

SITARA CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	2025 Rupees	2024 Rupees
ASSETS		
Non-current assets		
Property, plant and equipment	29,901,979,692	22,972,725,937
Intangible assets	6,371,408	6,787,155
Investment property	3,418,251,172	3,427,127,457
Long term investments	20,038,687	20,038,687
Long term loans and advances	539,654,841	225,440,500
Long term deposits	125,334,279	125,134,179
	34,011,630,079	26,777,253,915
Current assets		
Stores, spare parts and loose tools	1,710,214,125	1,590,505,516
Stock in trade	4,190,277,216	3,674,746,751
Trade debts	2,919,787,832	3,158,902,678
Loans, advances and receivables	956,327,156	1,556,334,613
Trade deposits, prepayments and other receivables	60,867,513	59,620,692
Prepaid levies	-	14,368,016
Advance income tax	1,006,477,793	1,010,338,685
Income tax refundable	1,543,614,808	1,443,864,352
Other financial assets	773,940,332	864,458,541
Cash and bank balances	334,865,371	360,475,765
	13,496,372,146	13,733,615,609
Total assets	47,508,002,225	40,510,869,524
EQUITY AND LIABILITIES		
Share capital and reserves		
Share capital	214,294,070	214,294,070
Reserves	1,568,514,450	1,491,865,246
Unappropriated profit	13,404,338,197	12,464,377,427
Surplus on revaluation of property, plant and equipment	3,678,569,739	3,893,550,016
Total equity	18,865,716,456	18,064,086,759
LIABILITIES		
Non-current liabilities		
Long term financing	8,021,930,747	2,937,311,929
Deferred taxation	3,770,611,487	3,692,635,660
Deferred liabilities	176,292,219	240,145,871
	11,968,834,453	6,870,093,460
Current liabilities		
Trade and other payables	4,463,873,807	3,210,244,848
Profit / financial charges payable	1,194,155,240	966,092,698
Short term borrowings	9,340,377,001	9,980,651,390
Provision for taxation	839,711,715	614,033,982
Unclaimed dividend	29,912,322	28,135,771
Current portion of long term financing	805,421,231	777,530,616
	16,673,451,316	15,576,689,305
Total equity and liabilities	47,508,002,225	40,510,869,524

Contingencies and commitments



CHIEF EXECUTIVE OFFICER



CHIEF FINANCIAL OFFICER



DIRECTOR

SITARA CHEMICAL INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	<i>2025</i> <i>Rupees</i>	<i>2024</i> <i>Rupees</i>
Revenue from contracts with customers - net	32,530,215,524	31,111,879,733
Cost of sales	(26,911,254,339)	(26,192,619,872)
Gross profit	5,618,961,185	4,919,259,861
Distribution cost	(520,923,571)	(573,592,640)
Administrative expenses	(1,259,270,477)	(1,131,694,578)
Impairment loss on financial assets	(170,681,422)	(10,114,622)
Other expenses	(193,769,295)	(68,572,999)
Finance cost	(1,903,629,448)	(2,348,697,881)
	(4,048,274,213)	(4,132,672,720)
	1,570,686,972	786,587,141
Other income	290,619,451	355,293,508
Profit before income tax and final tax	1,861,306,423	1,141,880,649
Final tax	(1,758,000)	(57,806,602)
Profit before tax	1,859,548,423	1,084,074,047
Provision for taxation	(920,273,870)	(498,566,401)
Profit for the year	939,274,553	585,507,646
Earnings per share - basic and diluted	43.83	27.32


CHIEF EXECUTIVE OFFICER


CHIEF FINANCIAL OFFICER


DIRECTOR

SITARA CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

	Capital reserves					Revenue reserves		Total
	Share capital	Share premium	Reserve on remeasurement of equity instruments at FVTOCI	Remeasurement on post retirement benefits obligation - net of tax	Surplus on revaluation of property, plant and equipment	General reserve	Unappropriated profit	
	----- Rupees -----							
Balance as at July 01, 2023	214,294,070	97,490,410	30,091,545	(5,012,644)	3,115,074,247	1,225,000,000	11,927,300,495	16,604,238,123
Profit for the year	-	-	-	-	-	-	585,507,646	585,507,646
Other comprehensive income	-	-	147,737,308	(3,441,373)	944,339,115	-	-	1,088,635,050
Total comprehensive income	-	-	147,737,308	(3,441,373)	944,339,115	-	585,507,646	1,674,142,696
Transfer to unappropriated profit on account of incremental depreciation - net of tax	-	-	-	-	(165,863,346)	-	165,863,346	-
Transactions with owners								
Final dividend for the year ended June 30, 2023 @ Rest. 10 per share	-	-	-	-	-	-	(214,294,060)	(214,294,060)
Balance as at June 30, 2024	214,294,070	97,490,410	177,828,853	(8,454,017)	3,893,550,016	1,225,000,000	12,464,377,427	18,064,086,759
Profit for the year	-	-	-	-	-	-	939,274,553	939,274,553
Other comprehensive income	-	-	80,499,001	(3,849,797)	-	-	-	76,649,204
Total comprehensive income	-	-	80,499,001	(3,849,797)	-	-	939,274,553	1,015,923,757
Transfer to unappropriated profit on account of incremental depreciation - net of tax	-	-	-	-	(214,980,277)	-	214,980,277	-
Transactions with owners								
Final dividend for the year ended June 30, 2024 @ Rs. 10 per share	-	-	-	-	-	-	(214,294,060)	(214,294,060)
Balance as at June 30, 2025	214,294,070	97,490,410	258,327,854	(12,303,814)	3,678,569,739	1,225,000,000	13,404,338,197	18,865,716,456


CHIEF EXECUTIVE OFFICER


CHIEF FINANCIAL OFFICER


DIRECTOR

SITARA CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax and final tax	1,861,306,423	1,141,880,649
Adjustments for:		
Depreciation on property, plant and equipment	1,520,653,377	1,339,821,434
Depreciation on investment property	8,876,285	9,593,285
Amortization on intangible assets	692,556	754,128
Finance cost	1,903,629,448	2,348,697,881
Amortization of deferred grant	(76,150,124)	(75,086,332)
Remeasurement gain on short term investments measured at FVTPL	-	(10,402)
Loss on disposal of property, plant and equipment	27,450,230	(1,433,507)
Loss on disposal of stores	16,940,847	-
Gain on disposal of investment property	-	(12,526,000)
Gain on sale of investments measured at FVTPL	(12,289,347)	(1,995,315)
Loss on disposal of long term investment measured at FVTPL	-	1,000,000
Exchange loss/(gain)	(60,492)	77,677
Provision for employees benefits	35,101,293	45,601,450
Impairment loss on financial assets	170,681,422	10,114,622
Unwinding of deferred consideration	(17,666,930)	(47,207,878)
Profit on bank deposits	(35,937,426)	(47,955,085)
Dividend income	(70,684,039)	(98,438,249)
Operating cash flows before changes in working capital	5,332,543,523	4,612,888,358
Working capital changes		
(Increase) / decrease in current assets		
Stores, spare parts and loose tools	(136,649,456)	(7,417,659)
Stock in trade	(515,530,465)	(93,101,017)
Trade debts	68,493,916	(935,957,926)
Sales tax refundable	183,708,790	(294,309,088)
Loans and advances	80,743,453	103,545,731
Trade deposits and short-term prepayments	(1,246,821)	(28,059,575)
Increase in current liabilities		
Trade and other payables	1,226,232,956	(679,110,382)
	905,752,373	(1,934,409,916)
Cash generated from operations	6,238,295,896	2,678,478,442
Finance cost paid	(2,374,970,445)	(1,772,179,156)
Employee benefits paid	(29,115,963)	(20,663,135)
Levies paid	-	(62,780,246)
Taxes paid - net	(677,955,309)	(494,989,264)
	(3,082,041,717)	(2,350,611,801)
Net cash generated from operating activities	3,156,254,179	327,866,641
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment including capital work in progress	(7,763,004,577)	(4,214,882,362)
Proceeds from disposal of property, plant and equipment	61,200,878	71,274,192
Purchase of investment property	-	(3,840,000)
Proceeds from disposal of investment property	-	52,500,000
Proceeds from disposal of long term investment	-	4,000,000
Purchase of other financial assets	(1,288,550,926)	(1,716,978,345)
Proceeds from disposal of other financial assets	1,522,609,318	1,812,007,150
Purchase of Intangible Assets	(276,809)	-
Realization of long term loans and advances - net	39,007,803	373,717,426
Long term deposits received / (paid)	(200,100)	400,000
Dividend received	27,845,002	25,295,461
Profit received on bank deposits	35,937,426	47,955,085
Net cash used in investing activities	(7,365,431,985)	(3,548,551,393)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from long term financing	5,823,869,904	1,215,064,870
Repayment of long term financing	(787,510,595)	(701,196,518)
Proceeds from short term borrowings	24,468,725,739	22,211,258,402
Repayment of short term borrowings	(25,109,000,127)	(19,265,736,389)
Dividend paid	(212,517,509)	(212,548,802)
Net cash generated from financing activities	4,183,567,412	3,246,841,563
Net decrease in cash and cash equivalents (A+B+C)	(25,610,394)	26,156,811
Cash and cash equivalents at beginning of the year	360,475,765	334,318,954
Cash and cash equivalents at end of the year	334,865,371	360,475,765


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DIRECTOR