



AL-ABBAS | SUGAR Mills Limited

FORM - 3

Ref No.AASML/PSX/FINANCIAL RESULT/24-25/0159

January 05, 2026

The General Manager,
M/s. Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road,
Karachi.

Sub: **FINANCIAL RESULTS FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on Friday, January 02, 2026 at 03:00 PM at Karachi recommended the following.

(i) CASH DIVIDEND

A Final Cash Dividend for the year ended September 30, 2025 at Rs. 13.00 per share i.e. 130% . This is in addition to Interim Dividend(s) already paid at Rs. 37.00 per share i.e. 370 %.

(ii) BONUS SHARES NIL

(iii) RIGHT SHARES NIL

The financial results of the Company containing Statement of Profit & Loss, Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows for the year ended September 30, 2025 are appended as Annexure A.

The Annual General Meeting of the Company will be held on Wednesday, January 28, 2026 at 11:30 AM at Karachi.

The Share Transfer Books of the Company will be closed from January 22, 2026 to January 28, 2026 (both days inclusive). Transfer received at the Share Registrar Office of the Company i.e. M/s. CDC Share Services Limited CDC House, 99-B, Block-B, S.M.C.H.S., Main Shahra-e-Faisal, Karachi at the close of business on January 21, 2026, will be treated in time for the purpose of above entitlement to the transferees.

The Annual Report of the Company will be transmitted through PUCARS 21 days before holding of Annual General Meeting.

Kind Regards,

ZUHAIR ABBAS

Company Secretary



AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF PROFIT AND LOSS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Note	2025	2024
		(Rupees in thousand)	
Sales - net	34	15,611,723	16,507,771
Cost of sales	35	(12,868,671)	(12,896,144)
Gross profit		2,743,052	3,611,627
Distribution cost	36	(646,971)	(1,213,219)
Administrative expenses	37	(200,914)	(178,932)
Other operating expenses	38	(185,061)	(143,189)
		(1,032,946)	(1,535,340)
Operating profit		1,710,106	2,076,287
Finance cost	39	(231,283)	(508,923)
Other income	40	675,414	213,190
Profit before taxation and levy		2,154,237	1,780,554
Levy	41	(297,310)	(154,963)
Profit before taxation		1,856,927	1,625,591
Taxation	41	(586,565)	(74,909)
Profit for the year		1,270,362	1,550,682
Earnings per share - Basic and diluted	42	73.17	89.31

The annexed notes from 1 to 55 form an integral part of these financial statements.

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER





AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	2025	2024
	(Rupees in thousand)	
Profit after taxation	1,270,362	1,550,682
Other comprehensive income for the year		
Items that will not be reclassified to statement of profit or loss account in subsequent periods		
Gain on remeasurement of investments at fair value through other comprehensive income - net of tax	186,727	73,170
Gain/(Loss) on remeasurement of defined benefit obligation - net of tax	12,645	(7,212)
	199,372	65,958
Total comprehensive income for the year	1,469,734	1,616,640

The annexed notes from 1 to 55 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER

AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	Note	2025 (Rupees in thousand)	2024
ASSETS			
Non-Current Assets			
Property, plant and equipment	6	1,523,728	1,406,345
Investment property	7	133	148
Right-of-use assets	8	29,396	8,686
Long-term investments	9	399,191	200,233
Long-term loans	10	-	87
Long-term deposits		19,461	19,461
		1,971,909	1,634,960
Current Assets			
Biological assets	11	2,427	5,162
Stores and spares	12	314,459	280,214
Stock-in-trade	13	2,375,453	5,019,124
Trade debts	14	99,440	640,984
Loans and advances	15	255,251	3,147,405
Trade deposits and short term prepayments	16	70,018	76,675
Short-term investments	17	7,312,771	1,142,489
Other receivables	18	150,201	36,378
Interest accrued	19	4,241	1,615
Income tax refunds due from the government	20	-	74,877
Cash and bank balances	21	1,347,627	86,062
		11,931,888	10,510,985
Total Assets		<u>13,903,797</u>	<u>12,145,945</u>
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized capital			
40,000,000 (2024: 40,000,000) shares of Rs. 10 each		<u>400,000</u>	<u>400,000</u>
Issued, subscribed and paid-up capital			
17,362,300 (2024: 17,362,300) ordinary shares of Rs. 10 each	22	173,623	173,623
Accumulated reserves	23	8,220,879	7,827,609
		8,394,502	8,001,232
Non-Current Liabilities			
Lease liability	24	20,596	-
Market committee fee payable	25	21,557	20,226
Deferred taxation	26	147,346	43,972
		189,499	64,198
Current Liabilities			
Trade and other payables	27	1,770,062	1,404,320
Accrued markup	28	57,078	15,398
Short-term borrowings	29	3,064,683	2,572,749
Current portion of non-current liabilities	30	8,856	11,531
Unclaimed dividend	31	70,407	63,671
Provision for levy and taxation	32	348,710	12,846
		5,319,796	4,080,515
Total Equity and Liabilities		<u>13,903,797</u>	<u>12,145,945</u>
Contingencies and Commitments	33		

The annexed notes from 1 to 55 form an integral part of these financial statements.

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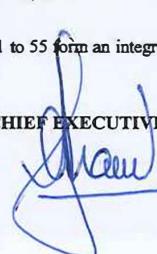
CHIEF FINANCIAL OFFICER

AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Issued, subscribed and paid up capital	Reserves				Total shareholders' equity		
	Revenue reserves		Subtotal	Capital reserves			
	General reserve	Unappropriated profit		Unrealized gain/(loss) on investment at fair value through other comprehensive income			
(Rupees in thousand)							
Balance as at October 1, 2023	173,623	1,458,000	5,434,556	6,892,556	(143,355)	6,749,201	6,922,824
Profit after taxation	-	-	1,550,682	1,550,682	-	1,550,682	1,550,682
Other comprehensive income for the year	-	-	-	-	73,170	73,170	73,170
Gain on remeasurement of investments at fair value through other comprehensive income	-	-	-	-	-	(7,212)	(7,212)
Loss on remeasurement of defined benefit obligation - net of tax	-	-	(7,212)	(7,212)	-	(7,212)	(7,212)
Total comprehensive income for the year	-	-	1,543,470	1,543,470	73,170	1,616,640	1,616,640
Transactions with owners							
Final Dividend 2023: Rs. 6 per share	-	-	(104,174)	(104,174)	-	(104,174)	(104,174)
Interim Dividend 2024: Rs. 15 per share	-	-	(260,435)	(260,435)	-	(260,435)	(260,435)
Interim Dividend 2024: Rs. 10 per share	-	-	(173,623)	(173,623)	-	(173,623)	(173,623)
Balance as at September 30, 2024	173,623	1,458,000	6,439,794	7,897,794	(70,185)	7,827,609	8,001,232
Profit after taxation	-	-	1,270,362	1,270,362	-	1,270,362	1,270,362
Other comprehensive income for the year	-	-	-	-	186,727	186,727	186,727
Gain on remeasurement of investments at fair value through other comprehensive income - net of tax	-	-	-	-	-	-	-
Realized gain on sale of investment at fair value through other comprehensive income transferred to unappropriated profit	-	-	5,336	5,336	(5,336)	-	-
Gain on remeasurement of defined benefit obligation - net of tax	-	-	12,645	12,645	-	12,645	12,645
Total comprehensive income for the year	-	-	1,288,343	1,288,343	181,391	1,469,734	1,469,734
Transactions with owners							
Final Dividend 2024: Rs. 25 per share	-	-	(434,058)	(434,058)	-	(434,058)	(434,058)
Interim Dividend 2025: Rs. 12 per share	-	-	(208,348)	(208,348)	-	(208,348)	(208,348)
Interim Dividend 2025: Rs. 25 per share	-	-	(434,058)	(434,058)	-	(434,058)	(434,058)
Balance as at September 30, 2025	173,623	1,458,000	6,651,673	8,109,673	111,206	8,220,879	8,394,502

The annexed notes from 1 to 55 form an integral part of these financial statements.

CHIEF EXECUTIVE



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AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

		2025	2024
	Note	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	43	8,902,708	215,466
Finance cost paid		(187,511)	(537,998)
Workers' Welfare Fund paid - net		(10,075)	(12,056)
Workers' Profit Participation Fund paid - net		(114,586)	(135,772)
Market committee fees paid	25	(2,000)	-
Taxes and levy paid		(401,819)	(376,055)
Long term deposits paid		-	500
Long term loans recovered	10	87	149
Net cash generated form /(used in) from operating activities		<u>(715,904)</u>	<u>(1,061,232)</u>
		<u>8,186,804</u>	<u>(845,766)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition to property, plant and equipment		(210,000)	(73,809)
Proceeds from disposal of property, plant and equipment		-	1,593
Proceed from disposal of long term investment		20,059	-
Investments in Mutual Funds, TDRs and T-Bills - net		(6,170,282)	1,502,573
Interest / markup received		13,443	19,743
Dividend received		10,138	136,436
Net cash (used in)/generated from investing activities		<u>(6,336,642)</u>	<u>1,586,536</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease rental paid		(10,803)	(10,371)
Dividend paid		(1,069,728)	(537,077)
Short-term borrowings - net		491,934	(175,189)
Net cash (used in) financing activities		<u>(588,597)</u>	<u>(722,637)</u>
Net increase in cash and cash equivalents		1,261,565	18,133
Cash and cash equivalents at beginning of the year		86,062	67,929
Cash and cash equivalents at the end of the year		<u>1,347,627</u>	<u>86,062</u>

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