

BOOK POST



Sardar
Chemical Industries Ltd.

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To:

Head Office:

2-A, 2nd Floor, Canal Bank Road,
Justice Sardar Iqbal Road, Aziz Avenue,
Gulberg-V, Lahore.
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Fax: (92-42) 35775706
Email: info@sardarchemicals.com
Website: www.sardarchemicals.com



Factory:

Plot # 29-B, Road No .01,
Gadoon Amazai, Industrial Estate,
Topi Ganduf Road, Swabi,
Khyber Pakhtunkhwa.
Tel:(0938) 270439, 270539, 270792
Fax: 92-938-270791



Sardar
Chemical Industries Limited

Half Yearly Accounts (Un-Audited)

DECEMBER
2025





COMPANY INFORMATION

CHIEF EXECUTIVE	Mrs. Reema Ayaz
DIRECTORS	Mr. Abdul Rehman Qureshi Mrs. Tayybah Mahmood Sadiq Mr. Muhammad Amir Iqbal Mr. Shahid Aziz (NIT Nominee) Mr. Aitzaz Ahmad Tarar Mr. Fayyaz Ahmed Khan
Audit Committee	Mr. Aitzaz Ahmad Tarar Mrs. Tayybah Mahmood Sadiq Mr. Fayyaz Ahmed Khan
COMPANY SECRETARY	Mrs. Zoe Moin
AUDITORS	Aslam Malik & Co., Chartered Accountants
HR & REMUNERATION	Mr. Aitzaz Ahmad Tarar Mrs. Tayybah Mahmood Sadiq Mr. Fayyaz Ahmed Khan
BANKERS	Allied Bank of Pakistan Ltd. Askari Commercial Bank Ltd.
LEGAL ADVISORS	Mr. Javaid Iqbal Malik, Advocate
HEAD OFFICE/SHARE DEPARTMENT	2-A, 2 nd Floor, Canal Bank Road, Justice Sardar Iqbal Road, Aziz Avenue, Gulberg-V, Lahore. Ph: (92-42) 35711154, 35710148, 35753402 Fax: (92-42) 35775706 E-Mail: info@sardarchemicals.com Website: www.sardarchemicals.com
REGISTERED OFFICE/ FACTORY	Plot. No. 29-B, Road No. 01, Gadoon Amazai, Industrial Estate, Topi, Ganduf Road, Swabi (KPK) Ph: (0938) 270792, 270439, 270539 Fax: (0938) 270791
REGISTRAR/TRANSFERAGENT	Corplink (Pvt.) Ltd, Wings Arcade,1-K, Commercial, Model Town, Lahore. Ph: 042-35916714,35916719 Fax: 042-35839182



DIRECTORS' REPORT TO THE SHAREHOLDERS

In the name of Allah, the most gracious, the most merciful.

The Board of Directors of **SARDAR CHEMICAL INDUSTRIES LIMITED** are pleased to present their report on the statement of accounts of the Company for the half year ended on December 31, 2025 along with un-audited financial statements, subject to limited review of the statutory Auditors of the Company.

RESULTS FOR THE HALF YEAR ARE SUMMARIZED AS UNDER:

	<u>2025</u>	<u>2024</u>
	(Rupees in thousands)	
Sales-Net	273,397	255,990
Cost & Expenditures	227,361	228,145
Profit/ (Loss) before taxation	46,036	27,845
Profit/ (Loss) after taxation	35,665	19,758
Earnings/ (Loss) per share (Rs.)	5.94	3.29

Our net Sales has increased by 6.8% during the half year ended on December 31, 2025 as compared to the previous half year results. The exchange rate is stable which has played a vital role in the industrial sector.

Due to increased demand in the local market of dyes for textile, dyeing, printing, leather products and optical brighteners for the textile and paper industries in powder and liquid form, we were able to enhance our sales in kgs as well as in Rupees.

We have been using solar energy for power generation at our factory. Due to which we have achieved reduction in our power costs resulting in decrease in cost of sales during the half year ended on December 31, 2025.

FUTURE PROSPECTS

The stability of the exchange rate will play a vital role in the coming periods for the industry. The directors are of the opinion that the coming periods will be good for the Company. We will continue to focus on quality products meeting with the international standards along with supply of products well in time to the door-step our valued customers' business place and remedial measures to keep control on cost of our products to get our share from the market.

ACKNOWLEDGMENT

We take opportunity to thank our valued business customers for their continued support, trust and assistance for the progress and prosperity of the Company. The Company also appreciates its staff and workers for their continuous dedication, commitment and support.

For and on behalf of the Board

MRS. REEMA AYAZ
Chief Executive

MUHAMMAD AMIR IQBAL
Director

Dated: February 27th, 2026
Place: Gadoon Amazai



INDEPENDENT AUDITOR'S REVIEW REPORT

To the members of Sardar Chemical Industries Limited
Report on Review of Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Sardar Chemical Industries Limited as at December 31, 2025 and the related condensed interim statement of profit or loss, the condensed interim statement of other comprehensive income, the condensed interim statement of changes in equity, and condensed interim statement of cash flows, and notes to the financial statements for the six-months period then ended (here-in-after referred to as the "condensed interim financial statements"). Management is responsible for the preparation and presentation of these interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

The figures of the condensed interim statement of profit or loss, the condensed interim statement of other comprehensive income for the quarters ended December 31, 2025 and December 31, 2024 have not been reviewed, as we are required to review only the cumulative figures for the six months ended December 31, 2025.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

The engagement partner on the review resulting in this independent auditor's report is **Muhammad Kamran Aslam**.


Chartered Accountants
Lahore



Date: February 27, 2026
UDIN: RR2025108272pIXfMon0



INTERIM CONDENSED BALANCE SHEET (UN-AUDITED)

	(Un-audited) Dec 31, 2025 Rupees	(Audited) June 30, 2025 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		
Obligation under finance lease	1,231,633	6,483,650
Long term loan	30,869,770	20,607,966
Deferred Grant	-	12,979,896
Deferred tax liabilities	3,930,089	3,291,539
	36,031,492	43,363,051
CURRENT LIABILITIES		
Current maturity of long-term obligation	5,950,255	5,287,225
Short term finance	29,529,762	33,184,524
Creditors, accrued and other liabilities	41,095,792	36,853,468
Unclaimed Dividend	5,795,453	3,533,863
	82,371,262	78,859,080
	489,816,761	466,970,900



AS AT DECEMBER 31, 2025

	(Un-audited) Dec 31, 2025 Rupees	(Audited) June 30, 2025 Rupees
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	74,375,864	78,922,760
Long term deposit	1,426,430	5,707,010
	75,802,294	84,629,770
CURRENT ASSETS		
Stores, spares & loose tools	2,382,628	2,044,888
Stock in trade	137,805,202	132,325,177
Trade debts	235,863,589	205,597,643
Advances, deposits, prepayments & other receivables	3,963,601	3,556,398
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

The annexed notes form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director



**INTERIM CONDENSED PROFIT OR LOSS ACCOUNT
FOR THE HALF-YEAR ENDED DECEMBER 31, 2025**

(UN-AUDITED)

Half Year EndedQuarter Ended

	31 Dec. 2025 Rupees	31 Dec. 2024 Rupees	31 Dec. 2025 Rupees	31 Dec. 2024 Rupees
Sales	273,396,961	255,990,139	129,517,175	137,849,898
Cost of Sales	<u>(183,456,674)</u>	<u>(183,121,093)</u>	<u>(96,005,835)</u>	<u>(101,383,293)</u>
Gross Profit	89,940,287	72,869,046	33,511,340	36,466,605
OPERATING EXPENSES				
Administrative and General	(31,089,014)	(32,290,365)	(13,688,038)	(18,162,026)
Selling and distribution	(9,993,421)	(9,647,512)	(4,833,685)	(4,583,578)
	<u>(41,082,435)</u>	<u>(41,937,877)</u>	<u>(18,521,723)</u>	<u>(22,745,604)</u>
Operating Profit/(Loss) for The period	48,857,851	30,931,168	14,989,615	13,721,000
Other Operating Income	619,482	1,524,472	619,482	589,705
Other Operating Expenses	-	-	-	-
Finance Cost	<u>(3,441,562)</u>	<u>(4,610,531)</u>	<u>(1,679,227)</u>	<u>(2,496,165)</u>
Profit/ (Loss) before taxation	46,035,771	27,845,109	13,929,870	11,814,540
Taxation	<u>(10,370,533)</u>	<u>(8,087,571)</u>	<u>(1,301,115)</u>	<u>(4,829,274)</u>
Profit/ (Loss) for the period	<u>35,665,237</u>	<u>19,757,538</u>	<u>12,628,754</u>	<u>6,985,266</u>
Earnings per share	5.94	3.29	2.10	1.16

Chief Executive

Chief Financial Officer

Director



**INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF-YEAR ENDED DECEMBER 31, 2025**

(UN-AUDITED)

Half Year EndedQuarter Ended

	31 Dec. 2025 Rupees	31 Dec. 2024 Rupees	31 Dec. 2025 Rupees	31 Dec. 2024 Rupees
Profit/ (Loss) after Taxation	35,665,237	19,757,538	12,628,754	6,985,266
Other Comprehensive Profit	--	--	--	--
Total Comprehensive Profit/ (Loss) for the Period	<u>35,665,237</u>	<u>19,757,538</u>	<u>12,628,754</u>	<u>6,985,266</u>

The annexed notes form an integral part of these financial statements.

Chief Executive

Chief Financial Officer

Director



**INTERIM CONDENSED STATEMENT OF CASH FLOW (UN-AUDITED)
AS AT DECEMBER 31, 2025**

	DECEMBER 31, 2025 Rupees	DECEMBER 31, 2024 Rupees
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
Profit on sale of fixed assets	--	--
	<u>7,988,458</u>	<u>9,539,343</u>
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 sales tax refundable	--	--
(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)
Increase /(Decrease) in Unclaimed Dividend	--	--
	<u>(32,248,590)</u>	<u>(12,819,451)</u>
Financial charges paid	(3,441,562)	(4,610,531)
Tax paid	(8,618,355)	(6,754,137)
	<u>(12,059,918)</u>	<u>(11,364,668)</u>
Net cash generated from/ (used in) operating activities A	9,715,721	13,200,332
Cash flow from investing activities:		
Property, plant and equipment purchased	-	(157,900)
Long term deposits	4,280,580	(219,050)
Sale proceeds of assets disposed off	--	--
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)	6,135,017
Cash and cash Equivalents at beginning of the Period	22,025,392	13,093,163
Cash and cash Equivalents at end of the period	18,321,442	19,228,180

Chief Executive

Chief Financial Officer

Director



**INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
AS AT 31 DECEMBER 2025**

	Share Capital	Share Premium	Un-Appropriated Profit/ (Accumulated Loss)	Rupees Total
Balance as at				
30 June 2024	60,000,000	30,000,000	214,162,165	304,162,165
Profit for the period ended				
31 Dec. 2024	--	--	19,757,538	19,757,538
Final dividend				
For the year ended				
30 June 2024	--	--	(5,224,000)	(5,224,000)
Balance as at				
31 Dec. 2024	60,000,000	30,000,000	228,695,703	318,695,703
Profit for the period ended				
30 JUNE 2025	--	--	26,053,066	26,053,066
Balance as at				
30 June 2025	60,000,000	30,000,000	254,748,769	344,748,769
Profit for the period ended				
31 Dec. 2025	--	--	35,665,237	35,665,237
Final dividend				
For the year ended				
30 June 2025	--	--	(9,000,000)	(9,000,000)
Balance as at				
31 Dec. 2025	60,000,000	30,000,000	281,414,006	371,414,006

Chief Executive

Chief Financial Officer

Director

SARDAR CHEMICAL INDUSTRIES LIMITED

NOTES TO AND FORMING PART OF THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

1 The Company and its operation

Sardar Chemical Industries Limited (the Company) was incorporated in Pakistan on October 3, 1989 as a Private Limited Company under the Companies Ordinance, repealed Company Ordinance, 1984. It was converted into the Public Limited Company on December 30, 1993. The registered office of the Company is located at Plot No. 29-B, Road No. 01 Gadoon Amazai, Industrial Estate, Topi, Ganduf Road, Swabi (KPK). The principal business of the Company is to manufacture and sale of dyestuffs, chemicals for the leather, textile and paper industries. The Company is listed on Pakistan Stock Exchange. Manufacturing facilities of Chemical are located at Plot No. 29-B, Road No. 01 Gadoon Amazai, Industrial Estate, Topi, Ganduf Road, Swabi (KPK).

2 Basis of preparation

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards applicable in Pakistan for interim financial reporting. The accounting and reporting standards applicable in Pakistan for interim financial reporting comprise of:

International Accounting Standard 34, 'Interim Financial Reporting' (IAS 34), issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 (the Act); and

- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim financial statements are being presented and submitted to the shareholders as required by the Listing Regulations of the Pakistan Stock Exchange and section 237 of the Companies Act, 2017. These condensed interim financial statements do not include all the information required for the complete set of financial statements and should be read in conjunction with the annual audited financial statements for the year ended June 30, 2025. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual audited financial statements.

2.3 The figures included in the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the quarters ended December 31, 2025 and 2024 and the notes forming part thereof have not been reviewed by the auditors of the Company, as they are required to review only the cumulative figures for the six-months period ended December 31, 2025 and 2024.

3 Statement of consistency in accounting policies

The accounting policies and methods of computation adopted for the preparation of these condensed interim financial statements are the same as those applied in preparation of financial statements of the company for the year ended June 30,

3.1 Changes in accounting standards, interpretations and pronouncements

(a) Standards and amendments to approved accounting standards that are effective

There are certain amendments and interpretations to the accounting and reporting standards which are mandatory for the Company's annual accounting period which began on July 1, 2025. However, these do not have any significant impact on the Company's financial reporting.

(b) Standards and amendments to approved accounting standards that are not yet effective

There are certain amendments and interpretations to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 1, 2026. However, these will not have any impact on the Company's financial reporting and, therefore, have not been disclosed in these unconsolidated condensed interim financial statements except for;

IFRS 18 'Presentation and Disclosure in Financial Statements' (IFRS 18) (effective January 1, 2027):

A new standard on presentation and disclosure in financial statements, with a focus on updates to the statement of profit or loss is being introduced. The key new concepts introduced in IFRS 18 relate to:

- the structure of the statement of profit or loss;
- required disclosures in the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management-defined performance measures); and
- enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general.

The management is in process of assessing the impact of above changes.

Other than above, there are standards and certain amendments to accounting standards that are not yet effective and have not been early adopted by the Company for the financial year beginning on July 01, 2025. Such standards and amendments are not expected to have any significant impact in the Company's financial reporting and, therefore, have not been presented in these financial statements.

4 Accounting Estimates, Judgements And Financial Risk Management

- 4.1 The preparation of unconsolidated condensed interim financial statements in conformity with accounting and reporting standards, as applicable in Pakistan, requires management to make judgements, estimates and assumptions that affect the application of the accounting policies and the reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.
- 4.2 The significant judgements made by the management in applying the Company's accounting policies and the key sources of estimation uncertainty were the same as those that applied to the annual unconsolidated financial statements as at and for the year ended June 30, 2025.
- 4.3 The Company's financial risk management objectives and policies are consistent with those disclosed in the annual unconsolidated financial statements as at and for the year ended June 30, 2025.

SARDAR CHEMICAL INDUSTRIES LIMITED

NOTES TO AND FORMING PART OF THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Un-Audited 31-Dec-25 Rupees	Audited 30-Jun-25 Rupees
5 Lease liabilities		
Future Minimum Lease Payments	3,374,049	6,412,339
Addition during the year	-	2,707,000
Less: Financial charges pertaining to future period	(57,225)	(427,968)
Present value of minimum lease payments	3,316,824	8,691,371
Less: Current maturity of long term obligation	(2,085,191)	(2,207,721)
	1,231,633	6,483,650

5.1 Minimum Lease Payments (MLP) and their Present Value (PV) are as follow:

	December 31, 2025	
	Not later than one year	Later than one year and not later than five years
Future minimum lease payments	2,379,561	1,583,228
Less: Un-amortized finance charge	(294,370)	(351,595)
Present value of minimum lease payments	2,085,191	1,231,633

	June 30, 2024	
	Not later than one year	Later than one year and not later than five years
Future minimum lease payments	2,615,772	6,503,567
Less: Un-amortized finance charge	(408,051)	(19,917)
Present value of minimum lease payments	2,207,721	6,483,650

6 Trade and other payables

Sales tax Payable	4,986,731	3,676,812
Accrued expenses	12,439,615	11,675,343
Accrued markup on directors loan	344,906	474,867
Workers Welfare Fund	7,590,544	7,748,766
Trade creditors	10,050,561	8,933,601
Workers Profit Participation Fund	2,870,795	2,870,795
Provident Fund payable	670,811	924,867
Contract liabilities	373,839	35,402
Withholding tax	1,767,990	513,015
	41,095,792	36,853,468

7	Loan from directors		
	Sardar Mahmood Sadiq & Family	7,529,762	10,184,524
	Sardar Ayaz Sadiq	19,000,000	19,000,000
	Mrs. Reema Ayaz	3,000,000	4,000,000
		<u>29,529,762</u>	<u>33,184,524</u>
8	Contingencies and commitments		
8.1	Contingencies		
	The company has pending cases against the following customers in lieu of sale recoveries.		
	The company has pending cases against the following customers in lieu of sale recoveries.		
	Name of Party	Claimed Amount	
	Malik Arij Dyes, Sialkot	Rs. 2,596,293	
	The case has been decided in the favour of Sardar Chemical Industries Limited on November 14, 2022 but Malik Arij Dyes & Chemical (Pvt.) Ltd., has filed appeal before the Honourable Lahore High Court.		
	The management is confident, based on the legal advice that the matters will be decided in the favor of the Company and the Company will not be exposed to any loss on account of these claims and consequently no provision has been made by the Company in respect of these claims.		
8.2	Commitments		
	The Company has no commitments as at year end.		
		Un-Audited	Audited
		31-Dec-25	30-Jun-25
		Rupees	Rupees
9	Property, plant and equipment		
	Owned assets		
	Opening book value	68,927,593	76,080,953
	Additions/ Transfers during the period / year	17,358,600	2,027,900
	Depreciation for the period / year	(4,175,439)	(9,181,260)
	Adjustment	(11,078,027)	-
	Closing book value	<u>71,032,729</u>	<u>68,927,593</u>
	Right of use assets		
	Opening book value	9,995,167	10,110,494
	Additions/ (Transfers) during the period / year	(17,358,600)	2,707,000
	Disposals during the period / year	-	(1,870,000)
	Depreciation for the period / year	(371,459)	(952,327)
	Adjustment	11,078,027	-
	Closing book value	<u>3,343,135</u>	<u>9,995,167</u>
10	Advances, deposits, prepayments and other receivables		
	Advances against expenses	3,933,601	2,851,998
	Contract assets	-	554,400
	Advances to employees	30,000	150,000
		<u>3,963,601</u>	<u>3,556,398</u>
11	Stock-in-trade		
	Raw material	52,795,165	51,874,330
	Work in process	19,851,981	17,321,721
	Finished goods	65,158,056	63,129,126
		<u>137,805,202</u>	<u>132,325,177</u>

12 Transactions with related parties

The related parties comprise of Holding Company, Associated Companies, other related Companies, key management personnel and employees retirement benefit funds. The Company in the normal course of business carries out transactions with various related parties. Amounts due from and to related parties are shown under receivables and payables and remuneration to key management personnel. Other significant transactions with related parties are disclosed in note 12.1.

12.1 Transactions during the year

Nature / name of related party	Relationship of related party	Nature of transactions	31-Dec-25	30-Jun-25
			Rupees	
Director / Shareholders / associates				
Sardar Mahmood Sadiq (Late)	Director's Family	Loan	-	-
Sardar Ayaz Sadiq	Sponsor	Loan	-	-
Mrs.Reema Ayaz	Chief Executive	Loan	-	-
Sardar Mahmood Sadiq (Late)	Director's Family	Markup on loan	(237,467)	(1,786,018)
Sardar Ayaz Sadiq	Sponsor	Markup on loan	(969,302)	(285,806)
Mrs.Reema Ayaz	Chief Executive	Markup on loan	(195,485)	(601,684)
Sardar Ayaz Sadiq	Sponsor	Head office rent	(1,418,312)	(2,225,736)
Sardar Industries (Private) Limited	Associated undertaking	Lahore gadown rent	(622,265)	(1,015,944)

12.2 All transactions with related parties have been carried out on mutually agreed terms and conditions.

13 Segment reporting

Segment information is presented in respect of how the Company's chief decision maker allocates resources and monitors performance based on business segments.

Segment results, assets and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis.

Segment capital expenditure is the total cost incurred during the period to acquire segment assets that are expected to be used for more than one year.

The Company's chief decision maker reviews the Company's performance on single segment accordingly the financial information has been prepared on basis of single reportable segment.

13.1 All assets of the Company as at 31 December 2025 are located in Pakistan.

14 Shariah Compliance Status Disclosure

	Un-Audited	Audited
	31-Dec-25	30-Jun-25
	Rupees	Rupees
Statement of financial Position		
Mark-up on conventional Loan	344,906	474,867
Mark-up accrued on Islamic loan	-	-
Shariah-compliant investments	-	-
	Un-Audited	Audited
	31-Dec-25	31-Dec-24
	Rupees	Rupees
Revenue earned from Shariahcompliant business segment	273,396,961	255,990,139
Profits earned on any conventional loan or advance	619,482	1,524,472

14.1 Relationship with shariah compliant banks

15 Date of authorization for issue

These financial statements were authorized for issue on February 27, 2026 by the Board of Directors of the Company.

16 General

These financial statements are presented in Pak Rupees, which is the Company's functional and presentation currency. Figures have been rounded off to the nearest of thousands of rupee unless otherwise stated in these financial statements.

Chief Executive

Chief Financial Officer

Director

شروع اللہ کے نام سے جو بڑا مہربان اور نہایت رحم والا ہے

ڈائریکٹرز رپورٹ برائے شیئر ہولڈرز

بورڈ آف ڈائریکٹرز سردار کیمیکل انڈسٹریز لمیٹڈ اپنی رپورٹ 31 دسمبر 2025 کو ختم ہونے والے چھ

ماہ (آدھے سال) کے غیر آڈٹ شدہ آڈیٹرز کے محدود جائزے سے مشروط پیش کرنے میں خوشی محسوس کرتے ہیں۔

نصف سال کا خلاصہ درج ذیل ہے:

2024	2025	
	(رقم ہزاروں میں)	
255,990	273,397	خالص فروخت
228,145	227,361	لاگت اور اخراجات
27,845	46,036	ٹیکس سے پہلے نفع / نقصان
19,758	35,665	ٹیکس کے بعد نفع / نقصان
3.29	5.94	آمدنی / نقصان فی شیئر

گذشتہ ششماہی کے نتائج کے مقابلے 31 دسمبر 2025 کو ختم ہونے والے ششماہی کے دوران

ہماری خالص فروخت میں 6.8 فیصد اضافہ ہوا ہے۔ زرمبادلہ کی شرح مستحکم ہے جس نے صنعتی شعبے میں اہم کردار ادا

کیا ہے۔

پاؤڈر اور مائع کی شکل میں ٹیکسٹائل اور کاغذی صنعتوں کے لئے رنگوں، پرنٹنگ، چمڑے کی مصنوعات

اور آپٹیکل براہٹرز کی مقامی مارکیٹ میں مانگ میں اضافے کی وجہ سے ہم کلو کے ساتھ ساتھ روپے میں بھی اپنی

فروخت بڑھانے میں کامیاب ہوئے ہیں۔

ہم اپنے کارخانے میں بجلی پیدا کرنے کے لئے شمسی توانائی استعمال کر رہے ہیں جس کی وجہ سے ہم نے

اپنی بجلی کی قیمتوں میں کمی حاصل کی ہے جس کے نتیجے میں 31 دسمبر 2025 کو ختم ہونے والے ششماہی کے دوران

فروخت کی لاگت میں کمی آئی ہے۔

مستقبل کے امکانات:

زرمبادلہ کی شرح میں استحکام صنعت کے لئے آنے والے ادوار میں اہم کردار ادا کرے گا۔ ڈائریکٹرز

کی رائے ہے کہ آنے والے ادوار کمپنی کے لیے اچھے ہوں گے۔

اعترافات:

بورڈ انتظامیہ، عملہ اور کمپنی کے کارکنوں کی وفاداری اور کوششوں کو تسلیم کرتا ہے اور کمپنی کی ترقی کے لئے ان کی جاری

کوششوں کے لئے خوش ہیں۔

گدون امازٹی

27 فروری 2026

Reema Ayyub

محترمہ ریما ایاز صاحبہ

چیف ایگزیکٹو

محمد عامر اقبال

ڈائریکٹر

ڈائریکٹر