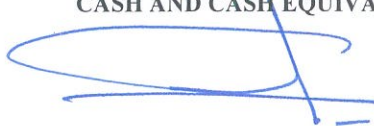


KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE FIRST QUARTER ENDED DECEMBER 31, 2025

	December 31 2025 (Unaudited)	December 31 2024 Unaudited
	----- Rupees in 000's -----	
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before taxation	161,402	46.637
Adjustments for:		
- Financial cost	64,114	115.125
- Depreciation	79,512	59.650
- Amortization	89	93
	143,715	174.868
Working capital changes:		
Trade Debts	207,392	-
Stores, spares and loose tools	(31,608)	(38.491)
Stock in trade	(65,966)	(742.920)
Loans and advances - Considered good	59,247	(14.234)
Deposits, prepayments and other receivables	1,206	12.680
Trade and other payables	(250,625)	502.484
	(80,354)	(280.481)
	224,763	(58.976)
Taxes paid - net	(23,262)	(56.760)
Financial charges paid	(79,363)	(141.012)
	(102,625)	(197.772)
Net cash (used in) operating activities	122,138	(256.748)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(360)	(55.045)
Long term deposits	6,963	10.839
Short term investment	-	22.300
Capital work-in-progress	(422)	(11.334)
Net cash (used in) investing activities	6,181	(33.240)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term borrowing	74,220	218.412
Proceeds from Long term borrowing	(178,299)	53.062
Repayment of lease rentals	(3,412)	(2.726)
Net cash generated from financing activities	(107,491)	268.748
NET DECREASE IN CASH AND CASH EQUIVALENTS	20,828	(21.239)
CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD	218,769	82.246
CASH AND CASH EQUIVALENT AT END OF THE PERIOD	239,597	61.007


Faraz Mubeen Jumani
Chief Executive


Muhammad Mubeen Jumani
Director


Mirza Muhammad Bilal Kamil
Chief Financial Officer




KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM PROFIT OR LOSS ACCOUNT (UNAUDITED)
FOR THE FIRST QUARTER ENDED DECEMBER 31, 2025

	December 31 2025	December 31 2024
	----- Rupees in 000's -----	----- Rupees in 000's -----
SALES - NET	1,932,665	2,213,711
COST OF SALES	(1,603,277)	(1,942,163)
GROSS PROFIT	329,388	271,548
OPERATING EXPENSE		
Administrative expenses	(102,917)	(104,080)
Distribution expense	(3,656)	(11,568)
	(106,573)	(115,648)
OPERATING PROFIT	222,815	155,900
OTHER INCOME	3,518	6,124
	226,333	162,024
FINANCIAL CHARGES	(64,931)	(115,387)
PROFIT BEFORE TAXATION	161,402	46,637
TAXATION	(68,591)	(23,687)
PROFIT AFTER TAXATION	92,811	22,950
OTHER COMPREHENSIVE INCOME	-	-
TOTAL COMPREHENSIVEC PROFIT FOR THE PERIOD	92,811	22,950
EARNINGS PER SHARE-BASIC AND DILUTED	5.80	1.43


Faraz Mubeen Jumani
Chief Executive



Muhammad Mubeen Jumani
Director




Mirza Muhammad Bilal Kamil
Chief Financial Officer

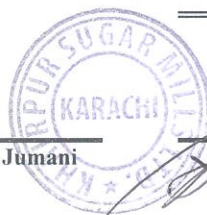
KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM FINANCIAL POSITION (UNAUDITED)
AS AT DECEMBER 31, 2025

	December 31 2025 (Unaudited)	September 30 2025 (Audited)
	--- Rupees in 000's ---	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6,312,115	6,390,892
Intangible assets	7,015	7,104
Long term deposits	62,602	69,565
	6,381,732	6,467,562
CURRENT ASSETS		
Stock in trade	1,674,480	1,608,514
Stores and spare and loose tools	249,823	218,215
Trade debts	378,562	585,954
Loans and advances	1,370,287	1,429,534
Deposits, prepayments and other receivables	140,603	141,809
Tax refund due from Government	6,963	7,811
Cash and bank balances	239,597	218,769
	4,060,315	4,210,606
TOTAL ASSETS	10,442,047	10,678,167
EQUITY AND LIABILITIES		
Authorised share capital		
20,000,000 ordinary shares of Rs. 10/- each	200,000	200,000
Issued, subscribed and paidup capital	160,175	160,175
Accumulated profit	683,824	557,541
Surplus on revaluation of fixed assets-net	3,110,817	3,144,289
Subordinated loan	1,140,657	1,140,657
	5,095,473	5,002,662
SHAREHOLDER'S EQUITY		
NON-CURRENT LIABILITIES		
Long term financing	45,766	224,065
Deferred liability	1,291,097	1,246,664
Liabilities against asset subject to finance lease	247,287	247,356
	1,584,150	1,718,085
CURRENT LIABILITIES		
Assets subject to finance lease	49,844	53,187
Trade and other payables	510,990	761,615
Short term borrowing	3,019,052	2,944,832
Accrued markup	182,538	197,786
	3,762,424	3,957,420
CONTINGENCIES		
	-	-
TOTAL EQUITY AND LIABILITIES	10,442,047	10,678,167


Faraz Mubeen Jumani
Chief Executive


Muhammad Mubeen Jumani
Director


Mirza Muhammad Bilal Kamil
Chief Financial Officer



KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM CHANGES IN EQUITY (UNAUDITED)
AS AT DECEMBER 31, 2025

<i>Issued, subscribed & paid-up capital</i>	<i>Capital Reserve Surplus on revaluation of fixed assts</i>	<i>Accumulated Profit</i>	<i>Subordinated Loan</i>	<i>Total</i>
-----Rupees in 000's-----				

Balance as at September 30, 2024	160,175	2,368,193	395,911	1,140,657	4,064,936
Revaluation during the period - net off deferred tax	-	876,205	-	-	876,205
<i>Total comprehensive income for the period ended September 30 2025</i>					
- Profit for the period	-	-	61,521	-	61,521
- Other comprehensive income for the period	-	-	-	-	-
	-	-	61,521	-	61,521
Present value adjustment of long term loan due to modification	-	-	-	-	-
Transfer on account of incremental depreciation-net of deferred tax	-	(100,109)	100,109	-	-
Balance as at September 30, 2025	160,175	3,144,289	557,541	1,140,657	5,002,662
Balance as at September 30, 2025	160,175	3,144,289	557,541	1,140,657	5,002,662
Revaluation during the period - net off deferred tax	-	-	-	-	-
<i>Total comprehensive income for the year ended December 31 2025</i>					
- Profit for the period	-	-	92,811	-	92,811
- Other comprehensive income for the period	-	-	-	-	-
	-	-	92,811	-	92,811
Transfer on account of incremental depreciation-net of deferred tax	-	(33,472)	33,472	-	-
Balance as at December 31, 2025	160,175	3,110,817	683,824	1,140,657	5,095,473

Faraz Mubeen Jumani
Chief Executive

Muhammad Mubeen Jumani
Director

Mirza Muhammad Bilal Kamil
Chief Financial Officer

