SITARA PEROXIDE LIMITED

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Tel :(021) 3241-3944, 3242-0620
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Website :www.sitaraperoxide.com

October 30, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Dear Sir,

Subject : Financial Results for the period ended September 30, 2026

We have to inform you that the Board of Directors of our company in their meeting held on October 30, 2026 at 11:00 a.m. at Faisalabad recommended the following:

(i)	Interim Cash Dividend	Nil
(ii)	Bonus Shares	Nil
(iii)	Right Shares	Nil
(iv)	Any Other Entitlement / Corporate Action	Nil
(v)	Any Other Price Sensitive Information	Nil

The Financial statements of the company for the period ended September 30, 2026 are attached:

a. Statement of Profit or Loss
b. Statement of Financial Position
c. Statement of Changes in Equity
d. Statement of Cash Flows

The First Quarter Report of the Company will be transmitted through PUCARS separately, within specified time.

Thanking you

Yours truly
For **SITARA PEROXIDE LIMITED**

(MAZHAR ALI KHAN)
Company Secretary

SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2026

	Note	Quarter ended September 30, 2026	2025
		---------- Rupees ----------	
Revenue from contract with customers		-	-
Cost of sale	7	-	-
Gross (loss)		-	-
Other income		3,744,074	43,670
		3,744,074	43,670
Distribution cost		-	1,500,000
Administrative expenses		59,379,611	59,342,505
Finance cost		586,124	603,244
		59,965,735	61,445,749
(Loss) for the year before levies and income tax		(56,221,661)	(61,402,079)
Levies		-	-
(Loss) for the year before income tax		(56,221,661)	(61,402,079)
Provision for taxation		(13,343,666)	(11,874,764)
(Loss)		(42,877,995)	(49,527,315)
(Loss) per share - Basic and diluted (Rupees)		(0.78)	(0.90)

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

SITARA PEROXIDE LIMITED

SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

	Note	(Un-audited) September 30, 2026 Rupees	(Audited) June 30, 2026 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	4	1,922,938,092	1,969,009,949
Long term advances		127,626,266	127,626,266
Long term deposits		52,741,143	52,741,143
		2,103,305,501	2,149,377,358
Current assets			
Stores, spare parts and loose tools		87,201,124	87,201,124
Stock in trade	5	168,776,704	168,776,704
Trade debts		-	-
Loans and advances		16,392,743	20,050,214
Taxes refundable due from government		76,054,023	75,927,219
Cash and bank balances		1,914,072	3,877,179
		350,338,665	355,832,440
Non-current asset held for sale		-	-
Total assets		2,453,644,168	2,505,209,798
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital		551,000,000	551,000,000
Revenue reserve			
Accumulated (loss)		(608,549,854)	(591,390,345)
Capital reserve			
Surplus on revaluation of property, plant and equipment		1,151,186,950	1,176,905,436
		1,093,637,095	1,136,515,091
Non-current liabilities			
Long term financing		-	-
Deferred liabilities		107,835,158	121,195,996
		107,835,158	121,195,996
Current liabilities			
Trade and other payables		667,136,221	668,043,211
Contract liabilities		114,686,029	114,686,028
Loan from chief executive officer		431,562,081	422,972,081
Accrued markup		27,987,584	27,401,809
Current portion of long term financing		10,800,000	12,000,000
Levies payable		-	-
Provision for taxation		-	2,395,582
		1,252,171,915	1,247,498,711
Total equity and liabilities		2,453,644,168	2,505,209,798
Contingencies and commitments	6	-	-

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

SITARA PEROXIDE LIMITED

SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid up capital	Accumulated (loss)	Surplus on revaluation of property, plant and equipment	Total
	----------Rupees ----------			
Balance as at July 01, 2025 - (Audited)	551,000,000	(720,670,410)	1,381,245,086	1,211,574,676
Total comprehensive (loss) for the period				
(Loss) for the period	-	(222,518,844)	-	(222,518,844)
Other comprehensive income	-	-	-	-
	-	(222,518,844)	-	(222,518,844)
Impact of change in tax rate	-	-	-	-
Transfer to unappropriated profit on account of incremental depreciation-net of tax	-	101,465,704	(101,465,704)	-
Balance as at June 30, 2026 - (Audited)	551,000,000	(591,390,345)	1,176,905,436	1,136,515,091
Total comprehensive (loss) for the period				
(Loss) for the period	-	(42,877,995)	-	(42,877,995)
Other comprehensive income	-	-	-	-
	-	(42,877,995)	-	(42,877,995)
Transfer to unappropriated profit on account of incremental depreciation-net of tax	-	25,718,486	(25,718,486)	-
Balance as at September 30, 2026 - (Un-audited)	551,000,000	(608,549,854)	1,151,186,950	1,093,637,096

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

SITARA PEROXIDE LIMITED

SITARA PEROXIDE LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2026

	Quarter ended September 30,	
	2026	2025
	----------Rupees '----------	
a) CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) for the year before levies and income tax	(56,221,661)	(61,402,079)
Adjustments for :		
Depreciation of property, plant and equipment	44,642,430	44,442,778
Gain on disposal of PPE	(3,744,074)	-
Finance cost	586,124	603,244
Operating cash flows before working capital changes	(14,737,181)	(16,356,057)
Changes in working capital		
Decrease / (Increase) in current assets		
Loans and advances	(2,608,510)	427,235
(Decrease) / Increase in current liabilities		
Trade and other payables	(906,990)	21,631,982
Contract liability	1	(25,532)
Cash generated from / (used in) operating activities	(3,515,499)	22,033,685
	(18,252,680)	5,677,628
Finance cost paid	(349)	(289)
Income tax (paid) / refund received	(2,440,870)	(181,062)
Net cash generated from operating activities	(20,693,898)	5,496,277

	Quarter ended September 30, 2026	2025
	----------Rupees ----------	
b) CASH FLOWS FROM INVESTING ACTIVITIES		
Disposal of PPE	11,314,290	-
Additions in PPE	26,500	-
	11,340,790	-
c) CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	(1,200,000)	(6,500,000)
Loan from chief executive officer	8,590,000	1,210,000
Net cash (used in) financing activities	7,390,001	(5,290,000)
Net increase in cash and cash equivalents (a+b)	(1,963,107)	206,277
Cash and cash equivalents at the beginning of the period	3,877,179	5,661,397
Cash and cash equivalents at the end of the period	1,914,072	5,867,674

The annexed notes from 1 to 10 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER **DIRECTOR** **CHIEF FINANCIAL OFFICER**

SITARA PEROXIDE LIMITED