

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

	NOTE	2025 RUPEES	Re-stated 2024 RUPEES
EQUITY AND LIABILITIES			
Share capital and reserves			
<u>Authorised Capital:</u>		<u>100,000,000</u>	<u>100,000,000</u>
<u>Issued, subscribed and Paid up:</u>			
Share capital - ordinary shares of Rs. 10/- each	4	60,000,000	60,000,000
Share premium - capital reserve		30,000,000	30,000,000
Accumulated profits - revenue reserve		254,748,769	214,368,812
		344,748,769	304,368,812
Non-current liabilities			
Lease liabilities	5	6,483,650	6,412,339
Long term loan	6	20,607,966	20,340,482
Deferred Grant	7	12,979,896	14,653,390
Deferred tax liabilities	13	3,291,539	3,108,750
		43,363,051	44,514,961
Current liabilities			
Current portion of long-term liabilities	7	5,287,225	6,517,783
Trade and other payables	8	36,853,468	36,190,525
Loan from directors	9	33,184,524	35,184,524
Unclaimed dividend	10	3,533,863	2,205,234
		78,859,080	80,098,066
Contingencies and commitments	11	-	-
		<u>466,970,900</u>	<u>428,981,840</u>
ASSETS			
Non-current assets			
Property, plant and equipment	12	78,922,760	86,191,447
Deferred tax asset	13	-	-
Long term deposits	14	5,707,010	4,573,230
		84,629,770	90,764,677
Current assets			
Advances, deposits, prepayments and other receivables	15	3,556,398	1,834,816
Stores, spares and loose tools	16	2,044,888	820,773
Stock-in-trade	17	132,325,177	120,561,011
Trade debts	18	205,597,643	186,166,984
Taxation- net	19	16,791,633	15,740,416
Cash and bank balances	20	22,025,392	13,093,163
		382,341,130	338,217,164
		<u>466,970,900</u>	<u>428,981,840</u>

The annexed notes from 1 to 44 form an integral part of these financial statements.


Chief Executive Officer




Chief Financial Officer


Director

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

	NOTE	2025 RUPEES	Re-Styled 2024 RUPEES
Sales - net	21	533,859,533	503,869,911
Cost of sales	22	(385,455,189)	(328,355,551)
Gross profit		148,404,344	175,514,360
Administrative expenses	23	(61,391,686)	(64,975,880)
Selling & distribution Costs	24	(21,220,619)	(20,219,066)
		(82,612,305)	(85,194,946)
Operating profit		65,792,039	90,319,414
Other expenses	25	(3,961,697)	(5,730,882)
Other Income	26	4,101,384	3,965,210
Financial charges	27	(12,477,520)	(11,279,072)
		(12,337,834)	(13,044,745)
Profit before income taxes and final taxes		53,454,206	77,274,670
Taxation - Final taxes	28	-	-
Profit before income tax		53,454,206	77,274,669
Taxation - Income tax	28	(7,850,248)	(24,738,594)
Profit after income tax		45,603,957	52,536,076
Earnings per share - basic and diluted	29	7.60	8.76

The annexed notes from 1 to 44 form an integral part of these financial statements.


Chief Executive Officer


Chief Financial Officer


Director



SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
AS AT JUNE 30, 2025

	2025 RUPEES	Restated 2024 RUPEES
Profit after taxation	45,603,957	52,536,076
Other comprehensive income		
Items that will be reclassified subsequently to profit or loss	-	-
Items that will not be reclassified subsequently to profit or loss	-	-
Total comprehensive income for the year	45,603,957	52,536,076

The annexed notes from 1 to 44 form an integral part of these financial statements.

 _____ Chief Executive Officer	 _____ Chief Financial Officer	 _____ Director
		

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

	Share capital	Capital reserve Share premium	Revenue reserve Accumulated profits	Total
Balance as on June 30, 2023	60,000,000	30,000,000	161,832,737	251,832,737
Total comprehensive income for the year ended June 30, 2024				
Profit after taxation	-	-	52,536,076	52,536,076
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	52,536,076	52,536,076
Final dividend for the year ended	-	-	-	-
Balance as on June 30, 2024 Restated	60,000,000	30,000,000	214,368,812	304,368,812
Total comprehensive income for the year ended June 30, 2025				
Profit after taxation	-	-	45,603,957	45,603,957
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	45,603,957	45,603,957
Final dividend for the year ended June 30, 2024			(5,224,000)	(5,224,000)
Balance as on June 30, 2025	60,000,000	30,000,000	254,748,769	344,748,769

The annexed notes from 1 to 44 form an integral part of these financial statements.

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Chief Executive Officer



[Signature]
Chief Financial Officer

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Director

SARDAR CHEMICAL INDUSTRIES LIMITED**STATEMENT OF CASH FLOW****AS AT JUNE 30, 2025**

	NOTE	2025 RUPEES	2024 RUPEES
Cash flow from/used in operations	40	45,064,518	64,343,471
Finance charges paid	26	(12,477,521)	(10,949,580)
Workers Profit Participation Fund paid	7.2	(4,150,278)	(1,658,257)
Income tax paid	18	(8,718,675)	(20,136,820)
Net cash used in operating activities		19,718,044	31,598,814
Cash flow from investing activities			
Property, plant and equipment purchased	13	(2,864,900)	(61,341,827)
Long term deposits		(1,133,780)	716,200
Net cash used in investing activities		(3,998,681)	(60,625,627)
Cash flow from financing activities			
Loan from directors	9	(2,000,000)	(10,815,476)
Repayment of lease liabilities	5	(1,235,156)	(3,913,384)
Long term loan		343,393	21,670,583
Deffered Grant			16,537,792
Dividend paid	9	(3,895,371)	(99,365)
Net cash generated from financing activities		(6,787,135)	23,380,150
Net decrease in Cash and Cash Equivalents		8,932,229	(5,646,663)
Cash and cash equivalents at the beginning of the year		13,093,163	18,739,826
Cash and Cash Equivalents at the End of the Year		22,025,392	13,093,163

The annexed notes from 1 to 44 form an integral part of these financial statements.

Reema A.
Chief Executive Officer



S. H. B.
Chief Financial Officer

A. S. B.
Director

SARDAR CHEMICAL INDUSTRIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2025

	2025 RUPEES	2024 RUPEES
40. Cash Generated from Operations		
Profit before taxation	53,454,206	77,274,670
<u>Adjustments for non- cash items:</u>		
Depreciation	10,133,587	6,010,052
Amortization of deffered	(1,673,494)	(210,906)
Grant		
Financial Changes	12,477,520	11,279,072
Workers profit participation fund	2,870,795	4,150,278
Impact of Remeasurement of Lease Liability	-	(979,144)
Workers welfare fund	1,090,902	1,577,105
	24,899,310	21,826,457
Profit before Working Capital Changes	78,353,515	99,101,127
<u>Effect of working capital changes:</u>		
(Increase) / decrease in current assets		
Advances, deposits, prepayments and other receivables	(1,721,582)	6,859,036
Stores, spares and loose tools	(1,224,115)	(59,125)
Stock-in-trade	(11,764,166)	(17,215,906)
Trade debts	(19,430,659)	(39,636,138)
(Decrease) / increase in current liabilities		
Trade and other payables	851,524	15,294,478
	(33,288,997)	(34,757,655)
Cash flow from/used in operations	45,064,518	64,343,472

