

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	NOTE	3 MONTHS Sep. 30, 2025 RUPEES	12 MONTHS June. 30, 2025 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		60,000,000	60,000,000
Share premium - capital reserve		30,000,000	30,000,000
Accumulated profits - revenue reserve		277,785,251	254,748,769
		367,785,251	344,748,769
Non-current liabilities			
Lease liabilities		3,052,008	6,483,650
Long term loan		17,182,646	20,607,966
Deferred Grant		12,979,896	12,979,896
Deferred tax liabilities		3,291,539	3,291,539
		36,506,089	43,363,051
Current liabilities			
Current portion of long-term liabilities		6,978,985	5,287,225
Trade and other payables		34,577,924	36,853,468
Loan from directors		31,684,524	33,184,524
Unclaimed dividend		3,533,863	3,533,863
		76,775,296	78,859,080
Contingencies and commitments		-	-
		<u>481,066,636</u>	<u>466,970,900</u>
ASSETS			
Non-current assets			
Property, plant and equipment		69,828,970	78,922,760
Deferred tax asset		-	-
Long term deposits		2,339,930	5,707,010
		72,168,900	84,629,770
Current assets			
Advances, deposits, prepayments and other receivables		3,625,358	3,556,398
Stores, spares and loose tools		2,090,891	2,044,888
Stock-in-trade		149,854,310	132,325,177
Trade debts		216,229,597	205,597,643
Taxation- net		13,660,705	16,791,633
Cash and bank balances		23,436,875	22,025,392
		408,897,736	382,341,130
		<u>481,066,636</u>	<u>466,970,900</u>

The annexed notes from 1 to 46 form an integral part of these financial statements.

Reema Aggarwal
Chief Executive Officer

[Signature]
Chief Financial Officer

[Signature]
Director

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	30-Sep 2025 RUPEES	30-Sep 2024 RUPEES
Sales - net	143,879,786	118,140,241
Cost of sales	(87,450,839)	(81,737,800)
Gross profit	56,428,947	36,402,441
Administrative expenses	(17,400,976)	(14,128,339)
Selling & distribution Costs	(5,159,736)	(5,063,934)
	(22,560,712)	(19,192,273)
Operating profit	33,868,235	17,210,168
Other expenses	-	-
Other Income	-	934,767
Financial charges	(1,762,335)	(2,114,366)
	(1,762,335)	(1,179,599)
Profit before income taxes and final taxes	32,105,900	16,030,569
Taxation - Final taxes	-	-
Profit before income tax	32,105,900	16,030,569
Taxation - Income tax	(9,069,418)	(3,258,297)
Profit after income tax	23,036,482	12,772,272
Earnings per share - basic and diluted	3.84	2.13

Reema Gupta

Chief Executive Officer

Chief Financial Officer



[Signature]

Director

**'STATEMENT OF CASH FLOW (UN-AUDITED)
'AS AT SEPTEMBER 30,2025**

	SEP 30, 2025 Rupees	SEP 30, 2024 Rupees
Cash flow from operating activities		
Profit/(loss) before Taxation.	32,105,900	16,030,569
Adjustments of non- cash items.		
Depreciation.	9,093,791	2,463,090
Financial Changes.	1,762,335	2,114,366
	10,856,126	4,577,456
 Profit before Working Capital Changes.	 42,962,026	 20,608,025
Effect of working capital changes.		
(Increase)/Decrease in store,spares & loose tools	(46,003)	(101,777)
(Increase)/Decrease in stock in trade	(17,529,133)	(11,050,980)
(Increase)/Decrease in trade debts	(10,631,954)	5,800,859
(Increase)/Decrease in advance,deposit & prepayment	(68,960)	(616,706)
Increase/(Decrease) in creditors accrued & other liabilities	(2,275,544)	(1,471,675)
Sales Tax Refundable		
	(30,551,594)	(7,440,279)
 Financial charges paid	 (1,762,335)	 (1,636,787)
Tax paid	(5,938,490)	(4,032,259)
	(7,700,825)	(5,669,046)
 Net cash used in operating activities	 4,709,607	 7,498,700
 Cash flow from investing activities:		
Fixed Capital expenditure	0	(157,900)
Long term deposits	3,367,080	
 Net cash genrated from investing activities	 3,367,080	 (157,900)
 Cash flow from financing activities		
(repayment)/proceeds of lease obligation	(4,198,936)	(902,785)
(repayment)/proceeds of short term finances	(1,500,000)	
Long Term Loan	(966,266)	
 Net cash generated from financing activities	 (6,665,202)	 (902,785)
 Net increase/(decrease) In Cash&Cash Equivalents	 1,411,483	 6,438,015
Cash&Cash equivalents at beginning of the year	22,025,392	13,093,163
 Cash&Cash equivalents at end of year	 23,436,875	 19,531,178

Reema Gupta

Chief Executive

[Signature]
Chief Financial Officer

[Signature]
Director

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	SEP 30, 2025 RUPEES	JUNE 30, 2025 RUPEES
Profit after taxation	23,036,482	12,772,272
Other comprehensive income		
<i>Items that will be reclassified subsequently to profit or loss</i>	-	-
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
Total comprehensive income for the year	23,036,482	12,772,272

The annexed notes from 1 to 46 form an integral part of these financial statements.

Reema Arora

Chief Executive Officer

S. H. B.
Chief Financial Officer



[Signature]
Director

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Share capital	Capital reserve Share premium	Revenue reserve Accumulated profits	Total
Balance as on June 30, 2024	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	-	-	45,603,958	45,603,958
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	45,603,958	45,603,958
Final dividend for the year ended	-	-	(5,224,000)	(5,224,000)
Balance as on June 30, 2025	60,000,000	30,000,000	254,748,769	344,748,769
Total comprehensive income for the year ended September 30, 2025				
Profit after taxation	-	-	23,036,482	23,036,482
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	23,036,482	23,036,482
Final dividend for the year ended				-
Balance as on September 30, 2025	60,000,000	30,000,000	277,785,251	367,785,251

Reema Aggarwal

Chief Executive Officer

[Signature]
Chief Financial Officer

[Signature]
Director