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February 28, 2026

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

Dear Sir,

Subject : Financial Results for the period ended December 31, 2025

We have to inform you that the Board of Directors of our company in their meeting held on February 28, 2026 at 2:00 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 period 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 PEROXIDE LIMITED

(MAZHAR ALI KHAN)
Company Secretary



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	Half year ended December 31,		Quarter ended December 31,	
		2025	2024	2025	2024
----- Rupees -----					
Other income	13	375,722,952	-	375,679,282	-
		<u>375,722,952</u>	<u>-</u>	<u>375,679,282</u>	<u>-</u>
Administrative expenses		125,828,053	145,015,553	64,985,548	65,079,293
Finance cost		38,748,281	2,776,361	38,145,036	1,389,607
		<u>164,576,334</u>	<u>147,791,914</u>	<u>103,130,584</u>	<u>66,468,900</u>
Profit / (loss) for the period before income tax		<u>211,146,618</u>	<u>(147,791,914)</u>	<u>272,548,698</u>	<u>(66,468,900)</u>
Provision for taxation	14	(36,773,799)	(24,161,814)	(24,899,035)	(13,462,806)
Profit / (loss) for the period		<u>247,920,417</u>	<u>(123,630,100)</u>	<u>297,447,733</u>	<u>(53,006,094)</u>
Earning / (loss) per share - Basic and diluted (Rupees)	15	<u>4.50</u>	<u>(2.24)</u>	<u>5.40</u>	<u>(0.96)</u>

The annexed notes from 1 to 20 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR

CHIEF FINANCIAL OFFICER



SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2025

	Note	(Un-audited) December 31, 2025 Rupees	(Audited) June 30, 2025 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	3	2,056,786,392	2,146,406,120
Long term advances		109,626,266	109,626,266
Long term deposits		52,741,143	52,741,143
		2,219,153,801	2,308,773,529
Current assets			
Stores, spare parts and loose tools		119,701,124	119,701,124
Stock in trade		218,776,704	218,776,704
Trade debts	4	-	-
Loans and advances	5	16,499,661	13,882,923
Taxes refundable due from government		75,694,664	75,398,344
Cash and bank balances		1,230,234	5,661,397
		431,902,387	433,420,492
Non-current asset held for sale		-	42,227,475
Total assets		2,651,056,188	2,784,421,496
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital	6	551,000,000	551,000,000
Revenue reserve			
Accumulated (loss)		(547,855,273)	(841,723,550)
Capital reserve			
Surplus on revaluation of property, plant and equipment	7	1,213,667,353	1,279,779,382
		1,216,812,080	989,055,832
Non-current liabilities			
Long term financing	8	-	-
Deferred liabilities		201,342,176	256,959,179
		201,342,176	256,959,179
Current liabilities			
Trade and other payables	9	647,478,668	648,207,201
Contract liabilities		114,686,028	114,686,028
Loan from chief executive officer	10	390,301,476	387,508,976
Accrued markup	11	27,428,387	286,264,674
Current portion of long term financing	8	14,000,000	101,739,606
Provision for taxation		39,007,373	-
		1,232,901,932	1,538,406,485
Total equity and liabilities		2,651,056,188	2,784,421,496
Contingencies and commitments	12	-	-

The annexed notes from 1 to 20 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER

SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

Issued, subscribed and paid up capital	Accumulated (loss)	Surplus on revaluation of property, plant and equipment	Total
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Rupees

Balance as at July 01, 2024 - (Audited)	551,000,000	(720,670,410)	1,381,245,086	1,211,574,676
Total comprehensive (loss) for the period				
(Loss) for the period	-	(123,630,100)	-	(123,630,100)
Other comprehensive income	-	-	-	-
	-	(123,630,100)	-	(123,630,100)
Transfer to unappropriated profit on account of incremental depreciation-net of tax	-	45,935,591	(45,935,591)	-
Balance as at December 31, 2024 - (Un-audited)	551,000,000	(798,364,919)	1,335,309,495	1,087,944,576
Total comprehensive (loss) for the period				
(Loss) for the period	-	(98,888,744)	-	(98,888,744)
Other comprehensive income	-	-	-	-
	-	(98,888,744)	-	(98,888,744)
Transfer to unappropriated profit on account of incremental depreciation-net of tax	-	55,530,113	(55,530,113)	-
Balance as at June 30, 2025 - (Audited)	551,000,000	(841,723,550)	1,279,779,382	989,055,832
Total comprehensive income for the period				
Profit for the period	-	247,920,417	-	247,920,417
Other comprehensive income	-	-	-	-
	-	247,920,417	-	247,920,417
Transfer to unappropriated profit on account of incremental depreciation-net of tax	-	45,947,860	(45,947,860)	-
Deferred tax provided during the period			(20,164,169)	(20,164,169)
Balance as at December 31, 2025 - (Un-audited)	551,000,000	(547,855,273)	1,213,667,353	1,216,812,080

The annexed notes from 1 to 20 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR




CHIEF FINANCIAL OFFICER

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

	Half year ended	
	December 31,	
	2025	2024
	-----Rupees '-----	
a) CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) for the period before levies and income tax	211,146,618	(147,791,914)
Adjustments for :		
Depreciation of property, plant and equipment	89,619,728	91,478,989
Interest waived off	(260,015,315)	-
(Gain) on disposal of non-current asset held for sale	(115,363,967)	-
Reversal of allowance for expected credit losses	(43,670)	-
Finance cost	38,748,281	2,776,361
Operating cash flows before working capital changes	(35,908,325)	(53,536,564)
Changes in working capital		
Decrease / (Increase) in current assets		
Trade debts	43,670	-
Loans and advances	(198,080)	(117,183)
(Decrease) / Increase in current liabilities		
Trade and other payables	(728,533)	11,532,638
Contract liability	-	30,030,821
Cash (used in) operating activities	(882,943)	41,446,276
Finance cost paid	(37,569,253)	(6,333)
Income tax (paid) / refund received	(2,714,978)	28,654,735
Net cash (used in) / generated from operating activities	(77,075,499)	16,558,114



Half year ended December 31,	
2025	2024
-----Rupees-----	

b) CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from disposal of non current asset held for sale	157,591,442	-
Net cash generated from investing activities	<u>157,591,442</u>	<u>-</u>

c) CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long term financing	(87,739,606)	(25,000,000)
Loan from chief executive officer	2,792,500	750,000
Net cash (used in) financing activities	<u>(84,947,106)</u>	<u>(24,250,000)</u>
Net (decrease) in cash and cash equivalents (a+b+c)	(4,431,163)	(7,691,886)
Cash and cash equivalents at the beginning of the period	5,661,397	11,381,255
Cash and cash equivalents at the end of the period	<u>1,230,234</u>	<u>3,689,369</u>

The annexed notes from 1 to 20 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

