INTERIM CONDENSED BALANCE SHEET (UN-AUDITED)

	(Un-audited) Sep. 30,2026 Rupees	(Audited) June 30,2026 Rupees
CAPITAL AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized:		
10,000,000 (2025:10,000,000) Ordinary Shares of Rs. 10/- each.	**100,000,000**	100,000,000
Issued, Subscribed and Paid-up:		
6,000,000 (2025: 6,000,000) Ordinary shares of Rs.10/-each fully paid in cash	**60,000,000**	60,000,000
Share premium	**30,000,000**	30,000,000
Un-appropriated Profit / (loss)	**310,430,291**	283,706,979
	400,430,291	373,706,979
NON-CURRENT LIABILITIES		
Lease Liabilities	**13,477,555**	14,663,117
Long term loan	**16,664,570**	18,325,489
Deferred Grant	**11,306,402**	11,306,402
Deferred tax liabilities	**12,935,288**	12,935,288
	54,383,815	57,230,295
CURRENT LIABILITIES		
Current portion of long-term liabilities	**8,048,612**	7,120,864
Director's Loan	**26,529,762**	26,529,762
Creditors, accrued and other liabilities	**37,678,728**	38,295,844
Unclaimed Dividend	**5,271,835**	5,272,685
	77,528,937	77,219,154
	532,343,043	508,156,429

The annexed notes form an integral part of these financial statements.

Chief Executive

SARDAR CHEMICAL INDUSTRIES LIMITED

AS AT SEPTEMBER 30, 2026

	(Un-audited) Sep. 30,2026 Rupees		(Audited) June 30,2026 Rupees
ASSETS			
NON-CURRENT ASSETS			
Property: Plant and Equipment		**83,456,153**	86,456,409
Long Term Deposit		**13,556,870**	6,618,830
CURRENT ASSETS			
Stores, spares & loose tools	**2,422,255**		2,303,385
Stock in trade	**140,731,159**		134,853,987
Trade debts	**270,705,569**		240,640,412
Advances, deposits, prepayments & other receivables	**1,150,124**		2,515,950
Taxation-net	**4,812,968**		11,393,059
Cash & bank balances	**15,507,945**		23,374,397
	435,330,020		415,081,190
		532,343,043	508,156,429

Chief Financial Officer

Director

SARDAR CHEMICAL INDUSTRIES LIMITED

INTERIM CONDENSED PROFIT AND LOSS ACCOUNT FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Three Months Quarter Ended	
	30 Sep. 2026	30 Sep. 2025
	Rupees	Rupees
Sales	**149,112,790**	143,879,786
Cost of Sales	**(91,194,373)**	(87,450,839)
Gross Profit	**57,918,417**	56,428,947
OPERATING EXPENSES		
Administrative	**(16,930,304)**	(17,400,976)
Selling and distribution	**(6,136,392)**	(5,159,736)
	(23,066,696)	(22,560,712)
Operating Profit/(Loss) For The period	**34,851,721**	33,868,235
Other Operating Income	**4,251,082**	-
Other Operating Expenses	-	-
Finance Cost	**(1,607,774)**	(1,762,335)
Profit/ (Loss) before taxation	**37,495,029**	32,105,900
Taxation	**(10,771,718)**	(9,069,418)
Profit/ (loss)for the period	**26,723,312**	23,036,482
Earning/(loss) per share	**4.45**	3.84

Chief Executive | Chief Financial Officer | Director

SARDAR CHEMICAL INDUSTRIES LIMITED

INTERIM CONDENSED STATEMENT OF COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Three Months Quarter Ended	
	30 Sep. 2026	30 Sep. 2025
	Rupees	Rupees
Profit/(Loss) after Taxation	**26,723,312**	23,036,482
Other Comprehensive Profit/(Loss)	--	--
Total Comprehensive Profit/(Loss) for the Period	**26,723,312**	23,036,482

The annexed notes form an integral part of these financial statements.

Chief Executive | Chief Financial Officer | Director

SARDAR CHEMICAL INDUSTRIES LIMITED

INTERIM CONDENSED STATEMENT OF CASH FLOW (UN-AUDITED) AS AT SEPTEMBER 30, 2026

		SEP. 30,2026 Rupees	SEP. 30,2025 Rupees
cash flow from operating activities			
Profit/(Loss) before taxation		**37,495,029**	32,105,900
Adjustment of non-Cash items.			
Depreciation.		**2,801,336**	9,093,791
Financial Charges		**1,607,774**	1,762,335
Profit on sale of fixed assets		**(4,251,082)**	--
		158,028	10,856,126
Profit before working capital changes		**37,653,057**	42,962,026
Effect of working capital changes			
(Increase) /Decrease in store, spare and loose tools		**(118,870)**	(46,003)
(Increase) /Decrease in stock in trade		**(5,877,172)**	(17,529,133)
(Increase) /Decrease in trade debts		**(30,065,157)**	(10,631,954)
(Increase) /Decrease in sales tax refundable		**-**	-
(Increase)/Decrease in advances, deposit and Prepayments		**1,365,826**	(68,960)
Increase/(Decrease) in creditors accrued and other Liabilities		**(617,116)**	(2,275,544)
(Increase) /Decrease in Unclaimed dividend		**-**	-
		(35,312,489)	(30,551,594)
Financial charges paid		**(1,607,774)**	(1,762,335)
Workers profit participation fund paid		**-**	-
Tax paid		**(4,191,626)**	(5,938,490)
		(5,799,400)	(7,700,825)
Net cash used in operating activities	**A**	**(3,458,832)**	4,709,607
Cash flow from investing activities:			
Fixed assets purchased		**-**	-
Long term deposits		**(6,938,040)**	3,367,080
Sale proceeds of fixed assets		**4,450,000**	--
Net Cash used in investing activities	**B**	**(2,488,040)**	3,367,080
Cash flow from financing activities			
(Repayment)/ proceeds of lease obligation		**(952,466)**	(4,198,936)
(Repayment)/ proceeds of short-term finances		**-**	(1,500,000)
(Repayment)/ proceeds of Long term loan		**(966,264)**	(966,266)
Dividend paid		**(850)**	-
Net cash used in financing activities	**C**	**(1,919,580)**	(6,665,202)
Net increase/ (Decrease) in cash and cash Equivalents	**A+B+C**	**(7,866,452)**	1,411,483
Cash and cash Equivalents at beginning of the Period		**23,374,397**	22,025,392
Cash and cash Equivalents at end of the period		**15,507,945**	23,436,875

Chief Executive | Chief Financial Officer | Director

SARDAR CHEMICAL INDUSTRIES LIMITED

INTERIM CONDENSED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) AS AT 30 SEPTEMBER 2026

	Share Capital	Share Premium	Un-appropriated Profit/ (Accumulated Loss)	Rupees Total
Balance at 30 Jun. 2025	60,000,000	30,000,000	254,748,769	344,748,769
Profit for the period ended 30 Sep. 2025	--	--	23,036,482	23,036,482
Balance at the period ended 30 Sep. 2025	60,000,000	30,000,000	277,785,251	367,785,251
Final dividend Paid	--	--	(9,000,382)	(9,000,382)
Profit for The period ended 30 Jun. 2026	--	--	14,922,110	14,922,110
Balance at 30 Jun. 2026	60,000,000	30,000,000	283,706,979	373,706,979
Profit for the period ended 30 Sep. 2026	--	--	26,723,312	26,723,312
Balance at 30 Sep. 2026	**60,000,000**	**30,000,000**	**310,430,291**	**400,430,291**

Chief Executive | Chief Financial Officer | Director