


KHAIRPUR SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT MARCH 31, 2026

	March 31, 2026 Un-Audited	September 30, 2025 Audited
----- Rupees in 000's -----		
ASSETS		
Non-Current Assets		
Property, plant and equipment	6,315,444	6,390,892
Intangible assets	6,926	7,104
Long term deposits	82,457	69,565
	6,404,827	6,467,561
Current Assets		
Stock in trade	5,610,741	1,608,514
Stores, spares and loose tools	223,048	218,215
Trade debts	285,740	585,954
Advances	1,946,241	1,429,534
Deposits, prepayments and other receivables	142,698	141,809
Tax refund due from Government	60,657	7,811
Cash and bank balances	97,967	218,769
	8,367,092	4,210,606
TOTAL ASSETS	14,771,919	10,678,167
EQUITY AND LIABILITIES		
Authorized Capital		
20,000,000 ordinary shares of Rs. 10 each	200,000	200,000
Share capital and reserves		
Issued, subscribed and paid up capital	160,175	160,175
Revenue reserves - accumulated profit	733,204	557,541
Surplus on revaluation of property, plant and equipment - net	3,077,344	3,144,289
Subordinated Loan	1,140,657	1,140,657
	5,111,380	5,002,662
NON-CURRENT LIABILITIES		
Long term financing	164,710	224,065
Deferred liabilities	1,264,154	1,246,664
Lease liabilities	298,250	247,356
	1,727,114	1,718,085
CURRENT LIABILITIES		
Current portion of lease liability	97,162	53,187
Current portion of long term financing	15,252	-
Trade and other payables	2,334,377	761,615
Short term borrowings	5,238,151	2,944,832
Accrued Markup	248,483	197,786
	7,933,425	3,957,420
Contingencies and commitments	-	-
Total Equity and Liabilities	14,771,919	10,678,167


Faraz Mubeen Jumani
Chief Executive Officer

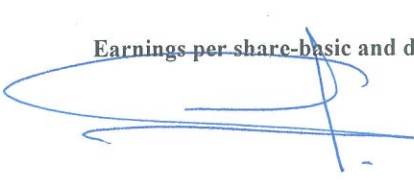

Mirza Muhammad Bilal Kamil
Chief Financial Officer


Muhammad Mubeen Jumani
Director



KHAIRPUR SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)
FOR THE HALF YEAR ENDED MARCH 31, 2026

	Half year ended		Second quarter ended	
	March 31 2026	March 31 2025	March 31 2026	March 31 2025
	----- Rupees in '000 -----			
Sales - net	4,070,320	7,107,650	2,137,655	4,893,939
Cost of sales	(3,411,963)	(6,417,745)	(1,808,686)	(4,475,582)
Gross Profit	658,357	689,905	328,969	418,357
Operating expense				
Administrative expenses	(224,562)	(193,709)	(121,645)	(89,629)
Distribution expenses	(14,287)	(30,492)	(10,631)	(18,924)
	(238,849)	(224,201)	(132,276)	(108,553)
Operating profit	419,508	465,704	196,693	309,804
Other income	9,907	9,868	6,389	3,744
Other charges	(13,404)	(21,007)	(13,404)	(21,007)
	416,011	454,565	189,678	292,541
Financial charges	(236,812)	(199,980)	(171,881)	(84,593)
Profit before taxation	179,199	254,585	17,797	207,948
Taxation				
Current	(52,991)	(88,099)	15,600	(64,412)
Deferred	(17,490)	(85,613)	(17,490)	(85,613)
	(70,481)	(173,712)	(1,890)	(150,025)
Profit after taxation	108,718	80,873	15,907	57,923
Other comprehensive income	-	-	-	-
Total comprehensive profit for the period	108,718	80,873	15,907	57,923
Earnings per share-basic and diluted	6.79	5.05	0.99	3.62


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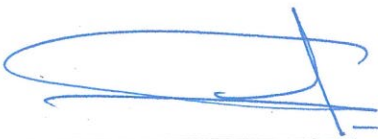

Mirza Muhammad Bilal Kamil
Chief Financial Officer


Muhammad Mubeen Jumani
Director



KHAIRPUR SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE HALF YEAR ENDED MARCH 31, 2026

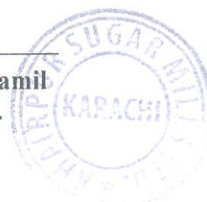
	Issued, subscribed & paid-up capital	Accumulated Profit	Surplus on revaluation of fixed assets	Subordinated Loan	Total
	----- Rupees in '000 -----				
Balance as at October 1, 2024	160,175	395,911	2,368,193	1,140,657	4,064,936
Total comprehensive income for the year ended March 31 2025					
- Profit for the period	-	80,873	-	-	80,873
- Other comprehensive income for the period	-	-	-	-	-
	-	80,873	-	-	80,873
Transfer on account of incremental depreciation-net of deferred tax	-	48,292	(48,292)	-	-
Balance as at March 31, 2025	<u>160,175</u>	<u>525,076</u>	<u>2,319,901</u>	<u>1,140,657</u>	<u>4,145,809</u>
Balance as at October 1, 2025	160,175	557,541	3,144,289	1,140,657	5,002,662
Total comprehensive income for the period ended March 31 2026					
- Profit for the period	-	108,718	-	-	108,718
- Other comprehensive income for the period	-	-	-	-	-
	-	108,718	-	-	108,718
Transfer on account of incremental depreciation-net of deferred tax	-	66,945	(66,945)	-	-
Balance as at March 31, 2026	<u>160,175</u>	<u>733,204</u>	<u>3,077,344</u>	<u>1,140,657</u>	<u>5,111,380</u>



Faraz Mubeen Jumani
Chief Executive




Mirza Muhammad Bilal Kamil
Chief Financial Officer




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Director

KHAIRPUR SUGAR MILLS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW STATEMENT (UN-AUDITED)
FOR THE HALF YEAR ENDED MARCH 31, 2026

	March 31 2026 (Unaudited)	March 31 2025 (Unaudited)
	----- Rupees in 000's -----	
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	179,199	254,585
Adjustments for:		
- Financial cost	238,195	199,314
- Depreciation	160,279	123,431
- Amortization	178	93
- Gain on disposal	(6,079)	-
	392,573	322,838
Working capital changes:		
Trade debts	300,214	(1,768)
Stores, spares and loose tools	(4,834)	60,992
Stock in trade	(4,002,227)	(2,684,483)
Loans and advances - Considered good	(516,707)	(17,152)
Deposits, prepayments and other receivables	(888)	61,919
Trade and other payables	1,572,762	1,006,476
Cash used in operations	(2,651,680)	(1,574,016)
	(2,079,908)	(996,593)
Taxes paid - net	(105,837)	(71,958)
Financial charges paid	(187,502)	(210,230)
	(293,339)	(282,188)
Net cash used in operating activities	(2,373,247)	(1,278,781)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(86,028)	(165,256)
Long term deposits	(12,892)	-
Short term investment	-	22,300
Proceed from Disposal of Property Plant & Equipment	9,050	-
Capital work-in-progress	(1,772)	(24,455)
Net cash used in investing activities	(91,642)	(167,411)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term borrowing	4,703,602	1,346,198
Repayment of short term borrowing	(2,410,282)	-
Proceeds from long term borrowing	10,797	71,028
Repayment of long term borrowing	(54,899)	-
Repayment of lease rentals	94,869	(5,524)
Net cash generated from financing activities	2,344,087	1,411,702
Net decrease in cash and cash equivalents	(120,802)	(34,490)
Cash and cash equivalent at beginning of the period	218,769	82,246
Cash and cash equivalent at end of the period	97,967	47,756


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