

January 27, 2026

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

Dear Sir,

Subject : Financial Results for the period ended September 30, 2025

We have to inform you that the Board of Directors of our company in their meeting held on January 27, 2026 at 3:00 p.m. at Faisalabad recommended the following:

| | | |
|-------|--|-----|
| (i) | Interim 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 statements of the company for the period ended September 30, 2025 are attached:

- Statement of Profit or Loss
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

The First Quarter Report of the Company will be transmitted through PUCARS separately, within specified time.

Thanking you

Yours truly
For **SITARA PEROXIDE LIMITED**


(MAZHAR ALI KHAN)
Company Secretary



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2025

| | | Quarter ended September 30, | |
|--|------|--------------------------------|--------------|
| | | 2025 | 2024 |
| | Note | Rupees | |
| Revenue from contract with customers | | - | - |
| Cost of sale | 7 | - | 53,828,501 |
| Gross (loss) | | - | (53,828,501) |
| Other income | | 43,670 | - |
| | | 43,670 | (53,828,501) |
| Distribution cost | | 1,500,000 | 1,030,000 |
| Administrative expenses | | 59,342,505 | 25,207,760 |
| Finance cost | | 603,244 | 1,386,754 |
| | | 61,445,749 | 27,624,514 |
| (Loss) for the year before levies and income tax | | (61,402,079) | (81,453,015) |
| Levies | | - | - |
| (Loss) for the year before income tax | | (61,402,079) | (81,453,015) |
| Provision for taxation | | (11,874,764) | (10,699,008) |
| (Loss) | | (49,527,315) | (70,754,007) |
| (Loss) per share - Basic and diluted (Rupees) | | (0.90) | (1.28) |

The annexed notes from 1 to 10 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

| | Note | (Un-audited) September 30, 2025 Rupees | (Audited) June 30, 2025 Rupees |
|---|------|---|---|
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 4 | 2,101,963,342 | 2,146,406,120 |
| Long term advances | | 109,626,266 | 109,626,266 |
| Long term deposits | | 52,741,143 | 52,741,143 |
| | | 2,264,330,751 | 2,308,773,529 |
| Current assets | | | |
| Stores, spare parts and loose tools | 5 | 119,701,124 | 119,701,124 |
| Stock in trade | | 218,776,704 | 218,776,704 |
| Trade debts | | - | - |
| Loans and advances | | 13,470,747 | 13,882,923 |
| Taxes refundable due from government | | 75,564,345 | 75,398,344 |
| Cash and bank balances | | 5,867,674 | 5,661,397 |
| | | 433,380,594 | 433,420,492 |
| Non-current asset held for sale | | 42,227,475 | 42,227,475 |
| Total assets | | 2,739,938,820 | 2,784,421,496 |
| EQUITY AND LIABILITIES | | | |
| Share capital and reserves | | | |
| Share capital | | 551,000,000 | 551,000,000 |
| Revenue reserve | | (865,532,379) | (841,723,550) |
| Accumulated (loss) | | 1,254,060,896 | 1,279,779,382 |
| Capital reserve | | 939,528,517 | 989,055,832 |
| Surplus on revaluation of property, plant and equipment | | - | - |
| Non-current liabilities | | | |
| Long term financing | | 245,084,415 | 256,959,179 |
| Deferred liabilities | | 245,084,415 | 256,959,179 |
| Current liabilities | | | |
| Trade and other payables | | 669,839,183 | 648,207,201 |
| Contract liabilities | | 114,660,496 | 114,686,028 |
| Loan from chief executive officer | | 388,718,976 | 387,508,976 |
| Accrued markup | | 286,867,627 | 286,264,674 |
| Current portion of long term financing | | 95,239,606 | 101,739,606 |
| Levies payable | | - | - |
| Provision for taxation | | - | - |
| | | 1,555,325,888 | 1,538,406,485 |
| Total equity and liabilities | | 2,739,938,820 | 2,784,421,496 |
| Contingencies and commitments | 6 | - | - |

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2025

| | Issued, subscribed and paid up capital | Accumulated (loss) | Surplus on revaluation of property, plant and equipment | Total |
|--|---|-----------------------|--|---------------|
| | -----Rupees----- | | | |
| Balance as at July 01, 2024 - (Audited) | 551,000,000 | (720,670,410) | 1,381,245,086 | 1,211,574,676 |
| Total comprehensive (loss) for the period | | | | |
| (Loss) for the period | - | (222,518,844) | - | (222,518,844) |
| Other comprehensive income | - | - | - | - |
| | - | (222,518,844) | - | (222,518,844) |
| Impact of change in tax rate | - | - | - | - |
| Transfer to unappropriated profit on account of incremental depreciation-net of tax | - | 101,465,704 | (101,465,704) | - |
| Balance as at June 30, 2025 - (Audited) | 551,000,000 | (841,723,550) | 1,279,779,382 | 989,055,832 |
| Total comprehensive (loss) for the period | | | | |
| (Loss) for the period | - | (49,527,315) | - | (49,527,315) |
| Other comprehensive income | - | - | - | - |
| | - | (49,527,315) | - | (49,527,315) |
| Transfer to unappropriated profit on account of incremental depreciation-net of tax | - | 25,718,486 | (25,718,486) | - |
| Balance as at September 30, 2025 - (Un-audited) | 551,000,000 | (865,532,379) | 1,254,060,896 | 939,528,517 |

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2025

| | Quarter ended September 30, | |
|--|--------------------------------|--------------|
| | 2025 | 2024 |
| | -----Rupees '----- | |
| a) CASH FLOWS FROM OPERATING ACTIVITIES | | |
| (Loss) for the year before levies and income tax | (61,402,079) | (81,453,015) |
| Adjustments for : | | |
| Depreciation of property, plant and equipment | 44,442,778 | 45,739,494 |
| Finance cost | 603,244 | 1,386,754 |
| Operating cash flows before working capital changes | (16,356,057) | (34,326,767) |
| Changes in working capital | | |
| Decrease / (Increase) in current assets | | |
| Loans and advances | 427,235 | (753,604) |
| (Decrease) / Increase in current liabilities | | |
| Trade and other payables | 21,631,982 | 10,193,551 |
| Contract liability | (25,532) | 21,020,871 |
| Cash generated from / (used in) operating activities | 22,033,685 | 30,460,818 |
| | 5,677,628 | (3,865,949) |
| Finance cost paid | (289) | (1,740) |
| Income tax (paid) / refund received | (181,062) | 28,719,666 |
| Net cash generated from operating activities | 5,496,277 | 24,851,977 |



| Quarter ended September 30, | |
|--------------------------------|------|
| 2025 | 2024 |
| -----Rupees ----- | |

b) CASH FLOWS FROM FINANCING ACTIVITIES

| | | |
|--|-------------|------------|
| Repayment of long term financing | (6,500,000) | - |
| Loan from chief executive officer | 1,210,000 | - |
| Net cash (used in) financing activities | (5,290,000) | - |
| Net increase in cash and cash equivalents (a+b) | 206,277 | 24,851,977 |
| Cash and cash equivalents at the beginning of the period | 5,661,397 | 11,381,255 |
| Cash and cash equivalents at the end of the period | 5,867,674 | 36,233,232 |

The annexed notes from 1 to 10 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

