AL-ABBAS SUGAR MILLS LIMITED

Bringing Back Sweetness

QUARTERLY REPORT

CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED) FOR THE NINE MONTHS ENDED JUNE 30,2026

DIRECTORS' REPORT

Dear Members,

Assalam-o-Alaikum!

The Directors of the Company are pleased to present the unaudited condensed interim financial statements for the nine months period ended June 30, 2026, along with comparative figures for the same period last year.

Financial results

Below is a summary of the Company's financial performance for the nine months period ended June 30, 2026, compared to the corresponding period last year:

	June-2026	June-2025
	----------(Rs in '000s)----------	
Profit before taxation	**737,376**	1,556,186
Taxation	**(184,696)**	(474,620)
Profit after taxation	**552,680**	1,081,566
Basic earnings per share (Rupees)	**31.83**	62.29

Performance Overview

During the period under review, the Company's overall profitability declined. This was primarily attributable to a significant reduction in sales volume of sugar and ethanol and the average selling prices of ethanol. Additionally, the comparative period of the previous year included a one-off receipt of a long-outstanding sugar export subsidy amounting to Rs. 231 million.

OPERATING SEGMENT RESULTS

Below is a detailed performance breakdown by divisions:

SUGAR Division

Here is an overview of the financial and operational performance of our Sugar division for the nine months period ended June 30, 2026:

Financial Performance

	June-2026	June-2025
	----------------------(Rs in '000s)----------------------	
Sales	1,097,575	5,277,750
Cost of Sales	(1,106,908)	(4,784,901)
Gross profit	(9,333)	492,849
Distribution Cost	(7,519)	(65,219)
Administrative Expenses	(101,856)	(88,426)
Operating segment results	(118,708)	339,204
Other operating expenses	9,786	(64,933)
Finance cost	(63,569)	(120,242)
Other income	2,274	237,983
(Loss) / profit before levy and taxation	(170,217)	392,012
Levy and taxation	64,650	(169,188)
(Loss) / profit after taxation	(105,567)	222,824

Operational performance

	2025-26	2024-25
Date of start of season	**December 05, 2025**	November 21, 2024
No. of days mill operated (based on Actual no. of Hours)	**76**	81
Crushing (M. Tons)	**390,394**	403,423
Production from sugarcane (M. Tons)	**41,840**	38,764
Sales during the period (M. Tons)	**7,848**	43,856
Sucrose Recovery	**10.72%**	9.62%

For the nine months period ended June 30, 2026, the Sugar Division recorded net sales of Rs. 1,097.575 million, representing a significant decline compared to Rs. 5,277.750 million in the corresponding prior-year period. This decrease was primarily driven by lower sales volumes.

Despite the decline in sales, sugar production increased by 7.93% compared to the previous season, mainly due to improved sucrose recovery.

ETHANOL Division

Here is the table summarizing the financial and operational performance of our Ethanol division:

Financial Performance

	June-2026	June-2025
	(Rs in '000s)	
Sales	6,378,823	7,118,225
Cost of Sales	(4,603,937)	(5,268,493)
Gross Profit	1,774,886	1,849,732
Distribution Cost	(850,102)	(430,893)
Administrative Expenses	(70,834)	(61,834)
Operating segment results	853,950	1,357,005
Other operating expenses	(50,735)	(91,953)
Finance cost	(53,263)	(76,314)
Profit before taxation	749,952	1,188,738
Levy and taxation	(291,039)	(453,552)
Profit after taxation	458,913	735,186

Operational Performance

	2025-26	2024-25
Operational Data		
Production (M. Tons) – Unit I and II	24,202	31,586
Sales (M. Tons)	27,822	32,356

The Ethanol Division continued its export-oriented operations, contributing to the Country's foreign currency earnings. However, revenue declined compared to the corresponding prior-year period, primarily due to lower sales volumes and reduced average selling prices.

Other Segments

This segment reported a net profit of Rs. 199.334 million for the nine months period ended June 30, 2026, compared to Rs. 123.556 million in the corresponding prior-year period. The significant increase in profitability was primarily driven by a surge in average investments in mutual funds, which generated higher capital gains, and improved occupancy levels at the bulk storage terminal. The terminal is now operating at near-optimal capacity.

Operations of the Power, Chemical, and Alloy division are expected to recommence once economic conditions improve and production becomes commercially viable.

FUTURE PROSPECTS

The substantial increase in domestic sugar supply continues to exert significant downward pressure on sugar prices. The sugar market remains imbalanced, with supply outstripping demand, forcing millers to sell below production costs. The sugar industry has repeatedly urged the relevant authorities to permit the export of surplus sugar to alleviate the mounting financial pressure on millers. However, these efforts have so far been unsuccessful.

The ongoing US-Iran conflict has driven a sharp rise in international oil prices, intensifying inflationary pressures and elevating interest costs across the country. Until oil prices stabilize at pre-conflict levels, a reduction in interest rates remains unlikely. This situation is expected to further fuel inflation while significantly increasing the company's financing costs.

On a positive note, ethanol prices have remained relatively stable. The management is closely monitoring market developments and is actively developing a sales strategy focused on mitigating rising costs, protecting margins, and optimizing profitability through timely pricing adjustments and disciplined inventory management.

ACKNOWLEDGEMENT

The Board expresses its gratitude to all stakeholders, employees, and partners for their unwavering support. With a robust strategic vision, we remain confident in our ability to navigate challenges and deliver sustained value to our shareholders.

On behalf of the Board of Directors

Muhammad Salman Hussain Chawla Director	**Darakshan Zohaib** Director

Karachi: July 29, 2026

AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT JUNE 30, 2026

	Note	(Un-Audited) *June 30, 2026*	(Audited) *September 30, 2025*
ASSETS		*(Rupees in thousand)*	
Non-Current Assets			
Property, plant and equipment	8	**1,656,083**	1,535,207
Investment property		**123**	133
Right-of-use assets		**23,490**	29,396
Long term investments		**395,390**	399,191
Long term deposits		**19,466**	19,461
		2,094,552	1,983,388
Current Assets			
Biological assets		**927**	2,427
Stores and spares		**263,457**	314,459
Stock-in-trade	9	**7,727,802**	2,375,453
Trade debts		**59,179**	99,440
Loans and advances		**221,933**	243,772
Trade deposits and short term prepayments		**71,809**	70,018
Short term investments	10	**2,145,256**	7,312,771
Other receivables		**1,153,783**	150,201
Interest accrued		**1,966**	4,241
Cash and bank balances	11	**169,800**	1,347,627
		11,815,912	11,920,409
Total Assets		**13,910,464**	13,903,797
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized capital			
40,000,000 (2025: 40,000,000) shares of Rs. 10 each		**400,000**	400,000
Issued, subscribed and paid-up capital			
17,362,300 (2025: 17,362,300) ordinary shares of Rs. 10 each		**173,623**	173,623
Accumulated reserves		**8,413,813**	8,220,879
		8,587,436	8,394,502
Non-Current Liabilities			
Lease liability		**13,280**	20,596
Market committee fee payable		**21,557**	21,557
Deferred taxation		**141,676**	147,346
		176,513	189,499
Current Liabilities			
Trade and other payables		**1,694,348**	1,770,062
Accrued markup		**35,816**	57,078
Short term borrowings	12	**3,024,799**	3,064,683
Current portion of non-current liabilities		**10,024**	8,856
Unclaimed dividend		**72,361**	70,407
Provision for taxation		**309,167**	348,710
		5,146,515	5,319,796
Total Equity and Liabilities		**13,910,464**	13,903,797
Contingencies and Commitments	13		

The annexed notes from 1 to 25 form an integral part of these financial statements.

Director	***Director***	***Chief Financial Officer***

Note: In compliance with section 232(1) of the companies act 2017, these financial statements have been signed by two directors as the Chief Executive was not available in Pakistan at the date of authorization for issue.

AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS (UN-AUDITED)
FOR THE NINE MONTHS AND QUARTER ENDED JUNE 30, 2026

		Period Ended		*Quarter Ended*	
		June 30, 2026	*June 30, 2025*	*June 30, 2026*	*June 30, 2025*
		------------- *(Rupees in thousand)* ---------------			
Turnover - net	14	**7,617,860**	12,425,329	**3,064,241**	5,518,314
Cost of sales		**(5,818,404)**	(10,142,468)	**(2,412,930)**	(4,443,817)
Gross profit		1,799,456	2,282,861	651,311	1,074,497
Distribution cost		**(857,621)**	(496,112)	**(318,809)**	(192,216)
Administrative expenses		**(172,690)**	(150,260)	**(55,154)**	(48,759)
Other operating expenses		**(62,381)**	(170,991)	**(22,457)**	(62,587)
		(1,092,692)	(817,363)	**(396,420)**	(303,562)
Operating profit		**706,764**	1,465,498	**254,891**	770,935
Finance cost		**(116,832)**	(196,556)	**(15,412)**	(59,042)
Other income		**306,598**	505,422	**58,310**	102,444
Profit before levy and taxation		**896,530**	1,774,364	**297,789**	814,337
Levy		**(159,154)**	(218,178)	**(51,193)**	(92,973)
Profit before taxation		**737,376**	1,556,186	**246,596**	721,364
Taxation		**(184,696)**	(474,620)	**(65,414)**	(240,975)
Profit after taxation		**552,680**	1,081,566	**181,182**	480,389
Earnings per share - Basic and diluted	15	**31.83**	62.29	**10.44**	27.67

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Director *Director* *Chief Financial Officer*

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AL-ABBAS SUGAR MILLS LIMITED

CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE NINE MONTHS AND QUARTER ENDED JUNE 30, 2026

	Period Ended		Quarter Ended	
	June 30, 2026	*June 30, 2025*	***June 30, 2026***	*June 30, 2025*
	(Rupees in thousand)			
Profit after taxation	**552,680**	1,081,566	**181,182**	480,389
Other comprehensive income for the period				
(Loss) / gain on remeasurement of investments at fair value through other comprehensive income - net of tax	**(3,819)**	90,747	**112,266**	43,144
Total comprehensive income for the period	**548,861**	1,172,313	**293,448**	523,533

The annexed notes from 1 to 25 form an integral part of these financial statements.

Director | *Director* | *Chief Financial Officer*

Note: In compliance with section 232(1) of the companies act 2017, these financial statements have been signed by two directors as the Chief Executive was not available in Pakistan at the date of authorization for issue.

AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED JUNE 30, 2026

		Reserves					
		Revenue reserves			Capital reserves		
	Issued, subscribed and paid up capital	General reserve	Unappropriated profit	Subtotal	Unrealized gain / (loss) on investment at fair value through other comprehensive income	Total Reserves	Total Shareholders' Equity
	(Rupees in thousand)						
Balance as at October 1, 2024 (Audited)	173,623	1,458,000	6,439,794	7,897,794	(70,185)	7,827,609	8,001,232
Profit after taxation	-	-	1,081,566	1,081,566	-	1,081,566	1,081,566
Other comprehensive income for the period							
Gain on remeasurement of investments at fair value through other comprehensive income - net of tax	-	-	-	-	90,747	90,747	90,747
Realised gain on sale of investment at fair value through other comprehensive income transferred to unappropriated profit	-	-	-	-	(6)	(6)	(6)
Total comprehensive income for the period	-	-	1,081,566	1,081,566	90,741	1,172,307	1,172,307
Transactions with owners							
Final Dividend 2024: Rs. 25 per share	-	-	(434,058)	(434,058)	-	(434,058)	(434,058)
Interim Dividend 2025: Rs. 12 per share	-	-	(208,348)	(208,348)	-	(208,348)	(208,348)
	-	-	(642,406)	(642,406)	-	(642,406)	(642,406)
Balance as at June 30, 2025 (Un-Audited)	173,623	1,458,000	6,878,954	8,336,954	20,556	8,357,510	8,531,133
Balance as at October 1, 2025 (Audited)	**173,623**	**1,458,000**	**6,651,673**	**8,109,673**	**111,206**	**8,220,879**	**8,394,502**
Profit after taxation	-	-	**552,680**	**552,680**	-	**552,680**	**552,680**
Other comprehensive income for the period							
Loss on remeasurement of investments at fair value through other comprehensive income - net of tax	-	-	-	-	**(3,819)**	**(3,819)**	**(3,819)**
Total comprehensive income for the period	-	-	**552,680**	**552,680**	**(3,819)**	**548,861**	**548,861**
Transactions with owners							
Final Dividend 2025: Rs. 13 per share	-	-	**(225,710)**	**(225,710)**	-	**(225,710)**	**(225,710)**
Interim Dividend 2026: Rs. 7.5 per share	-	-	**(130,217)**	**(130,217)**	-	**(130,217)**	**(130,217)**
	-	-	**(355,927)**	**(355,927)**	-	**(355,927)**	**(355,927)**
Balance as at June 30, 2026 (Un-Audited)	**173,623**	**1,458,000**	**6,848,426**	**8,306,426**	**107,387**	**8,413,813**	**8,587,436**

The annexed notes from 1 to 25 form an integral part of these financial statements.

Director | Director | Chief Financial Officer

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AL-ABBAS SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED JUNE 30, 2026

	Note	June 30, 2026	June 30, 2025
		Rupees in thousand	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash (used in) / generated from operations	16	**(5,512,825)**	4,574,268
Finance cost paid		**(134,556)**	(176,131)
Workers' Profit Participation Fund paid		**(414)**	-
Market committee fees paid		**(1,000)**	(1,000)
Taxes and levy paid		**(389,082)**	(307,250)
Long term deposits paid		**(5)**	-
Long term loans recovered		**-**	87
		(525,057)	(484,306)
Net cash (used in) / generated from operating activities		**(6,037,882)**	4,089,962
CASH FLOWS FROM INVESTING ACTIVITIES			
Addition to property, plant and equipment		**(209,852)**	(45,374)
Proceed from disposal of long term investment		**-**	201
Disposal of investments in Mutual Funds, TDRs and T-Bills - net		**5,417,679**	(3,678,161)
Interest / markup received		**48,135**	12,086
Dividend received		**8,560**	4,596
Net cash generated from / (used in) investing activities		**5,264,522**	(3,706,652)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease rentals		**(10,610)**	(8,068)
Dividend paid		**(353,973)**	(631,844)
Short term borrowing - net		**(39,884)**	312,156
Net cash used in financing activities		**(404,467)**	(327,756)
Net (decrease) / increase in cash and cash equivalents		**(1,177,827)**	55,554
Cash and cash equivalents at beginning of the year		**1,347,627**	86,062
Cash and cash equivalents at the end of the period	11	**169,800**	141,616

The annexed notes from 1 to 25 form an integral part of these financial statements.

Director	***Director***	***Chief Financial Officer***

Note: *In compliance with section 232(1) of the companies act 2017, these financial statements have been signed by two directors as the Chief Executive was not available in Pakistan at the date of authorization for issue.*

1 LEGAL STATUS AND NATURE OF BUSINESS

Al-Abbas Sugar Mills Limited - AASML ("the Company") was incorporated in Pakistan on May 2, 1991 as a public limited Company under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017). The Company is listed with Pakistan Stock Exchange Limited - PSX. The principal activities of the Company are manufacturing and sale of sugar, processing and sale of industrial ethanol, manufacturing and sales of chemical, alloys and power and providing bulk storage facility.

2 GEOGRAPHICAL LOCATION AND ADDRESSES OF BUSINESS UNITS

The registered office of the Company is situated at Pardesi House, Survey No. 2/1, R.Y.16, Old Queens Road, Karachi, Pakistan. The Company's manufacturing facilities for the following business units are located at the following respective addresses:

S. No.	*Business units*	*Principal Activities*	*Address*	*Commencement of commercial production*
1	Sugar	Manufacturing and sale of sugar	Deh 145, Tapo Kangaroo, Taluka Digri, District Mirpurkhas	December 15, 1993
2	Ethanol	Processing and sale of industrial ethanol	Deh 145, Tapo Kangaroo, Taluka Digri, District Mirpurkhas	Unit I: August 20, 2000 Unit II: January 23, 2004
3	Other segment a) Chemical, alloys	Manufacturing and sales of calcium carbide and ferro alloys.	Dhabeji Tapo Gharo, National Highway Road, Taluka Mirpur Sakro, District Thatta	November 01, 2006
	and Power (note 2.1)	Generation and sales of electricity.		April 06, 2010
	b) Tank Terminal	Providing bulk storage facility	Plot 63, Oil Industrial Area, Kemari, Karachi	October 15, 2012

2.1 The production facilities of chemical, alloys and power segment have already been suspended temporarily in view of the business conditions.

3 BASIS OF PREPARATION

3.1 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 comprises of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017;

- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

3.1.1 These condensed interim financial statements do not include all the information and disclosures required in an annual audited financials statements, and should be read in conjuction with the Company's annual audited financial statements of the Company for the year ended September 30, 2025.

3.1.2 The comparative statement of financial position presented in these condensed interim financial statements as at June 30, 2026 have been extracted from the annual audited financial statements of the Company for the year ended September 30, 2025, whereas the comparative condensed interim statement of profit or loss, condensed interim statement of other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows together with the notes thereto for the nine months period ended June 30, 2026 have been extracted from the condensed interim financial statements of the Company for the nine months period ended June 30, 2025.

3.2 Basis of measurement

This condensed financial information have been prepared under the historical cost convention, except as otherwise disclosed in these financial statements.

3.3 Functional and presentation currency

These condensed interim financial statements are presented in Pakistani Rupees which is also the Company's functional currency. All amounts have been rounded to the nearest thousand, unless otherwise indicated.

4 MATERIAL ACCOUNTING POLICY INFORMATION

4.1 The summary of material accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of the annual audited financial statements of the Company for the year ended September 30, 2025.

5 ACCOUNTING ESTIMATES AND JUDGMENTS

5.1 The preparation of these condensed interim financial statements requires management to make estimates, assumptions and use judgements that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgements are continually evaluated and are based on historical experience and other factors, including reasonable expectations of future events. Revisions to accounting estimates are recognised prospectively commencing from the period of revision.

5.2 Judgements and estimates made by the management in the preparation of these condensed interim financial statements are the same as those that were applied to annual audited financial statements as at and for the year ended September 30, 2025.

5.3 The Company's financial risk management objectives and policies are consistent with those disclosed in the annual audited financial statements as at and for the year ended September 30, 2025.

6 INCOME TAX, WORKERS' PROFIT PARTICIPATION FUND, WORKERS' WELFARE FUND AND POST RETIREMENT BENEFITS

Provision in respect of income taxes, Workers' Profit Participation Fund, Workers' Welfare Fund and retirement benefits are estimates only and final liabilities will be determined on the basis of annual results.

Amounts accrued for income tax expense in one interim period may have to be adjusted in a subsequent interim period of that financial year if the estimate of the annual income tax rate changes. Where different income tax rates apply to different categories of income, a separate rate is applied to each category of pre-tax income.

7 SEASONAL PRODUCTION

Due to the seasonal availability of sugarcane, the manufacturing of sugar is carried out during the period of availability of sugarcane and cost incurred / accrued up to the reporting date have been accounted for. Accordingly, the cost to be incurred / accrued after the reporting date will be reported in the subsequent interim and annual financial statements.

	Note	(Un-Audited) June 30, 2026	(Audited) September 30, 2025
		(Rupees in thousand)	

8 PROPERTY, PLANT AND EQUIPMENT

	Note	June 30, 2026	September 30, 2025
Operating fixed assets	8.1	1,473,507	1,514,731
Capital work in progress (CWIP)	8.2	182,576	20,476
		1,656,083	1,535,207

8.1 Operating fixed assets

	Note	June 30, 2026	September 30, 2025
Opening net book value (NBV)		1,514,731	1,343,005
Additions during the period - at cost	8.1.1	47,752	264,343
		1,562,483	1,607,348
Depreciation charged during the period		(88,976)	(92,617)
Closing net book value (NBV)		1,473,507	1,514,731

8.1.1 Detail of additions at cost are as follows:

	June 30, 2026	September 30, 2025
Free-hold land	-	3,084
Plant and machinery	33,955	185,849
Vehicles	11,386	69,389
Office equipment	345	5,451
Computers	2,066	570
	47,752	264,343

8.2 Capital work in progress (CWIP)

	June 30, 2026	September 30, 2025
Opening balance	20,476	63,340
Additions in plant and machinery - at cost	196,055	142,985
Transfer to operating fixed assets	(33,955)	(185,849)
	182,576	20,476

9 STOCK-IN-TRADE

	June 30, 2026	September 30, 2025
Raw materials	2,347,697	142,512
Work-in-process	13,025	14,660
Finished goods	5,363,001	2,207,369
	7,723,723	2,364,541
Stock of bagasse in hand	4,079	10,912
	7,727,802	2,375,453

10 SHORT TERM INVESTMENTS

	June 30, 2026	September 30, 2025
At amortized cost		
Term deposit receipts	54,600	54,600
Mutual Funds	2,090,656	7,258,171
	2,145,256	7,312,771

10.1 This includes TDR's from MCB and Soneri Bank carrying profit at an average rate of 5.73% to 10% (September 30, 2025: 6.63% to 11%) per anum respectively.

	Note	(Un-Audited) June 30, 2026	(Audited) September 30, 2025
		(Rupees in thousand)	

11 *CASH AND BANK BALANCES*

	Note	June 30, 2026	September 30, 2025
Cash in hand		**1,126**	1,000
Cash at banks			
Conventional			
Current accounts		**154,373**	177,988
Savings accounts	11.1	**7,306**	1,133,295
		161,679	1,311,283
Islamic			
Current accounts		**180**	1,036
Savings accounts	11.1	**6,815**	34,308
		6,995	35,344
		169,800	**1,347,627**

11.1 These accounts are maintained with Conventional banks and Islamic banks at the declared rates ranging from 6.33% to 9.38% (June 30, 2025: 7.46% to 9.92%) per annum.

12 *SHORT TERM BORROWINGS*

	June 30, 2026	September 30, 2025
From banking companies - secured		
Running finances	**63,299**	225,183
Export refinance scheme (ERF)	**2,961,500**	2,839,500
	3,024,799	3,064,683

12.1 There has been no change in the terms and conditions of the short-term borrowing disclosed in Note 29 of annual financial statements for the year ended September 30, 2025

13 *CONTINGENCIES AND COMMITMENTS*

13.1 Contingencies

13.1.1 There were no major changes in the status of other contingencies as reported in the annual financial statements for the year ended September 30, 2025.

13.2 Commitments

Bank guarantees of Rs. 54.60 million (September 30, 2025: Rs. 94.711 million) have been issued by the banking companies on behalf of the Company in favour of suppliers / customers.

14 TURNOVER - NET

	Nine Months Period Ended June 30, 2026							
	Sugar		Ethanol		Other Segments		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	(Rupees in '000)							
Gross sales								
Local	**1,306,515**	5,438,138	**167,399**	277,889	-	-	**1,473,914**	5,716,027
Export	-	741,671	**6,234,195**	6,879,564	-	-	**6,234,195**	7,621,235
Storage service income	-	-	-	-	**133,701**	6,847	**133,701**	6,847
Inter-segment service	-	-	-	-	**25,200**	23,400	**25,200**	23,400
	1,306,515	6,179,809	**6,401,594**	7,157,453	**158,901**	30,247	**7,867,010**	13,367,509
Less:								
Sales tax	**(208,940)**	(902,059)	**(22,771)**	(39,228)	**(17,439)**	(893)	**(249,150)**	(942,180)
	1,097,575	5,277,750	**6,378,823**	7,118,225	**141,462**	29,354	**7,617,860**	12,425,329

	Quarter Ended June 30, 2026							
	Sugar		Ethanol		Other Segments		Total	
	2026	2025	2026	2025	2026	2025	2026	2025
	(Rupees in '000)							
Gross sales								
Local	**159,100**	2,982,924	**57,084**	89,008	-	-	**216,184**	3,071,932
Export	-	-	**2,824,517**	2,934,175	-	-	**2,824,517**	2,934,175
Storage service income	-	-	-	-	**53,950**	6,847	**53,950**	6,847
Inter-segment service	-	-	-	-	**9,600**	7,800	**9,600**	7,800
	159,100	2,982,924	**2,881,601**	3,023,183	**63,550**	14,647	**3,104,251**	6,020,754
Less:								
Sales tax	**(25,287)**	(488,690)	**(7,686)**	(12,857)	**(7,037)**	(893)	**(40,010)**	(502,440)
	133,813	2,494,234	**2,873,915**	3,010,326	**56,513**	13,754	**3,064,241**	5,518,314

	Note	*(Un-Audited)* *June 30, 2026*	*(Un-Audited)* *June 30, 2025*
		(Rupees in thousand)	
15 *EARNINGS PER SHARE - BASIC AND DILUTED*			
Net profit for the period		**552,680**	1,081,566
		(No. of shares)	
Weighted average number of ordinary shares outstanding		**17,362,300**	17,362,300
Basic and diluted earnings per share - Rupees		**31.83**	62.29

15.1 Diluted earnings per share is same as the basic, as the Company does not have any convertible instruments in issue as on the reporting date which would have any effect on the earnings per share if the option to convert is exercised.

	(Un-Audited) June 30, 2026	(Un-Audited) June 30, 2025
	(Rupees in thousand)	

16 *CASH GENERATED FROM OPERATIONS*

Profit before levy and taxation	**896,530**	1,774,364
Adjustments for:		
Depreciation		
-Operating fixed assets	**88,976**	67,390
-Right-of-use-assets	**7,830**	6,516
-Investment property	**10**	11
Income from biological asset - net	**(163)**	(4,483)
Mark-up on loan to growers	**(260)**	(126)
Gain on disposal of Long Term Investment	**-**	(67)
Dividend income	**(8,560)**	(4,596)
Gain on mutal fund investment	**(250,164)**	(249,726)
Income from TDR / T-Bills / PLS deposits	**(45,600)**	(13,050)
Finance cost	**116,832**	196,556
Expected credit loss	**-**	34,599
Workers' Welfare Fund	**13,228**	41,308
Workers' Profit Participation Fund	**47,424**	95,084
	(30,447)	169,416
Cash generated from operating activities before working capital changes	**866,083**	1,943,780
(Increase) / decrease in current assets		
Biological assets	**1,663**	8,049
Stores and spares	**51,002**	20,034
Stock-in-trade	**(5,352,349)**	480,895
Trade debts	**40,261**	380,449
Loans and advances	**21,839**	1,707,308
Trade deposits and short term prepayments	**(1,791)**	(6,093)
Other receivables	**(1,003,582)**	(350,511)
	(6,242,957)	2,240,131
(Decrease) / increase in trade and other payables	**(135,951)**	390,357
Cash (used in) / generated from operations	**(5,512,825)**	4,574,268

17 SEGMENT REPORTING

(Rupees in thousand)

	Nine Months Period Ended June 30, 2026							
	2026	2025	2026	2025	2026	2025	2026	2025
Segment profit and loss account	Sugar		Ethanol		Other Segments		Total	
Turnover - net	1,097,575	5,277,750	6,378,823	7,118,225	141,462	29,354	7,617,860	12,425,329
Cost of sales	(1,106,908)	(4,784,901)	(4,603,937)	(5,268,493)	(107,559)	(89,074)	(5,818,404)	(10,142,468)
Gross profit / (loss)	(9,333)	492,849	1,774,886	1,849,732	33,903	(59,720)	1,799,456	2,282,861
Distribution cost	(7,519)	(65,219)	(850,102)	(430,893)	-	-	(857,621)	(496,112)
Administrative expenses	(101,856)	(88,426)	(70,834)	(61,834)	-	-	(172,690)	(150,260)
Operating segment results	(118,708)	339,204	853,950	1,357,005	33,903	(59,720)	769,145	1,636,489
Other operating expenses	9,786	(64,933)	(50,735)	(91,953)	(21,432)	(14,105)	(62,381)	(170,991)
Finance cost	(63,569)	(120,242)	(53,263)	(76,314)	-	-	(116,832)	(196,556)
Other income	2,274	237,983	-	-	304,324	267,439	306,598	505,422
Profit/(loss) before levy and taxation	(170,217)	392,012	749,952	1,188,738	316,795	193,614	896,530	1,774,364
Levy	(13,720)	(65,972)	(79,827)	(89,074)	(65,607)	(63,132)	(159,154)	(218,178)
Profit / (loss) before levy	(183,937)	326,040	670,125	1,099,664	251,188	130,482	737,376	1,556,186
Taxation	78,370	(103,216)	(211,212)	(364,478)	(51,854)	(6,926)	(184,696)	(474,620)
Profit / (loss) after taxation	(105,567)	222,824	458,913	735,186	199,334	123,556	552,680	1,081,566

(Rupees in thousand)

	Quarterly ended June 30, 2026							
	2026	2025	2026	2025	2026	2025	2026	2025
	Sugar		Ethanol		Other Segments		Total	
Turnover - net	133,813	2,494,234	2,873,915	3,010,326	56,513	13,754	3,064,241	5,518,314
Cost of sales	(226,115)	(2,266,023)	(2,152,066)	(2,147,574)	(34,749)	(30,220)	(2,412,930)	(4,443,817)
Gross profit / (loss)	(92,302)	228,211	721,849	862,752	21,764	(16,466)	651,311	1,074,497
Distribution cost	(1,100)	(13,781)	(317,709)	(178,435)	-	-	(318,809)	(192,216)
Administrative expenses	(33,353)	(29,178)	(21,801)	(19,581)	-	-	(55,154)	(48,759)
Operating segment results	(126,755)	185,252	382,339	664,736	21,764	(16,466)	277,348	833,522
Other operating expenses	6,880	(11,019)	(24,045)	(45,656)	(5,292)	(5,912)	(22,457)	(62,587)
Finance cost	(6,797)	(32,180)	(8,615)	(26,862)	-	-	(15,412)	(59,042)
Other income	32	204	-	-	58,278	102,240	58,310	102,444
Profit/(loss) before levy and taxation	(126,640)	142,257	349,679	592,218	74,750	79,862	297,789	814,337
Levy	(1,673)	(31,178)	(35,971)	(37,681)	(13,549)	(24,114)	(51,193)	(92,973)
Profit / (loss) before levy	(128,313)	111,079	313,708	554,537	61,201	55,748	246,596	721,364
Taxation	47,362	(43,010)	(98,064)	(193,468)	(14,712)	(4,497)	(65,414)	(240,975)
Profit / (loss) after taxation	(80,951)	68,069	215,644	361,069	46,489	51,251	181,182	480,389

(Rupees in thousand)

	June 30, 2026	September 30, 2025	June 30, 2026	September 30, 2025	June 30, 2026	September 30, 2025	June 30, 2026	September 30, 2025
	Sugar		Ethanol		Other Segments		Total	
Segment assets and liabilities								
Segment assets - Allocated	**5,742,831**	1,737,203	**4,742,144**	2,232,664	**3,156,041**	9,588,461	**13,641,016**	13,558,328
Segment assets - Unallocated							**269,448**	345,469
							13,910,464	13,903,797
Segment liabilities - Allocated	**1,232,830**	1,395,994	**3,187,377**	3,175,957	**39,909**	37,311	**4,460,116**	4,609,262
Segment liabilities - Unallocated							**862,912**	900,033
							5,323,028	5,509,295
Capital expenditure - Allocated	**163,808**	20,476	**26,302**	-	**-**	122,509	**190,110**	142,985
Capital expenditure - Unallocated							**19,742**	78,494
							209,852	221,479
Depreciation								
Operating fixed assets	**33,304**	38,167	**23,531**	26,683	**32,141**	27,767	**88,976**	92,617
Right-of-use-assets	**4,698**	5,552	**3,132**	3,701	**-**	-	**7,830**	9,253
Investment property	**6**	9	**4**	6	**-**	-	**10**	15
							96,816	101,885

18 *RELATED PARTY TRANSACTIONS*

The related parties comprise of associated undertakings, Directors of the Company, Key Management Personnel and post employment benefit plan. The Company in the normal course of business carries out transactions with various related parties. Amounts due to / from related parties, if any, are shown in respective notes to the financial statements. Transactions and balances with related parties are as follows:

	June 30, 2026	June 30, 2025
	(Rupees in thousand)	
18.1 Transactions during the period		
Transactions with Post Employment Benefit Plan - Gratuity Fund - Al-Abbas Sugar Mills Limited - Employee Gratuity Fund		
Loan installments recovered from employees on behalf of Employees Gratuity Fund	**348**	4,222
Paid to Employees Gratuity Fund on account of installment recovered from employees	**331**	1,274
Contribution paid to gratuity fund	**5,591**	74,951
Balance receivable from / (payable to) employee gratuity fund	**92,150**	68,814
Transactions with key management personnel		
Remuneration of Chief Executive Officer, Directors and Executives	**153,189**	123,842
Investment in Mutual Funds - Related Party		
Investment made in NIT funds	**600,000**	2,177,960
Investment redeemed in NIT funds	**(1,457,532)**	(2,174,848)
Investment made in JS Investments Limited Funds	**4,000,962**	3,418,719
Investment redeemed in JS Investments Limited funds	**(5,413,262)**	(2,028,771)
Transactions with Directors and their relatives		
Meeting fee	**2,400**	3,420
Gross Sales - Related Party		
Shezan International Limited	**-**	32,640
Associated Undertakings - MBJ Health Association		
Donation	**1,000**	1,000
Associated Undertakings - Ghani Osman Securities		
Commission on sale of shares	**-**	1

19 *FINANCIAL RISK MANAGEMENT*

The Company's financial risk management objective and policies are consistent with that disclosed in the annual financial statements for the year ended September 30, 2025.

20 *SHARIAH COMPLIANCE STATUS DISCLOSURE*

		(Un-Audited) June 30, 2026	(Audited) September 30, 2025
		(Rupees in thousand)	
	Disclosures in relation to the condensed interim statement of financial position - Liability		
i	Financing obtained as per Islamic mode	**459,500**	-
ii	Interest or mark-up accrued on any conventional loan or advance	**32,520**	61,319
	Disclosures in relation to the condensed interim statement of financial position - Assets		
iii	Long-term and short-term Shariah compliant Investment	**1,889,101**	96,930
iv	Shariah-compliant bank deposit / bank balances	**6,995**	35,344

		(Un-Audited)	
		June 30, 2026	*June 30, 2025*
		(Rupees in thousand)	
	Disclosures in relation to the condensed interim statement of profit or loss and other comprehensive income		
v	Revenue earned from a Shariah-compliant business segment	**7,617,860**	12,425,329
vi	Profit earned from Shariah-complaint bank balances and investment	**33,109**	1,910
vii	Profit paid on Islamic mode of financing	**12,700**	-
viii	Interest earned on any conventional loan or advance	**260**	126
ix	Break-up of late payments or liquidated damages	**-**	-
x	Gain or loss or dividend earned on Shariah-compliant investments or share of profit from Shriah-compliant associates	**36,935**	2,573
xi	Exchange (loss) / gain earned from actual currency	**3,310**	40,205
xii	Exchange gains earned using conventional derivative financial instrument	**-**	-
xiii	Source and detailed breakup of other income, including breakup of other or miscellaneous portions of other income into Shariah-compliant and non compliant income		
	Shariah compliant Income		
i	Income from bank deposits	**244**	965
ii	Gain on mutual fund investment	**32,866**	945
iii	Dividend on long term investment	**8,560**	4,596
iv	Export freight subsidy	**-**	231,906
v	Income from biological asset - net	**163**	4,483
vi	Income from Bio-chemical lab	**1,851**	1,468
	Non-Shariah compliant Income		
i	Mark-up on loan to growers	**260**	126
ii	Income from TDR / T-Bills / PLS deposits	**45,356**	12,085
iii	Gain on mutual fund investment	**217,298**	248,781
v	Exchange gain or (loss) on EFS	**-**	-
vi	Gain on disposal of long term investments	**-**	67

Relationship with Shariah-compliant financial institutions

The Company has business relationship with Islamic banks in the ordinary course of business. It has sanctioned limits of various facilities with Islamic banks amounting to Rs. 2,100 million. Out of this total amount utilized as of balance sheet date was Rs. 459.50 million.

21 FAIR VALUE OF FINANCIAL INSTRUMENTS

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Financial assets which are tradable in an open market are remeasured at the market prices prevailing on the statement of financial position date. The carrying values of all other financial assets and liabilities reported in the financial statements approximate their fair value.

22 NON ADJUSTING SUBSEQUENT EVENT

The Board of Directors of the Company in its meeting held on July 29, 2026 has declared interim cash dividend of Rs. Nil (June 30, 2025: Rs. 25) per share amounting to Rs. Nil (June 30, 2025: Rs. 434.058 million). The effect will be accounted in the period of payment.

23 GENERAL

Figures have been rounded off to the nearest thousand of Rupees, unless otherwise stated.

24 CORRESPONDING FIGURES

Corresponding figures have been re-arranged / reclassified, where ever necessary, for the purpose of compliance, comparison and better presentation. Major changes made during the period are as follows:

Reclassification from the caption component	*Reclassification to the caption component*	*Rupees in thousand*
Other operating expenses - sugar	Other operating expense - other segment	892
Other operating expenses - ethanol	Other operating expense - other segment	19,111
Other income - sugar	Other income - other segment	7,012
Other income - ethanol	Other income - other segment	260,427
Levy - sugar	Levy - other segment	65,558
Levy - ethanol	Levy - other segment	26,366
Taxation - sugar	Taxation - other segment	67,978
Taxation - ethanol	Taxation - other segment	110,509
Segment asset - allocated - ethanol	Segment asset - allocated - other segment	7,312,771
Loan and advances	CWIP - Falling film evaporator	11,479
Segment asset - Unallocated	Segment asset - allocated - other segment	1,623,661
Capital expenditure - allocated - other segments	Capital expenditure - allocated - sugar	20,476

25 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial information was authorized for issue on July 29, 2026 by the Board of Directors of the Company.

Director **Director** **Chief Financial Officer**

Note: In compliance with section 232(1) of the companies act 2017, these financial statements have been signed by two directors as the Chief Executive was not available in Pakistan at the date of authorization for issue.

مستقبل کے امکانات:

ملکی سطح پر چینی کی رسد میں نمایاں اضافے کے باعث اس کی قیمتوں میں مسلسل گراوٹ کا دباؤ برقرار ہے۔ چینی کی مارکیٹ میں عدم توازن کی صورتحال ہے جہاں رسد طلب سے کہیں زیادہ ہے جس کے نتیجے میں ملز مالکان پیداواری لاگت سے کم قیمت چینی فروخت کرنے پر مجبور ہیں۔ چینی کی صنعت نے بارہا متعلقہ حکام سے مطالبہ کیا ہے کہ ملز مالکان پر بڑھتے ہوئے مالی بوجھ کو کم کرنے کے لیے فاضل چینی کی برآمد کی اجازت دی جائے تاہم ان کوششوں میں اب تک کوئی کامیابی حاصل نہیں ہو سکی ہے۔

امریکہ اور ایران کے درمیان جاری تنازعے کے باعث عالمی سطح پر تیل کی قیمتوں میں نمایاں اضافہ ہوا ہے جس سے مہنگائی کا دباؤ کافی بڑھا ہے اور ملک بھر میں سود کی لاگت میں اضافہ ہوا ہے۔ جب تک تیل کی قیمتیں اس تنازعے سے قبل کی سطح پر مستحکم نہیں ہو جاتیں تو شرح سود میں کمی کا کم ہی امکان ہے۔ نیز توقع ہے کہ اس صورتحال سے مہنگائی میں مزید اضافہ ہوگا جس کے باعث کمپنی کی مالیاتی اور پیداواری لاگت بھی بڑھ جائے گی۔

ان تمام مشکل حالات کے باوجود اچھی خبر یہ ہے کہ ایتھنول کی قیمتیں نسبتاً مستحکم رہی ہیں۔ آپ کی کمپنی کی انتظامیہ مارکیٹ کے اتار چڑھاؤ پر گہری نظر رکھے ہوئے ہے اور بڑھتے ہوئے اخراجات کو کم کرنے، شرح منافع کی حفاظت اور بروقت قیمتوں کی ایڈجسٹمنٹ اور منظم انوینٹری کے ذریعے منافع کو بہتر بنانے کے لیے منظم فروخت کی حکمت عملی تیار کر رہی ہے۔

اظہار تشکر:

بورڈ اپنے اسٹیک ہولڈرز، ملازمین اور شراکت داروں کی ان کی غیر متزلزل حمایت کے لیے تہہ دل سے ان کا شکریہ ادا کرتا ہے۔ اور ایک مضبوط بنیاد اور واضح وژن کے ساتھ ہمیں مکمل اعتماد ہے کہ ہم درپیش چیلنجز سے نمٹنے اور اپنے حصص یافتگان کو مسلسل قدر فراہم کرنے کی صلاحیت رکھتے ہیں۔

محمد سلمان حسین چاؤلہ
ڈائریکٹر

درخشاں ذوہیب
ڈائریکٹر

کراچی 29 جولائی 2026

ایتھنول ڈویژن:

ایتھنول ڈویژن کی مالیاتی اور پیداواری کارکردگی درج ذیل ہے۔

مالیاتی کارکردگی	2026	2025
	روپے ہزار میں	روپے ہزار میں
فروخت	**6,378,823**	7,118,225
لاگت فروخت	**(4,603,937)**	(5,268,493)
خام منافع	**1,774,886**	1,849,732
تقسیمی لاگت	**(850,102)**	(430,893)
انتظامی اخراجات	**(70,834)**	(61,834)
پیداواری منافع ۔ایتھنول یونٹ	**853,950**	1,357,005
دیگر پیداواری اخراجات	**(50,735)**	(91,953)
مالیاتی لاگت	**(53,263)**	(76,314)
منافع قبل از ٹیکس	749,952	1,188,738
ٹیکس	**(291,039)**	(453,552)
منافع بعد از ٹیکس	**458,913**	735,186

پیداواری کارکردگی	2025 - 26	2024 - 25
پیداوار میٹرک ٹن ۔یو نٹ I اور II	**24,202**	31,586
فروخت ۔ میٹرک ٹن	**27,822**	33,356

ایتھنول کی فروخت بڑی حد تک برآمدات پر مبنی رہی جس نے غیر ملکی کرنسی کی ملک میں آمد میں اپنا اہم کردار ادا کیا۔تاہم، گزشتہ سال کی اسی مدت کے دوران ایتھنول کی آمدنی میں کمی ہوئی جس کی بنیادی وجہ اس کی فروخت کے حجم میں کمی اور اوسط قیمت فروخت میں نمایاں گراوٹ تھیں۔

دیگر شعبہ جات:

زیر جائزہ مدت یعنی 30 جون 2026 کے دوران دیگر شعبہ جات میں 199.334 ملین روپے کا خالص منافع ہوا۔جبکہ گزشتہ سال کی اسی مدت میں یہ منافع 123.556 روپے تھا۔منافع میں اس نمایاں اضافے کی وجہ میوچل فنڈز میں اوسط سرمایہ کاری میں اضافہ تھی جس کے نتیجے میں زیادہ کیپٹل گینز حاصل ہوئے۔نیز بلک اسٹوریج ٹرمنل پر گنجائش کے استعمال کی بہتر سطح تھی۔یہ ٹرمنل اب اپنی ممکنہ صلاحیت کے قریب کام کر رہا ہے۔

پاور، کیمیکل اور الا ئیز ڈویژنز میں پیداواری عمل اقتصادی حالات میں بہتری اور پیداوار کے تجارتی طور پر قابل عمل ہونے کے بعد دوبارہ شروع کیے جانے کی توقع ہے۔

شکر ڈویژن:

شکر کی مالیاتی اور پیداواری کارکردگی برائے نوماہی 30 جون 2026 درج ذیل ہے۔

مالیاتی کارکردگی	2026	2025
	روپے ہزار میں	روپے ہزار میں
فروخت	**1,097,575**	5,277,750
لاگت فروخت	**(1,106,908)**	(4,784,901)
خام منافع	**(9,333)**	492,849
تقسیمی لاگت	**(7,519)**	(65,219)
انتظامی اخراجات	**(101,856)**	(88,426)
پیداواری نتائج	**(118,708)**	339,204
دیگر پیداواری اخراجات	**9,786**	(64,933)
مالیاتی لاگت	**(63,569)**	(120,242)
دیگر آمدن	**2,274**	237,983
منافع/ (نقصان)- قبل از ٹیکس	**(170,217)**	392,012
ٹیکس	**64,650**	(169,188)
منافع بعد از ٹیکس	**(105,567)**	222,824

پیداواری کارکردگی	2025-26	2024-25
موسم کے آغاز کی تاریخ	**05 دسمبر 2025**	21 نومبر 2024
پیداواری دن (حقیقی گھنٹوں کی بنیاد پر)	**76**	81
کرشنگ۔ (میٹرک ٹن)	**390,394**	403,423
گنے سے پیداوار۔ (میٹرک ٹن)	**41,840**	38,764
فروخت۔ (میٹرک ٹن)	**7,848**	43,856
شکر حصولی شرح	**10.72%**	9.62%

زیر جائزہ عرصے کے دوران شوگر ڈویژن نے 1,097.575 ملین روپے کی خالص فروخت کی جو کہ گذشتہ سال کے اسی عرصے میں کی گئی فروخت 5,277.750 ملین روپے کے مقابلے میں خاصی کم ہے۔اس کی بنیادی وجہ فروخت کے حجم میں کمی تھی۔

فروخت میں کمی کے باوجود، گزشتہ سال کے سیزن کے مقابلے میں اس سال چینی کی پیداوار میں 7.93 فیصد اضافہ ہوا جس کی بنیادی وجہ شکر حصولی کی بہتر شرح تھی۔

ڈائیریکٹرز کی جائزہ رپورٹ

معزز اراکین

السلام علیکم

کمپنی کے ڈائریکٹرز کو 30 جون 2026 کی ختم شدہ نو ماہی کے غیر آڈٹ شدہ عبوری مالیاتی بیانے پیش کرتے ہوئے ازحد مسرت ہو رہی ہے۔

مالیاتی کارکردگی:

کمپنی کے مالیاتی نتائج برائے نو ماہی ختم شدہ 30 جون 2026 کا گزشتہ سال کے اسی عرصے سے تقابلی جائزہ درج ذیل ہے۔

	2026	2025
	روپے ہزار میں	روپے ہزار میں
منافع قبل از ٹیکس	**737,376**	1,556,186
ٹیکس	**(184,696)**	(474,620)
منافع بعد از ٹیکس	**552,680**	1,081,566
بنیادی آمدن۔ فی حصص (روپے)	**31.83**	62.29

زیر جائزہ مدت کے دوران کمپنی کے مجموعی منافع میں کمی واقع ہوئی۔ اس کی بنیادی وجہ چینی اور ایتھنول کی فروخت کے حجم اور ایتھنول کی اوسط قیمت فروخت میں نمایاں کمی تھی۔ مزید برآں زیر جائزہ تقابلی مدت میں چینی کی برآمد پر ملنے والی 231 ملین روپے کی سبسڈی جو ایک طویل عرصے سے واجب الادا تھی جو اس سال موصول ہوئی۔

ڈویژنز کے پیداواری نتائج:

ڈویژنز کے اعتبار سے کارکردگی کے نتائج حسب ذیل ہیں؛