

February 26, 2026

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

Dear Sir,

Subject : Financial Results for the Half Year Ended December 31, 2025

We have to inform you that the Board of Directors of our company in their meeting held on February 26, 2026 at 3:30 p.m. at Faisalabad recommended the following:

(i)	Interim 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 Financial statements of the company for the half year ended December 31, 2025 are attached:

- Statement of Profit or Loss.
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

The Half yearly Report of the Company will be transmitted through PUCARS separately, within specified time.

Thanking you

Yours truly
For **SITARA CHEMICAL INDUSTRIES LTD**


(MAZHAR ALI KHAN)
Company Secretary



SITARA CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended		Three months period ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees in thousand-----			
Revenue from contracts with customers - net	15,685,506	15,888,788	7,767,566	8,281,705
Cost of sales	(12,659,414)	(13,359,960)	(6,119,633)	(6,924,758)
Gross profit	3,026,092	2,528,828	1,647,933	1,356,947
Distribution cost	(379,012)	(256,704)	(191,679)	(128,497)
Administrative expenses	(644,633)	(597,411)	(341,515)	(307,789)
Other expenses	(244,268)	(113,549)	(210,104)	(98,360)
Finance cost	(686,365)	(1,142,578)	(337,687)	(534,793)
	(1,954,278)	(2,110,242)	(1,080,985)	(1,069,439)
Other income	126,587	167,452	56,564	93,586
Profit before income tax and final tax	1,198,401	586,038	623,512	381,094
Final tax and minimum tax differential	(879)	(879)	1,713	3,948
Profit before tax	1,197,522	585,159	625,225	385,042
Provision for taxation	(472,744)	(220,210)	(249,490)	(175,418)
Profit after taxation	724,778	364,949	375,735	209,624
Earnings per share - basic and diluted (Rupees)	33.82	17.03	17.53	9.78



Chief Financial Officer



Chief Executive Officer



Director



SITARA CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	Un-audited December 31, 2025	Audited June 30, 2025
	Rupees in thousand	
ASSETS		
NON - CURRENT ASSETS		
Property, plant and equipment	32,208,043	29,901,980
Intangible assets	7,686	6,371
Investment property	3,414,435	3,418,251
Long-term investments	20,039	20,039
Long-term loans, advances and receivables	473,503	539,655
Long-term deposits	125,333	125,333
	36,249,039	34,011,629
CURRENT ASSETS		
Stores, spare parts and loose tools	1,794,133	1,710,214
Stock-in-trade	4,910,821	4,190,277
Trade debts	2,354,432	2,919,788
Loans and advances	862,519	956,327
Trade deposits, prepayments and other receivables	82,914	60,868
Advance income tax	2,258,433	2,550,093
Other financial assets	667,611	773,940
Cash and bank balances	609,269	334,865
	13,540,132	13,496,372
	49,789,171	47,508,001
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Share capital	214,294	214,294
Reserves	1,706,221	1,568,514
Unappropriated profit	14,019,253	13,404,338
Surplus on revaluation of property, plant and equipment	3,579,691	3,678,570
	19,519,459	18,865,716
NON - CURRENT LIABILITIES		
Long-term financing	7,792,668	8,021,931
Deferred taxation	3,844,232	3,770,611
Deferred liabilities	165,299	176,292
	11,802,199	11,968,834
CURRENT LIABILITIES		
Trade and other payables	4,955,758	4,463,874
Profit / financial charges payable	1,260,431	1,194,155
Short term borrowings	10,416,058	9,340,377
Provision for taxation	429,065	839,712
Unclaimed dividend	32,953	29,912
Current portion of long-term financing	1,373,248	805,421
	18,467,513	16,673,451
CONTINGENCIES AND COMMITMENTS		
	49,789,171	47,508,001



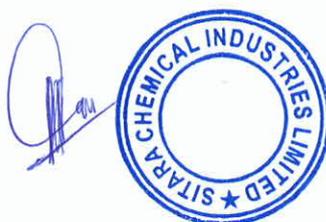
Chief Financial Officer



Chief Executive Officer



Director



SITARA CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Six months period ended	
	December 31, 2025	December 31, 2024
	Rupees in thousand	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,197,522	585,159
Adjustments for:		
Depreciation on property, plant and equipment	729,657	751,426
Depreciation on investment property	3,816	4,769
Amortization on intangible assets	389	339
Gain on investments measured at FVTPL	(2,003)	(6,627)
Finance cost	686,365	1,142,578
Loss on disposal of property, plant and equipment	9,665	1,441
Provision for employee benefits	24,364	20,954
Dividend income	(23,302)	(47,457)
Final tax and minimum tax differential	879	879
Unwinding of deferred receivable	-	(12,649)
Amortization of deferred grant	(29,677)	(38,075)
Impairment loss on financial assets	132,550	50,942
Profit on bank deposits	(11,925)	(14,217)
	<u>1,520,777</u>	<u>1,854,303</u>
Operating cash flows before working capital changes	2,718,299	2,439,462
Working capital changes		
(Increase) / decrease in current assets		
Stores, spare parts and loose tools	(286,344)	(90,206)
Stock-in-trade	(720,544)	(539,993)
Trade debts	432,806	53,516
Loans and advances	102,056	(189,803)
Trade deposits and short-term prepayments	(22,046)	(38,430)
Increase in current liabilities		
Trade and other payables	414,432	659,905
	<u>(79,640)</u>	<u>(145,011)</u>
Cash generated from operations	2,638,659	2,294,451
Finance cost paid	(590,412)	(889,442)
Employee benefits paid	(5,680)	(8,894)
Taxes paid	(474,883)	(176,472)
	<u>(1,070,975)</u>	<u>(1,074,808)</u>
Net cash generated from operating activities	1,567,685	1,219,643
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment including capital work in progress	(2,847,057)	(4,281,132)
Proceeds from disposal of property, plant and equipment	4,097	51,972
Purchase of intangible assets	(1,703)	-
Purchase of other financial assets	(435,012)	(1,041,839)
Proceeds from disposal of other financial assets	747,257	1,348,967
Long-term deposits paid	-	(158)
Long-term loans and advances given	62,186	(236,943)
Profit received on bank deposits	11,925	14,217
Dividend income received	13,140	14,999
Net cash used in investing activities	(2,445,167)	(4,129,917)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term financing obtained	847,816	2,702,143
Repayment of long-term financing	(538,929)	(397,160)
Short term borrowing - net	1,075,681	784,114
Dividend paid	(232,682)	(212,503)
Net cash generated from financing activities	1,151,886	2,876,594
Net increase/(decreased) in cash and cash equivalents	274,404	(33,680)
Cash and cash equivalents at the beginning of the period	334,865	360,476
Cash and cash equivalents at the end of the period	<u>609,269</u>	<u>326,796</u>



Chief Financial Officer




Chief Executive Officer



Director

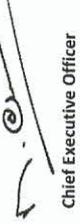
SITARA CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS PERIOD ENDED DECEMBER 31, 2025

	Reserves							Total	
	Capital			Revenue					
	Share premium	Reserve on re-measurement of equity instruments at FVTOCI - net of tax	Reserve on re-measurement of post retirement benefits obligation - net of tax	Surplus on revaluation of property, plant and equipment	General reserve	Unappropriated profit	Total reserves		
Balance as at July 01, 2024 - Audited	214,294	97,490	177,829	(8,454)	3,893,550	1,225,000	12,464,378	17,849,793	18,064,087
Total comprehensive income	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	-	-
Other comprehensive income	-	5,346	-	-	-	-	-	364,949	364,949
Transfer to unappropriated profit on account of incremental financial assets carried at FVTOCI	-	5,346	-	-	-	-	-	-	5,346
Transfer to unappropriated profit on account of incremental depreciation - net of tax	-	(9,575)	-	-	-	-	-	364,949	370,295
Transactions with owners:	-	-	-	(107,490)	-	-	-	9,575	-
Final dividend for the year ended June 30, 2024 @ Rs. 10 per share	-	-	-	-	-	-	-	107,490	-
Balance as at December 31, 2024 - Un-audited	214,294	97,490	173,600	(8,454)	3,786,060	1,225,000	12,732,098	(214,294)	(214,294)
Balance as at July 01, 2025 - Audited	214,294	97,490	258,328	(12,304)	3,678,570	1,225,000	13,404,338	18,651,422	18,865,716
Total comprehensive income	-	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	724,778	724,778
Other comprehensive income	-	-	164,688	-	-	-	-	-	164,688
Transfer to unappropriated profit on account of disposal of financial assets carried at FVTOCI	-	-	164,688	-	-	-	-	-	164,688
Transfer to unappropriated profit on account of incremental depreciation - net of tax	-	-	(26,981)	-	-	-	-	26,981	-
Transactions with owners:	-	-	-	-	(98,879)	-	-	98,879	-
Final dividend for the year ended June 30, 2025 @ Rs. 11 per share	-	-	-	-	-	-	-	(235,723)	(235,723)
Balance as at December 31, 2025 - Un-audited	214,294	97,490	396,035	(12,304)	3,579,691	1,225,000	14,019,253	19,305,165	19,519,459

-----Rupees in thousand-----


Chief Financial Officer




Chief Executive Officer


Director