

**CONDENSED INTERIM FINANCIAL INFORMATION**

**For the Three Months Ended September 30, 2025**

**Un-Audited**

**S.S.OIL MILLS LTD.**

## **DIRECTOR'S REPORT TO THE SHAREHOLDERS**

The Directors of S. S. Oil Mills Limited feel pleasure in presenting before you the un-audited accounts of the company for the first quarter ended September 30, 2025.

The company achieved the following operating results during the quarter under review.

	<u>2025</u>	<u>2024</u>
	(Rs. '000s')	(Rs. '000s')
Sales	3,018,281	1,443,005
Gross Profit	234,010	114,288
Net Profit/(Loss) After Tax	143,141	28,414
E.P.S	25.30	5.02

### **Review of Operations**

During the period under review our sales have increased due to the increase in demand and availability of NON GMO seeds in international market and expansion in local market and better economic situation in the country. Decrease in financial cost was mainly due to decrease in Kibor rate. Due to the recovery in economy the management is quite happy to earn a net profit after tax Rs.143.141 Million during the period.

The market overview and future out look appears to be quite better due to international market scenario and local conditions and your management is quiet confident to overcome all these obstacles by the grace of God and hard work of management, staff and workers.

The Board of Directors once again would like to take this opportunity to thank our customers, suppliers and bankers for their continued support and cooperation towards the progress of the company. We hope that this support would continue in future as well.

We would also like to thank our dedicated and talented team of executives, staff and workers for the hard work put in towards improving the company's performance for the first quarter. We expect continued effort from our employees to achieve better result in the next nine months

For & on behalf of the Board



Chief Executive



Director

Lahore  
October 29, 2025

## شیئر ہولڈرز کوڈ ازیکٹرز کی رپورٹ

ایس ایس آف ملٹریٹنڈ کے ڈائریکٹران 30 ستمبر 2025 کو ختم ہونے والی سہ ماہی کے عرصے کے کمپنی کے نظریہ فی شدہ اکاؤنٹس آپ کی خدمت میں پیش کرتے ہیں۔ کمپنی نے زیر جائزہ مدت کے دوران درست فیمل کاروباری نتائج حاصل کیے ہیں۔

2024	2025	
(Rs. '000s )	(Rs. '000s )	
1,443,005	3,018,281	فروخت
114,288	234,010	مجموعی منافع
27,414	143,141	بعد از ٹیکس نقصان
5.02	25.30	فی شیئر آمدنی

## کارکردگی کا جائزہ

بین الاقوامی مارکیٹ میں NON-GMO بیجوں کی طلب اور مقامی میں اضافے اور مقامی مارکیٹ میں توسیع اور ملک میں بہتر معاشی صورتحال کی وجہ سے ہماری فروخت میں اضافہ ہوا ہے۔ مالی لاگت میں کمی جیلا دی طور پر کاروباری شرح میں کمی کی وجہ سے تھی۔ معیشت میں بحالی کی وجہ سے انتظامیہ اس عرصے کے دوران 143.141 ملین روپے ٹیکس کے بعد خالص منافع حاصل کرنے پر کافی خوش ہے۔

بین الاقوامی مارکیٹ کے مظہر نامے اور مقامی حالات میں بہتری کی وجہ سے مارکیٹ اور مستقبل کا اندازہ بہتر دکھائی دیتا ہے۔ اور آپ کی انتظامیہ اللہ کے فضل و کرم، انتظامیہ، عملے اور کارکنان کی سخت محنت سے ان تمام رکاوٹوں کو دور کرنے کے لیے پراعتماد ہے۔

کمپنی کے ڈائریکٹران ایک بار پھر اپنے صارفین، سپلائرز اور فنڈنگرز کی کمپنی کی ترقی میں مسلسل تعاون پر ان کا شکریہ ادا کرتے ہیں اور امید کرتے ہیں کہ مستقبل میں بھی یہ تعاون جاری رہے گا۔

ہم پہلی سہ ماہی میں کمپنی کی کارکردگی کو بہتر بنانے کے لیے اپنے ایگزیکٹوز، عملے اور کارکنان کی باصلاحیت ٹیم کا بھی سخت محنت کرنے پر شکریہ ادا کرنا چاہتے ہیں۔ ہم اپنے ملازمین سے توقع کرتے ہیں کہ وہ سال کے باقی نوماہ میں بہتر نتائج حاصل کرنے کے لیے مسلسل محنت کریں گے۔

منجانب بورڈ

محمد صہبانی

ڈائریکٹر

جی۔ اے۔ ایل۔

چیف ایگزیکٹو

لاہور 29 ستمبر 2025

# S. S. OIL MILLS LIMITED

## STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT SEPTEMBER 30, 2025

CAPITAL & LIABILITIES		30-Sep-25	30-Jun-25	PROPERTIES & ASSETS		30-Sep-25	30-Jun-25
	Note	Rupees	Rupees		Note	Rupees	Rupees
<b>SHARE CAPITAL AND RESERVES</b>				<b>FIXED ASSETS - TANGIBLE</b>			
<b>Authorized</b>				Operating Fixed Assets		1,093,732,998	1,113,040,987
7,000,000 Ordinary Shares of Rs. 10 each		70,000,000	70,000,000				
<b>Issued, Subscribed and Paid up Capital</b>		56,584,000	56,584,000	<b>LONG TERM DEPOSITS</b>		89,343,650	35,343,650
Accumulated Profit		1,648,052,897	1,488,693,121				
Surplus On Revaluation Of Fixed Assets		616,723,595	627,147,543				
		<b>2,321,360,492</b>	<b>2,172,424,664</b>				
<b>LONG TERM LOAN</b>		32,474,456	34,174,460				
<b>DEFERRED LIABILITIES</b>		192,762,788	192,571,264				
<b>CURRENT LIABILITIES</b>				<b>CURRENT ASSETS</b>			
Creditors, Accrued and Other Liabilities		197,529,483	132,302,235	Stores & Spares		29,085,460	37,792,902
Mark up Accrued		13,967,749	13,120,422	Stocks in Trade		856,271,164	1,048,182,441
Current portion of long term loan		6,800,016	6,800,016	Trade Debtors		1,272,475,621	977,626,896
Short Term Running Finances		954,672,181	996,707,854	Advances, Deposits, Prepayments and		244,556,591	140,266,206
Loan From Directors and Associates		20,837,014	20,837,014	Other Receivables		196,405,899	220,432,074
Unpaid Dividend		3,738,692	3,747,228	Cash and Bank Balances		<b>2,598,794,735</b>	<b>2,424,300,519</b>
Provision for Taxation		37,728,512	-				
		<b>1,235,273,647</b>	<b>1,173,514,768</b>				
Contingencies and Commitments		-	-				
		<b>3,781,871,383</b>	<b>3,572,685,157</b>			<b>3,781,871,383</b>	<b>3,572,685,157</b>

Lahore:  
October 29, 2025



Chief Executive



Director



CFO

# S. S. OIL MILLS LIMITED

## STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

PARTICULARS	3 Months Ended 30-Sep-25 Rupees	3 Months Ended 30-Sep-24 Rupees
Sales - Net	3,018,280,977	1,443,005,426
Less: Cost of Goods Sold	2,784,270,563	1,328,717,119
<b>Gross Profit</b>	234,010,414	114,288,307
Administrative and General Expenses	20,788,644	16,369,671
Selling and Distribution Expenses	2,200,194	13,930
	22,988,838	16,383,601
Operating Profit	211,021,577	97,904,705
Other Income	3,711,124	2,109,133
	214,732,701	100,013,838
Financial Charges	27,876,838	76,175,343
Net Profit / (Loss) Before Tax	186,855,863	23,838,495
<b>Taxation</b>		
Current	37,728,512	18,037,568
Deferred	5,986,811	(22,613,197)
<b>Net Profit/(Loss) for the Period</b>	143,140,540	28,414,124
<b>Earning per Share (Rs. / Share)</b>	<b>25.30</b>	<b>5.02</b>

Lahore:  
October 29, 2025

  
Chief Executive

  
Director

  
CFO

# S. S. OIL MILLS LIMITED

## STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

PARTICULARS	Note	3 Months Ended 30-Sep-25 Rupees	3 Months Ended 30-Sep-24 Rupees
Profit/(Loss) after Taxation		143,140,540	28,414,124
Total Comprehensive Income		143,140,540	28,414,124

Lahore:  
October 29, 2025

  
Chief Executive

  
Director

  
CFO



# S.S.OIL MILLS LIMITED

## CASH FLOW STATEMENT (UN-AUDITED)

### FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	3 Months Ended 30-Sep-25 Rupees	3 Months Ended 30-Sep-24 Rupees
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before taxation	186,855,863	23,838,495
Adjustment for non cash transaction:		
Provision for Depreciation	21,407,990	15,326,368
Provision for Finance Charges	27,876,838	76,175,343
	49,284,828	91,501,711
<b>Profit before working capital changes</b>	<b>236,140,691</b>	<b>115,340,206</b>
<b>Movement in working capital</b>		
(Increase)/Decrease in current assets		
Stores and spares	8,707,442	(11,466,030)
Stocks in trade	191,911,277	488,095,743
Trade debtors	(294,848,725)	22,754,438
Income Tax Refund Received	-	-
Advances, deposits, prepayments & Other Receivables	2,184,255	(84,572,292)
	<b>(92,045,750)</b>	<b>414,811,859</b>
Increase/(Decrease) in current liabilities	65,218,712	25,368,874
	<b>(26,827,038)</b>	<b>440,180,733</b>
Taxes Paid	(106,474,640)	(52,293,092)
Financial Charges Paid	(27,029,511)	(71,025,165)
	<b>(133,504,151)</b>	<b>(123,318,257)</b>
<b>Net Cash from Operating Activities</b>	<b>75,809,502</b>	<b>432,202,682</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Increase in Long term deposit	(54,000,000)	-
Fixed Assets Purchased	(2,100,000)	-
	<b>(56,100,000)</b>	<b>-</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Short Term Loan	(42,035,673)	(464,757,147)
Lease Liability Payment	-	-
Long Term Loan	(1,700,004)	(2,548,494)
	<b>(43,735,677)</b>	<b>(467,305,641)</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENT</b>	<b>(24,026,174)</b>	<b>(35,102,957)</b>
Cash & Cash Equivalents at the beginning of the period	220,432,074	51,799,439
Cash & Cash Equivalents at the end of the period	196,405,899	16,696,482

Lahore:  
October 29, 2025

  
Chief Executive

  
Director

  
CFO



## S. S. OIL MILLS LIMITED

### STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Share Capital (Rupees)	Accumulated Profit (Rupees)	Revaluation Surplus (Rupees)	Equity (Rupees)
Balance as on June 30, 2024	56,584,000	1,209,030,441	434,770,954	1,700,385,395
Net Profit for 3-months period ended 30.09.2025	-	28,414,124	-	28,414,124
Net Profit for 9-months period ended 30.06.2025	-	218,266,231	-	218,266,231
Transferred from surplus on revaluation of Fixed Assets- -Net of Deferred Tax	-	32,982,326	(22,303,504)	10,678,822
Balance as on June 30, 2025	56,584,000	1,488,693,121	412,467,450	1,957,744,572
Net Profit for 3-months period ended 30.09.2025		143,140,540	-	143,140,540
Transferred from surplus on revaluation of Fixed Assets		16,219,236	(10,423,948)	5,795,287
Balance as on September 30, 2025	56,584,000	1,648,052,896	402,043,502	2,106,680,401

Lahore:  
October 29, 2025

  
Chief Executive

  
Director

  
CFO

**S.S.OIL MILLS LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

**1 Status and Nature of Business**

S.S. OIL MILLS LTD (The Company) was incorporated in Pakistan in August 21, 1990 as a Public Limited Company under the repealed companies ordinance, 1984. The shares of the company are quoted on Pakistan Stock Exchange. The registered office of the company is situated at 2-Tipu Block, New Garden Town, Lahore, Pakistan. The company is engaged in Solvent Extraction (Edible Oil, Meal). The principal object of the company is to carry on the business of extracting, refining, processing and sale of semi refined washed oil and meal on competitive prices.

**2 Statement of Compliance**

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International accounting standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

These condensed interim financial statements do not include all the information required for full financial statements and should be read in conjunction with the annual financial statements for the year ended June 30, 2022.

**3 Changes In Accounting Standards, Interpretations And Pronouncements**

**(a) Standards, interpretation and amendments to published approved accounting standards that are effective but not relevant**

New standards, amendments and interpretations that are mandatory for accounting periods beginning on or after January 1, 2022 are considered not to be relevant for the Company's financial statements and hence have not been detailed here.

	<b>30-Sep 2025</b>	<b>30-Jun 2025</b>
	<b>Rupees</b>	<b>Rupees</b>
<b>4 Issued, Subscribed and paid up Capital</b>		
5,081,400 ordinary shares of Rs. 10 fully paid in cash	50,184,000	50,184,000
640,000 Ordinary shares of Rs. 10/- each issued for consideration other than cash (Project Land)	6,400,000	6,400,000
	<u>56,584,000</u>	<u>56,584,000</u>

**5 Contingencies and Commitments**

**5.1 Contingencies**

NIL

**5.2 Commitments**

Letter of Guarantee issued in favour of SNGPL Rs. 21.00 million (June 30, 2025: SNGPL Rs. 21.00 million).

**6 Trade Debtors**

Due from related Parties	607,488,197	540,806,642
Others	677,946,740	449,779,570
Allowance for expected credit loss	(12,959,316)	(12,959,316)
	<u>1,272,475,621</u>	<u>977,626,896</u>

6.1 Due from related parties  
S.S Feed Mills Pvt Ltd

607,488,197 540,806,642

**7 Cash and Bank balances**

These balances were held  
at different banks

In Saving accounts	175,970,300	192,242,185
In Current Accounts	5,834,045	27,905,542
	<u>181,804,345</u>	<u>220,147,727</u>
In Hand	14,601,554	284,347
	<u>196,405,899</u>	<u>220,432,074</u>
	<b>30-Sep</b>	<b>30-Sep</b>
	<b>2025</b>	<b>2024</b>
	<b>Rupees</b>	<b>Rupees</b>

**8 Transactions With Related Parties**

S.S Feed Mills Private Limited  
Common Directorship

Sale of Goods 678,836,920 143,588,745

There are no transactions with any key managements personnel other than under the terms of employment.


**9 Date of Authorzation for issue**

These financial statements were authorized for issue on October 29, **2025** by the board of Directors.

**10 General**

Figures have been rounded off to the neaest rupee unless otherwise stated.

Lahore:  
October 29, 2025

  
Chief Executive

  
Director

  
CFO