



FA/IL/CL/2025-26/001

29 January 2026

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

Dear Sir,

**CONDENSED INTERIM FINANCIAL RESULTS**  
**FOR THE FIRST QUARTER ENDED 31 DECEMBER 2025 (UNAUDITED)**

We wish to inform you that the Board of Directors of the Company in their meeting held on Thursday, 29 January 2026 at 01:00 p.m. at the Company's Factory Office, Petaro Road, Jamshoro, approved the unaudited condensed interim financial results of the Company for the first quarter ended 31 December 2025 and recommended the following:

(i)	<b>Cash Dividend</b>	Nil
(ii)	<b>Bonus Shares</b>	Nil
(iii)	<b>Right Shares</b>	Nil
(iv)	<b>Any other entitlement/Corporate Action</b>	Nil
(v)	<b>Any other Price Sensitive Information</b>	Nil

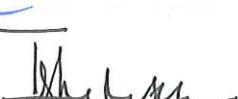
The unaudited condensed interim financial results as approved by the Board of Directors along with statement of Financial Position, statement of changes in Equity and statement of Cash Flows of the Company are appended as **Annexure A**.

The Quarterly Report of the Company for the quarter ended 31 December 2025 will be transmitted through PUCARS separately, within specified time.

Thanking you,

Yours faithfully,  
Archroma Pakistan Limited

  
Naveed Kamil  
Director

  
Irfan Lakhani  
Company Secretary

CC: Mr. Syed Ahmed Abbas, Deputy General Manager  
Listing Department, Pakistan Stock Exchange Limited

**Plant:**  
Petaro Road,  
Jamshoro-76100,  
Sindh, Pakistan.  
UAN :+92-22-111-275-786  
Tel :+92-22-2109740-45  
Fax :+92-22-2109746-47

**Plant:**  
LX 10 & 11,  
Landhi Industrial Trading Estate,  
Karachi-75120, Pakistan.  
UAN :+92-21-111-330-330  
Tel :+92-21-3 8 6 7 1 7 9 9  
Fax :+92-21-35081370 & 73

**Sales Office:**  
Katar Bund Road,  
Thokar Niaz Baig,  
Lahore-54000, Pakistan.  
UAN :+92-42-111-275-786  
Tel :+92-42-35299591-94  
Fax :+92-42-35299463-64

**Sales Office:**  
P-277,  
Kashmir Road,  
Amin Town,  
Faisalabad.  
Cell : 0301-8434475

Archroma Pakistan Limited  
Condensed Interim Statement of Financial Position (Unaudited)  
As at 31 December 2025

Annexure 'A'

	Note	Unaudited	Audited
		31 December 2025	30 September 2025
<b>ASSETS</b>			<b>(Rupees in '000)</b>
<b>Non-current assets</b>			
Property, plant and equipment	5	2,519,629	2,524,103
Long-term deposits and prepayments		13,205	13,205
Employee benefits	10	14,542	27,977
		<u>2,547,376</u>	<u>2,565,285</u>
<b>Current assets</b>			
Stores and spares		111,918	93,689
Stock-in-trade	6	5,806,027	4,511,178
Trade receivables	7	8,017,953	5,700,521
Advances		14,829	14,086
Trade deposits and short-term prepayments		63,846	82,193
Other receivables		85,133	101,045
Sales tax		1,419,825	1,216,330
Taxation - net		361,073	458,206
Cash and cash equivalents	8	436,254	985,207
		<u>16,316,858</u>	<u>13,162,455</u>
<b>TOTAL ASSETS</b>		<u>18,864,234</u>	<u>15,727,740</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorised capital			
63,000,000 (30 September 2025:63,000,000) ordinary shares of PKR 10 each		<u>630,000</u>	<u>630,000</u>
<b>Issued, subscribed and paid-up share capital</b>			
34,563,341 (September 30,2025:34,563,341) ordinary shares of Rs.10 each	9.	345,633	345,633
<b>Capital reserve</b>			
Amalgamation reserve		93,545	93,545
<b>Revenue Reserves</b>			
General reserve		2,747,000	2,747,000
Unappropriated profit		1,320,111	1,223,800
		<u>4,067,111</u>	<u>3,970,800</u>
<b>Total Equity</b>		<u>4,506,289</u>	<u>4,409,978</u>
<b>LIABILITIES</b>			
<b>Non-current liabilities</b>			
Deferred taxation - net		163,818	158,292
Employee benefits obligations		18,135	18,809
Lease liabilities	12	152,533	151,599
Liabilities against diminishing musharika financing	13	221,713	243,698
		<u>556,199</u>	<u>572,398</u>
<b>Current liabilities</b>			
Trade and other payables		10,233,779	7,113,651
Unclaimed dividend		85,794	85,794
Unpaid dividend		291,951	18,579
Mark-up accrued		31,544	56,847
Short-term borrowings - secured	11	3,012,272	3,325,939
Current portion of lease liabilities	12	50,145	49,267
Current portion of liabilities against diminishing musharaka financing	13	96,261	95,287
		<u>13,801,746</u>	<u>10,745,364</u>
<b>TOTAL LIABILITIES</b>		<u>14,357,945</u>	<u>11,317,762</u>
<b>CONTINGENCIES AND COMMITMENTS</b>	14		
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>18,864,234</u>	<u>15,727,740</u>

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

Irfan Chawala  
Chief Executive Officer

Naveed Kamil  
Director

Altaf Jamal Khan  
Chief Financial Officer

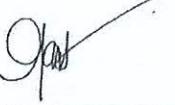
Archroma Pakistan Limited

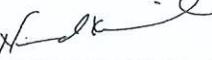
Annexure 'A'

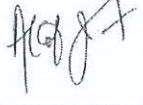
Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (Unaudited)  
For the three months period ended 31 December 2025

	Note	Quarter ended	
		31 December 2025	31 December 2024
		(Rupees in '000)	
<b>Sales</b>	16	<b>9,221,220</b>	8,519,021
Trade discounts and rebates	16	(270,674)	(283,917)
Sales tax	16	(1,107,692)	(1,017,921)
		(1,378,366)	(1,301,838)
<b>Sales - net</b>	16	<b>7,842,854</b>	7,217,183
Cost of sales		(5,814,223)	(5,576,593)
<b>Gross profit</b>		<b>2,028,631</b>	1,640,590
Distribution and marketing expenses		(934,465)	(862,158)
Administrative expenses		(240,636)	(257,308)
Impairment loss on trade receivables		(3,715)	(994)
Other operating expenses		(55,500)	(35,000)
		(1,234,316)	(1,155,460)
<b>Operating profit</b>		<b>794,315</b>	485,130
Other income		42,156	42,658
		836,471	527,788
Finance costs		(104,462)	(114,188)
<b>Profit before minimum, final and income taxes</b>		<b>732,009</b>	413,600
Minimum and final taxes charge		(101,419)	(92,120)
<b>Profit before income tax</b>		<b>630,590</b>	321,480
Income tax (charge)/reversal		(188,646)	34,574
<b>Profit after taxation</b>		<b>441,944</b>	356,054
Other comprehensive income		-	-
<b>Total comprehensive income for the period</b>		<b>441,944</b>	356,054
----- (Rupees) -----			
<b>Earnings per share</b>	17	<b>12.79</b>	10.30

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

  
Irfan Chawala  
Chief Executive Officer

  
Naveed Kamil  
Director

  
Altaf Jamal Khan  
Chief Financial Officer

Archroma Pakistan Limited  
Condensed Interim Statement of Cash Flows (Unaudited)  
For the three months period ended 31 December 2025

Annexure 'A'

	Note	31 December 2025	31 December 2024
		(Rupees in '000)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before minimum, final and income taxes		732,009	413,600
Adjustments for non-cash charges and other items:			
Depreciation		76,725	87,576
Impairment reversal on trade receivables		3,715	994
Gain on disposal of operating property, plant and			
Provision for staff gratuity		13,435	12,989
Interest / mark-up expense		64,163	121,120
Working capital changes	18	(684,076)	1,470,927
Cash generated from operations		205,971	2,107,206
Staff gratuity paid		(674)	(93)
Mark-up paid		(89,466)	(228,749)
Income taxes paid		(187,406)	(255,658)
<b>Net cash (used in)/generated from operating activities</b>		<b>(71,575)</b>	<b>1,622,706</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Capital expenditure		(53,139)	(39,674)
Proceeds from disposal of property, plant and equipment		6,513	4,171
<b>Net cash used in from investing activities</b>		<b>(46,626)</b>	<b>(35,503)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Payments against lease liabilities		(14,990)	4,829
Payments against diminishing musharika financing - net		(29,834)	(24,382)
Short-term borrowings - proceeds		-	200,000
Short-term borrowings - repayments		(1,268)	(500,000)
Dividend paid		(72,261)	(1,120)
<b>Net cash used in financing activities</b>		<b>(118,353)</b>	<b>(320,673)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>(236,554)</b>	<b>1,266,530</b>
Cash and cash equivalents at beginning of the period		629,708	(384,619)
<b>Cash and cash equivalents at end of the period</b>	18.1	<b>393,154</b>	<b>881,911</b>

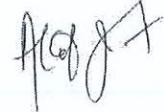
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Irfan Chawala  
Chief Executive Officer



Naveed Kamil  
Director



Altaf Jamal Khan  
Chief Financial Officer

Archroma Pakistan Limited  
Condensed Interim Statement of Changes in Equity (Unaudited)  
For the three months period ended 31 December 2025

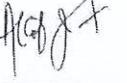
Annexure 'A'

	Issued, subscribed and paid-up capital	Capital Reserve		Revenue Reserve		Total Equity
		Amalgamation reserve	General reserve	Unappropriated profit		
(Rupees in '000)						
Balance as at 30 September 2024 (Audited)	345,633	93,545	2,747,000	591,389	591,389	3,777,567
<i>Total comprehensive income for the period ended 31 December 2024</i>						
Profit for the period	-	-	-	356,054	356,054	356,054
Other comprehensive income	-	-	-	356,054	356,054	356,054
Balance as at 31 December 2024 (Unaudited)	<u>345,633</u>	<u>93,545</u>	<u>2,747,000</u>	<u>947,443</u>	<u>947,443</u>	<u>4,133,621</u>
Balance as at 30 September 2025 (Audited)	345,633	93,545	2,747,000	1,223,800	1,223,800	4,409,978
<i>Transactions with owners of the Company - Distribution</i>						
Final cash dividend at 100% (i.e. Rs. 10 per share) for the year ended 30 September 2025	-	-	-	(345,633)	(345,633)	(345,633)
<i>Total comprehensive income for the period ended 31 December 2025</i>						
Profit for the period	-	-	-	441,944	441,944	441,944
Other comprehensive income	-	-	-	441,944	441,944	441,944
Balance as at 31 December 2025 (Unaudited)	<u>345,633</u>	<u>93,545</u>	<u>2,747,000</u>	<u>1,320,111</u>	<u>1,320,111</u>	<u>4,506,289</u>

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

  
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Chief Executive Officer

  
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