

CONDENSED INTERIM FINANCIAL INFORMATION

For the Nine Months Ended March 31, 2026

Un-Audited

S.S.OIL MILLS LTD.

DIRECTOR'S REPORT TO THE SHAREHOLDERS

The Directors of S. S. Oil Mills Limited feel pleasure in presenting before you the un-audited accounts of the company for the 3rd quarter ended March 31, 2026. During the period (9 months) we acquired 20,350/- M. Tons Soyabeans seeds.

The company achieved the following operating results during the quarter under review.

	<u>2026</u> (Rs. '000s')	<u>2025</u> (Rs. '000s')
Sales	9,759,931	5,783,038
Gross Profit	803,231	504,800
Financial Charges	87,917	157,020
Net Profit /(Loss) after Tax	461,777	238,834
E.P.S	81.61	42.21

Review of Operations

During the period under review our sales have increased by 69% due to the increase in demand of product and better condition of the market. Keeping in view all the economic and general obstacles and increase in availability of seeds in international market and decrease in KIBOR rate, the management is quite happy to earn net profit of Rs. 461.7/- Million.

Pakistan's economy is expected to maintain its positive momentum in the coming months, driven by industrial growth and prudent macroeconomic management involving fiscal discipline, tight monetary policy and structural reforms to attract investment and build reserves, creating a resilient economy.

The Board of Directors once again would like to take this opportunity to thank our customers, suppliers and bankers for their continued support and cooperation towards the progress of the company. We hope that this support would continue in future as well.

We would also like to thank our dedicated and talented team of executives, staff and workers for the hard work put in towards improving the company's performance for the first half. We expect continued effort from our employees to achieve better result in the second half of the year.

For & on behalf of the Board

Lahore
April 29, 2026


Chief Executive


Director

شیر ہولڈرز کوڈ ائریکٹر کی رپورٹ

ایس ایس آفٹن ہولڈرز کے ڈائریکٹران 31 مارچ 2026 کو ختم ہونے والی نو ماہی عرصہ کے کٹنی کے نظر ثانی شدہ اکاؤنٹس آپ کی خدمت میں پیش کرتے ہیں۔ کٹنی نے زیر جائزہ مدت کے دوران درج ذیل کاروباری نتائج حاصل کیے ہیں۔

2025	2026	
(Rs. '000s)	(Rs. '000s)	
5,783,083	9,759,931	فروخت
504,800	803,231	مجموعی منافع
238,834	461,777	بعد از ٹیکس منافع (انتصاف)
42.21	81.61	فی شیر آمدنی

کارکردگی کا جائزہ

زیر جائزہ مدت کے دوران مصنوعات کی طلب میں اضافے اور مارکیٹ کی بہتر حالت کی وجہ سے ہماری فروخت میں 69 فیصد اضافہ ہوا ہے۔ تمام اقتصادی اور عمومی رکاوٹوں اور قوامی منڈی میں سچ کی دستیابی میں اضافے اور KIBOR کی شرح میں کمی کو مد نظر رکھتے ہوئے، انتظامیہ 461.7 ملین روپے کا خالص منافع کمائے پر کافی خوش ہے۔

توقع ہے کہ پاکستان کی معیشت آئے والے مہینوں میں اپنی مثبت رفتار کو برقرار رکھے گی، جس میں صنعتی نمو اور درآمد شدہ مینیکرو اٹا کٹ منجبت شامل ہے جس میں مالیاتی نظم و ضبط سخت مابین پالیسی اور ساختی اصلاحات شامل ہیں تاکہ سرمایہ کاری کو راغب کیا جاسکے اور ذخائر کی ترقی ہو، جس سے ایک چلندار معیشت پیدا ہوگی۔

بورڈ آف ڈائریکٹرز ایک بار پھر اس موقع سے فائدہ اٹھاتے ہوئے اپنے صارفین، سپلائرز اور دیگر مرکز کٹنی کی ترقی میں مسلسل تعاون اور تعاون کے لیے شکریہ ادا کرنا چاہتا ہے۔ ہمیں امید ہے کہ یہ تعاون مستقبل میں بھی جاری رہے گا۔

ہم انگریز بینڈز، عملے اور کارکنوں کی اپنی سرشاری اور باصلاحیت ٹیم کا بھی شکریہ ادا کرنا چاہیں گے جنہوں نے کٹنی کی کارکردگی کو بہتر بنانے کے لیے سخت محنت کی۔ ہم اپنے ملازمین سے سال کی دوسری ششماہی میں بہتر نتائج حاصل کرنے کے لیے مسلسل کوششوں کی توقع کرتے ہیں۔

منجانب بورڈ

شیر ہولڈرز

شیر یار علی خان
ڈائریکٹر

J. A. Khan

شیر اولی خان
چیف ایگزیکٹو

لاہور 29 اپریل 2026

S.S OIL MILLS LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at March 31, 2026

CAPITAL & LIABILITIES		31-Mar, 2026 Rupees (Unaudited)	30-Jun-25 Rupees (Audited)	PROPERTIES & ASSETS		31-Mar, 2026 Rupees (Unaudited)	30-Jun-25 Rupees (Audited)
	Note				Note		
SHARE CAPITAL AND RESERVES				FIXED ASSETS - TANGIBLE			
Authorized				Operating Fixed Assets		1,050,917,033	1,113,040,987
7,000,000 Ordinary Shares of Rs. 10 each		70,000,000	70,000,000				
Issued, Subscribed and Paid up		4	56,584,000	LONG TERM DEPOSITS		166,343,650	35,343,650
Accumulated Profit		1,953,450,180	1,488,693,121				
SURPLUS ON REVALUATION OF FIXED ASSETS		595,875,699	627,147,543				
		2,605,909,880	2,172,424,664				
NON CURRENT LIABILITIES							
Long Term Loan		29,074,448	34,174,460				
DEFERRED LIABILITIES		177,060,676	192,571,264				
CURRENT LIABILITIES				CURRENT ASSETS			
Creditors, Accrued and Other Liabilities		191,571,416	132,302,235	Stores & Spares		44,731,174	37,792,902
Mark up Accrued		15,378,541	13,120,422	Stocks in Trade		6	316,715,684
Current Portion of Long Term Loan		6,800,016	6,800,016	Trade Debtors		7	1,339,761,017
Short Term Running Finances		643,635,838	996,707,854	Advances, Deposits, Prepayments & Other Receivables			217,079,973
Loan from Directors and Associates		20,837,014	20,837,014	Cash and Bank Balances		8	578,065,386
Unpaid Dividend		23,346,087	3,747,228			2,496,353,234	2,424,300,519
		901,568,913	1,173,514,768				
Contingencies and Commitments		5	-				
		3,713,613,917	3,572,685,157			3,713,613,917	3,572,685,157

Lahore:
April 29, 2026


Chief Executive


Director


Chief Financial Officer

S.S OIL MILLS LIMITED

Condensed Interim Statement of Profit or Loss (Un-Audited) For the Nine Months Period Ended March 31, 2026

PARTICULARS	3 Months Ended		9 Months Ended	
	31-Mar-2026 Rupees	31-Mar-2025 Rupees	31-Mar-2026 Rupees	31-Mar-2025 Rupees
Sales - Net	3,588,998,363	2,445,632,080	9,759,930,802	5,783,038,065
Less: Cost of Goods Sold	3,425,998,246	2,216,594,066	8,956,699,771	5,278,238,208
Gross Profit	163,000,117	229,038,014	803,231,031	504,799,857
Administrative and General Expenses	26,613,525	14,148,315	71,357,639	45,906,258
Selling and Distribution Expenses	-	4,122,088	9,109,534	4,636,018
	26,613,526	18,270,404	80,467,173	50,542,277
Operating Profit	136,386,591	210,767,610	722,763,858	454,257,580
Other Income	3,749,888	3,196,480	13,712,085	8,216,136
	140,136,478	213,964,090	736,475,942	462,473,716
Financial Charges	36,751,530	29,109,330	87,916,610	157,020,558
Profit / (Loss) before Levies & Taxation	103,384,948	184,854,760	648,559,332	305,453,158
Levies	-	-	-	-
Profit/ (Loss) after Levies	103,384,948	184,854,760	648,559,332	305,453,158
TAXATION				
-Current	34,882,137	55,128,666	202,292,705	96,846,240
-Deferred	(10,543,533)	960,253	(15,510,588)	(30,226,956)
Net Profit / (Loss) After Taxation	79,046,344	128,765,841	461,777,215	238,833,872
Earning per Share (Rs. / Share)	13.97	22.76	81.61	42.21

Lahore:
April 29, 2026


Chief Executive


Director


Chief Financial Office

S.S OIL MILLS LIMITED


Statement of Comprehensive Income (Un-Audited)

For the Nine Months Period Ended March 31, 2026

PARTICULARS	3 months period ended		9 months period ended	
	31-Mar-2026 Rupees	31-Mar-2025 Rupees	31-Mar-2026 Rupees	31-Mar-2025 Rupees
Profit / (Loss) after Taxation	79,046,344	128,765,841	461,777,215	238,833,872
Total Comprehensive Income	<u>79,046,344</u>	<u>128,765,841</u>	<u>461,777,215</u>	<u>238,833,872</u>



Chief Executive



Director



Chief Financial Officer

Lahore:
April 29, 2026

S.S OIL MILLS LIMITED

Condensed Interim Cash Flow Statement (un-Audited)

For the Nine Months Period Ended March 31, 2026

DESCRIPTION	9 Months Ended	9 Months Ended
	31-Mar-2026 Rupees	31-Mar-2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before taxation	648,559,332	305,453,158
Adjustment for non cash transaction:		
Provision for Depreciation	64,223,969	45,979,103
Provision for WPPF & WWF	-	-
Provision for Finance Charges	87,916,610	157,020,558
	152,140,579	202,999,661
Profit before working capital changes	800,699,911	508,452,819
Movement in working capital		
(Increase)/Decrease in current assets		
Stores and spares	(6,938,272)	(23,083,113)
Stock in trade	731,466,757	892,233,523
Trade debtors	(362,134,121)	(407,108,504)
Advances, deposits & prepayments	7,985,800	162,034,589
	370,380,166	624,076,497
Increase/(Decrease) in current liabilities	80,963,278	166,021,928
	451,343,445	790,098,425
Taxes Paid	(287,092,272)	(184,258,746)
Income Tax Refund Received	-	-
Gratuity Paid	-	-
WPPF Paid	(2,095,258)	-
Worker's Welfare Fund	-	-
Dividend Paid	(28,292,000)	-
Financial Charges Paid	(85,658,490)	(173,012,135)
	(403,138,020)	(357,270,881)
Net Cash from Operating Activities	848,905,335	941,280,363
CASH FLOW FROM INVESTING ACTIVITIES		
Fixed Assets Additions	(2,100,000)	-
Long Term Deposit	(131,000,000)	-
Capital Work In Progress	-	-
	(133,100,000)	-
CASH FLOW FROM FINANCING ACTIVITIES		
	(358,172,028)	(714,562,026)
Repayment of Long Term Loan	(5,100,012)	(6,937,512)
Lease Rental	-	(281,250)
Repayment of Short Term Loan	(353,072,016)	(707,343,264)
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENT	357,633,308	226,718,336
Cash & Cash Equivalents at the beginning of the Period	220,432,074	51,799,439
Cash & Cash Equivalents at the end of the Period	578,065,385	278,517,778



Chief Executive



Director



Chief Financial Officer

Lahore:
April 29, 2026

S.S OIL MILLS LIMITED

Condensed Interim Statement of Changes In Equity (UN-AUDITED) For the Nine Months Period Ended March 31, 2026

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	1,700,385,396
Net Profit/(Loss) for Nine Months ended March 31, 2025	-	238,833,872	-	238,833,872
Transferred from surplus on revaluation of fixed assets 31-03-2025	-	25,349,319	(16,727,628)	8,621,691
Balance as on March 31, 2025	56,584,000	1,473,213,632	418,043,326	1,947,840,959
Net Profit/(Loss) for the 4th Quarter June 30, 2025	-	7,846,483	-	7,846,483
Assets Revalued during the year	-	-	214,680,093	214,680,093
Transferred from surplus on revaluation of fixed assets 30-06-2025	-	7,633,007	(5,575,876)	2,057,131
Balance as on June 30, 2025 (Audited)	56,584,000	1,488,693,121	627,147,543	2,172,424,665
Net Profit / (Loss) for Nine Months ended March 31, 2026	-	461,777,215	-	461,777,215
Dividend for the year ended June 30, 2025 @ Rs. 5 per share	-	(28,292,000)	-	(28,292,000)
Transferred from surplus on revaluation of fixed assets 31-03-2026	-	31,271,844	(31,271,844)	-
Balance as on March 31, 2026	56,584,000	1,953,450,180	595,875,699	2,605,909,880

Lahore:
April 29, 2026


Chief Executive


Director


Chief Financial Officer

S. S. OIL MILLS LIMITED

NOTES TO THE ACCOUNTS

For the Nine Months Period Ended March 31, 2026

1 Status and Nature of Business

S.S. OIL MILLS LTD (The Company) was incorporated in Pakistan in August 21, 1990 as a Public Limited Company under the repealed companies ordinance, 1984. The shares of the company are quoted on Pakistan Stock Exchange. The registered office of the company is situated at 2-Tipu Block, New Garden Town, Lahore, Pakistan. The company is engaged in Solvent Extraction (Edible Oil, Meal). The principal object of the company is to carry on the business of extracting, refining, processing and sale of semi refined washed oil and meal on competitive prices.

2 Statement of Compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim - International accounting standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and - Provisions of and directives issued under the Companies Act, 2017. Where provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed. These condensed interim financial statements do not include all the information required for full financial statements and should be read in conjunction with the annual financial statements for the year ended June 30, 2025.

3 Changes In Accounting Standards, Interpretations And Pronouncements

(a) Standards, interpretation and amendments to published approved accounting standards that are effective but not relevant

The other new standards, amendments and interpretations that are mandatory for accounting periods beginning on or after January 1, 2021 are considered not to be relevant for the Company's financial statements and hence have not been detailed here.

	<u>31-Mar-26</u> <u>(Rupees)</u>	<u>30-Jun-25</u> <u>(Rupees)</u>
4 Issued, Subscribed and paid up Capital		
5,018,400 ordinary shares of Rs. 10/- fully paid in cash	50,184,000	50,184,000
640,000 Ordinary shares of Rs. 10/- each issued for consideration other than cash	<u>6,400,000</u>	<u>6,400,000</u>
	<u>56,584,000</u>	<u>56,584,000</u>

5 Contingencies and Commitments

5.1 Contingencies

NIL

5.2 Commitments

Letter of Guarantee issued in favour of SNGPL Rs. 21.00 million (June 30, 2025: SNGPL Rs. 21.00 million).

	<u>31-Mar-26</u> <u>(Rupees)</u>	<u>30-Jun-25</u> <u>(Rupees)</u>
6 Stock in Trade		
Raw Material - Seed	111,193,865	182,035,876
Finished Goods	44,816,821	365,328,354
Stock in Transit	160,704,998	510,818,211
	<u>316,715,684</u>	<u>1,058,182,441</u>
7 Trade Debtors		
Due from related Parties	797,519,220	540,806,642
Others	555,201,113	449,779,570
Allowance for ECL	(12,959,316)	(12,959,316)
	<u>1,339,761,017</u>	<u>977,626,896</u>
7.1 Due from related parties		
S.S Feed Mills Pvt Ltd	797,519,220	540,806,642
7.2 Aggregate maximum outstanding balance of trade debts due from related parties at the end of any month during the Period was Rs. 797,519,220/- (2025: Rs. 540,806,642/-).		
8 Cash and Bank balances		
These balances were held at different banks		
In Saving accounts	286,173,234	192,242,185
In Current Accounts	291,127,424	27,905,542
	<u>577,300,658</u>	<u>220,147,727</u>
In Hand	764,728	284,347
	<u>578,065,386</u>	<u>220,432,074</u>

9 Transactions With Related Parties

	<u>3 Months Period Ended</u>		<u>9 Months Period Ended</u>	
	<u>31-Mar-2026</u> <u>Rupees</u>	<u>31-Mar-2025</u> <u>Rupees</u>	<u>31-Mar-2026</u> <u>Rupees</u>	<u>31-Mar-2025</u> <u>Rupees</u>
S.S Feed Mills Private Limited Common Directorship				
Sale of Goods	969,669,207	515,055,974	2,323,088,635	1,066,492,334

There are no transactions with any key managements personnel other than under the terms of employment.

10 Date of Authorzation for issue


These financial statements were authorized for issue on **April 29, 2026** by the board of Directors.

11 General

Figures have been rounded off to the neaest rupee unless otherwise stated.


Chief Executive


Director


Chief Financial Officer

Lahore:
April 29, 2026