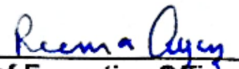


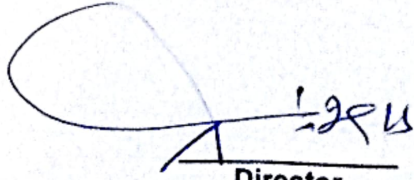
SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	NOTE	2026 RUPEES	2025 RUPEES
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised Capital:		100,000,000	100,000,000
Issued, subscribed and Paid up:			
Share capital - ordinary shares of Rs. 10/- each	4	60,000,000	60,000,000
Share premium - capital reserve		30,000,000	30,000,000
Accumulated profits - revenue reserve		283,706,979	254,748,769
		373,706,979	344,748,769
Non-current liabilities			
Lease liabilities	5	14,663,117	6,483,650
Long term loan	6	18,325,489	20,607,966
Deferred Grant	7	11,306,402	12,979,896
Deferred tax liabilities	13	12,935,288	3,291,539
		57,230,295	43,363,051
Current liabilities			
Current portion of long-term liabilities	7	7,120,864	5,287,225
Trade and other payables	8	38,295,844	36,853,468
Loan from directors	9	26,529,762	33,184,524
Unclaimed dividend	10	5,272,685	3,533,863
		77,219,154	78,859,080
Contingencies and commitments	11	-	-
		508,156,429	466,970,900
ASSETS			
Non-current assets			
Property, plant and equipment	12	86,456,409	78,922,760
Long term deposits	14	6,618,830	5,707,010
		93,075,239	84,629,770
Current assets			
Advances, deposits, prepayments and other receivables	15	2,515,950	3,556,398
Stores, spares and loose tools	16	2,303,385	2,044,888
Stock-in-trade	17	134,853,987	132,325,177
Trade debts	18	240,640,412	205,597,643
Taxation- net	19	11,393,059	16,791,633
Cash and bank balances	20	23,374,397	22,025,392
		415,081,190	382,341,130
		508,156,429	466,970,900

The annexed notes from 1 to 44 form an integral part of these financial statements.


Chief Executive Officer

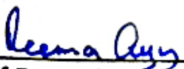

Chief Financial Officer


Director

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	NOTE	2026 RUPEES	2025 RUPEES
Sales - net	21	528,552,189	533,859,533
Cost of sales	22	(360,973,887)	(385,455,189)
Gross profit		167,578,302	148,404,344
Administrative expenses	23	(66,014,785)	(61,391,686)
Selling & distribution Costs	24	(24,190,587)	(21,220,619)
		(90,205,372)	(82,612,305)
Operating profit		77,372,930	65,792,039
Other expenses	25	(5,349,621)	(3,961,697)
Other Income	26	5,565,663	4,101,384
Financial charges	27	(7,270,357)	(12,477,520)
		(7,054,315)	(12,337,833)
Profit before income taxes and final taxes		70,318,615	53,454,206
Taxation - Final taxes	28	-	-
Profit before income tax		70,318,615	53,454,206
Taxation - Income tax	28	(32,360,023)	(7,850,248)
Profit after income tax		37,958,592	45,603,958
Earnings per share - basic and diluted	29	6.33	7.60

The annexed notes from 1 to 44 form an integral part of these financial statements.


 Chief Executive Officer

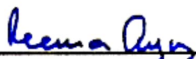

 Chief Financial Officer


 Director

SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
AS AT JUNE 30, 2026

	2026 RUPEES	2025 RUPEES
Profit after taxation	37,958,592	45,603,958
Other comprehensive income		
<i>Items that will be reclassified subsequently to profit or loss</i>	-	-
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-
Total comprehensive income for the year	37,958,592	45,603,958

The annexed notes from 1 to 44 form an integral part of these financial statements.



Chief Executive Officer



Chief Financial Officer

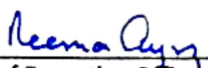


Director

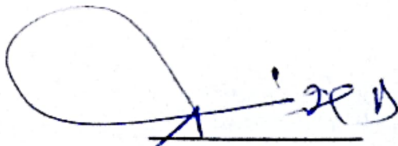
SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Capital reserve	Revenue reserve	Total
		Share premium	Accumulated profits	
Balance as on June 30, 2024	60,000,000	30,000,000	214,368,812	304,368,812
Total comprehensive income for the year ended June 30, 2025				
Profit after taxation	-	-	45,603,958	45,603,958
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	45,603,958	45,603,958
Final dividend for the year ended	-	-	(5,224,000)	(5,224,000)
Balance as on June 30, 2025	60,000,000	30,000,000	254,748,769	344,748,769
Total comprehensive income for the year ended June 30, 2026				
Profit after taxation	-	-	37,958,592	37,958,592
Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	37,958,592	37,958,592
Final dividend for the year ended			(9,000,382)	(9,000,382)
Balance as on June 30, 2026	60,000,000	30,000,000	283,706,979	373,706,979

The annexed notes from 1 to 44 form an integral part of these financial statements.


 Chief Executive Officer

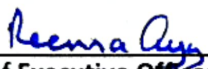

 Chief Financial Officer

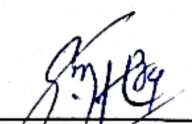

 Director

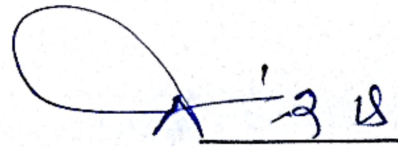
SARDAR CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CASH FLOW
AS AT JUNE 30, 2026

	NOTE	2026 RUPEES	2025 RUPEES
Cash flow from/used in operations	40	49,741,142	45,064,518
Finance charges paid	27	(7,270,357)	(12,477,521)
Workers Profit Participation Fund paid	8.2	(2,870,795)	(4,150,278)
Income tax paid	28	(17,317,701)	(8,718,675)
Net cash used in operating activities		22,282,289	19,718,044
Cash flow from investing activities			
Property, plant and equipment purchased	12	(14,861,576)	(2,864,900)
Proceeds from sale of Property, plant and equipment		2,699,300	-
Long term deposits	14	(911,820)	(1,133,780)
Net cash used in investing activities		(13,074,096)	(3,998,681)
Cash flow from financing activities			
Loan from directors	9	(6,654,762)	(2,000,000)
Repayment of lease liabilities	5	9,922,198	(1,235,156)
Long term loan	6	(2,191,570)	343,393
Deffered Grant	7	(1,673,494)	-
Dividend paid	10	(7,261,560)	(3,895,371)
Net cash generated from financing activities		(7,859,189)	(6,787,135)
Net decrease in Cash and Cash Equivalents		1,349,004	8,932,229
Cash and cash equivalents at the beginning of the year		22,025,392	13,093,163
Cash and Cash Equivalents at the End of the Year		23,374,397	22,025,392

The annexed notes from 1 to 44 form an integral part of these financial statements.


 Chief Executive Officer


 Chief Financial Officer


 Director

SARDAR CHEMICAL INDUSTRIES LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2026

	2026 RUPEES	2025 RUPEES
40. Cash Generated from Operations		
Profit before taxation	70,318,615	53,454,206
<u>Adjustments for non- cash items:</u>		
Depreciation	9,922,089	10,133,587
Amortization of deferred Grant	(1,673,494)	(1,673,494)
Financial Charges	6,961,999	12,477,520
Profit on sale of fixed assets	(2,447,136)	-
Workers profit participation fund	3,783,412	2,870,795
Impact of Remeasurement of Lease Liability	-	-
Workers welfare fund	1,564,281	1,090,902
	18,111,151	24,899,310
Profit before Working Capital Changes	88,429,766	78,353,516
<u>Effect of working capital changes:</u>		
(Increase) / decrease in current assets		
Advances, deposits, prepayments and other receivables	1,040,448	(1,721,582)
Stores, spares and loose tools	(258,497)	(1,224,115)
Stock-in-trade	(2,528,810)	(11,764,166)
Trade debts	(35,042,769)	(19,430,659)
(Decrease) / increase in current liabilities		
Trade and other payables	(876,300)	851,524
	(37,665,929)	(33,288,997)
Cash flow from/used in operations	49,741,142	45,064,519