

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

ASSETS

NON CURRENT ASSETS

(Loss)/ Profit before Taxation & Levies
Intangible assets
Long term deposits

Note

Un-Audited
December 31,
2025

Audited
September 30,
2025

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9,098,813,232	9,131,435,732
40,563	45,628
1,236,600	1,236,600
9,100,090,395	9,132,717,960

CURRENT ASSETS

Inventories
Trade debts
Prepayments, deposits and advances
Cash and bank balances

3,839,100,166	3,904,556,631
457,705,198	190,751,348
1,197,887,836	1,367,706,039
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
Surplus on revaluation of fixed assets
Equity reserves

317,293,570	317,293,570
6,220,246,685	6,234,912,485
336,000,000	336,000,000
6,873,540,255	6,888,206,055

Revenue reserves

Dividend equalization reserve
Accumulated losses

27,000,000	27,000,000
(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
Unclaimed dividend

-	-
1,566,539,361	1,462,414,358
2,196,784	2,196,784
1,568,736,145	1,464,611,142

CURRENT LIABILITIES


Trade and other payables
Financial liabilities
Accrued mark-up
Provision for quality premium
Taxation-net

586,007,309	680,382,934
4,482,664,412	4,482,664,412
5,165,076,476	5,023,509,921
264,108,125	264,108,125
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 LTD.
Company Secretary

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

	Note	Un-Audited December 31, 2025	Un-Audited 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.



Company Secretary

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
	-----(<i>Rupees</i>)-----	
(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) -----								
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
-	-	-	-	-	-	(1,443,670,237)	(1,443,670,237)	(1,443,670,237)
-	-	-	-	-	-	-	-	-
x -	-	-	(66,483,175)	(66,483,175)	-	66,483,175	66,483,175	-
-	-	-	19,280,121	19,280,121		(19,280,121)	(19,280,121)	
						(3,136,089)	(3,136,089)	(3,136,089)
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
-	-	-	-	-		(135,006,645)	(135,006,645)	(135,006,645)
x -	-	-	(14,665,800)	(14,665,800)		14,665,800	14,665,800	-
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.

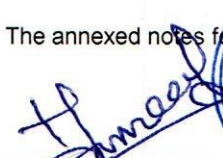

Company Secretary



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

	Un-Audited December 31, 2025	Un-Audited 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
	174,194,120	230,962,609
Operating (loss) / profit before working capital changes	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

