

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 Statement of Financial Position As at June 30, 2026

ASSETS

Non- current assets

Property, plant and equipment
Right-of-use assets
Investment in subsidiaries
Long term advances, deposits and prepayments
Deferred taxation - net

Current assets

Stock-in-trade
Stores and spares
Trade debts - unsecured
Loans and advances
Deposits and short term prepayments
Short term investments
Other receivables
Tax refunds due from government
Cash and bank balances

Total assets

EQUITY AND LIABILITIES

Share capital and reserves

Authorized capital

20,000,000 (2025: 20,000,000) ordinary
shares of Rs 10/- each

Issued, subscribed and paid up capital

Capital reserves

Share premium

Revenue reserves

General reserve

Unappropriated profits

Non-current liabilities

Lease liability

Long term financing - secured

Deferred liabilities

Current liabilities

Short term borrowings - secured

Trade and other payables

Loan from directors and sponsors - unsecured

Accrued markup

Current maturity of long term liabilities

Unclaimed dividend

Contingencies and commitments

Total equity and liabilities

2026	2025
Rupees	
1,039,158,964	1,000,731,282
1,305,203	2,610,407
94,999,990	94,999,990
81,543,021	140,268,521
14,015,073	14,569,752
1,231,022,251	1,253,179,952
232,989,809	216,847,705
11,295,796	12,490,226
620,405,396	530,105,049
18,097,058	38,335,971
132,520,380	136,908,303
45,357,929	11,666,946
117,022,009	406,381,700
85,905,779	59,730,900
228,605,709	12,145,729
1,492,199,865	1,424,612,529
2,723,222,116	2,677,792,481
200,000,000	200,000,000
199,650,000	199,650,000
96,250,000	96,250,000
-	132,500,000
591,583,269	397,655,399
591,583,269	530,155,399
887,483,269	826,055,399
-	11,000,168
98,813,833	147,202,521
29,083,844	94,116,994
127,897,677	252,319,683
708,935,111	722,877,972
450,439,125	597,752,175
317,164,051	106,550,000
18,301,335	22,831,052
210,995,885	147,400,537
2,005,663	2,005,663
1,707,841,170	1,599,417,399
2,723,222,116	2,677,792,481

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For Sana Industries Limited

Signature

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Unconsolidated Statement of Profit or Loss

For the year ended June 30, 2026

	2026	2025
	<u>Rupees</u>	
Revenue- gross	2,132,092,348	2,859,133,605
Commission, discounts and sales tax	(329,666,350)	(442,840,127)
Revenue- net	1,802,425,998	2,416,293,478
Cost of sales	(1,550,364,750)	(2,212,936,306)
Gross profit	252,061,248	203,357,172
Administrative expenses	(84,306,575)	(99,131,728)
Distribution expenses	(34,136,115)	(37,843,643)
Other operating expenses	(16,579,215)	-
Operating profit	(135,021,905)	(136,975,371)
	117,039,343	66,381,801
Other income	63,574,363	327,352,288
Finance costs	(129,346,224)	(192,976,846)
Profit before levies and taxation	(65,771,861)	134,375,442
	51,267,482	200,757,243
Levies	(26,155,277)	-
Profit before taxation	25,112,205	200,757,243
Taxation	10,137,721	(89,323,878)
Profit after taxation	35,249,926	111,433,365
Earning per share - basic and diluted	1.77	5.58

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For Sana Industries Limited


Company Secretary

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Sana Industries Limited

Unconsolidated Statement of Comprehensive Income

For the year ended June 30, 2026

	2026	2025
	Rupees	
Profit after taxation	35,249,926	111,433,365
Other comprehensive income		
<i>Items that will not be subsequently reclassified to profit or loss:</i>		
Actuarial gain on remeasurement of defined benefit plan	36,870,344	57,401,391
Deferred tax on above	(10,692,400)	(16,646,403)
	26,177,944	40,754,988
Total comprehensive income for the year	61,427,870	152,188,353

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Unconsolidated Statement of Changes in Equity For the year ended June 30, 2026

	Issued, subscribed and paid up capital	Capital reserve Share premium	Revenue reserves General reserve	Unappropriated profits	Total
			Rupees		
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 year ended June 30, 2025					
- Profit after taxation	-	-	-	111,433,365	111,433,365
- Other comprehensive income	-	-	-	40,754,988	40,754,988
	-	-	-	152,188,353	152,188,353
Balance as at June 30, 2025	199,650,000	96,250,000	132,500,000	397,655,399	826,055,399
Transfer of general reserve	-	-	(132,500,000)	132,500,000	-
Total comprehensive income for the year ended June 30, 2026					
- Profit after taxation	-	-	-	35,249,926	35,249,926
- Other comprehensive income	-	-	-	26,177,944	26,177,944
	-	-	-	61,427,870	61,427,870
Balance as at June 30, 2026	199,650,000	96,250,000	-	591,583,269	887,483,269

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Unconsolidated Statement of Cash Flows For the year ended June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before levies and taxation

Adjustments for:

- Depreciation on property, plant and equipment
- Depreciation on right-of-use assets
- Provision for Sindh Infrastructure Development Cess
- Provision for staff retirement benefits
- Impairment of stock-in-trade
- Provision for slow moving items
- Provision for expected credit losses
- Depreciation on investment property
- Profit on bank deposits
- Impairment of plant and machinery
- Gain on sale of operating fixed assets
- Liability of WPPF written back
- Unrealised gain on re-measurement of short term investments
- Rental income
- Finance costs

Cash generated from / (used in) operating activities before working capital changes

Effect on cash flow due to working capital changes

(Increase) / decrease in current assets

- Stock-in-trade
- Stores and spares
- Trade debts
- Loan and advances
- Trade deposits and short term prepayments
- Other receivables
- Sales tax refundable

Increase / (decrease) in current liabilities

- Trade and other payables

Cash generated from operations

- Income tax paid
- Payment of Worker participation Fund
- Payment of Workers' Welfare Fund
- Long term deposits and prepayments - net
- Finance cost paid

Net cash generated from/ (used in) operating activities

CASH FLOWS FROM INVESTING ACTIVITIES

Acquisition of property, plant and equipment

Long term advance paid

Proceeds from disposal of operating fixed assets

Short term investments made

Proceeds from rental income

Profit received on bank deposits

Net cash (used in) / generated from investing activities

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long term musharaka

Repayment of loan against Islamic temporary economic refinance

Repayment of lease liability (principal repayment)

Short term borrowings - net

Loan received from directors and sponsors

Loan repaid to directors and sponsors

Net cash generated from / (used in) financing activities

Net increase / (decrease) in cash and cash equivalents

Cash and cash equivalents at the beginning of the year

Cash and cash equivalents at the end of the year

	2026	2025
	Rupees	
Profit before levies and taxation	51,267,482	200,757,243
Adjustments for:		
- Depreciation on property, plant and equipment	56,045,000	60,428,117
- Depreciation on right-of-use assets	1,305,204	4,041,190
- Provision for Sindh Infrastructure Development Cess	2,909,989	-
- Provision for staff retirement benefits	14,684,161	22,582,459
- Impairment of stock-in-trade	10,585,921	-
- Provision for slow moving items	872,082	(488,904)
- Provision for expected credit losses	176,492	(1,654,642)
- Depreciation on investment property	-	2,291,040
- Profit on bank deposits	(4,327,250)	(1,280,920)
- Impairment of plant and machinery	4,944,720	-
- Gain on sale of operating fixed assets	(415,000)	(372,073,779)
- Liability of WPPF written back	(12,247,633)	-
- Unrealised gain on re-measurement of short term investments	(31,459)	(306,516)
- Rental income	(30,000,000)	(36,234,711)
- Finance costs	129,346,224	192,976,846
	173,848,451	(129,719,820)
Cash generated from / (used in) operating activities before working capital changes	225,115,933	71,037,423
Effect on cash flow due to working capital changes		
(Increase) / decrease in current assets		
- Stock-in-trade	(26,728,025)	39,883,022
- Stores and spares	322,348	18,654,797
- Trade debts	(90,476,839)	(55,586,283)
- Loan and advances	20,238,913	(29,345,316)
- Trade deposits and short term prepayments	4,387,923	(16,199,122)
- Other receivables	289,359,691	25,098,602
- Sales tax refundable	(26,722,092)	(42,061,713)
	(138,494,514)	126,442,377
Increase / (decrease) in current liabilities		
- Trade and other payables	31,887,405	66,886,364
Cash generated from operations	257,003,338	137,923,787
- Income tax paid	(22,070,608)	(32,623,806)
- Payment of Worker participation Fund	(108,359)	-
- Payment of Workers' Welfare Fund	-	(3,000,000)
- Long term deposits and prepayments - net	23,282,800	(80,915,470)
- Finance cost paid	(106,936,300)	(209,985,495)
Net cash generated from/ (used in) operating activities	151,170,871	(188,600,984)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(64,184,702)	(4,223,847)
Long term advance paid	-	(32,500,000)
Proceeds from disposal of operating fixed assets	625,000	241,902,416
Short term investments made	(33,659,524)	(6,450,000)
Proceeds from rental income	30,000,000	36,234,711
Profit received on bank deposits	4,327,250	1,280,920
Net cash (used in) / generated from investing activities	(62,891,976)	236,244,200
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term musharaka	(26,823,361)	(30,821,788)
Repayment of loan against Islamic temporary economic refinance	(41,666,744)	(27,970,570)
Repayment of lease liability (principal repayment)	-	(1,034,722)
Short term borrowings - net	(13,942,861)	(91,518,293)
Loan received from directors and sponsors	427,900,000	215,100,000
Loan repaid to directors and sponsors	(217,285,949)	(128,050,000)
Net cash generated from / (used in) financing activities	128,181,085	(64,295,373)
Net increase / (decrease) in cash and cash equivalents	216,459,980	(16,652,157)
Cash and cash equivalents at the beginning of the year	12,145,729	28,797,886
Cash and cash equivalents at the end of the year	228,605,709	12,145,729

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Consolidated Statement of Financial Position

As at June 30, 2026

ASSETS

Non- current assets

Property, plant and equipment
Right-of-use assets
Long term deposits and prepayments
Long term advance
Deferred tax asset - net

Current assets

Stock-in-trade
Stores and spares
Trade debts
Loans and advances
Deposits and short term prepayments
Short term investments
Other receivables
Tax refunds due from government
Cash and bank balances

Total assets

EQUITY AND LIABILITIES

Share capital and reserves

Authorized capital
Issued, subscribed and paid-up capital
Capital reserve:
Share premium

Revenue reserves

General reserves
Unappropriated profit

Equity attributable to the shareholders of Holding Company

Non controlling interest

Total equity

Non-current liabilities

Lease liability
Long term financing - secured
Deferred liabilities

Current liabilities

Short term borrowings - secured
Trade and other payables
Accrued markup
Loans from directors and associates - unsecured
Subordinated loan from directors
Payable to provident fund
Unclaimed dividend
Taxation-net
Current portion of long term liabilities

Contingencies and commitments

Total equity and liabilities

	2026	2025
	Rupees	
	1,057,879,579	1,012,539,824
	1,305,203	2,610,407
	84,370,024	106,737,274
	57,300	35,500,000
	13,836,401	15,533,855
	1,157,448,507	1,172,921,360
	289,324,307	218,327,400
	11,295,796	12,490,226
	708,004,081	630,540,919
	19,697,058	49,318,996
	147,179,280	140,266,132
	45,357,929	11,666,946
	194,764,403	466,923,693
	154,559,809	113,776,590
	271,149,085	21,382,302
	1,841,331,748	1,664,693,204
	2,998,780,255	2,837,614,564
	200,000,000	200,000,000
	199,650,000	199,650,000
	96,250,000	96,250,000
	-	132,500,000
	566,454,562	369,926,167
	566,454,562	502,426,167
	862,354,562	798,326,167
	71,692,115	76,250,702
	934,046,677	874,576,869
	-	11,000,168
	98,813,833	147,202,521
	29,083,844	94,116,994
	127,897,677	252,319,683
	708,935,111	733,077,974
	647,559,980	651,430,945
	18,301,335	22,982,673
	331,826,122	126,858,577
	-	10,800,000
	15,547,855	12,974,895
	2,005,663	2,005,663
	1,663,950	3,186,749
	210,995,885	147,400,536
	1,936,835,901	1,710,718,012
	2,998,780,255	2,837,614,564

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Consolidated Statement of Profit or Loss

For the year ended June 30, 2026

	2026	2025
	Rupees	
Revenue- gross	2,741,305,787	4,101,167,701
Commission, discounts and sales tax	(414,814,037)	(656,003,739)
Revenue - net	2,326,491,750	3,445,163,962
Cost of sales and services	(2,019,161,630)	(3,180,088,137)
Gross profit	307,330,120	265,075,825
Administrative expenses	(113,698,632)	(154,576,435)
Distribution expenses	(66,045,945)	(86,611,959)
Other operating expense	(26,893,561)	(3,631,615)
Operating profit	(206,638,138)	(244,820,009)
	100,691,982	20,255,816
Other income	87,594,899	369,286,936
Finance costs	(130,431,361)	(203,323,366)
Profit before levies and taxation	(42,836,462)	165,963,570
	57,855,520	186,219,386
Levies	(32,808,035)	(2,184,683)
Profit before taxation	25,047,485	184,034,703
Taxation	8,244,379	(92,273,723)
Profit after taxation	33,291,864	91,760,980
Attributable to:		
- Shareholders of the Holding Company	37,850,451	91,443,610
- Non-controlling interest	(4,558,587)	317,370
	33,291,864	91,760,980
Earning per share - basic and diluted	1.90	4.58

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Consolidated Statement of Comprehensive Income

For the year ended June 30, 2026

	2026	2025
	Rupees	
Profit after taxation	33,291,864	91,760,980
Other Comprehensive income		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Actuarial gain on remeasurement of defined benefit plan	36,870,344	57,401,391
Deferred tax on above	(10,692,400)	(16,646,403)
	26,177,944	40,754,988
Total comprehensive income for the year	59,469,808	132,515,968
Attributable to:		
- Shareholders of the Holding Company	64,028,395	132,198,598
- Non - controlling interest	(4,558,587)	317,370
	59,469,808	132,515,968

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Consolidated Statement of Changes in Equity

For the year ended June 30, 2026

	Issued, subscribed and paid-up capital	Capital reserve Share Premium	Revenue Reserves		Total reserves	Total equity attributable to the shareholders of Holding Company	Non - controlling interest
			General reserves	Un-appropriated profit Rupees			
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
<i>Total comprehensive loss for the year ended June 30, 2025</i>							
- Profit after taxation	-	-	-	91,443,610	91,443,610	91,443,610	317,370
- Other comprehensive income	-	-	-	40,754,988	40,754,988	40,754,988	-
	-	-	-	132,198,598	132,198,598	132,198,598	317,370
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
Transfer to general reserve	-	-	(132,500,000)	132,500,000	-	-	-
<i>Total comprehensive income for the year ended June 30, 2026</i>							
- Profit after taxation	-	-	-	37,850,451	37,850,451	37,850,451	(4,558,587)
- Other comprehensive income	-	-	-	26,177,944	26,177,944	26,177,944	-
	-	-	-	64,028,395	64,028,395	64,028,395	(4,558,587)
Balance as at June 30, 2026	199,650,000	96,250,000	-	566,454,562	662,704,562	862,354,562	71,692,115

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[Signature]
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Consolidated Statement of Cash Flows For the year ended June 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before levies and taxation

Adjustments for:

- Depreciation on operating fixed assets
- Depreciation on right-of-use assets
- Provision for staff retirement benefits
- Provision for Sindh Infrastructure Development Cess
- Intangible asset written off
- Long term advances written off
- Plant and machinery written off
- Loan to employee written off
- Impairment of stock-in trade
- Debtors written off
- Reversal of provision for expected credit losses
- Charge / (reversal) of provision of slow moving items
- Gain on sale of operating fixed assets
- Liabilities written back
- Gain on termination of lease liability
- Profit on bank deposits
- Unrealized gain on remeasurement of short term investments
- Liability of WPPF written back
- Rental income
- Finance costs

Cash generated from operating activities before
working capital changes

Effect on cash flow due to working capital changes

(Increase)/decrease in current assets

- Stock in trade
- Stores and spares
- Trade debts
- Loan and advances
- Trade deposits and short term prepayments
- Other receivables
- Sales tax refundable

Increase in current liabilities

- Trade and other payables
- Payable to provident fund

Cash generated from operations

- Income tax paid
- Contribution to staff retirement benefits fund
- Payment of Workers' Welfare Fund
- Payment of Workers' Participation Fund
- Finance cost paid
- Long term deposits and prepayments - net

Net cash generated from / (used in) operating activities

CASH FLOWS FROM INVESTING ACTIVITIES

- Acquisition of property, plant and equipment
- Long term advance paid
- Short term investment in units of mutual funds - net
- Profit received
- Proceeds from disposal of operating fixed assets
- Proceeds from rental income

Net cash (used in) / generated from investing activities

CASH FLOWS FROM FINANCING ACTIVITIES

- Principal repaid under Diminishing Musharaka facility
- Repayment of subordinated loan from directors
- Repayment of loan against Islamic temporary economic refinance
- Repayment of lease liability (principal portion)
- Loan borrowed / (repaid) to directors and associates
- Short term borrowings - net

Net cash generated from / (used in) financing activities

Net increase / (decrease) in cash and cash equivalents

Cash and cash equivalents at the beginning of the year

Cash and cash equivalents at the end of the year

Note	2026	2025
	Rupees	
	57,855,520	186,219,386
4.1.1	59,685,288	75,404,996
5	1,305,204	10,045,617
20.2.3	14,684,161	22,582,459
	2,909,989	-
31	-	536,854
31	-	1,000,000
31	4,944,720	-
31	58,000	-
31	10,585,921	-
31	10,256,346	2,094,761
32	(4,808,644)	(1,068,699)
32	872,082	(488,904)
32	(2,932,862)	(408,067,432)
32	(731,793)	-
32	-	(7,313,139)
32	(4,864,665)	(2,090,329)
32	(31,459)	(306,516)
32	(12,247,633)	-
32	(30,000,000)	(29,380,000)
33	130,431,361	203,323,366
	180,116,016	(133,726,966)
	237,971,536	52,492,420
	(81,582,828)	59,930,205
	322,348	18,654,797
	(82,910,864)	44,382,179
	29,563,938	(9,278,482)
	(6,913,148)	(18,080,932)
	272,159,290	2,613,289
	(41,129,101)	-
	5,679,364	109,786,439
	2,572,960	-
	97,761,959	208,007,495
	335,733,495	260,499,915
	(31,198,064)	(86,519,038)
	-	(3,000,000)
	(108,359)	-
	(108,173,056)	(219,729,959)
	22,367,250	(81,915,470)
	218,621,266	(130,664,552)
4	(74,955,718)	(6,782,704)
	-	(33,053,000)
	(33,659,524)	8,475,000
	4,864,665	2,090,329
	3,361,517	338,295,621
	30,000,000	29,380,000
	(70,389,060)	338,405,246
	(26,823,361)	(33,483,929)
	-	(9,200,000)
	(41,666,744)	(27,970,570)
	-	(9,279,923)
18	194,167,545	12,653,617
	(24,142,863)	(155,862,737)
	101,534,577	(223,143,542)
	249,766,783	(15,402,848)
	21,382,302	36,785,150
16	271,149,085	21,382,302

CERTIFIED TRUE COPY

For Sana Industries Limited

MH 11