

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:

- a. Statement of Profit or Loss
- b. Statement of Financial Position
- c. Statement of Changes in Equity
- d. 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

	Note	Quarter ended September 30,	
		2025	2024
		----- 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)		<u>(49,527,315)</u>	<u>(70,754,007)</u>
(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		<u>2,739,938,820</u>	<u>2,784,421,496</u>
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)			
Capital reserve		1,254,060,896	1,279,779,382
Surplus on revaluation of property, plant and equipment		939,528,517	989,055,832
Non-current liabilities			
Long term financing		-	-
Deferred liabilities		245,084,415	256,959,179
Current liabilities			
Trade and other payables		245,084,415	256,959,179
Contract liabilities		669,839,183	648,207,201
Loan from chief executive officer		114,660,496	114,686,028
Accrued markup		388,718,976	387,508,976
Current portion of long term financing		286,867,627	286,264,674
Levies payable		95,239,606	101,739,606
Provision for taxation		-	-
		1,555,325,888	1,538,406,485
Total equity and liabilities		<u>2,739,938,820</u>	<u>2,784,421,496</u>
Contingencies and commitments	6	-	-

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

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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	-	-	-	-
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)	<u>551,000,000</u>	<u>(841,723,550)</u>	<u>1,279,779,382</u>	<u>989,055,832</u>
Total comprehensive (loss) for the period				
(Loss) for the period	-	(49,527,315)	-	(49,527,315)
Other comprehensive income	-	-	-	-
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)	<u>551,000,000</u>	<u>(865,532,379)</u>	<u>1,254,060,896</u>	<u>939,528,517</u>

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



CHIEF EXECUTIVE OFFICER



DIRECTOR



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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	<u>(16,356,057)</u>	<u>(34,326,767)</u>
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	<u>22,033,685</u>	<u>30,460,818</u>
	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	<u>5,496,277</u>	<u>24,851,977</u>



	Quarter ended September 30,	
	2025	2024
	-----Rupees-----	
b) CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing		
Loan from chief executive officer	(6,500,000)	-
Net cash (used in) financing activities	<u>1,210,000</u>	<u>-</u>
Net increase in cash and cash equivalents (a+b)	<u>(5,290,000)</u>	<u>-</u>
Cash and cash equivalents at the beginning of the period	206,277	24,851,977
Cash and cash equivalents at the end of the period	<u>5,661,397</u>	<u>11,381,255</u>
	<u>5,867,674</u>	<u>36,233,232</u>

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