

CONDENSED INTERIM FINANCIAL INFORMATION

For the Three Months Ended September 30, 2026

Un-Audited

S.S.OIL MILLS LTD.



S.S. OIL MILLS LIMITED

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Lahore-Pakistan.
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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 first quarter ended September 30, 2026.

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

	2026 (Rs. '000s')	2025 (Rs. '000s')
Sales	4,650,236	3,018,281
Gross Profit	326,140	234,010
Net Profit/(Loss) After Tax	173,811	143,141
E.P.S	30.72	25.30

Review of Operations

During the period under review our sales have increased due to the increase in demand and stability in international market and expansion in local market and better economic situation in the country. Due to the recovery in economy the management is quite happy to earn a net profit after tax Rs.173,811 Million during the period.

The market overview and future out look appears to be quite better due to international market scenario and local conditions and your management is quiet confident to overcome all these obstacles by the grace of God and hard work of management, staff and workers.

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 quarter. We expect continued effort from our employees to achieve better result in the next nine months

For & on behalf of the Board

Chief Executive

Director

Lahore
October 30, 2026

شیئر ہولڈرز کوڈ انریکٹرز کی رپورٹ

ایس ایس اے ایل میگزینڈ کے ڈائریکٹران 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی کے عرصے کے کمپنی کے نظر ثانی شدہ اکاؤنٹس آپ کی خدمت میں پیش کرتے ہیں۔ کمپنی نے زیر جائزہ مدت کے دوران درست ذیل کاروباری نتائج حاصل کیے ہیں۔

2025	2026	
(Rs. '000s)	(Rs. '000s)	
3,018,281	4,650,236	فروخت
234,010	326,140	مجموعی منافع
143,141	173,811	بعد از ٹیکس منافع
25.30	30.72	فی شیئر آمدنی

کارکردگی کا جائزہ

بین الاقوامی مارکیٹ میں بیچوں کی طلب اور دستیابی میں اضافے اور مقامی مارکیٹ میں توسیع اور ملک میں بہتر معاشی صورتحال کی وجہ سے ہماری فروخت میں اضافہ ہوا ہے۔ مالی لاگت میں کمی بنیادی طور پر کارکردگی میں کمی کی وجہ سے تھی۔ معیشت میں بحالی کی وجہ سے انتظامیہ اس عرصے کے دوران 173.811 ملین روپے ٹیکس کے بعد خالص منافع حاصل کرنے پر کافی خوش ہے۔

بین الاقوامی مارکیٹ کے مظہر نامے اور مقامی حالات میں بہتری کی وجہ سے مارکیٹ اور مستقبل کا اندازہ بہتر دکھائی دیتا ہے۔ اور آپ کی انتظامیہ اللہ کے فضل و کرم، انتظامیہ، عملے اور کارکنان کی سخت محنت سے ان تمام کاموں کو دور کرنے کے لیے پرامن ہے۔

کمپنی کے ڈائریکٹران ایک بار پھر اپنے صارفین، سپلائرز اور بینکرز کی کمپنی کی ترقی میں مسلسل تعاون پر ان کا شکریہ ادا کرتے ہیں اور امید کرتے ہیں کہ مستقبل میں بھی یہ تعاون جاری رہے گا۔

ہم بنیادی سہ ماہی میں کمپنی کی کارکردگی کو بہتر بنانے کے لیے اپنے ایگزیکٹوز، عملے اور کارکنان کی با صلاحیت ٹیم کا بھی سخت محنت کرنے پر شکریہ ادا کرنا چاہتے ہیں۔ ہم اپنے ملازمین سے توقع کرتے ہیں کہ وہ سال کے باقی نواہ میں بہتر نتائج حاصل کرنے کے لیے مسلسل محنت کریں گے۔

منجانب بورڈ

محمد امجد علی

ڈائریکٹر

F. A. Khan

چیف ایگزیکٹو

لاہور 30 اکتوبر 2026

S. S. OIL MILLS LIMITED

STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT SEPTEMBER 30, 2026

CAPITAL & LIABILITIES		30-Sep-26	30-Jun-26	PROPERTIES & ASSETS		30-Sep-26	30-Jun-26
	Note	Rupees	Rupees		Note	Rupees	Rupees
SHARE CAPITAL AND RESERVES				FIXED ASSETS - TANGIBLE			
Authorized				Operating Fixed Assets		1,028,779,814	1,048,658,334
7,000,000 Ordinary Shares of Rs. 10 each		70,000,000	70,000,000				
Issued, Subscribed and Paid up Capital		56,584,000	56,584,000	LONG TERM DEPOSITS		3,343,650	3,343,650
Accumulated Profit		2,074,625,379	1,886,298,098				
Surplus On Revaluation Of Fixed Assets		575,947,991	585,451,750				
		2,707,157,370	2,528,333,847				
LONG TERM LOAN		25,674,440	27,374,444				
DEFERRED LIABILITIES		267,795,174	250,544,464				
CURRENT LIABILITIES				CURRENT ASSETS			
Creditors, Accrued and Other Liabilities		414,485,441	370,880,528	Stores & Spares		97,790,755	49,894,492
Mark up Accrued		18,896,324	22,099,682	Stocks in Trade		1,287,938,330	1,604,237,287
Current portion of long term loan		6,800,016	6,800,016	Trade Debtors		1,570,003,077	1,675,362,498
Short Term Running Finances		1,296,808,323	1,561,126,652	Advances, Deposits, Prepayments and			
Loan From Directors and Associates		20,837,014	20,837,014	Other Receivables		317,457,156	314,904,832
Unpaid Dividend		5,122,278	5,122,278	Cash and Bank Balances		516,391,545	96,717,833
Provision for Taxation		58,127,947	-			3,789,580,864	3,741,116,942
		1,821,077,343	1,986,866,171				
Contingencies and Commitments		-	-				
		4,821,704,327	4,793,118,926			4,821,704,327	4,793,118,926

Lahore:
October 30, 2026



Chief Executive



Director



CFO

S. S. OIL MILLS LIMITED

STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

PARTICULARS	3 Months Ended 30-Sep-26 Rupees	3 Months Ended 30-Sep-25 Rupees
Sales - Net	4,650,235,757	3,018,280,977
Less: Cost of Goods Sold	4,324,096,104	2,784,270,563
Gross Profit	326,139,653	234,010,414
Administrative and General Expenses	32,515,857	20,788,644
Selling and Distribution Expenses	3,835,475	2,200,194
	36,351,332	22,988,838
Operating Profit	289,788,321	211,021,577
Other Income	3,680,013	3,711,124
	293,468,334	214,732,701
Financial Charges	39,266,152	27,876,838
Net Profit Before Tax	254,202,182	186,855,863
Taxation		
Current	58,127,947	37,728,512
Deferred	22,263,079	5,986,811
Net Profit for the Period	173,811,155	143,140,540
Earning per Share (Rs. / Share)	30.72	25.30

Lahore:
October 30, 2026


Chief Executive


Director


CFO

S.S.OIL MILLS LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED SEPTEMBER 30, 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 financial reporting comprise of:

- 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, 2022.

3 Changes In Accounting Standards, Interpretations And Pronouncements

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

New standards, amendments and interpretations that are mandatory for accounting periods beginning on or after January 1, 2022 are considered not to be relevant for the Company's financial statements and hence have not been detailed here.

	30-Sep 2026	30-Jun 2026
	Rupees	Rupees
4 Issued, Subscribed and paid up Capital		
5,081,400 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 (Project Land)	6,400,000	6,400,000
	<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, 2026: SNGPL Rs. 21.00 million).

6 Trade Debtors

Due from related Parties	711,680,900	639,422,522
Others	869,209,225	1,056,473,851
Allowance for expected credit loss	(10,887,048)	(20,533,875)
	<u>1,570,003,077</u>	<u>1,675,362,498</u>

6.1 Due from related parties
S.S Feed Mills Pvt Ltd

711,680,900 639,422,522

7 Cash and Bank balances

These balances were held
at different banks

In Saving accounts	496,617,350	57,669,557
In Current Accounts	19,575,500	38,759,566
	<u>516,192,850</u>	<u>96,429,123</u>
In Hand	198,695	288,709
	<u>516,391,545</u>	<u>96,717,832</u>
	30-Sep	30-Sep
	2026	2025
	Rupees	Rupees

8 Transactions With Related Parties

S.S Feed Mills Private Limited
Common Directorship

Sale of Goods 802,503,373 678,836,920

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

9 Date of Authorzation for issue

These financial statements were authorized for issue on October 30, **2026** by the board of Directors.

10 General

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

Lahore:
October 30, 2026


Chief Executive


Director


CFO

S. S. OIL MILLS LIMITED

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

PARTICULARS	Note	3 Months Ended 30-Sep-26 Rupees	3 Months Ended 30-Sep-25 Rupees
Profit after Taxation		173,811,155	143,140,540
Total Comprehensive Income		173,811,155	143,140,540

Lahore:
October 30, 2026


Chief Executive


Director

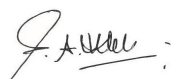

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S.S.OIL MILLS LIMITED

CASH FLOW STATEMENT (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	3 Months Ended 30-Sep-26 Rupees	3 Months Ended 30-Sep-25 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit / (Loss) before taxation	254,202,182	186,855,863
Adjustment for non cash transaction:		
Provision for Depreciation	19,878,540	21,407,990
Provision for Finance Charges	39,266,152	27,876,838
	59,144,692	49,284,828
Profit before working capital changes	313,346,874	236,140,691
Movement in working capital		
(Increase)/Decrease in current assets		
Stores and spares	(47,896,263)	(11,466,030)
Stocks in trade	316,298,957	488,095,743
Trade debtors	105,359,421	22,754,438
Income Tax Refund Received	(140,109,779)	-
Advances, deposits, prepayments & Other Receivables	(25,423,321)	(84,572,292)
	208,229,015	414,811,859
Increase/(Decrease) in current liabilities	43,604,913	25,368,874
	251,833,927	440,180,733
Taxes Paid	162,980,776	(52,293,092)
Financial Charges Paid	(42,469,510)	(71,025,165)
	120,511,266	(123,318,257)
Net Cash from Operating Activities	685,692,067	553,003,167
CASH FLOW FROM INVESTING ACTIVITIES		
Increase in Long term deposit	-	-
Fixed Assets Purchased	-	-
	-	-
CASH FLOW FROM FINANCING ACTIVITIES		
Short Term Loan	(264,318,329)	(464,757,147)
Lease Liability Payment	-	-
Long Term Loan	(1,700,004)	(2,548,494)
	(266,018,333)	(467,305,641)
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENT	419,673,734	85,697,528
Cash & Cash Equivalents at the beginning of the period	96,717,832	51,799,439
Cash & Cash Equivalents at the end of the period	516,391,545	137,496,967

Lahore:
October 30, 2026



Chief Executive



Director



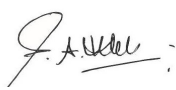
CFO

S. S. OIL MILLS LIMITED

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2026

Particulars	Share Capital (Rupees)	Accumulated Profit (Rupees)	Revaluation Surplus (Rupees)	Equity (Rupees)
Balance as on June 30, 2025	56,584,000	1,488,693,121	627,147,543	2,172,424,665
Net Profit for 3-months period ended 30.09.2025	-	143,140,540	-	143,140,540
Net Profit for 9-months period ended 30.06.2025	-	241,060,643	-	241,060,643
Dividend For the Year June 2025 @ Rs. 5 per Share		(28,292,000)		(28,292,000)
Transferred from surplus on revaluation of Fixed Assets- -Net of Deferred Tax	-	41,695,793	(41,695,793)	-
Balance as on June 30, 2026	56,584,000	1,886,298,095	585,451,750	2,528,333,848
Net Profit for 3-months period ended 30.09.2026		173,811,155	-	173,811,155
Transferred from surplus on revaluation of Fixed Assets		14,516,128	(9,503,759)	5,012,369
Balance as on September 30, 2026	56,584,000	2,074,625,379	575,947,991	2,707,157,374

Lahore:
October 30, 2026


Chief Executive


Director


CFO