

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Unconsolidated Condensed Interim Statement of Financial Position As at March 31, 2026

	Unaudited Mar 2026 Rupees	Audited Jun 2025 Rupees
Non Current Assets		
Property, plant and equipment	1,057,137,009	1,000,731,282
Right-of-use assets	1,485,407	2,610,407
Investment in subsidiaries	94,999,990	94,999,990
Long term deposits and prepayments	94,825,821	127,268,521
Deferred taxation-net	-	14,569,752
Total Non Current Assets	1,248,448,227	1,240,179,952
Current Assets		
Stock-in-trade	144,540,394	216,847,705
Stores and spares	11,921,696	12,490,226
Trade debts - unsecured	413,690,089	530,105,049
Loans and advances	7,163,059	40,902,509
Trade deposits and short term prepayments	141,796,421	148,431,369
Short term investments	6,716,945	11,666,946
Other receivables	270,292,269	406,381,700
Tax refunds due from government	130,206,425	103,082,513
Cash and bank balances	116,507,903	12,145,729
Total Current Assets	1,242,835,201	1,482,053,746
Total Assets	2,491,283,428	2,722,233,698
Equity		
Share Capital	199,650,000	199,650,000
Share Premium	96,250,000	96,250,000
General Reserves	132,500,000	132,500,000
Unappropriated Profits	336,684,590	397,655,399
Total Equity	765,084,590	826,055,399
Non Current Liabilities		
Lease Liability	19,341,022	11,000,168
Deferred taxation-net	4,243,404	-
Long term financing	109,019,933	147,202,521
Deferred Liabilities	111,701,304	94,116,994
Total Non Current Liabilities	244,305,663	252,319,683
Current Liabilities		
Short term borrowings	581,442,009	722,877,972
Trade and other payables	532,967,048	642,193,393
Loan from directors and sponsors	219,450,000	106,550,000
Accrued markup	13,627,921	22,831,052
Unclaimed Dividends	2,005,661	2,005,663
Current portion of non current liabilities	132,400,536	147,400,536
Total Current Liabilities	1,481,893,175	1,643,858,616
Total Equity and Liabilities	2,491,283,428	2,722,233,698

CERTIFIED TRUE COPY
For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Unconsolidated Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (unaudited)
For the nine months ended March 31, 2026

	9 Months Ended		3 Months Ended	
	Mar 2026 Rupees	Mar 2025 Rupees	Mar 2026 Rupees	Mar 2025 Rupees
Revenues	1,463,253,037	2,125,004,443	392,238,476	722,042,744
Sales tax, commissions and discounts	(205,147,702)	(317,109,645)	(44,488,815)	(101,756,526)
Revenues - net	1,258,105,335	1,807,894,798	347,749,661	620,286,218
Cost of sales	(1,121,902,708)	(1,693,449,990)	(286,977,604)	(605,401,859)
Gross Profit	136,202,627	114,444,808	60,772,057	14,884,359
Administrative expenses	(67,079,984)	(74,473,746)	(20,560,012)	(24,519,640)
Distribution expenses	(28,663,412)	(26,445,389)	(8,129,661)	(10,647,380)
	(95,743,396)	(100,919,135)	(28,689,673)	(35,167,020)
Profit / (Loss) before interest and tax	40,459,231	13,525,673	32,082,384	(20,282,661)
Other income	24,800,460	26,015,178	7,623,266	9,004,677
Finance costs	(91,691,027)	(157,810,256)	(27,380,022)	(42,989,528)
Profit / (Loss) before levies and taxation	(66,890,567)	(131,795,078)	(20,036,756)	(33,984,851)
Levies	(15,726,317)	(22,680,951)	(4,346,871)	(7,544,137)
Profit / (Loss) before taxation	(82,616,884)	(154,476,029)	(24,383,627)	(41,528,988)
Taxation	(18,813,156)	20,942,438	(751,019)	(11,900,721)
Profit / (Loss) after taxation	(101,430,040)	(133,533,591)	(25,134,646)	(53,429,709)
Other comprehensive income	-	-	-	-
Other comprehensive income	-	-	-	-
Total comprehensive loss	(101,430,040)	(133,533,591)	(25,134,646)	(53,429,709)
Earnings per share	(3.05)	(6.01)	0.36	(3.69)

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Unconsolidated Condensed Interim Statement of Changes in Equity (unaudited)
For the nine months ended March 31, 2026

Description	Issued, subscribed and paid-up share capital	Capital Reserve	Revenue Reserves		Total
		Share Premium	General Reserve	Unappropriat- ed Profits	
Balance as at June 30, 2024	199,650,000	96,250,000	132,500,000	245,467,046	673,867,046
Total comprehensive income for the nine months ended March 31, 2025					
Loss after taxation	-	-	-	(120,007,918)	(120,007,918)
Other comprehensive income	-	-	-	-	-
Balance as at March 31, 2025	199,650,000	96,250,000	132,500,000	125,459,128	553,859,128
Balance as at June 30, 2025	199,650,000	96,250,000	132,500,000	397,655,399	826,055,399
Total comprehensive income for the nine months ended March 31, 2026					
Loss after taxation	-	-	-	(60,970,809)	(60,970,809)
Other comprehensive income	-	-	-	-	-
Balance as at March 31, 2026	199,650,000	96,250,000	132,500,000	336,684,590	765,084,590

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Unconsolidated Condensed Interim Statement of Cash Flows (unaudited)
For the nine months ended March 31, 2026

	Mar 2026 Rupees	Mar 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(26,431,336)	(118,269,405)
Adjustments for non-cash items and other charges:		
Depreciation	41,754,065	53,575,089
Provision for deferred liabilities	12,584,310	1,984,332
Profit on bank deposits		(965,017)
Finance costs	91,691,027	157,810,256
	119,598,066	94,135,255
Effect on cash flow due to working capital changes		
Net current assets	365,754,628	129,753,394
Net current liabilities	(109,226,345)	30,532,100
	256,528,283	160,285,494
Cash generated from operations	376,126,349	254,420,749
Taxes paid - net	(42,850,229)	(44,347,093)
Contribution to staff retirement benefits fund	-	(6,000,000)
Finance cost paid	(100,894,158)	(181,363,316)
Net cash generated from / (used in) operating activities	232,381,962	22,710,340
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments in property, plant and equipment - net	(97,034,792)	-
Investments in TDR - net	4,950,001	-
Profit received	-	965,017
Net cash generated from / (used in) investing activities	(92,084,791)	965,017
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	(141,435,963)	(62,949,481)
Long term financing	(43,182,588)	(49,210,040)
Long term deposits	32,442,700	
Loan from directors and sponsors - net	112,900,000	82,000,000
Lease liability - net	3,340,854	3,465,278
Net cash (used in) / generated from financing activities	(35,934,997)	(26,694,243)
Net (decrease) / increase in cash and cash equivalents	104,362,174	(3,018,886)
Cash and cash equivalents at beginning of the period	12,145,729	28,797,886
Cash and cash equivalents at the end of the period	116,507,903	25,779,000

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary

SANA Industries Limited


33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Consolidated Condensed Interim Statement of Financial Position

As at 31 March 2026

	Unaudited	Audited
	Mar 2026	Jun 2025
	Rupees	Rupees
Non Current Assets		
Property, plant and equipment	1,091,261,186	1,012,539,824
Right-of-use assets	1,485,407	2,610,407
Long term deposits and prepayments	41,179,243	129,121,521
Deferred taxation-net	-	15,533,855
Total Non Current Assets	1,133,925,836	1,159,805,607
Current Assets		
Stock-in-trade	146,020,089	218,327,400
Stores and spares	11,921,696	12,490,226
Trade debts - unsecured	374,640,537	630,540,919
Loans and advances	20,043,565	53,783,015
Trade deposits and short term prepayments	106,784,615	151,789,198
Short term investments	6,716,946	11,666,946
Other receivables	224,426,281	465,404,591
Tax refunds due from government	191,105,948	159,332,771
Cash and bank balances	122,872,322	21,382,302
Total Current Assets	1,204,531,999	1,724,717,368
Total Assets	2,338,457,835	2,884,522,975
Equity		
Share Capital	199,650,000	199,650,000
Share Premium	96,250,000	96,250,000
General Reserves	132,500,000	132,500,000
Unappropriated Profits	285,556,885	369,926,167
Equity attributable to the shareholders of the HoldCo.	713,956,885	798,326,167
Non-controlling interest	67,982,556	76,250,702
Total Equity	781,939,441	874,576,869
Non Current Liabilities		
Lease Liability	24,341,022	11,000,168
Deferred taxation-net	3,279,301	
Subordinated loan from directors	10,800,000	10,800,000
Long term financing	114,019,933	147,202,521
Deferred Liabilities	116,701,304	94,116,994
Total Non Current Liabilities	269,141,560	263,119,683
Current Liabilities		
Short term borrowings	581,442,011	733,077,974
Trade and other payables	338,103,303	711,314,251
Loan from directors and sponsors	227,063,244	126,858,577
Accrued markup	13,779,542	22,982,673
Unclaimed Dividends	2,005,661	2,005,663
Taxation - net	7,582,537	3,186,749
Current portion of non current liabilities	117,400,536	147,400,536
Total Current Liabilities	1,287,376,834	1,746,826,423
Total Equity and Liabilities	2,338,457,835	2,884,522,975

CERTIFIED TRUE COPY
For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Consolidated Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (unaudited)
For the nine months ended March 31, 2026

	9 Months Ended		3 Months Ended	
	Mar 2026 Rupees	Mar 2025 Rupees	Mar 2026 Rupees	Mar 2025 Rupees
Revenues	1,712,733,867	3,204,625,480	383,237,857	1,028,738,711
Sales tax, commissions and discounts	(213,487,812)	(497,849,674)	(29,623,876)	(140,885,296)
Revenues - net	1,499,246,055	2,706,775,806	353,613,981	887,853,415
Cost of sales	(1,347,379,638)	(2,517,388,455)	(290,488,357)	(865,590,003)
Gross Profit	151,866,417	189,387,351	63,125,624	22,263,412
Administrative expenses	(99,399,262)	(107,613,721)	(31,407,140)	(35,432,842)
Distribution expenses	(41,895,518)	(65,758,447)	(8,129,663)	(20,972,118)
	(141,294,780)	(173,372,168)	(39,536,803)	(56,404,960)
Profit before interest and tax	10,571,637	16,015,183	23,588,821	(34,141,548)
Other income	26,795,627	34,153,887	7,976,301	19,858,217
Finance costs	(92,744,045)	(168,038,323)	(27,838,267)	(44,647,825)
Loss before levies and taxation	(55,376,781)	(117,869,253)	3,726,855	(58,931,156)
Levies	(18,447,491)	(29,484,845)	(4,302,915)	(14,348,031)
Loss before taxation	(73,824,272)	(147,354,098)	(576,060)	(73,279,187)
Taxation	(18,813,156)	20,942,438	(751,019)	(6,928,743)
Loss after taxation	(92,637,428)	(126,411,660)	(1,327,079)	(80,207,930)
Other comprehensive income				
Other comprehensive income	-	-	-	-
Total comprehensive loss	(92,637,428)	(126,411,660)	(1,327,079)	(80,207,930)
Loss after taxation attributable to:				
Shareholders of the Holding Co.	(84,369,281)	(123,588,777)	985,857	(78,342,359)
Non-controlling interest	(8,268,146)	(2,822,883)	(2,312,935)	(1,865,571)
	(92,637,428)	(126,411,660)	(1,327,079)	(80,207,930)
Earnings per share	(4.23)	(6.20)	0.05	(3.92)

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Consolidated Condensed Interim Statement of Changes in Equity (*unaudited*)
For the nine months ended March 31, 2026

Description	Issued, subscribed and paid-up share capital	Capital Reserve		Revenue Reserves		Total Reserves	Holding Co's Shareholders Equity	Non Controlling Interest
		Share Premium		General Reserve	Unappropriated Profits			
Balance as at June 30, 2024	199,650,000	96,250,000		132,500,000	237,727,569	466,477,569	666,127,569	75,933,332
Total comprehensive income for the nine months ended March 31, 2025								
Loss after taxation	-	-	-	-	(126,411,660)	(126,411,660)	(126,411,660)	(2,822,883)
Other comprehensive income	-	-	-	-	-	-	-	-
Balance as at March 31, 2025	199,650,000	96,250,000		132,500,000	111,315,909	340,065,909	539,715,909	73,110,449
Balance as at June 30, 2025	199,650,000	96,250,000		132,500,000	369,926,167	598,676,167	798,326,167	76,250,702
Total comprehensive income for the nine months ended March 31, 2026								
Loss after taxation	-	-	-	-	(92,637,428)	(92,637,428)	(84,369,281)	(8,268,146)
Other comprehensive income	-	-	-	-	-	-	-	-
Balance as at March 31, 2026	199,650,000	96,250,000		132,500,000	277,288,739	506,038,739	713,956,886	67,982,556

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary

SANA Industries Limited

33-D-2, Block-6, P.E.C.H.S., Shahrah-e-Faisal, Karachi-75400
Tel: 021-34322556-9, Fax: 021-32570833, E-mail: info@sana-industries.com

Consolidated Condensed Interim Statement of Cash Flows (unaudited) For the nine months ended March 31, 2026

	Mar 2026 Rupees	Mar 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(92,637,428)	(117,869,253)
Adjustments for non-cash items and other charges:		
Depreciation	36,053,430	40,532,215
Provision for deferred liabilities	12,584,310	117,518,571
Profit on bank deposits	(982,559)	(965,017)
Finance costs	92,744,045	168,038,323
	47,761,799	207,254,839
Effect on cash flow due to working capital changes		
Net current assets	648,498,566	379,566,915
Net current liabilities	(373,210,948)	(93,573,926)
	275,287,618	285,992,989
Cash generated from operations	323,049,417	493,247,828
Taxes paid - net	(8,564,233)	(106,462,484)
Finance cost paid	(116,942,509)	(191,591,384)
Net cash generated from / (used in) operating activities	197,542,675	195,193,960
CASH FLOWS FROM INVESTING ACTIVITIES		
Investments in property, plant and equipment - net	(113,649,792)	-
Long term advances	87,942,278	-
Short term investment - net	4,950,000	-
Profit received	982,559	965,017
Net cash generated from / (used in) investing activities	(19,774,955)	965,017
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings	(151,635,963)	(112,493,927)
Long term financing	(43,182,588)	(51,872,181)
Loan from directors and sponsors - net	115,200,000	5,695,040
Lease liability repayments - net	3,340,852	(20,212,132)
Net cash (used in) / generated from financing activities	(76,277,699)	(178,883,200)
Net (decrease) / increase in cash and cash equivalents	101,490,020	17,275,777
Cash and cash equivalents at beginning of the period	21,382,302	36,785,150
Cash and cash equivalents at the end of the period	122,872,322	54,060,927

CERTIFIED TRUE COPY

For Sana Industries Limited


Company Secretary