

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

A. CASH FLOW FROM OPERATING ACTIVITIES

Net profit before taxation

December 31 2025	December 31 2024
(Unaudited)	Unaudited

----- Rupees in 000's -----

Adjustments for:

- Financial cost
- Depreciation
- Amortization

161,402 46.637

64,114	115.125
79,512	59.650
89	93

143,715 174.868

Working capital changes:

Trade Debts

207,392	-
(31,608)	(38.491)

Stores, spares and loose tools

(65,966)	(742.920)
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Stock in trade

59,247	(14.234)
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Loans and advances - Considered good

1,206	12.680
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Deposits, prepayments and other receivables

(250,625)	502.484
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Trade and other payables

(80,354)	(280.481)
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224,763 (58.976)

Taxes paid - net

(23,262)	(56.760)
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Financial charges paid

(79,363)	(141.012)
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(102,625) (197.772)

122,138 (256.748)

Net cash (used in) operating activities

B. CASH FLOW FROM INVESTING ACTIVITIES

Fixed capital expenditure

(360)	(55.045)
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Long term deposits

6,963	10.839
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Short term investment

-	22.300
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Capital work-in-progress

(422)	(11.334)
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Net cash (used in) investing activities

6,181	(33.240)
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C. CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from short term borrowing

74,220	218.412
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Proceeds from Long term borrowing

(178,299)	53.062
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Repayment of lease rentals

(3,412)	(2.726)
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Net cash generated from financing activities

(107,491)	268.748
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NET DECREASE IN CASH AND CASH EQUIVALENTS

20,828	(21.239)
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CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD

218,769	82.246
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CASH AND CASH EQUIVALENT AT END OF THE PERIOD

239,597	61.007
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Faraz Mubeen Jumani

Chief Executive


Muhammad Mubeen Jumani

Director




Mirza Muhammad Bilal Kamil

Chief Financial Officer



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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
	<i>--- --- --- Rupees in 000's --- --- ---</i>	
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 COMPREHENSIVE 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

Muzza Muhammad Bilal Kamil
Chief Financial Officer

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

ASSETS

NON-CURRENT ASSETS

Property, plant and equipment
Intangible assets
Long term deposits

December 31 2025 (Unaudited)	September 30 2025 (Audited)
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----- Rupees in 000's -----

6,312,115	6,390,892
7,015	7,104
62,602	69,565
6,381,732	6,467,562

CURRENT ASSETS

Stock in trade
Stores and spare and loose tools
Trade debts
Loans and advances
Deposits, prepayments and other receivables
Tax refund due from Government
Cash and bank balances

1,674,480	1,608,514
249,823	218,215
378,562	585,954
1,370,287	1,429,534
140,603	141,809
6,963	7,811
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

160,175	160,175
683,824	557,541
3,110,817	3,144,289
1,140,657	1,140,657

5,095,473

5,002,662

SHAREHOLDER'S EQUITY

NON-CURRENT LIABILITIES

Long term financing

Deferred liability

Liabilities against asset subject to finance lease

200,000

45,766	224,065
1,291,097	1,246,664
247,287	247,356

1,584,150

1,718,085

CURRENT LIABILITIES

Assets subject to finance lease

Trade and other payables

Short term borrowing

Accrued markup

49,844

510,990	761,615
3,019,052	2,944,832
182,538	197,786
3,762,424	3,957,420

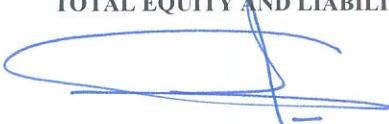
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CONTINGENCIES

TOTAL EQUITY AND LIABILITIES

10,442,047

10,678,167



Faraz Mubeen Jumani
Chief Executive



Muhammad Mubeen Jumani
Director




Marza 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 assets</i>	<i>Accumulated Profit</i>	<i>Subordinated Loan</i>	<i>Total</i>
<i>Rupees in 000's</i>					
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

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Director

Mirza Muhammad Bilal Kamil
Chief Financial Officer

