

ANSARI SUGAR MILLS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Note	Un-Audited December 31, 2025	Audited September 30, 2025
ASSETS			
NON CURRENT ASSETS			
(Loss)/ Profit before Taxation & Levies	6	9,098,813,232	9,131,435,732
Intangible assets		40,563	45,628
Long term deposits		1,236,600	1,236,600
		9,100,090,395	9,132,717,960
CURRENT ASSETS			
Inventories		3,839,100,166	3,904,556,631
Trade debts		457,705,198	190,751,348
Prepayments, deposits and advances		1,197,887,836	1,367,706,039
Cash and bank balances		39,005,550	30,404,535
		5,533,698,750	5,493,418,553
		14,633,789,145	14,626,136,513
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share Capital			
Authorised capital		900,000,000	900,000,000
Issued, subscribed and paid-up capital		561,365,550	561,365,550
Reserves			
Capital reserve			
Share premium		317,293,570	317,293,570
Surplus on revaluation of fixed assets		6,220,246,685	6,234,912,485
Equity reserves		336,000,000	336,000,000
		6,873,540,255	6,888,206,055
Revenue reserves			
Dividend equalization reserve		27,000,000	27,000,000
Accumulated losses		(4,925,445,262)	(4,805,104,417)
		(4,898,445,262)	(4,778,104,417)
		2,536,460,542	2,671,467,188
NON CURRENT LIABILITIES			
Financial liabilities		-	-
Deferred liabilities		1,566,539,361	1,462,414,358
Unclaimed dividend		2,196,784	2,196,784
		1,568,736,145	1,464,611,142
CURRENT LIABILITIES			
Trade and other payables		586,007,309	680,382,934
Financial liabilities		4,482,664,412	4,482,664,412
Accrued mark-up		5,165,076,476	5,023,509,921
Provision for quality premium		264,108,125	264,108,125
Taxation-net		30,736,136	39,392,791
		10,528,592,458	10,490,058,183
CONTINGENCIES AND COMMITMENTS			
		14,633,789,145	14,626,136,513

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



**ANSARI SUGAR MILLS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED DECEMBER 31,2025**

Note	Un-Audited	Un-Audited
	December 31, 2025	December 31, 2024
Sales - net	31,007,796	756,314,074
Cost of sales	(22,223,287)	(511,797,734)
Gross Profit	8,784,509	244,516,340
Operating expenses		
Selling and distribution expenses	(1,752,106)	(3,865,053)
Administrative expenses	(12,045,396)	(10,061,023)
	(13,797,501)	(13,926,076)
Operating (Loss)/ Profit	(5,012,993)	230,590,264
Other income	300,000	-
Finance cost	(141,566,555)	(204,394,759)
(Loss) / Profit before levies & taxation	(146,279,548)	26,195,505
Levies	(387,597)	(2,567,547)
(Loss) / Profit before taxation	(146,667,145)	23,627,958
Taxation	11,660,500	36,024,168
(Loss) / Profit after taxation	(135,006,645)	59,652,126
(Loss) / Profit per share - basic and diluted	(2.40)	1.06

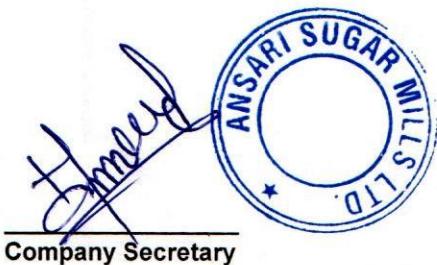
The annexed notes form an integral part of these financial statements.



ANSARI SUGAR MILLS LIMITED
 STATEMENT OF COMPREHENSIVE INCOME
 FOR THE PERIOD ENDED DECEMBER 31, 2025

	Un-Audited December 31, 2025	Un-Audited December 31, 2024
	----- (Rupees)-----	
(Loss)/ Profit after taxation	(135,006,645)	59,652,126
Incremental depreciation arising from revaluation of property, plant and equipment	14,665,800	18,147,060
Total comprehensive (Loss)/ Profit for the period	<u>(120,340,845)</u>	<u>77,799,186</u>

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



Company Secretary

ANSARI SUGAR MILLS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2025

Issued, subscribed and paid-up capital	Capital Reserves				Revenue Reserve			Grand Total
	Share Premium	Equity Reserve	Revaluation Surplus on PPE	Total Capital Reserve	General reserve	Unappropriated profit / (Accumulated loss)	Sub Total	
----- (Rupees) -----								
Balance as at September 30, 2024	561,365,550	317,293,570	336,000,000	6,282,115,539	6,935,409,109	27,000,000	(3,405,501,145)	(3,378,501,145) 4,118,273,514
Loss for the year	-	-	-	-	-	-	(1,443,670,237)	(1,443,670,237) (1,443,670,237)
Revaluation surplus - net of tax	-	-	-	-	-	-	-	-
Incremental depreciation on revalued fixed assets - net of tax	-	-	-	(66,483,175)	(66,483,175)	-	66,483,175	66,483,175
Deferred tax from OCI	-	-	-	19,280,121	19,280,121	-	(19,280,121)	(19,280,121)
Loss on re-measurement of defined benefit obligation							(3,136,089)	(3,136,089) (3,136,089)
Balance as at September 30, 2025	561,365,550	317,293,570	336,000,000	6,234,912,485	6,888,206,055	27,000,000	(4,805,104,417)	(4,778,104,417) 2,671,467,188
Loss for the period	-	-	-	-	-	-	(135,006,645)	(135,006,645) (135,006,645)
Incremental depreciation on revalued fixed assets - net of tax	-	-	-	(14,665,800)	(14,665,800)	-	14,665,800	14,665,800
Balance as at December 31, 2025	561,365,550	317,293,570	336,000,000	6,220,246,685	6,873,540,255	23,627,958	(4,925,445,262)	(4,898,445,262) 2,536,460,542

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



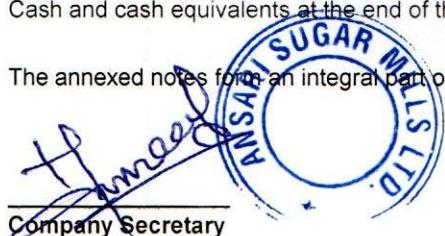
Company Secretary



ANSARI SUGAR MILLS LIMITED
STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Un-Audited	Un-Audited
	December 31, 2025	December 31, 2024
(Loss)/ Profit before Taxation & Levies	(146,279,548)	26,195,505
Adjustments for :		
Depreciation	32,622,500	26,562,232
Amortization	5,065	5,618
Finance cost	141,566,555	204,394,759
Operating (loss) / profit before working capital changes	174,194,120	230,962,609
	27,914,572	257,158,114
Changes in working capital :		
(Increase) / decrease in current assets:		
Inventories	65,456,465	(328,369,017)
Trade and other receivables	(266,953,850)	69,538,500
Prepayments, deposits and advances	169,818,203	72,887,297
Increase in current liabilities:		
Trade and other payables	(94,375,625)	(40,592,662)
	(126,054,807)	(226,535,882)
CASH FLOWS FROM OPERATING ACTIVITIES		
Net cash (used)/ generated from operations	(98,140,235)	30,622,232
Finance cost paid	-	-
Net cash used in operating activities	(98,140,235)	30,622,232
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions in Fixed Assets	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
long term loans-net	-	-
Net cash flow from financing activities		
Net decrease in cash and cash equivalents	(98,140,235)	30,622,232
Cash and cash equivalents at the beginning of the year	(1,499,334,727)	(1,529,956,960)
Cash and cash equivalents at the end of the year	(1,597,474,962)	(1,499,334,727)

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


Company Secretary