for the year ended June 30, 2024, a tax demand of Rs 921.492 million has been confirmed by DCIR, through an assessment order dated, June 29, 2025. The Company, being aggrieved by the decision, has filed an application before the Federal Board of Revenue (FBR) for the constitution of the Alternative Dispute Resolution Committee (ADRC). No provision has been made in these condensed interim financial statements, as the Company, based on the opinion of its legal counsel, remains confident of a favorable outcome.

d) With reference to note 18.1 (n) of the annual audited financial statements of the Company for the year ended June 30, 2024, the Company withdrew the case from the Appellate Tribunal Inland Revenue (ATIR) and filed an application, on October 17, 2025, with the FBR for the constitution of the ADRC. No provision has been made in these condensed interim financial statements, as the Company, based on the opinion of its legal counsel, remains confident of a favorable outcome.

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
10.2 **Commitments:**			
a) **Capital Commitments**			
Property, plant and equipment		642,814	390,725
Intangible assets		66,140	65,713
Stores and spares		11,969,131	26,470,957
		12,678,085	26,927,395
b) **Other Commitments**		1,232,284	1,328,172
11. PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets			
Tangible			
Opening book value		234,173,477	213,047,259
Additions during the period/year	11.1	18,386,642	38,611,538
		252,560,119	251,658,797
Book value of PPE disposed off during the period/year	11.2	(3,979)	(27,149)
Depreciation charged during the period/year		(13,881,527)	(17,458,171)
		(13,885,506)	(17,485,320)
Closing book value		238,674,613	234,173,477
Capital work-in-progress	11.3	63,787,414	46,286,186
		302,462,027	280,459,663
11.1 Additions during the period / year			
Freehold land		-	107,232
Buildings and civil construction on freehold land		4,723	68,984
Transmission system		5,996,927	3,741,828
Distribution systems		5,955,003	21,820,011
Consumer meter and town border stations		4,427,049	10,715,381
Telecommunication system and facilities		69,950	37,279
Compressor stations and equipment		866,467	173,916
Plant and machinery		281,972	544,962
Furniture and equipment		18,775	117,109
Tools and accessories		674	126,752
Transport vehicles		552,253	488,642
Computers, telecommunication and ancillary equipment		212,849	669,442
		18,386,642	38,611,538

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
11.2 Disposals during the period / year			
Transport vehicles		3,961	26,838
Computers and ancillary equipmen		18	311
		3,979	27,149
11.3 Capital work-in-progress			
Transmission system		9,517,001	7,441,994
Distribution system		34,079,005	19,549,429
Stores and spares including in transit Rs. 378.920 million (June 30, 2024: Rs. 1,996.335 million)		18,637,852	16,551,151
Advances for land and other capital expenditure		1,553,556	2,743,612
		63,787,414	46,286,186
12. STOCK-IN-TRADE			
- Gas in pipelines		10,126,049	11,028,298
- Gas in floating storage regassification unit (FSRU)/ Held with third party	12.1	25,509,161	8,017,263
		35,635,210	19,045,561

12.1 This includes gas purchased by the Company that is yet to be delivered by Engro Elengy Terminal (Private) Limited ('EETL') and PGP Consortium Limited.

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
13. TRADE DEBTS			
Considered good:			
Secured		108,395,003	121,343,849
Unsecured	13.1	136,481,511	194,677,656
Deferred gas sales		(332,172)	(827,146)
		244,544,342	315,194,359
Less: Allowance for expected credit losses		(34,064,040)	(32,015,006)
		210,480,302	283,179,353

13.1 Included in trade debts are amounts receivable from government-owned power generation companies, independent power producers, and Sui Southern Gas Company Limited (SSGCL), totaling Rs 59,067.858 million (2024: Rs 117,782.889 million), along with interest of Rs 37,173.453 million (2024: Rs 68,296.668 million) due to delayed payments.

Trade and other payables, as referred to in note 7, include an amount of Rs 1,028,721.053 million (2024: Rs 1,034,180.565 million) due to Pakistan Petroleum Limited, SSGCL, Oil and Gas Development Company Limited, Pakistan State Oil Company Limited, Pakistan LNG Limited, and Government Holdings (Private) Limited against gas purchases along with interest accrued on delayed payments of Rs 24,841.653 million (2024: Rs 24,841.653 million) and interest on delayed payments of the Gas Development Surcharge amounting to Rs 4,101.732 million (2024: Rs 4,101.732 million) payable to the Government of Pakistan, as referred to in note 8.

OGRA while acknowledged the liabilities in respect of interest payable to gas creditors in its various determinations but has not included in the determined shortfall till the eventual payment or settlement of circular debt by the Government of Pakistan. This unpaid interest of Rs 474,360.179 million (2024: Rs 370,445.039 million) payable to government-owned and other entities has not been recongized in these financial statements. The settlement of both principal and interest on delayed payments is contingent upon the resolution of inter-corporate circular debt by the Government of Pakistan. Furthermore, the recoverability of amounts totaling Rs 518,071.408 million (2024: Rs 530,702.747 million) and Rs 395,821.575 million (2024: Rs 334,694.507 million), as referred to in note 14, depends on settlements made by the Government of Pakistan—directly or indirectly—which may include increases in future gas prices, subsidies, or alternate mechanisms.

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
14. OTHER RECEIVABLES			
Excise duty recoverable		108,945	108,945
Less: Expected credit losses		108,945	108,945
		-	-
Tariff adjustment (indigenous)	14.1	518,071,408	530,702,747
Tariff adjustment (RLNG)	14.3	395,821,575	334,694,507
Current account with SSGCL		37,075	34,566
Others		524,695	656,292
		914,454,753	866,088,112
14.1 Tariff adjustment (indigenous)			
Opening balance		530,702,747	432,210,524
Recognised for the period/year		(12,631,339)	98,492,223
		518,071,408	530,702,747

14.2 This includes an amount as mentioned below, consisting of various expenses which have either been deferred or disallowed by the OGRA on various grounds, however, the Company has recognized tariff adjustment on such deferments / disallowances in these financial statements as the Company believes that the OGRA in its various determinations in the past years has consistently allowed such expenses and or pended such expenses till its resolution by Federal Government. Accordingly, the Company has filed a review appeal against the Final Revenue Requirements (FRR) decision by the OGRA and is confident of favourable outcome. Detailed break up of the deferred and / or disallowed expenses is as follows:

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
Depreciation - net of ROA	14.2.1	19,000	19,000
Impact of Super Tax on the Rate of Return (ROA)	14.2.2	744,000	744,000
Excess cost of gas sales allowed	14.2.3	(264,557)	(264,557)
Operating cost	14.2.4	81,382	81,382
		579,825	579,825

14.2.1 This represents the depreciation net of ROA inadvertently disallowed by the OGRA, against which the Company has filed a review appeal and is confident of a favourable outcome.

14.2.2 This represents the impact of the super tax on the Rate of Return. The Company has recognized its impact and will address the matter with OGRA, following the precedent set by OGRA in its decision for the Motion for Review of FRR 2021-22. Accordingly, the Company has filed a review appeal against the Final Revenue Requirements (FRR) decision by OGRA and is confident of a favorable outcome.

14.2.3 This represents the cost of gas sold inadvertently excess allowed by the OGRA, which will be offered back by the Company in the Motion for Review of FRR 2023–2024.

14.2.4 This represents the gas internally consumed inadvertently disallowed by the OGRA, against which the Company has filed a review appeal and is confident of a favourable outcome.

	Un-audited March 31, 2025	Audited June 30, 2024
	(Rupees in thousand)	
14.3 Tariff adjustment (RLNG)		
Opening balance	334,694,507	303,252,463
Recognised for the period/year	61,127,068	59,694,554
Received from GoP	-	(28,252,510)
Closing balance	395,821,575	334,694,507

14.3.1 The balance of RLNG tariff adjustment represents the aggregate difference between the margin earned by the Company from the purchase and sale of RLNG based on the notified rates and the RLNG margin guaranteed to the Company till March 31, 2025. The settlement of this amount is expected to materialize in the shape of adjustment to future sale price of RLNG by OGRA.

14.3.2 The balance represents the difference of average cost of RLNG and the average sale price of system gas of the diverted RLNG volumes to system gas consumers. During the period, 45,696,525 MMBTUs of RLNG were diverted and sold as system gas. The tariff adjustment receivable resulting from RLNG sold as system gas will be adjusted upon directional changes in tariff adjustments in future periods to be determined by the

OGRA. Federal Government released subsidy amounting to Rs 116,057.910 million till March 31, 2025.

14.4 This includes an amount as mentioned below, consisting of various expenses which have either been deferred or disallowed by the OGRA on various grounds, however, the Company has recognized tariff adjustment on such deferments / disallowances in these financial statements. Accordingly, the Company has filled a review appeal against the Final Revenue Requirements (FRR) decision by the OGRA and is confident of favourable outcome. Detailed break up of the deferred and / or disallowed expenses is as follows:

	Note	Un-audited March 31, 2025	Audited June 30, 2024
		(Rupees in thousand)	
Take or pay adjustment relating to prior years	14.4.1	14,847,602	14,847,602
Finance cost on encashment of security		-	5,056,909
LPS income take or pay adjustment		-	(6,950,945)
Operating cost	14.4.2	245,000	245,000
		15,092,602	13,198,566

14.4.1 This represents the take-or-pay adjustment of prior years for the diversion of RLNG to domestic sector consumers. This amount has not been disallowed by OGRA; instead, it has been pended until the conclusion of matters pending with the Honorable Lahore High Court for enforcement and recovery of Awards under the Recognition and Enforcement Act 2017. It also includes an amount of Rs 1,079.490 million pertaining to Take or pay adjustment of prior years for diversion of RLNG to domestic sector consumers.

14.4.2 This represents the operating cost incurred by the Company in respect of take-or-pay cases with Government-owned Power Producers (GPPs). This amount has not been disallowed by OGRA; instead, it has been pended until the conclusion of matters pending with the Honorable Lahore High Court for enforcement and recovery of Awards under the Recognition and Enforcement Act 2017.

	Un-audited March 31, 2025	Audited June 30, 2024
	(Rupees in thousand)	
15. CASH AND BANK BALANCES		
At banks:		
Deposit accounts	11,697,290	9,913,385
Current accounts	228,174	157,985
	11,925,464	10,071,370
Collection accounts	9,333,506	8,161,837
In hand	4,151	1,648
	21,263,121	18,234,855
Loss allowance	(490,308)	(490,308)
	20,772,813	17,744,547

15.1 Included in deposit accounts are amounts deposited by the Company in separate bank account(s) for funds released by the Government as grant to finance distribution development projects being the Government share of cost. Withdrawal from this account(s) is made on periodic basis to the extent of projects approved and sanctioned therefrom and until then, these funds amounting to Rs 7,221.554 million (June 30, 2024: Rs 7,728.567 million) are not used for the normal treasury operations of the Company. Any profit earned thereon is credited to the funds instead of accounting for as Company's income.

	Three-month period ended		Nine months period ended	
	Un-audited March 31, 2025	Un-audited March 31, 2024	Un-audited March 31, 2025	Un-audited March 31, 2024
	(Rupees in thousand)		(Rupees in thousand)	
16. REVENUE FROM CONTRACTS WITH CUSTOMERS - GAS SALES				
Gross sales - Indigenous gas	151,786,097	184,646,782	429,370,255	398,010,853
Gross sales - RLNG	202,830,054	243,797,984	766,644,691	766,002,107
Gross sales - LPG air mix	15,084	-	28,610	-
	354,631,235	428,444,766	1,196,043,556	1,164,012,960
Sales tax - Indigenous gas	(20,320,895)	(24,794,202)	(60,329,564)	(53,641,576)
Sales tax - RLNG	(31,537,472)	(38,325,634)	(119,330,521)	(120,504,466)
Sales tax - LPG air mix	(2,727)	-	(5,176)	-
	(51,861,094)	(63,119,836)	(179,665,261)	(174,146,042)
	302,770,141	365,324,930	1,016,378,295	989,866,918
17. TARIFF ADJUSTMENT				
Indigenous gas	21,398,488	29,373,618	(12,631,339)	111,341,579
RLNG	42,657,502	3,897,643	61,127,068	28,420,386
	64,055,990	33,271,261	48,495,729	139,761,965

	Three-month period ended		Nine months period ended	
	Un-audited March 31, 2025	Un-audited March 31, 2024	Un-audited March 31, 2025	Un-audited March 31, 2024
	(Rupees in thousand)		(Rupees in thousand)	
18. COST OF GAS SALES				
Opening stock of gas in pipelines	30,109,453	32,418,026	19,045,561	18,247,043
Gas purchases:				
- Southern system	112,516,167	134,377,969	224,518,661	284,615,480
- Northern system	32,103,686	40,726,212	101,128,096	124,982,603
- RLNG	174,784,651	188,644,285	656,522,215	658,104,106
- LPG	11,375	-	27,176	-
	319,415,879	363,748,466	982,196,148	1,067,702,189
	349,525,332	396,166,492	1,001,241,709	1,085,949,232
Less: Gas internally consumed	2,918,761	4,335,410	9,357,989	11,106,397
Closing stock of gas in pipelines	35,635,210	18,002,224	35,635,210	18,002,224
	38,553,971	22,337,634	44,993,199	29,108,621
Distribution Cost	13,854,267	14,033,846	40,656,214	39,559,557
	324,825,628	387,862,704	996,904,724	1,096,400,168
19. OTHER INCOME				
Interest income on late payment of gas bills	958,156	8,077,725	13,357,113	23,204,688
Gain on initial recognition of financial liabilities at fair value	484	699	1,452	2,098
Interest on staff loans and advances	21,898	17,437	77,318	66,938
Return on bank deposits	135,176	388,241	672,681	1,254,096
Net gain on sale of fixed assets	378	24,667	33,937	99,499
Meter Rentals and service income	1,071,931	1,052,281	3,192,280	3,095,858
Amortization of deferred credit and contract liabilities	695,689	650,244	2,066,768	1,917,870
Insurance claim	-	188	-	244
Sale of tender documents	8,090	2,239	19,065	9,567
Sale of scrap	-	70,793	240,117	151,084
Liquidated damages recovered	119,877	30,669	462,932	115,092
Gain on construction contracts	-	-	58,106	-
Bad debt recoveries	386	693	674	1,940
Exchange gain	-	150,393	-	447,464
Transportation Income	445,678	396,109	1,365,566	1,114,482
Miscellaneous	8,144	13,262	30,618	66,442
	3,465,887	10,875,640	21,578,627	31,547,362
20. OTHER EXPENSES				
Workers' Profit Participation Fund	227,203	319,139	929,332	1,000,654
Exchange loss on gas purchases	37,175	-	51,976	-
Loss on initial recognition of financial assets at fair value	124,617	-	126,589	151,951
	388,995	319,139	1,107,897	1,152,605

21 REVERSAL UNDER SETTLEMENT AGREEMENTS OF INTEREST INCOME RECOGNIZED IN PRIOR PERIODS ON LATE PAYMENTS

The Company in line with the Federal Government's decision on the case submitted by the Ministry of Energy (Power Division) dated January 14, 2025 and March 19, 2025 has approved the settlement mechanism for the waiver of late payment surcharge income against Government-owned Power Producers (GPPs) and certain Independent Power Prodcuers (IPPs). Accordingly, net amount of late payment surcharge (LPS) recognized earlier on account of delayed payments by GPPs and IPPs amounting to Rs 25,724.546 million has been derecognized in the subsequent period.

Moreover, as part of the aforesaid decision, the Company entered into agreements with GPPs for the settlement of Take or Pay (ToP) disputed invoices under which LPS income amounting to Rs 6,950.945 million has been subsequently derecognized while LPS expense recognized in prior year of National Power Parks Management Company (Private) Limited (NPPMCL) amounting to Rs 5,056.909 million has been subsequently recovered.

	Three-month period ended		Nine months period ended	
	Un-audited March 31, 2025	Un-audited March 31, 2024	Un-audited March 31, 2025	Un-audited March 31, 2024
	(Rupees in thousand)		(Rupees in thousand)	
22. Income tax and levy				
Levy				
Minimum tax differential	-	1,273,190	-	2,572,659
Income tax				
Current tax				
- For the period	294,878	1,983,844	23,382,380	6,556,449
- Prior years	-	-	388,215	-
	294,878	1,983,844	23,770,595	6,556,449
Deferred tax	1,633,720	(893,757)	(16,250,993)	(840,544)
	1,928,598	1,090,087	7,519,602	5,715,905

	Note		
23. CASH GENERATED FROM OPERATIONS			
Profit before minimum tax and income tax		17,657,311	19,012,411
Adjustment for non-cash charges and other items:			
Depreciation on operating fixed assets		13,881,527	12,836,265
Depreciation on right of use of assets		2,622,757	2,630,557
Amortization of intangible assets		138,320	138,978
Provision for employee benefit obligations		4,164,377	3,486,285
Amortization of deferred credit		(2,066,768)	(1,917,870)
Finance cost		23,574,737	27,297,285
Return on bank deposits		(672,681)	(1,254,096)
Net gain on sale of fixed assets		(33,937)	(99,499)
Net impairment loss on financial assets		2,049,035	1,185,927
Loss on initial recognition of financial assets at fair value		126,589	151,951
Gain on initial recognition of financial liabilities at fair value		(1,452)	(2,098)
Unwinding of discounting adjustment on deferred grant - net		(52,619)	(38,949)
Working capital changes	23.1	(3,214,298)	(4,266,666)
		58,172,898	59,160,481

	Nine months period ended	
	Un-audited March 31, 2025	Un-audited March 31, 2024
	(Rupees in thousand)	
23.1 Working capital changes		
(Increase) / decrease in current assets		
Stores and spares parts	(1,100,545)	(966,205)
Stock-in-trade	(16,589,649)	244,819
Trade debts	70,650,016	(7,439,492)
Loans and advances	(5,383,441)	(2,552,225)
Trade deposits and prepayments	(191,172)	(39,144)
Other receivables	(56,109,257)	(147,091,932)
	(8,724,048)	(157,844,179)
Increase / (decrease) in current liabilities:		
Trade and other payables	5,509,750	153,577,513
	(3,214,298)	(4,266,666)
23.2 Cash and cash equivalents		
Cash and bank balances	20,772,813	26,438,104
Short term running finance	(156,379,729)	(135,920,021)
	(135,606,916)	(109,481,917)

24. INCORPORATION OF TARIFF REQUIREMENTS

24.1 OGRA vide its decision dated June 21, 2018 on the Estimated Revenue Requirement ('ERR') of the Company for the year 2018-19 decided in consultation with the Federal Government and other licensees in the natural gas sector to revise the tariff regime including the rate of return which is to be based on Weighted Average Cost of Capital ('WACC') from the financial year 2018-19.

OGRA in its decision dated October 06, 2025 for Final Revenue Requirement (FRR) for FY 2024-25 has reworked the Rate of Return on Average Net Assets (ROA) for the year 2024-25 at 21.25% as compared to the previous ROA rate of 26.22% determined for FY 2023-24.

As per the tariff regime, the Company is required to earn an annual return of not less than the WACC on the value of its average fixed assets in operation (net of deferred credit), before corporate income taxes, interest and other charges on debt and after excluding interest, dividends and other non operating income and before incorporating the effect of efficiency benchmarks prescribed by OGRA.

24.2 During the period, the Company could not meet the benchmarks prescribed by the OGRA and as a result the return for the year on the aforesaid basis works out to be 14.88% (Mar 31, 2024: 17.52%). Among other disallowances made by the OGRA, the Company has also incorporated the effect of Unaccounted for Gas (UFG), which represents the volume difference of gas purchases and sales, amounting to Rs 3,213.539 million (Mar 31, 2024: Rs 1,219.132 million), which is in excess of the new UFG prescribed benchmark of 0.36% (Mar 31, 2024: 0.36%) for transmission segment and 7.275% (Mar 31, 2024: 7.248%) for distribution segment.

25. TRANSACTIONS WITH ASSOCIATES AND RELATED PARTIES

Related parties on the basis of common directorship of the Company comprise of associated companies. These also includes state-controlled entities, staff retirement benefit plans and the Company's directors and key management personnel. Details of significant transactions with these related parties in these condensed interim financial statements are as follows:

		Un-audited	Un-audited
		Nine months ended	
		March 31, 2025	March 31, 2024
		(Rupees in thousand)	
25.1 Transactions during the period	**Basis of relationship**		
Gas sales	Common directorship / Gop holdings	409,015,901	402,793,040
Purchase of materials	Common directorship / Gop holdings	8,754,648	2,511,647
Purchase of gas, regasification & transportation services	Common directorship / Gop holdings	961,400,732	1,039,938,759
Service charges	Common directorship / Gop holdings	103,296	219,365
Profit received on bank deposits	Common directorship	18,729	36,821
Finance cost	Common directorship	-	1,325,696
Transportation incme	Common directorship / Gop holdings	6,375	5,173
Distributor margin	Common directorship / Gop holdings	8,303	11,679
Insurance expenses	Gop holdings	175,487	551,284
Insurance claims received	Gop holdings	658,777	213,508
Contributions to defined contribution plans	Common management	663,590	674,431
Contributions to defined benefit plans	Common management	4,486,286	3,697,937
Dividend paid	Common directorship / Gop holdings	1,152,475	389,933
Honorarium / Fee paid to directors	Director	18,200	29,584
Remuneration and benefits paid to key management personnel	Key mangement personnel	275,893	274,672

	Un-audited March 31, 2025	Audited June 30, 2024
	(Rupees in thousand)	
25.2 Period end balances		
Receivable from related parties	79,274,328	143,504,946
Payable to related parties	1,169,206,428	1,105,650,187

25.3 The review report submitted by Internal Audit department to BAC/BOD on the investigation of related party transactions of Mr. Ahmad Aqeel was submitted to SECP and External Agency. The External Agency has closed the matter while certain observations were raised by SECP on the report which have been responded to. Necessary action, if any, will be taken once the matter is concluded. So far, no response has been received from SECP.

26. FINANCIAL RISK MANAGEMENT

The Company's activities expose it to a variety of financial risks: market risk (including currency risk, other price risk and interest rate risk), credit risk and liquidity risk

These condensed interim financial statements do not include all financial risk management information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2024.

There have been no significant changes in the risk management department or in risk management policies since the year ended June 30, 2024.

26.1 Contractual Maturities

The contractual maturities of the Company's financial liabilities were as follows:

	Less than 1 year	Between 1 and 5 years	Over 5 years	Contractual cash flows	Carrying Amount
	(Rupees in thousand)				
As at March 31, 2025					
Security deposits	-	72,280,212	-	72,280,212	72,280,212
Unclaimed dividend	243,554	-	-	243,554	243,554
Interest / mark-up accrued on loans and other payables	23,588,234	-	-	23,588,234	23,588,234
Long term financing	10,033,611	18,610,898	2,047,326	30,691,835	23,533,546
Trade and other payables	1,167,432,618	-	-	1,167,432,618	1,167,432,618
Short term borrowings	166,379,729	-	-	166,379,729	166,379,729
Lease liabilities	7,730,481	23,331,333	6,626,266	37,688,080	24,959,368
	1,375,408,227	114,222,443	8,673,592	1,498,304,262	1,478,417,261
As at June 30, 2024					
Security deposits	-	62,712,055	-	62,712,055	62,712,055
Unclaimed dividend	231,709	-	-	231,709	231,709
Interest / mark-up accrued on loans and other payables	45,093,225	-	-	45,093,225	45,093,225
Long term financing	12,583,869	29,032,291	4,528,286	46,144,446	29,746,870
Trade and other payables	1,153,710,291	-	-	1,153,710,291	1,153,710,291
Short term borrowings	140,209,138	-	-	140,209,138	140,209,138
Lease liabilities	7,804,760	23,692,730	10,702,155	42,199,645	28,197,067
	1,359,632,992	115,437,076	15,230,441	1,490,300,509	1,459,900,355

27. EVENTS AFTER THE REPORTING PERIOD

27.1 The Board of Directors of the Company in its meeting held on November 01, 2025 has proposed an interim cash dividend of Rs Nil per share (Mar 31, 2024: Rs Nil per share), amounting to Rs Nil (Mar 31, 2024: Rs Nil) for the year ended June 30, 2025.

The members in the Annual General Meeting held on May 22, 2025 approved a final cash dividend of Rs 7.50 per share, aggregating to Rs 4,756.625 million for the year ended June 30, 2024. These condensed interim financial statements do not include the effect of this transaction.

28. CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard 34 - 'Interim Financial Reporting', the condensed interim statement of financial position has been compared with the balances of annual audited financial statements of preceding financial year, whereas, the condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.

Corresponding figures have been re-arranged and reclassified, wherever necessary, for the purposes of comparison and better presentation as per reporting framework. However, no significant re-arrangements/re-classifications have been made.

29. DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements were authorized for issue on November 01, 2025 by the Board of Directors of the company.

(Kamran Akram)
Chief Financial Officer

(Amer Tufail)
Managing Director/CEO

(Muhammad Ismail Qureshi)
Chairman

آپریشنل صلاحیت کو بڑھانے کے لیے سی وی-25 سے ادھی-روات نیٹ ورک تک 24" قطر کی 63.5 کلومیٹر لائن کے لیے ڈیزائن کا کام بھی مکمل کرلیا گیا ہے۔ مزید برآں، ایس این جی پی ایل نے میسرز ایم اوایل کے لیے 8" قطر کی 2.5 کلومیٹر مکوری ایسٹ-6 فلولائن کا آغاز کیا، اور دیگر ایم اوایل فلولائنوں کی تعمیر، بشمول راز گیر-1 سے تولانج ویسٹ ویل-2 (8" قطر کی 13 کلومیٹر) اور تولانج ویسٹ ویل-2 سے ای پی ایف تولانج (10" قطر کی 7 کلومیٹر) مکمل کر لی ہے۔

اظہارِ تشکر

آپ کے ڈائریکٹرز حصہ داران اور اس کے قابل قدر صارفین کی طرف سے موصول ہونے والی مسلسل حمایت اور سرپرستی کے لئے شکر گزار ہیں۔ ہم ان تمام ملازمین کی لگن اور عزم کا بھی اعتراف کرتے ہیں جنہوں نے کمپنی کے تمام آپریشنز کو برقرار رکھنے کے لئے قابل قدر خدمات فراہم کیں۔

ہم حکومت پاکستان، وزارت توانائی (پیٹرولیم ڈویژن) اور آئل اینڈ گیس ریگولیٹری اتھارٹی (اوگرا) کی طرف سے ملنے والی مسلسل رہنمائی اور تعاون کو سراہتے ہیں۔

منجانب بورڈ

(محمد اسماعیل قریشی)
چیئرمین-بورڈ آف ڈائریکٹرز

(عامر طفیل)
مینجنگ ڈائریکٹر/منتظم اعلیٰ

لاہور.

01 نومبر 2025

31 مارچ 2025 کو ختم ہونے والی مدت کے لیے تیسری سہ ماہی کے گوشوارہ جات پر ڈائریکٹرز کا جائزہ

ہم 31 مارچ 2025 کو ختم ہونے والی مدت کے لیے آپ کی کمپنی کے غیر پڑتال شدہ مالی گوشوارہ جات پیش کرتے ہوئے خوشی محسوس کر رہے ہیں۔ کمپنی 17,657 ملین روپے کا منافع قبل از ٹیکس کمانے میں کامیاب رہی ہے جبکہ گزشتہ سال کے اسی عرصہ کے دوران یہ 16,440 ملین روپے تھا۔ منافع بعد از ٹیکس 10,137 ملین روپے رہا جبکہ گزشتہ سال کے اسی عرصہ کے دوران 10,724 ملین روپے کا منافع ہوا تھا۔ زیر جائزہ مدت کے لیے فی حصص آمدنی 15.98 روپے ہے جبکہ گزشتہ سال کی اسی مدت کے دوران فی حصص آمدنی 16.91 روپے تھی.

زیر جائزہ مدت کے مالی نتائج کا خلاصہ ذیل میں دیا گیا ہے:

	(ملین روپے میں)
منافع قبل از ٹیکس	17,657
ٹیکس کی دستیابی	(7,519)
منافع بعد از ٹیکس	10,137

اس مدت کے لئے منافع بعد از ٹیکس میں جزوی کمی بنیادی طور پر گزشتہ سال کی اسی مدت کے مقابلے میں ٹیکس کے التزامات میں اضافے کی وجہ سے ہے۔ غیر محسوب گیس کا مجموعی حجم 24,559 ایم ایم سی ایف سے کم ہو کر 22,985 ایم ایم سی ایف ہونے کے باوجود غیر محسوب گیس بینچ مارک کی مد میں عدم اجازت میں اضافہ دیکھا گیا ہے۔ عدم اجازت میں اضافہ سیلز مکس میں تبدیلیوں اور بجلی اور کیپٹیو پاور صارفین کی طرف سے کم استعمال کی وجہ سے ہے۔ گیس کے شعبے کو درپیش موجودہ معاشی چیلنجوں کے باوجود، کمپنی کی مستقل کارکردگی اور پائیدار منافع انتہائی قابل ستائش ہے۔ بورڈ آف ڈائریکٹرز، مینجمنٹ اور عملہ کو یقین ہے کہ آنے والے سالوں میں کمپنی کی آپریشنل اور مالی کارکردگی میں بہتری آتی رہے گی۔

منصوبہ جات

اس مدت کے دوران آپ کی کمپنی نے 59.87 کلومیٹر طویل ترسیلی لائنیں بچھائی ہیں جن کا قطر 6 سے 24 انچ تک ہے۔ ترسیلی لائنوں کے علاوہ، 31 مارچ 2025 کو ختم ہونے والی تیسری سہ ماہی کے دوران دباؤ کو بہتر بنانے اور نئے شہروں کو گیس کی فراہمی کے لیے 352.996 کلومیٹر تقسیمی میز بچھائے گئے جس سے صارفین کے اطمینان کی سطح میں اضافہ ہوا ہے۔ مزید برآں، کمپنی میسرز ایم او ایل کے لیے راز گیر پراجیکٹ کی 20 کلومیٹر کنٹریکٹ لائنوں کی تعمیر کے عمل میں ہے۔

جاری/مستقبل کے منصوبے

اس مدت کے دوران، کمپنی نے اپنے ترسیلی نظام کو مضبوط بنانے میں اہم سنگ میل حاصل کیے۔ بنوں ویسٹ اور ولی گیس فیلڈز کو داؤد خیل سے جوڑنے والے 18" قطر کے 230 کلومیٹر طویل شہید فہد اشفاق پراجیکٹ کو 23 مارچ 2025 کو کامیابی کے ساتھ فعال کر دیا گیا، جس سے ایم پی سی ایل کے شیوا ویل-1 سے گیس شمولیت کو ممکن بنایا گیا۔

کوٹ پلک منصوبے کے تحت کوٹ پلک فیلڈ سے 45 ایم ایم سی ایف ڈی گیس کی شمولیت اور سسٹم کو بڑھانے کے لیے متعدد ترسیلی پائپ لائنیں بچھائی جا رہی ہیں جس میں موجودہ 8 انچ قطر کی 44.6 کلومیٹر طویل لائن کو نئی 18 انچ قطر کی لائن سے تبدیل کرنا بھی شامل ہے۔

16" قطر کی 3 کلومیٹر چاہ تمبولی – سندر انڈسٹریل اسٹیٹ لوپ لائن فعال ہونے کے لیے تیار ہے، جبکہ میر پور ماتھیلو میں 20" قطر کی 13.6 کلومیٹر کیو وی-2 سے فوجی فرٹیلائزر پائپ لائن کی تعمیر 105 ایم ایم سی ایف ڈی آر ایل این جی کی فراہمی کے لیے اشتراک کی بنیاد پر جاری ہے۔

SNGPL REGIONAL OFFICES

Sr.#	Region Office	Address	Phone #	Fax #
1	Head Office	21- Kashmir Road, Lahore	042-99082000-06	
2	Abbottabad	Jab Pul, Mansehra Road, Abbottabad	0992-921071 / 921068	0992-921070
3	Bahawalpur	6-D, Model Town-A, near Railway Road, Bahawalpur	062-9255022-23	062-9255026
4	Faisalabad (D)	Sargodha Road, Faisalabad	0419210036	0419210037
5	Faisalabad (T)	SNGPL Transmission Headquarters, Sargodha Road, Faisalabad	041-9210018	041-9210031
6	Gujranwala	M. A. Jinnah Road, Link Sui Gas Road, Gujranwala.	055-9200494 055-9200480-84	
7	Gujrat	State Life Building, 120 & 121, G.T. Road, Gujrat	053-9260324 053-9260451 053-9260423 053-9260322	053-9260321
8	Islamabad	Plot # 28-30, Sector-I-9/2, Industrial Area, Islamabad	051-9257736-8 051-9257712	
9	Karak	Mother Plaza, Indus Highway, near Jalil Chowk, Karak		
10	Lahore (East & West)	21- Industrial Area, Gurumangat Road, Gulberg III, Lahore	042-99263361-80	042-99263389
11	Multan (D)	Piran Ghaib Road, Multan	061-9220081-87	061-9220090
12	Multan (T)	SNGPL Transmission, Piran Ghaib Road, Multan	061-9220349 061-9220341	061-9220342
13	Peshawar	Plot No.33, Sector B-2, Phase-5, Hayatabad, Peshawar	091-9217757	091-9217758
14	Mardan	Riffat Mahal, Nowshera Road, near Industrial Estate, Mardan	0937-880096	
15	Rawalpindi	Al-Mansha Plaza, GT Road, near DHA-II, Mohra Nagial, Swan Camp, Rawalpindi	051-4917278	051-4917265
16	Sahiwal	79-A & C, Canal Colony, Farid Town Road, Sahiwal	051-4917266 040-9200129	
17	Sargodha	15-Muslim Town, Sargodha	048-3224401	048-3224402
18	Shiekhupura	Al Noor marriage hall, Faisalabad bypass Road, Sheikhupura	056-6348679 056-6348680	
19	Sialkot	Head Marala Road, Malkay Kalan, Sialkot	052-3557173 052-3251350	
20	Wah (T)	SNGPL Transmission, Gudwal Link Road, The Mall, Wah Cantt	051-4511152	051-4530539

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