



PUNJAB OIL MILLS LIMITED

An ISO 9001, 14001, 45001, FSC 22000 & Halal Certified Company

The General Manager

October 31, 2025

Listing Department

Pakistan Stock Exchange Limited

Stock Exchange Building, Stock Exchange Road,
Karachi.

Subject: Financial Results for the 1st Quarter Ended September 30, 2025

Dear sir,

We have to inform you that the Board of Directors of Punjab Oil Mills Limited ("the Company") in its meeting held on Friday, October 31, 2025 at 11:00 AM situated at Factory Premises, Plot Nos. 26-28, Industrial Triangle, Kahuta Road, Islamabad, has approved Financial Results of the Company for the 1st Quarter ended September 30, 2025 and recommended the following: -

(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER ENTITLEMENT/ CORPORATE ACTION	NIL
(v)	ANY OTHER PRICE SENSITIVE INFORMATION	NIL

The financial results of the Company are enclosed as Annexure-"A"

The Quarterly Accounts of the Company for the 1st Quarter ending September 30, 2025, will be transmitted through PUCARS separately, within the specified time and shall also be made available on Company's website.

Thanking you,

Yours' faithfully,

For **PUNJAB OIL MILLS LIMIED**

Rana Shakeel Shaukat
Company Secretary

Encl: As Above

Copy to:

The Executive Director
Corporate Supervision Department Company Law Division
Securities and Exchange Commission of Pakistan
NIC Building, 63-Jinnah Avenue, Blue Area, Islamabad

PUNJAB OIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEPTEMBER 2025

	30 Sep 2025 Rupees (Un-Audited)	30 June 2025 Rupees (Audited)
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorized share capital		
17,000,000 (2024: 17,000,000) ordinary shares of Rs. 10 each	170,000,000	170,000,000
Issued, subscribed and paid - up capital	77,625,380	77,625,380
Reserves	775,956,856	746,866,089
Surplus on revaluation of property, plant and equipment	1,747,002,632	1,752,672,097
Shareholders' Equity	2,600,584,868	2,577,163,566
Non Current Liabilities		
Lease liabilities against right of use assets	47,817,481	50,963,203
Deferred tax liability	74,223,024	73,510,654
Staff retirement benefits	65,840,803	64,642,461
	187,881,308	189,116,318
Current Liabilities		
Trade and other payables	1,541,089,915	1,101,376,390
Short term borrowings	742,446,580	732,868,293
Current portion of lease liabilities	12,138,501	12,138,501
Accrued mark up	10,115,510	12,174,033
Unclaimed dividend	10,512,671	10,512,671
Provision for taxation	205,215,260	172,651,054
	2,521,518,437	2,041,720,942
Contingencies and Commitments		
	-	-
Total Equity and Liabilities	5,309,984,613	4,808,000,826
ASSETS		
Non Current Assets		
Property, plant and equipment	2,225,207,910	2,235,219,598
Intangible assets	8,648,494	10,262,098
Investment in associate	-	-
Long term deposits	219,837,800	211,837,800
Long term loan	1,875,339	2,143,245
	2,455,569,543	2,459,462,741
Current Assets		
Stores, spare parts and loose tools	134,112,685	127,404,584
Stock in trade	292,747,517	259,348,655
Trade debts	1,998,268,769	1,558,521,269
Advances, deposits, prepayments and other receivables	382,769,716	302,761,823
Cash and bank balances	46,516,383	100,501,754
	2,854,415,070	2,348,538,085
Total Assets	5,309,984,613	4,808,000,826

The annexed notes form an integral part of these financial information.


Chief Executive Officer


Director


Chief Financial Officer


PUNJAB OIL MILLS LIMITED
CONDENSED INTERIM PROFIT OR LOSS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2025

	1st Quarter Ended 30-Sep-25 Rupees	1st Quarter Ended 30-Sep-24 Rupees
Sales - Net	2,605,136,675	1,887,388,901
Cost of sales	<u>(2,329,737,768)</u>	<u>(1,669,409,622)</u>
Gross Profit	275,398,907	217,979,279
Selling and distribution expenses	<u>(117,424,503)</u>	<u>(102,799,882)</u>
Administrative expenses	<u>(72,483,988)</u>	<u>(90,865,903)</u>
	(189,908,491)	(193,665,785)
Operating Profit	85,490,417	24,313,494
Finance cost	<u>(26,114,225)</u>	<u>(41,641,169)</u>
Other operating expenses	<u>(4,982,827)</u>	<u>(469,998)</u>
	<u>(31,097,052)</u>	<u>(42,111,167)</u>
	54,393,365	(17,797,673)
Other income	2,304,516	18,671,177
Profit before Income Tax	56,697,881	873,504
Income tax	<u>(33,276,578)</u>	(23,610,720)
Net (Loss) / Profit for the Year	<u>23,421,302</u>	<u>(22,737,216)</u>
(Loss) / Earnings per Share - basic and diluted	<u>3.02</u>	<u>(2.93)</u>

The annexed notes form an integral part of these financial information.



Chief Executive Officer



Director



Chief Financial Officer

PUNJAB OIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	1st Quarter	1st Quarter
	Ended	Ended
	30-Sep-25	30-Sep-24
	Rupees	Rupees
Net (Loss) / Profit for the Period	23,421,302	(22,737,216)
Other Comprehensive Income for the Period		
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-
Total Comprehensive (Loss) / Income for the Period	<u>23,421,302</u>	<u>(22,737,216)</u>

The annexed notes form an integral part of this condensed interim financial information.



Chief Executive Officer



Director



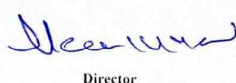
Chief Financial Officer

PUNJAB OIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER, 2025

	1st Quarter Ended 30-Sep-25 Rupees	1st Quarter Ended 30-Sep-24 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period before Tax	56,697,881	873,504
Adjustment for the following items:		
Workers' profit participation fund	3,048,273	46,963
Workers' welfare fund	1,219,309	18,785
Provision for staff retirement benefits	3,765,816	3,818,409
Depreciation	16,758,449	13,980,786
Amortization on Intangibles	1,613,604	1,892,400
Finance cost	26,114,225	41,641,169
	<u>52,519,676</u>	<u>61,398,512</u>
Operating Profit before Working Capital Changes	109,217,557	62,272,016
(Increase) / Decrease in Current Assets		
Stores, spare parts and loose tools	(6,708,101)	(8,872,086)
Stock in trade	(33,398,862)	84,819,797
Trade debts	(439,747,500)	(82,992,506)
Advances, deposits prepayments and other receivables	(37,748,522)	(27,082,522)
Increase / (Decrease) in Current Liabilities		
Trade and other payables	438,831,709	223,082,218
	<u>(78,771,277)</u>	<u>188,954,901</u>
Cash Generated from Operations	30,446,280	251,226,917
Workers' profit participation fund paid	-	-
Workers' welfare fund paid	(3,385,767)	-
Staff retirement benefits paid	(2,567,475)	(10,647,056)
Finance cost paid	(28,172,748)	(44,084,575)
Income tax paid	(42,259,371)	(32,868,462)
Dividend paid	-	-
	<u>(76,385,361)</u>	<u>(87,600,093)</u>
Net Cash Generated from / (Used in) Operating Activities	(45,939,081)	163,626,824
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,681,727)	(2,306,388)
Lease rentals paid	(3,145,722)	(846,371)
Capital work in progress	(3,065,035)	(35,768,020)
Long term deposits	(8,000,000)	(9,000,000)
Net Cash Used in Investing Activities	(17,892,484)	(47,920,779)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term loans	267,907	89,302
Short term borrowings	9,578,287	(78,160,758)
Net Cash Generated from Financing Activities	9,846,194	(78,071,456)
Net Used in Cash and Cash Equivalents	(53,985,371)	37,634,589
Cash and Cash Equivalents at the beginning of the Period	100,501,754	81,012,746
Cash and Cash Equivalents at the End of the Period	<u>46,516,383</u>	<u>118,647,335</u>

The annexed notes form an integral part of these financial statements


Chief Executive Officer


Director


Chief Financial Officer

PUNJAB OIL MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Issued, Subscribed and Paid up Share Capital	Capital Reserves	Revaluation Surplus	Revenue Reserves		Total
				General Reserves	Unappropriated Profit	
Balance as at 01 July, 2024	77,625,380	23,137,159	1,747,171,326	8,600,000	765,624,042	2,622,157,907
Profit for the period ended 30 September, 2024	-	-	-	-	(22,737,216)	(22,737,216)
Transfer from surplus on revaluation of property, plant and equipment on account of						
Incremental depreciation - net of deferred tax	-	-	(4,188,002)	-	4,188,002	-
Balance as at 30 September, 2024	77,625,380	23,137,159	1,742,983,324	8,600,000	747,074,828	2,599,420,691
Balance as at 01 July, 2025	77,625,380	23,137,159	1,752,672,097	8,600,000	715,128,930	2,577,163,566
Profit for the period ended 30 September, 2025	-	-	-	-	23,421,302	23,421,302
Transfer from surplus on plant and equipment on account of						
Incremental depreciation - net of deferred tax	-	-	(5,669,465)	-	5,669,465	-
Balance as at 30 September, 2025	77,625,380	23,137,159	1,747,002,632	8,600,000	744,219,697	2,600,584,868

The annexed notes form an integral part of these financial statements


Chief Executive Officer


Director


Chief Financial Officer

PUNJAB OIL MILLS LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

1 LEGAL STATUS AND OPERATIONS

Punjab Oil Mills ('the company') was incorporated in Pakistan as a Public Limited Company. Its shares are quoted on Pakistan Stock Exchange Ltd. It is mainly engaged in the manufacturing and sale of Ghee, Cooking Oil, Speciality Fats, laundry Soap, Mushroom and coffee.

2 BASIS OF PREPARATION

This condensed interim financial information is un-audited and has been prepared in accordance with the requirements of International Financial Reporting Standard (IFRS) IAS 34 as applicable in Pakistan. This condensed interim financial information and disclosures required for full annual financial statements, and should be read in conjunction with the financial statements of the Company for the year ended 30 June, 2025.

This condensed interim financial information is being submitted to the shareholders as required by the listing regulation of Pakistan Stock Exchange Limited and Section 237 of the Companies Act, 2017.

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and method of computation which have been used in the preparation of this condensed interim financial information are the same as those applied in the preparation of the financial statements for the preceding year ended 30 June, 2025.

4 DATE OF AUTHORIZATION FOR ISSUE

This condensed interim financial information was authorized for issue on 31 October, 2025 by the Board of Directors of the Company.

5 GENERAL

- Figures have been rounded off to the nearest of rupees, unless otherwise stated.
- Comparative figures have been rearranged and reclassified, where necessary, for the purpose of better presentation and comparisons.



Chief Executive Officer



Director



Chief Financial Officer