



Sakrand Sugar Mills Limited

SSML/Acct./0030/2026
January 30, 2026

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

Dear Sir,

SUBJECT: FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025



We would like to inform you that the Board of Directors of the Company in their meeting held on Friday January 30, 2026, at Corporate Office Suite # 222, 2nd Floor, the Forum, G-20, Block -9, Clifton, Karachi, approved the Quarterly financial results of the Company for the period ended December 31, 2025, and recommended the following.

(i)	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 unaudited condensed interim financial results as approved by the Board of Directors along with statement of profit or loss, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows of the Company attached herewith.

The quarterly un-audited condensed interim financial statements of the Company for the quarter ended December 31, 2025, will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,

Muhammad Imran Akber
Company Secretary

Encl: as above

Registered Office: 41-K, Block-6, P.E.C.H.S., Karachi-75400, Pakistan. E-mail: admin@sakrandsugar.com
Corporate Office: Suite # 222, The Forum, G-20, Block-9, Clifton, Karachi. Phone No: +92-21-35303291-2
Mill: Deh Tharo Unar Post Office, (Qazi Ahmed) Taluka Sakrand, District Shaheed Benazirabad. Phone No: 0333-9366997-98



**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE 1ST QUARTER ENDED DECEMBER 31, 2025**

	Un-audited December 31, 2025Rupees in '000'	Un-audited December 31, 2024
Sales - net	323,001	1,392,461
Cost of sales	<u>(309,127)</u>	<u>(1,235,162)</u>
Gross profit	13,874	157,299
Operating expenses		
Administrative expenses	<u>(35,450)</u>	<u>(44,497)</u>
Selling and distribution cost	<u>(423)</u>	<u>(1,277)</u>
	<u>(35,873)</u>	<u>(45,774)</u>
Operating (loss) / profit	<u>(21,999)</u>	111,526
Finance cost	<u>(81)</u>	<u>(13,018)</u>
Other income	<u>28,848</u>	<u>192</u>
	<u>28,767</u>	<u>(12,826)</u>
Profit before taxation	<u>6,768</u>	98,699
Taxation-net	<u>(4,044)</u>	<u>(15,720)</u>
Profit after taxation	<u><u>2,724</u></u>	<u><u>82,980</u></u>
Earning per share - Basic and diluted	<u><u>0.06</u></u>	<u><u>1.86</u></u>

The annexed notes form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director



CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Un-audited December 31, 2025	Audited September 30, 2025
Rupees in '000'.....	
ASSETS		
Non-Current Assets		
Property, plant and equipment	3,869,491	3,886,561
Intangible asset	623	680
Long-term loans	670	775
Long-term deposits	2,860	2,860
	3,873,643	3,890,876
Current Assets		
Stores, spares and loose tools	114,209	110,079
Stock-in-trade	503,500	41,764
Trade debts	15,669	19,285
Loans and advances	26,185	27,179
Deposit, prepayments and other receivables	15,642	10,234
Short term investment	-	6,198
Cash and bank balances	96,861	18,214
	772,065	232,953
Total Assets	4,645,708	4,123,829
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorized share capital		
60,000,000 ordinary shares of Rs. 10 each	600,000	600,000
Share capital		
Issued, subscribed and paid-up capital	446,160	446,160
Revenue reserves		
Accumulated loss	(1,852,274)	(1,863,786)
Capital reserves		
Surplus on revaluation of property, plant and equipment-net of deferred tax	2,050,693	2,059,481
Directors'/Sponsors' subordinated loan	92,767	92,767
	737,346	734,622
Non-Current Liabilities		
Long term financing - secured	552,673	573,673
Deferred liabilities	72,100	70,692
	624,773	644,365
Current Liabilities		
Trade and other payables	2,459,495	1,931,258
Unclaimed dividend	6,206	6,206
Accrued mark-up	504,970	504,901
Current maturity of long-term financing	253,218	249,018
Taxation - net	59,700	53,459
	3,283,589	2,744,842
Total Equity and Liabilities	4,645,708	4,123,829

The annexed notes form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director



**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE 1ST QUARTER ENDED DECEMBER 31, 2025**

	Un-audited December 31, 2025Rupees in '000'.....	Un-audited December 31, 2024
Profit after taxation	2,724	82,980
Other comprehensive income for the period - net of tax	-	-
Total comprehensive income for the period	<u>2,724</u>	<u>82,980</u>

The annexed notes form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director



**CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE 1ST QUARTER ENDED DECEMBER 31, 2025**

	Un-audited December 31, 2025	Un-audited December 31, 2024
Rupees in '000'.....	
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	6,768	98,699
Adjustments for non cash charges and other items :		
Depreciation	20,843	20,332
Amortisation	56	84
Finance cost	69	9,876
Provision for gratuity	-	308
(Gain) / loss on sale of fixed assets	866	8
Cash generated from operation before working capital changes	21,833	30,608
Working capital changes		
(Increase) / decrease in current assets		
Stores, spares and loose tools	(4,130)	(23,354)
Stock-in-trade	(461,737)	(298,920)
Trade debts	3,617	(35,780)
Loans and advances	994	17,176
Prepayments and other receivables	156	17,105
	(461,100)	(323,773)
Increase / (decrease) in current liabilities		
Trade and other payables	532,092	262,995
Cash generated from operations	99,594	68,529
Taxes paid	(252)	(14,106)
Finance cost paid	-	-
Net cash generated from operating activities	99,342	54,423
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Property, plant and equipment	(10,224)	(26,071)
Proceed from disposal of property, plant and equipment	21	15
Short term investment	6,198	-
Net cash used in investing activities	(4,006)	(26,056)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Long term financing - secured	(16,800)	(27,000)
Long term loans to employees	106	91
Net cash used in financing activities	(16,694)	(26,909)
Net increase in cash and cash equivalents	78,641	1,458
Cash and cash equivalents at the beginning of the period	18,214	55,647
Cash and cash equivalents at the end of the period	96,856	57,105

The annexed notes form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director



**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE 1ST QUARTER ENDED DECEMBER 31, 2025
(UN-AUDITED)**

Issued, subscribed & paid-up capital	Un-appropriated profit / Accumulated loss	Surplus on revaluation of property, plant and equipment	Directors' / sponsors' subordinated loan	Total
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.....Rupees in '000'.....

Balance as at October 01, 2024	446,160	(1,883,598)	2,095,281	92,767	750,610
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Profit after taxation	-	82,980	-	-	82,980
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	82,980	-	-	82,980

Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation- net of tax	-	8,783	(8,783)	-	-
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Balance as at December 31, 2024	446,160	(1,791,835)	2,086,498	92,767	833,589
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Balance as at October 01, 2025	446,160	(1,863,787)	2,059,482	92,767	734,622
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Profit after taxation	-	2,724	-	-	2,724
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	2,724	-	-	2,724

Transferred from revaluation surplus on property, plant and equipment on account of incremental depreciation- net of tax	-	8,789	(8,789)	-	-
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Balance as at December 31, 2025	446,160	(1,852,274)	2,050,693	92,767	737,346
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The annexed notes form an integral part of these financial statements.

Chief Executive Officer

Chief Financial Officer

Director