



Sakrand Sugar Mills Limited

SSML/Acct./149/2026

January 1, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Dear Sir,

AUDITED ANNUAL FINANCIAL RESULTS FOR THE YEAR ENDED SEPTEMBER 30, 2025

We Wish to inform you that the Board of Directors of the Company in their meeting held on Thursday January 1, 2026, at Corporate Office Suite # 222, 2nd Floor, the Forum, G-20, Block -9, Clifton, Karachi, approved the Annual financial result of the Company for the year 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	

The auditor has given adverse opinion on the going concern assumption used in the preparation of financial Statement for the period Ended September 30, 2025.

The Audited Annual Financial results approved by the Board of Directors of the Company are appended in Annexure "A".

We will transmitting the Annual Report for the year ended September 30, 2025, in electronic form through Pakistan Unified Corporate Reporting System (PUCAR) 21 Days before the date of Annual General Meeting.

The 37th Annual General Meeting of the Company will be held at 3:00 PM on Wednesday, January 28, 2025, Auditorium of Institute of Chartered Accountants of Pakistan, Chartered Accountants Avenue, Clifton, Karachi.

Yours Sincerely,
Company Secretary





Sakrand Sugar Mills Limited

Sakrand Sugar Mills Limited
Statement of Profit or Loss
For the year ended September 30, 2025

	September 30, 2025	September 30, 2024
Rupees in 000'.....	
Sales - net	3,849,269	3,335,740
Cost of sales	(3,714,031)	(3,400,115)
Gross profit / (loss)	135,238	(64,375)
Operating expenses		
Administrative expenses	(160,555)	(172,866)
Selling and distribution expenses	(3,351)	(7,373)
	(163,906)	(180,239)
Operating loss	(28,668)	(244,614)
Finance cost	(21,177)	(49,614)
Other charges	(8,512)	(27,647)
Sindh workers welfare fund	(618)	-
Other income	89,897	115,437
	59,590	38,176
Profit / (loss) before taxation and levy	30,922	(206,438)
Levy	(47,872)	(41,303)
Loss before taxation	(16,950)	(247,741)
Taxation	-	1,751
Loss after taxation	(16,950)	(245,990)
Loss per share - basic and diluted	(0.38)	(5.51)





Sakrand Sugar Mills Limited

Sakrand Sugar Mills Limited
Statement of Financial Position
As at September 30, 2025

September 30, September 30,
2025 2024
.....Rupees in 000'.....

Assets

Non-current assets

Property, plant and equipment
Intangible asset
Long-term loans
Long-term deposits

3,886,561	3,889,804
680	1,014
775	849
2,860	2,860
<u>3,890,876</u>	<u>3,894,527</u>

Current assets

Stores, spares and loose tools
Stock-in-trade
Trade debts
Loans and advances
Deposit, prepayments and other receivables
Short term investment
Cash and bank balances

110,079	98,558
41,764	37,814
19,285	4,762
27,179	67,961
10,234	63,239
6,198	6,198
18,214	49,450
<u>232,953</u>	<u>327,982</u>
<u>4,123,829</u>	<u>4,222,509</u>

Total assets

Equity and liabilities

Authorized share capital

<u>600,000</u>	<u>600,000</u>
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Share capital and reserves

Issued, subscribed and paid-up share capital
Revenue reserves - accumulated loss
Surplus on revaluation of property, plant and equipment-net of deferred tax
Directors' / sponsors' / members' subordinated loan

446,160	446,160
(1,863,786)	(1,883,598)
2,059,481	2,095,281
<u>92,767</u>	<u>92,767</u>
<u>734,622</u>	<u>750,610</u>

Shareholders' equity

Non-current liabilities

Deferred taxation
Long term financing - secured
Deferred liabilities

-	-
573,673	640,873
<u>70,692</u>	<u>70,282</u>
<u>644,365</u>	<u>711,155</u>

Current liabilities

Trade and other payables
Unclaimed dividend
Accrued mark-up
Current maturity of long-term financing
Taxation - net

1,931,258	1,968,773
6,206	6,206
504,901	499,644
249,018	244,818
<u>53,459</u>	<u>41,303</u>
<u>2,744,842</u>	<u>2,760,744</u>

Total equity and liabilities

<u>4,123,829</u>	<u>4,222,509</u>
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Registered Office: 41-K, Block-6, P.E.C.H.S., Karachi-75400, Pakistan. E-mail: admin@sakrandsugar.com

Corporate Office: Suite # 222, The Forum, G-20, Block-9, Clifton, Karachi. Phone No:+92-21-35303291-2

Mill: Deh Tharo Unar Post Office, (Qazi Ahmed) Taluka Sakrand, District Shaheed Benazirabad. Phone No: 0333-9366997-98



Sakrand Sugar Mills Limited

Sakrand Sugar Mills Limited
Statement of Comprehensive Income
For the year ended September 30, 2025

	September 30, 2025	September 30, 2024
Rupees in 000'.....	
Loss after taxation	(16,950)	(245,990)
Other comprehensive income for the year		
Items that will not be reclassified to profit or loss:		
Actuarial gain / (loss) during the year	963	(600)
Total comprehensive loss for the year	<u>(15,987)</u>	<u>(246,590)</u>





Sakrand Sugar Mills Limited

Sakrand Sugar Mills Limited
Statement of Changes in Equity
For the year ended September 30, 2025

	Share capital	Revenue reserves	Capital reserves	Directors' / sponsors subordinated loan	Total
	Issued, subscribed & paid-up share capital	Accumulated loss	Surplus on revaluation of property, plant and equipment		
	Rupees in 000'				
Balance as at September 30, 2023	446,160	(1,672,931)	2,131,204	92,767	997,200
Loss after taxation	-	(245,990)	-	-	(245,990)
Other comprehensive loss for the year	-	(600)	-	-	(600)
Total comprehensive loss for the year	-	(246,590)	-	-	(246,590)
Transferred from revaluation surplus on account of incremental depreciation- net of tax	-	35,923	(35,923)	-	-
Balance as at September 30, 2024	446,160	(1,883,598)	2,095,281	92,767	750,610
Loss after taxation	-	(16,950)	-	-	(16,950)
Other comprehensive income for the year	-	963	-	-	963
Total comprehensive loss for the year	-	(15,987)	-	-	(15,987)
Transferred from revaluation surplus on account of incremental depreciation- net of tax		35,799	(35,799)		
Balance as at September 30, 2025	446,160	(1,863,786)	2,059,481	92,767	734,622



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Statement of Cash Flows
For the year ended September 30, 2025

	Note	September 30, 2025	September 30, 2024
	Rupees in 000'.....	
Cash flow from operating activities			
Cash generated from operations		158,379	221,463
Taxes paid		(35,718)	(32,377)
Gratuity paid		(892)	(200)
Net cash generated from operating activities		<u>121,769</u>	<u>188,886</u>
Cash flows from investing activities			
Purchase of property, plant and equipment		(82,158)	(124,484)
Proceed from sale of vehicles		119	515
Long term loan to employees		(5)	(658)
Net cash used in investing activities		<u>(82,043)</u>	<u>(124,627)</u>
Cash flows from financing activities			
Payment of long term financing		(70,962)	(24,200)
Dividend paid		-	(22)
Net cash used in financing activities		<u>(70,962)</u>	<u>(24,222)</u>
Net (decrease) / increase in cash and cash equivalents		<u>(31,236)</u>	<u>40,037</u>
Cash and cash equivalents at the beginning of the year		<u>55,648</u>	<u>15,611</u>
Cash and cash equivalents at the end of the year		<u><u>24,412</u></u>	<u><u>55,648</u></u>

