



SARDAR CHEMICAL INDUSTRIES LIMITED



SARDAR CHEMICAL INDUSTRIES LIMITED



Sardar

Chemical Industries Limited

First Quarter Accounts (Un-Audited)

SEPTEMBER 2025



BOOK POST



Sardar
Chemical Industries Ltd.

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To:

Head Office:

2-A, 2nd Floor, Canal Bank Road,
Justice Sardar Iqbal Road, Aziz Avenue,
Gulberg-V, Lahore.
Tel: (92-42) 35711154, 35718148, 35753402
Fax: (92-42) 35775706
Email: info@sardarchemicals.com
Website: www.sardarchemicals.com



Factory:

Plot # 29-B, Road No .01,
Gadoon Amazai, Industrial Estate,
Topi Ganduf Road, Swabi,
Khyber Pakhtunkhwa.
Tel: (0938) 270439, 270539, 270792
Fax: 92-938-270791



SARDAR CHEMICAL INDUSTRIES LIMITED

COMPANY INFORMATION

CHIEF EXECUTIVE	Mrs. Reema Ayaz
DIRECTORS	Mr. Shahid Aziz (NIT Nominee) Mr. Muhammad Amir Iqbal Mr. Fayyaz Ahmed Khan Mr. Aitzaz Ahmad Tarar Mrs. Tayybah Mahmood Sadiq Mr. Abdul Rehman Qureshi
Audit Committee	Mr. Aitzaz Ahmad Tarar Mrs. Tayybah Mahmood Sadiq Mr. Fayyaz Ahmed Khan
COMPANY SECRETARY	Mrs. Zoe Moin
AUDITORS	Aslam Malik & Co., Chartered Accountants
HR & REMUNERATION	Mr. Aitzaz Ahmad Tarar Mrs. Tayybah Mahmood Sadiq Mr. Fayyaz Ahmed Khan
BANKERS	Allied Bank of Pakistan Ltd. Askari Commercial Bank Ltd.
LEGAL ADVISORS	Mr. Javaid Iqbal Malik, Advocate
HEAD OFFICE/SHARE DEPARTMENT	2-A, 2 nd Floor, Canal Bank Road, Justice Sardar Iqbal Road, Aziz Avenue, Gulberg-V, Lahore. Ph: (92-42) 35711154, 35710148, 35753402 Fax: (92-42) 35775706 Email : info@sardarchemicals.com Website: www.sardarchemicals.com
REGISTERED OFFICE/ FACTORY	Plot. NO. 29-B, Road No. R-1 Gadoon Amazai, Industrial Estate Topi, Ganduf Road, Swabi (KPK) Ph: (0938) 270792, 270439, 270539 Fax: (0938) 270791
REGISTRAR/TRANSFERAGENT	Corplink (Pvt.) Ltd, Wings Arcade,1-K Commercial, Model Town, Lahore. Ph:042-35916714, 35916719 Fax:042-35839182



SARDAR CHEMICAL INDUSTRIES LIMITED

In the name of Allah, the most gracious, the most merciful.

FIRST QUARTER DIRECTORS' REPORT TO THE SHAREHOLDERS

The Directors of **SARDAR CHEMICAL INDUSTRIES LIMITED** are pleased to present their report along with financial statements of the Company for the first quarter ended on September 30, 2025.

RESULTS FOR THE FIRST QUARTER ARE SUMMARIZED AS UNDER:

	<u>2025</u>	<u>2024</u>
	(Rupees in thousands)	
Sales-Net	143,880	118,140
Cost & Expenditures	111,774	103,044
Profit/ (Loss) before taxation	32,106	16,031
Profit/ (Loss) after taxation	23,036	12,772
Earnings/ (Loss) per share (Rs.)	3.84	2.13

Our net Sales has increased by 21.79% as compared to the same quarter of the previous year. The exchange rate is stable which has played a vital role in the industrial sector and as a result we were able to increase our sales in kgs as well as Rupees.

Due to increased demand in the local market of dyes for textile, dyeing, printing, leather products and optical brighteners for the textile and paper industries in powder and liquid form, we were able to enhance our sales.

We have been using solar energy for power generation at our factory. Our 421 KWP solar system successfully generated electricity during this period, contributing to a reduction in power costs of Rs. 3.49 million as compared to the first quarter of previous year.

FUTURE PROSPECTS

The directors and management of the Company are of the opinion that due to the favorable financial indicators business activity will increase in the near future. We will continue to focus on quality products meeting with the international standards along with supply of products well in time to our valued customers' business place and remedial measures to keep control on cost of our products to get our share from the market.

ACKNOWLEDGEMENT

We take opportunity to thank our valued business customers for their continued support, trust and assistance for the progress and prosperity of the Company. The Company also appreciates its staff and workers for their continuous dedication, commitment and support.

For and on behalf of the Board

MRS. REEMA AYAZ
Chief Executive

MUHAMMAD AMIR IQBAL
Director

Dated: October 27th, 2025
Place: Gadoon Amazai



SARDAR CHEMICAL INDUSTRIES LIMITED

ڈائریکٹرز رپورٹ برائے شیئر ہولڈرز

سردار کیمیکل انڈسٹریز لمیٹڈ کے ڈائریکٹرز اپنی 30 ستمبر 2025 کو ختم ہونے والی پہلی سی ماہی کے لئے غیر آڈٹ شدہ کمپنی کے مالی حسابات کے

ساتھ رپورٹ پیش کرتے ہیں۔

سہ ماہی نتائج کا خلاصہ درج ذیل ہے۔

2024	2025	
		(رقم ہزاروں میں)
118,140	143,880	خالص فروخت
103,044	111,774	لاگت اور اخراجات
16,031	32,106	ٹیکس سے پہلے منافع / (نقصان)
12,772	23,036	ٹیکس کے بعد منافع / (نقصان)
2.13	3.84	آمدنی / (نقصان) فی شیئر

ہماری خالص فروخت میں پچھلے سال کی اسی سہ ماہی کے مقابلے میں 21.79 فیصد اضافہ ہوا ہے۔ زرمبادلہ کی شرح مستحکم ہے جس نے صنعتی

شعبے میں اہم کردار ادا کیا ہے اور اس کے نتیجے میں ہم کلو کے ساتھ ساتھ روپے میں بھی اپنی فروخت بڑھانے میں کامیاب ہوئے۔

پاؤڈر اور مائع کی شکل میں ٹیکسٹائل اور کاغذی صنعتوں کے لئے ٹیکسٹائل، رنگنے، پرنٹنگ، چمڑے کی مصنوعات اور اپٹیکل برائٹرز کے لیے رنگوں کی مقامی مارکیٹ میں مانگ میں اضافے کی وجہ سے، ہم اپنی فروخت کو بڑھانے میں کامیاب ہوئے۔

ہم اپنی فیکٹری میں بجلی پیدا کرنے کے لیے سٹشی توانائی استعمال کر رہے ہیں۔ اس عرصے کے دوران ہمارے 421KWP سولر سسٹم نے کامیابی کے ساتھ بجلی پیدا کی، جس سے روپے کی بجلی کی لاگت میں کمی آئی۔ پچھلے سال کی پہلی سہ ماہی کے مقابلے میں 3.49 ملین۔

مستقبل کے امکانات:

کمپنی کے ڈائریکٹرز اور انتظامیہ کی رائے ہے کہ سازگار مالیاتی اشاروں کی وجہ سے مستقبل قریب میں کاروباری سرگرمیوں میں اضافہ ہوگا۔ ہم بین الاقوامی معیار کے مطابق معیاری مصنوعات پر توجہ مرکوز کرتے رہیں گے اور ساتھ ہی ساتھ اپنے قابل قدر صارفین کی کاروباری جگہ پر مصنوعات کی بروقت فراہمی اور مارکیٹ سے اپنا حصہ حاصل کرنے کے لیے اپنی مصنوعات کی قیمت پر کنٹرول رکھنے کے لیے اقدامات پر توجہ مرکوز رکھے ہوئے ہیں۔

اعتراف:

ہم اپنے قابل قدر کاروباری صارفین کا کمپنی کی ترقی اور خوشحالی کے لیے مسلسل تعاون، اعتماد اور مدد کے لئے ان کا شکریہ ادا کرنے کا موقع لیتے ہیں۔

کمپنی اپنے عملے اور کارکنوں کی مسلسل لگن، عزم اور تعاون کو بھی سراہتی ہے۔

Reema Ayyaz

محمد عامر اقبال

محترمہ ریما ایاز صاحبہ

محمد عامر اقبال

گدون امازنی

چیف ایگزیکٹو

ڈائریکٹر

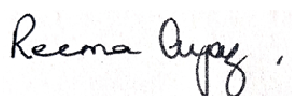
27 اکتوبر 2025



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

	3 MONTHS Sep. 30, 2025 RUPEES	12 MONTHS June. 30, 2025 RUPEES
EQUITY AND LIABILITIES		
Share capital and reserves		
<u>Authorised Capital:</u>	100,000,000	100,000,000
<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
Deffered 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	-	-
	481,066,636	466,970,900
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
	481,066,636	466,970,900

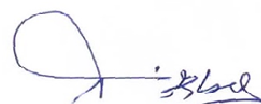
The annexed notes from an integral part of these financial statements



Chief Executive Officer



Chief Financial Officer



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

Chief Executive Officer

Chief Financial Officer

Director



SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE FIRST QUARTER ENDED 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>	-	-
Items that will not be reclassified subsequently to profit or loss	-	-
Total comprehensive income for the year	<u>23,036,482</u>	<u>12,772,272</u>

The annexed notes from an integral part of these financial statements

Chief Executive Officer

Chief Financial Officer

Director

**SARDAR CHEMICAL INDUSTRIES LIMITED****'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

Chief Executive**Chief Financial Officer****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 Gupta

Chief Executive Officer

J. H. Ba.

Chief Financial Officer

[Signature]

Director



**SARDAR CHEMICAL INDUSTRIES LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL
INFORMATION FOR THE FIRST QUARTER ENDED,
SEPTEMBER 30, 2025 (Unaudited)**

Sardar Chemical Industries Limited (the Company) was incorporated in Pakistan on October 3, 1989 as a Private Limited Company under the Companies Ordinance, 1984. It was converted into the Public Limited Company on December 30, 1993. The registered office of the Company is located at Plot No. 29-B, Road No. 01 Gadoon Amazai, Industrial Estate, Topi, Ganduf Road, Swabi (KPK). The principal business of the Company is manufacturer and sale of dyestuffs for leather, textile and paper industries. The Company is listed on Pakistan Stock Exchange Limited (Formerly Karachi Stock Exchange Limited).

2. BASIS OF PREPARATION

2.1 Statement of compliance

This condensed interim financial report of the Company for the First Quarter ended on 30 September 2025 has been prepared in accordance with the requirements of the International Accounting Standard 34 – 'Interim Financial Reporting' and provisions of and directives issued under the Companies Act, 2017.

This condensed interim financial report is unaudited and is being submitted to the shareholders as required by the section 237 of the Companies Act, 2017.

2.2 Basis of measurement

This condensed interim financial information have been prepared under the historical cost convention except for staff retirement benefits that is determined under actuarial valuation annually and lease hold improvements and plant and machinery that are stated at revalued amount in accordance with the criteria laid down under International Accounting Standard (IAS) 16 'Property, Plant and Equipment'. This condensed interim financial information, except for cash flow information, has been prepared under the accrual basis of accounting.

2.3 Functional and presentation currency

This condensed interim financial information is presented in Pak Rupees, which is the Company's functional and presentation currency.

3. ACCOUNTING POLICIES

The accounting policies and method of computation adopted in preparation of this condensed interim financial information are the same as those applied in preparation of the annual financial statements of the Company for the year ended 30 June 2025.

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGMENTS

Judgments and estimates made by the management in preparation of this condensed interim financial information are the same as those applied to the annual financial statements for the year ended 30 June 2025.

5. DATE OF AUTHORIZATION

This condensed interim financial information was approved by the Board of Directors and for issue on 27th October, 2025.

6. GENERAL

Certain, prior figures have been reclassified for the purpose of comparison. There were no major reclassifications to report.

Figures have been rounded off to the nearest Rupee.

Chief Executive

Chief Financial Officer

Director