

Ref No.AASML/PSX/Quarter/December/25-26/049

January 28, 2026

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

Sub: **FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on Wednesday, January 28, 2026 at 10:30 AM at Karachi recommended the following.

(i)	CASH DIVIDEND	NIL
(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 quarter ended December 31, 2025 are appended as Annexure A.

The Quarterly Financial Statements (Quarterly Report) of the Company shall be transmitted through PUCARS within stipulated time.

Kind Regards,

ZUHAIR ABBAS

Company Secretary



AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2025

	<i>Quarter Ended</i>	
	<i>December 31, 2025</i>	<i>December 31, 2024</i>
	<i>(Rupees in thousand)</i>	
Turnover - net	2,711,297	4,774,154
Cost of sales	(2,135,300)	(4,349,967)
Gross profit	575,997	424,187
Distribution cost	(311,490)	(119,650)
Administrative expenses	(57,731)	(49,672)
Other operating expenses	(20,049)	(47,537)
Operating profit	186,727	207,328
Finance cost	(55,405)	(83,502)
Other income	182,374	124,374
Profit before levy and taxation	313,696	248,200
Levy	(69,591)	(89,090)
Profit before taxation	244,105	159,110
Taxation	(48,397)	5,241
Profit after taxation	195,708	164,351
Earnings per share - Basic and diluted	11.27	9.47

The annexed notes from 1 to 21 form an integral part of these financial statements.


 Chief Executive

 Director


 Chief Financial Officer

AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED DECEMBER 31, 2025

<i>Quarter Ended</i>	
<i>December 31, 2025</i>	<i>December 31, 2024</i>
<i>(Rupees in thousand)</i>	

Profit after taxation	195,708	164,351
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Other comprehensive income for the period

**Items that will not be reclassified to statement of profit or loss
account in subsequent periods**

Loss on remeasurement of investments at fair value through other
comprehensive income - net of tax

(25,360)	50,960
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Total comprehensive income for the period

170,348	215,311
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The annexed notes from 1 to 21 form an integral part of these financial statements.



Chief Executive

Director



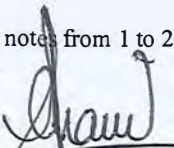
Chief Financial Officer

AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2025

		December 31, 2025	September 30, 2025
	Note	(Rupees in thousand)	
<u>ASSETS</u>			
Non-Current Assets			
Property, plant and equipment	8	1,551,445	1,535,207
Investment property		130	133
Right-of-use assets		27,443	29,396
Long term investments		371,044	399,191
Long term deposits		19,466	19,461
		1,969,528	1,983,388
Current Assets			
Biological assets		4,369	2,427
Stores and spares		437,177	314,459
Stock-in-trade	9	2,327,196	2,375,453
Trade debts		17,701	99,440
Loans and advances		2,919,486	243,772
Trade deposits and short term prepayments		95,823	70,018
Short term investments	10	5,815,778	7,312,771
Other receivables		230,973	150,201
Interest accrued		5,797	4,241
Cash and bank balances	11	139,632	1,347,627
		11,993,932	11,920,409
Total Assets		13,963,460	13,903,797
<u>EQUITY AND LIABILITIES</u>			
Share Capital and Reserves			
Authorized capital			
40,000,000 (2025: 40,000,000) shares of Rs. 10 each		400,000	400,000
Issued, subscribed and paid-up capital			
17,362,300 (2025: 17,362,300) ordinary shares of Rs. 10 each		173,623	173,623
Accumulated reserves		8,391,227	8,220,879
		8,564,850	8,394,502
Non-Current Liabilities			
Lease liability		17,935	20,596
Market committee fee payable		22,602	21,557
Deferred taxation		142,275	147,346
		182,812	189,499
Current Liabilities			
Trade and other payables		1,920,653	1,770,062
Accrued markup		7,460	57,078
Short term borrowings		2,834,369	3,064,683
Current portion of non-current liabilities		9,884	8,856
Unclaimed dividend		70,313	70,407
Provision for taxation		373,119	348,710
		5,215,798	5,319,796
Total Equity and Liabilities		13,963,460	13,903,797
Contingencies and Commitments			

12

The annexed notes from 1 to 21 form an integral part of these financial statements.


 Chief Executive

Director


 Chief Financial Officer

AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED DECEMBER 31, 2025

	Reserves					Total Reserves	Total Shareholders' Equity
	Revenue reserves			Capital reserves			
	Issued, subscribed and paid up capital	General reserve	Unappropriated profit	Subtotal	Unrealized gain on investment at fair value through other comprehensive income		
----- (Rupees in thousand) -----							
Balance as at October 1, 2024	173,623	1,458,000	6,439,794	7,897,794	(70,185)	7,827,609	8,001,232
Profit after taxation	-	-	164,351	164,351	-	164,351	164,351
Other comprehensive income for the period							
Gain on remeasurement of investments at fair value through other comprehensive income - net of tax	-	-	-	-	50,960	50,960	50,960
Unrealised gain on sale of available for sale investment transferred to profit and loss account	-	-	-	-	(6)	(6)	(6)
Total comprehensive income for the period	-	-	164,351	164,351	50,954	215,305	215,305
Balance as at December 31, 2024	173,623	1,458,000	6,604,145	8,062,145	(19,231)	8,042,914	8,216,537
Balance as at October 1, 2025	173,623	1,458,000	6,651,673	8,109,673	111,206	8,220,879	8,394,502
Profit after taxation	-	-	195,708	195,708	-	195,708	195,708
Other comprehensive income for the period							
Loss on remeasurement of investments at fair value through other comprehensive income - net of tax	-	-	-	-	(25,360)	(25,360)	(25,360)
Total comprehensive income for the period	-	-	195,708	195,708	(25,360)	170,348	170,348
Balance as at December 31, 2025	173,623	1,458,000	6,847,381	8,305,381	85,846	8,391,227	8,564,850

The annexed notes from 1 to 21 form an integral part of these financial statements.


 Chief Executive

 Director


 Chief Financial Officer

AL-ABBAS SUGAR MILLS LIMITED
STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

	Note	Quarter Ended	
		December 31,	December 31,
		2025	2024
		Rupees in thousand	
Cash (used in) / generated from operations	13	(2,403,271)	3,272,139
Finance cost paid		(103,780)	(52,401)
Workers' Profit Participation Fund paid		(414)	(1,358)
Taxes and levy paid		(95,862)	(84,314)
Long term deposits paid		(5)	-
Long term loans recovered		-	37
		(200,061)	(138,036)
Net cash (used in) / generated from operating activities		(2,603,332)	3,134,103

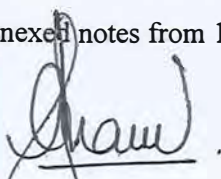
CASH FLOWS FROM INVESTING ACTIVITIES

Addition to property, plant and equipment	(45,067)	(11,586)
Proceed from disposal of long term investment	-	201
Disposal of investments in Mutual Funds, TDRs and T-Bills - net	1,638,063	(2,870,643)
Interest / markup received	34,761	3,915
Dividend received	1,406	1,125
Net cash generated from / (used in) investing activities	1,629,163	(2,876,988)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of lease rentals	(3,418)	(2,690)
Dividend paid	(94)	(87)
Short term borrowing obtained - net	(230,314)	(127,837)
Net cash used in financing activities	(233,826)	(130,614)
Net (decrease) / increase in cash and cash equivalents	(1,207,995)	126,501
Cash and cash equivalents at beginning of the year	1,347,627	86,062
Cash and cash equivalents at the end of the period	139,632	212,563

The annexed notes from 1 to 21 form an integral part of these financial statements.


 Chief Executive

Director


 Chief Financial Officer