



S.S. OIL MILLS LIMITED

HEAD OFFICE:

2-Tipu Block, New Garden Town,
Lahore-Pakistan.
Tel: PBX (042) 35831981, 35831991
Fax: 92-42-35831982
E-mail: ssoil.mills@ssgroup.pk

FACTORY:

27-W.B.Luddan Road,
Vehari-Pakistan.
TEL: 067-3028479

S.S. OIL MILLS LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at December 31, 2025

CAPITAL & LIABILITIES	Note	31-Dec, 2025 Rupees	30-Jun-25 Rupees	ASSETS	Note	31-Dec, 2025 Rupees	30-Jun-25 Rupees
		(Unaudited)	(Audited)			(Unaudited)	(Audited)
SHARE CAPITAL AND RESERVES				NON CURRENT ASSETS			
Authorized				Property, Plant and Equipment	9	1,072,325,008	1,113,040,987
7,000,000 Ordinary Shares of Rs. 10 each		70,000,000	70,000,000	Long Term Deposits		130,343,650	35,343,650
Issued, Subscribed and Paid up	5	56,584,000	56,584,000				
Accumulated Profit		1,876,536,859	1,488,693,121				
Surplus on Revaluation of Fixed Assets		605,333,250	627,147,543				
		2,538,454,109	2,172,424,664				
NON CURRENT LIABILITIES							
Long Term Loan	6	30,774,452	34,174,460				
Lease Liabilities		-	-				
Deferred Liabilities		180,980,690	192,571,264				
CURRENT LIABILITIES				CURRENT ASSETS			
Creditors, Accrued and Other Liabilities		165,582,827	132,302,235	Stores & Spares		47,997,486	37,792,902
Mark up Accrued		16,735,333	13,120,422	Stocks in Trade	12	1,239,106,173	1,048,182,441
Current Portion of Long Term Liabilities		6,800,016	6,800,016	Trade Debtors	13	1,631,680,152	977,626,896
Short Term Finances	7	1,483,020,147	996,707,854	Advances, Deposits, Prepayments			
Loan from Directors and Associates		20,837,014	20,837,014	& Other Receivables		196,459,340	140,266,206
Unpaid Dividend		23,346,087	3,747,228	Cash and Bank Balances	14	148,618,865	220,432,074
		1,716,321,424	1,173,514,769			3,263,862,016	2,424,300,519
Contingencies and Commitments	8	-	-				
		4,466,530,674	3,572,685,157			4,466,530,674	3,572,685,157

Chief Executive

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S.S. OIL MILLS LIMITED

Condensed Interim Statement of Profit or Loss (Un-Audited) For the Half Year Ended December 31, 2025

PARTICULARS	3 Months Period Ended		6 Months Period Ended	
	31-Dec-25 Rupees	31-Dec-24 Rupees	31-Dec-25 Rupees	31-Dec-24 Rupees
Sales - Net	3,152,651,462	1,894,400,559	6,170,932,439	3,337,405,985
Less: Cost of Goods Sold	2,746,430,962	1,732,927,023	5,530,701,525	3,061,644,142
Gross Profit	406,220,500	161,473,536	640,230,914	275,761,843
Administrative and General Expenses	23,955,470	15,388,272	44,744,114	31,757,943
Selling and Distribution Expenses	6,909,340	500,000	9,109,534	513,930
	30,864,810	15,888,272	53,853,648	32,271,873
Operating Profit	375,355,690	145,585,264	586,377,266	243,489,970
Other Income	6,251,073	2,910,523	9,962,197	5,019,656
	381,606,763	148,495,787	596,339,463	248,509,626
Financial Charges	23,288,242	51,735,885	51,165,080	127,911,228
Profit / (Loss) Before Levies and Taxation	358,318,520	96,759,901	545,174,383	120,598,398
Levies	-	-	-	1,234,157
Profit / (Loss) After Levies	358,318,520	96,759,901	545,174,383	119,364,241
Taxation - net	(118,728,190)	(15,105,994)	(162,443,513)	(9,296,209)
Profit / (Loss) After Taxation	239,590,331	81,653,907	382,730,871	110,068,032
Earning per Share-Basic and Dilutive	42.34	14.43	67.64	19.45

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Condensed Interim Statement of Comprehensive Income

For the Half Year Ended December 31, 2025

PARTICULARS	3 months period ended		6 months period ended	
	31-Dec-25 Rupees	31-Dec-24 Rupees	31-Dec-25 Rupees	31-Dec-24 Rupees
Profit / (Loss) After Taxation	239,590,331	81,653,907	382,730,871	110,068,032
Other Comprehensive Income				
<i>Items that may be reclassified subsequently to profit or loss (net of tax)</i>	-	-	-	-
<i>Items that will not be reclassified subsequently to profit or loss (net of tax)</i>	-	-	-	-
Total Comprehensive Income	239,590,331	81,653,907	382,730,871	110,068,032

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Condensed Interim Statement of Changes In Equity (UN-AUDITED)

For the Half Year Ended December 31, 2025

Particulars	Share Capital (Rupees)	Accumulated Profit (Rupees)	Revaluation Surplus (Rupees)	Equity (Rupees)
Balance as on June 30, 2024 (Audited)	56,584,000	1,209,030,441	434,770,954	1,700,385,395
Net Profit for the half year ended December 31, 2024	-	110,068,032	-	110,068,032
Transferred from surplus on revaluation of fixed assets 31-12-2024	-	17,426,137	(11,151,751)	6,274,385
Balance as on December 31, 2024 (Unaudited)	56,584,000	1,336,524,610	423,619,203	1,816,727,812
Net Profit for the 2nd Half June 30, 2025	-	136,612,323	-	136,612,323
Assets Revalued during the year	-	-	214,680,093	214,680,093
Transferred from surplus on revaluation of fixed assets 30-06-2025	-	15,556,189	(11,151,753)	4,404,436
Balance as on June 30, 2025 (Audited)	56,584,000	1,488,693,121	627,147,543	2,172,424,664
Dividend for the year ended June 30, 2025 @ Rs. 5 per share	-	(28,292,000)	-	-
Net Profit for the Half Year ended December 31, 2025	-	382,730,871	-	382,730,871
Transferred from surplus on revaluation of fixed assets 31-12-2025	-	33,404,868	(21,814,293)	11,590,574
Balance as on December 31, 2025 (Unaudited)	56,584,000	1,876,536,859	605,333,250	2,566,746,109

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Condensed Interim Cash Flow Statement (un-Audited) For the Half Year Ended December 31, 2025

DESCRIPTION	6 Months Ended	6 Months Ended
	31-Dec-25 Rupees	31-Dec-24 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	545,174,384	120,598,398
Adjustment for non cash transaction:		
Depreciation	42,815,970	30,652,736
Provision for WFFP & WWF	-	-
Finance Charges	51,165,080	127,911,228
	93,981,050	158,563,964
Profit before working capital changes	639,155,434	279,162,362
Movement in working capital		
(Increase)/Decrease in current assets		
Stores and spares	(10,204,584)	2,903,390
Stock in trade	(190,923,732)	418,789,827
Trade debtors	(654,053,256)	(477,669,036)
Advances, deposits & prepayments	(28,639,531)	74,451,395
	(883,821,103)	18,475,577
Increase/(Decrease) in current liabilities	52,879,451	18,133,652
	(830,941,652)	36,609,229
Taxes Paid	(189,997,115)	(114,995,916)
Gratuity Paid	-	-
WWF Paid	-	-
Dividend Paid	(28,292,000)	-
Financial Charges Paid	(47,550,168)	(122,829,586)
	(265,839,283)	(237,825,502)
Net Cash from Operating Activities	(457,625,502)	77,946,089
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Additions	(2,100,000)	-
Long Term Deposit	(95,000,000)	-
	(97,100,000)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Net Proceeds From Short Term Loan	486,312,301	(85,650,965)
Payments For Lease Liabilities	-	(272,250)
Net Proceeds From Long Term Loan	(3,400,008)	(4,631,008)
	482,912,293	(90,554,223)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	(71,813,209)	(12,608,133)
Cash & Cash Equivalents at the beginning of the Period	220,432,074	51,799,439
Cash & Cash Equivalents at the end of the Period	148,618,865	39,191,306

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