



S.S. OIL MILLS LIMITED

HEAD OFFICE:

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Lahore-Pakistan.
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Fax: 92-42-35831982
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FACTORY:

27-W.B.Luddan Road,
Vehari-Pakistan.
TEL: 067-3028479

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

Restated

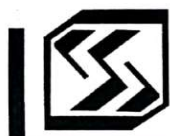
	Note	30-Jun-25 Rupees	30-Jun-24 Rupees
SHARE CAPITAL AND RESERVES			
Authorised			
7,000,000 Ordinary Shares of Rs. 10 each		70,000,000	70,000,000
Issued, Subscribed and Paid up			
Accumulated Profit	5	56,584,000	56,584,000
Surplus on Revaluation of Fixed Assets - Net of Deferred Tax	6	1,488,693,121	1,209,030,441
		627,147,543	434,770,954
		2,172,424,664	1,700,385,395
NON-CURRENT LIABILITIES			
Long Term Loan	7	34,174,460	40,974,476
Lease Liabilities	8	-	-
DEFERRED LIABILITIES			
	30	192,571,264	166,375,878
CURRENT LIABILITIES			
Creditors, Accrued and other Liabilities	9	132,302,235	75,831,665
Markup Accrued		13,120,422	32,815,387
Current Portion of Long Term Liabilities		6,800,016	9,531,266
Short Term Borrowings	10	996,707,854	1,228,118,793
Loan from Directors and Associates	11	20,837,014	20,837,014
Unpaid Dividend	12	3,747,228	3,747,228
		1,173,514,768	1,370,881,353
Contingencies and Commitments			
	13	-	-
		3,572,685,157	3,278,617,102
NON-CURRENT ASSETS			
Property, Plant, and Equipment	14	1,113,040,987	855,711,351
Long Term Deposits	15	35,343,650	18,343,650
		1,148,384,638	874,055,002
CURRENT ASSETS			
Stores & Spares	16	37,792,902	38,647,549
Stocks in Trade	17	1,048,182,441	1,315,376,963
Trade Debtors	18	977,626,896	783,790,233
Advances, Deposits, Prepayments and Other Receivables	19	140,266,206	214,947,915
Cash and Bank Balances	20	220,432,074	51,799,439
		2,424,300,519	2,404,562,100
		3,572,685,157	3,278,617,102

The annexed notes 1 to 42 form an integral part of these financial statements.

Chief Executive
Lahore
October 06, 2025

Director

Chief Financial Officer



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STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

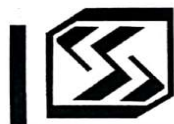
PARTICULARS	Note	30-Jun-25 Rupees	Restated 30-Jun-24
			Rupees
Sales - Net	21	7,828,869,536	4,516,347,175
Less: Cost of Goods Sold	22	7,249,378,131	4,283,584,013
Gross Profit		579,491,405	232,763,162
Administrative and General Expenses	23	74,531,461	54,728,045
Selling & Distribution Costs	24	10,572,530	758,798
		85,103,991	55,486,843
Operating Profit		494,387,413	177,276,319
Other Income	25	12,594,371	8,978,410
		506,981,784	186,254,729
Financial Costs	26	176,732,707	278,124,790
Other Expenses	27	35,129,379	-
		211,862,086	278,124,790
Net (Loss) / Profit for the Year Before Taxation		295,119,698	(91,870,061)
Levies		(5,818,068)	(56,454,340)
(Loss) / Profit before Taxation		289,301,631	(148,324,401)
Taxation	28	(38,668,970)	25,325,244
(Loss) / Profit for the Year After Taxation		250,632,661	(122,999,156)
Earning per Share (Rs. / Share) Basic and Diluted	29	44.29	(21.74)

The annexed notes 1 to 42 form an integral part of these financial statements.

Chief Executive
Lahore
October 06, 2025

Chief Financial Officer

Director



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STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED JUNE 30, 2025

PARTICULARS	Note	Restated	
		30-Jun-25 Rupees	30-Jun-24 Rupees
Profit after Taxation		250,632,661	(122,999,156)
<i>Items that cannot be reclassified to Profit or Loss</i>			
Remeasurement of defined benefit plan		(5,566,628)	(2,530,441)
Related tax impact		1,614,322	742,930
		(3,952,306)	(1,787,511)
Revaluation Surplus		318,622,666	
Related tax impact		(103,942,573)	
		214,680,093	
Total Comprehensive Income		461,360,448	(124,786,667)

The annexed notes 1 to 42 form an integral part of these financial statements.

Chief Executive
Lahore
October 06, 2025

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STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED JUNE 30, 2025

Particulars	Share Capital (Rupees)	Accumulated Profit (Rupees)	Revaluation Surplus (Rupees)	Equity (Rupees)
Balance as on June 30, 2023	56,584,000	1,297,077,358	459,204,609	1,812,865,967
Total Comprehensive Income for the year	-	(124,786,667)	-	(124,786,667)
Transferred from surplus on revaluation of Fixed Assets -Net of Deferred Tax	-	36,739,751	(24,433,655)	12,306,096
Balance as at June 30, 2024 (Restated)	56,584,000	1,209,030,441	434,770,954	1,700,385,396
Total Comprehensive Income for the year	-	246,680,355	-	246,680,355
Assets Revalued during the year			214,680,093	214,680,093
Transferred from surplus on revaluation of Fixed Assets -Net of Deferred Tax	-	32,982,326	(22,303,504)	10,678,822
Balance as at June 30, 2025	56,584,000	1,488,693,121	627,147,543	2,172,424,665

The annexed notes 1 to 42 form an integral part of these financial statements.

Lahore
October 6, 2025

Chief Executive

Director

Chief Financial Officer



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STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2025

	Note	30-Jun-25 Rupees	30-Jun-24 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before taxation		289,301,631	(148,324,401)
Adjustment for:			
Provision for Depreciation		61,293,031	67,933,332
Levies	28	5,818,068	56,454,340
Finance Cost	26	176,732,707	278,124,790
Allowance for expected credit loss		(12,959,316)	-
Other Expenses (WPPF & WWF)	27	35,129,379	-
Gratuity	30.2.5	7,529,514	6,201,812
		273,543,382	408,714,274
Profit before working capital changes		562,845,013	260,389,873
(Increase)/decrease in current assets			
Stores and spares	16	854,648	26,465,295
Stock in trade	17	267,194,522	(507,067,220)
Trade debtors	18	(193,836,663)	(146,962,040)
Advances, deposits, prepayments & Other Receivables	19	135,276,534	(98,956,296)
		209,489,041	(726,520,262)
Increase/ (Decrease) in current liabilities		34,300,508	(500,407,478)
		243,789,548	(1,226,927,740)
Taxes Paid - net		(261,763,209)	(142,849,769)
W.P.P.F. Paid	9.1	-	(19,022,646)
Income Tax Refund		80,944,581	89,938,000
Gratuity Paid	30.2.2	(2,813,421)	(10,224,743)
Financial Charges Paid		(196,427,673)	(248,208,778)
		(380,059,722)	(330,367,936)
Net Cash from Operating Activities		426,574,840	(1,296,905,803)
CASH FLOW FROM INVESTING ACTIVITIES			
Long Term Deposits		(17,000,000)	-
		(17,000,000)	-
CASH FLOW FROM FINANCING ACTIVITIES			
Net Increase in Short term loans	10	(231,410,940)	1,192,815,477
Lease Liability Payment		(272,250)	(1,110,638)
Net Increase in Long term loans	7	(9,259,016)	(9,174,837)
		(240,942,205)	1,182,530,002
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT		168,632,635	(114,375,801)
Cash & Cash Equivalents at the beginning of the Year		51,799,439	166,175,239
Cash & Cash Equivalents at the end of the Year	A	220,432,074	51,799,439

A Cash & Cash Equivalents include cash and bank balances as stated in Note 20
The annexed notes 1 to 42 form an integral part of these financial statements.

Lahore
October 06, 2025

Chief Executive

Director

Chief Financial Officer