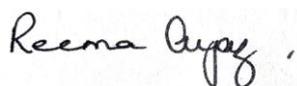


SARDAR CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31,2025

		(Un-audited) 31-Dec-25 Rupees	(Audited) 30-Jun-25 Rupees
CAPITAL AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized:			
10,000,000 Ordinary Shares of Rs. 10/- each.		100,000,000	100,000,000
Issued, Subscribed and Paid-up:			
6,000,000 Ordinary shares of Rs.10/-each fully paid in cash		60,000,000	60,000,000
Share premium		30,000,000	30,000,000
Un-appropriated Profit		281,414,006	254,748,769
		371,414,006	344,748,769
NON-CURRENT LIABILITIES			
Lease liabilities	5	1,231,633	6,483,650
Long term loan		30,869,770	33,587,862
Deferred tax liabilities		3,930,089	3,291,539
		36,031,492	43,363,051
CURRENT LIABILITIES			
Current portion of long-term liabilities		5,950,255	5,287,225
Trade and other payables	6	41,095,792	36,853,468
Loan from directors	7	29,529,762	33,184,524
Unclaimed Dividend		5,795,453	3,533,863
		82,371,262	78,859,080
		489,816,761	466,970,900
ASSETS			
NON-CURRENT ASSETS			
Property, Plant and Equipment		74,375,864	78,922,760
Long term deposit	9	1,426,430	5,707,010
		75,802,294	84,629,770
CURRENT ASSETS			
Advances, deposits, prepayments and other receivables	10	3,963,601	3,556,398
Stores, spares and loose tools		2,382,628	2,044,888
Stock-in-trade	11	137,805,202	132,325,177
Trade debts		235,863,589	205,597,643
Taxation- net		15,678,005	16,791,633
Cash & bank balances		18,321,442	22,025,392
		414,014,467	382,341,130
		489,816,761	466,970,900



Chief Executive



Chief Financial Officer



Director

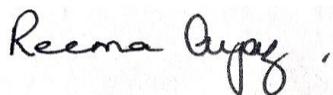
SARDAR CHEMICAL INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended		Quarter ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
Sales - net	273,396,961	255,990,139	129,517,175	137,849,898
Cost of sales	(183,456,674)	(183,121,093)	(96,005,835)	(101,383,293)
Gross profits	89,940,287	72,869,046	33,511,340	36,466,605
Administrative expenses	(31,089,014)	(32,290,365)	(13,688,038)	(18,162,026)
Selling and distribution expenses	(9,993,421)	(9,647,512)	(4,833,685)	(4,583,578)
	(41,082,435)	(41,937,877)	(18,521,723)	(22,745,604)
Operating profit for the Period	48,857,851	30,931,168	14,989,615	13,721,000
Other Income	619,482	1,524,472	619,482	589,705
Financial charges	(3,441,562)	(4,610,531)	(1,679,227)	(2,496,165)
	(2,822,081)	(3,086,059)	(1,059,746)	(1,906,460)
Profit before taxation	46,035,771	27,845,109	13,929,870	11,814,540
Taxation	(10,370,533)	(8,087,571)	(1,301,115)	(4,829,274)
Profit after taxation	35,665,237	19,757,538	12,628,754	6,985,266
Earnings per share - basic and diluted	5.94	3.29	2.10	1.16

The annexed notes from 1 to 17 form an integral part of these financial statements.



Chief Executive



Chief Financial Officer

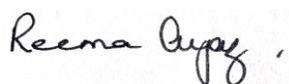


Director

SARDAR CHEMICAL INDUSTRIES LIMITED
 CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
 FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended		Quarter ended	
	31-Dec-25	31-Dec-24	31-Dec-25	31-Dec-24
Profit after taxation	35,665,237	19,757,538	12,628,754	6,985,266
Other comprehensive income				
Items that will be reclassified subsequently to profit or loss	-	-	-	-
Items that will not be reclassified subsequently to profit or loss	-	-	-	-
Total comprehensive income for the year	35,665,237	19,757,538	12,628,754	6,985,266

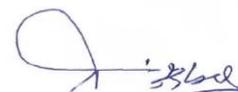
The annexed notes from 1 to 17 form an integral part of these financial statements.



Chief Executive



Chief Financial Officer



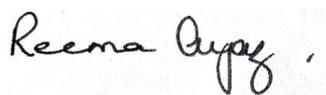
Director

SARDAR CHEMICAL INDUSTRIES LIMITED**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**

FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Share capital	Share premium	Accumulated profits	Total
Balance as on June 30, 2024 (Audited)	60,000,000	30,000,000	214,162,165	304,162,165
Profit for the period ended December 31, 2024			19,757,538	19,757,538
Final dividend For the year ended 30 June 2024			(5,224,000)	(5,224,000)
Balance as on December 31, 2024 (Unaudited)	<u>60,000,000</u>	<u>30,000,000</u>	<u>228,695,703</u>	<u>318,695,703</u>
Balance as on June 30, 2025 (Audited)	60,000,000	30,000,000	254,748,769	344,748,769
Profit for the period ended December 31, 2025			35,665,237	35,665,237
Final dividend For the year ended 30 June 2025			(9,000,000)	(9,000,000)
Balance as on December 31, 2025 (Unaudited)	<u>60,000,000</u>	<u>30,000,000</u>	<u>281,414,006</u>	<u>371,414,006</u>

The annexed notes from 1 to 17 form an integral part of these financial statements.



Chief Executive



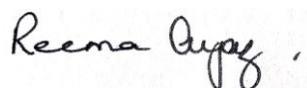
Chief Financial Officer



Director

SARDAR CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

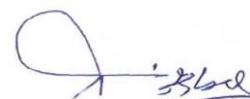
	Half year ended		
	31-Dec-25	31-Dec-24	
Cash flow from operating activities			
Profit before taxation	46,035,771	27,845,109	
Adjustment of non-Cash items.			
Depreciation.	4,546,896	4,928,812	
Financial Charges	3,441,562	4,610,531	
	7,988,458	9,539,343	
Profit before working capital changes	54,024,229	37,384,452	
Effect of working capital changes			
(Increase)/Decrease in store, spare and loose tools	(337,740)	8,379	
(Increase)/Decrease in stock in trade	(5,480,025)	(6,306,129)	
(Increase)/Decrease in trade debts	(30,265,946)	(3,872,114)	
(Increase)/Decrease in advances, deposit and Prepayments	(407,203)	(2,642,390)	
Increase/(Decrease) in creditors accrued and other Liabilities	4,242,324	(7,197)	
	(32,248,590)	(12,819,451)	
Financial charges paid	(3,441,562)	(4,610,531)	
Tax paid	(8,618,355)	(6,754,137)	
	(12,059,918)	(11,364,668)	
Net cash generated from/ (used in) operating activities	A	9,715,721	13,200,333
Cash flow from investing activities:			
Property, plant and equipment purchased	-	(157,900)	
Long term deposits	4,280,580	(219,050)	
Net Cash (used in) investing activities	B	4,280,580	(376,950)
Cash flow from financing activities			
(Repayment) of lease obligation	(5,374,547)	(1,991,798)	
(Repayment) of long-term loan	(1,932,532)	(966,266)	
Loan repaid to directors	(3,654,762)	-	
Dividend Paid	(6,738,410)	(3,730,301)	
Net cash generated from/ (used in) financing activities	C	(17,700,251)	(6,688,365)
Net increase/ (Decrease) in cash and cash Equivalents	A+B+C	(3,703,950)	6,135,018
Cash and cash Equivalents at beginning of the Period		22,025,392	13,093,163
		18,321,442	19,228,181



Chief Executive



Chief Financial Officer



Director