

KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM FINANCIAL POSITION (UNAUDITED)
AS AT JUNE 30, 2025

	June 30 2025 (Unaudited)	September 30 2024 (Audited)
	--- Rupees in 000's ---	
ASSETS		
NON-CURRENT ASSETS		
Property, Plant and Equipment	5 4,927,685	4,919,764
Intangible Assets	7,385	7,478
Long Term deposits	12,832	23,671
	<u>4,947,902</u>	<u>4,950,913</u>
CURRENT ASSETS		
Stores & spare and loose tools	226,974	275,158
Stock in Trade	3,528,069	2,204,746
Short Term Investment	-	61,948
Loans and Advances	1,162,725	924,183
Deposits, prepayments and other receivables	211,334	290,147
Cash and bank balances	57,955	82,246
	<u>5,187,057</u>	<u>3,838,428</u>
TOTAL ASSETS	<u><u>10,134,959</u></u>	<u><u>8,789,341</u></u>
EQUITY AND LIABILITIES		
AUTHORIZED SHARE CAPITAL	200,000	200,000
20,000,000 ordinary shares of Rs. 10/- each		
SHARE CAPITAL AND RESERVES		
Issued, subscribed and paid-up capital	160,175	160,175
Surplus on revaluation of fixed assets-net	2,295,754	2,368,193
Subordinated Loan	1,140,657	1,140,657
Accumulated Profit	570,319	395,911
Shareholder's equity	<u>4,166,905</u>	<u>4,064,936</u>
NON-CURRENT LIABILITIES		
Liabilities against asset subject to finance lease	45,486	48,966
Long Term Financing	293,344	294,362
Deferred Liability	849,524	843,203
	<u>1,188,353</u>	<u>1,186,531</u>
CURRENT LIABILITIES		
Short term borrowing	6 3,731,351	2,146,747
Assets subject to finance lease	7,583	13,194
Trade & other payables	620,940	1,050,004
Provision for taxation	135,365	34,565
Accrued Markup	284,462	293,364
	<u>4,779,701</u>	<u>3,537,874</u>
CONTINGENCIES	7 -	-
TOTAL EQUITY AND LIABILITIES	<u><u>10,134,959</u></u>	<u><u>8,789,341</u></u>

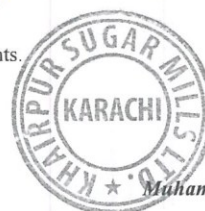
The annexed notes from 1 to 10 form an integral part of these interim financial statements.

Faraz Mubeen Jumani
Chief Executive

Place: Karachi

Dated: July 30th, 2025

Muhammad Bilal Kamil
Chief financial Officer



Muhammad Mubeen Jumani
Director

KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS ENDED JUNE 30, 2025

	<i>Nine month ended</i>		<i>Third quarter ended</i>	
	June 30	June 30	June 30	June 30
	2025	2024	2025	2024
	<i>----- Rupees in 000's -----</i>			
SALES - NET	8,738,843	9,655,730	1,631,193	1,836,498
COST OF SALES	(7,917,128)	(8,698,549)	(1,499,383)	(1,723,533)
GROSS PROFIT	821,715	957,181	131,810	112,965
OPERATING EXPENSE				
Administrative Expenses	(291,044)	(259,014)	(97,335)	(76,455)
Distribution Expense	(31,600)	(30,222)	(1,108)	(1,344)
	(322,644)	(289,236)	(98,443)	(77,799)
OPERATING PROFIT	499,071	667,945	33,367	35,166
OTHER INCOME	11,308	6,822	21,176	2,199
	510,379	674,767	54,543	37,365
FINANCIAL CHARGES	(294,704)	(354,896)	(94,724)	(106,586)
PROFIT/(LOSS) BEFORE TAXATION	215,675	319,871	(40,181)	(69,221)
TAXATION	(113,706)	(148,862)	60,006	65,025
PROFIT/(LOSS) AFTER TAXATION	101,969	171,009	19,825	(4,196)
OTHER COMPREHENSIVE INCOME	-	-	-	-
TOTAL COMPREHENSIVE PROFIT/(LOSS) FOR THE PERIOD	101,969	171,009	19,825	(4,196)
EARNINGS PER SHARE-BASIC AND DILUTED	6.37	10.69	1.24	(0.26)

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

Faraz Mubeen Jumani
Chief Executive

Muhammad Bilal Kamil
Chief Financial Officer



Muhammad Mubeen Jumani
Director

Place: Karachi

Dated: July 30th, 2025

KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM CHANGES IN EQUITY (UNAUDITED)
FOR THE NINE MONTHS ENDED JUNE 30, 2025

	<i>Issued, subscribed & paid-up capital</i>	<i>Surplus on revaluation of fixed assts</i>	<i>Accumulated Profit</i>	<i>Subordinated Loan</i>	<i>Total</i>
	<i>----- Rupees in 000's -----</i>				
BALANCE AS AT SEPTEMBER 30, 2023	160,175	2,469,860	234,411	1,140,657	4,005,103
<i>Total comprehensive income for the period ended June 30, 2024</i>					
- Profit for the period	-	-	171,009	-	171,009
- Other comprehensive income for the period	-	-	-	-	-
	-	-	171,009	-	171,009
Transfer on account of incremental depreciation-net of deferred tax	-	(76,250)	76,250	-	-
BALANCE AS AT JUNE 30, 2024	160,175	2,393,610	481,670	1,140,657	4,176,112
BALANCE AS AT SEPTEMBER 30, 2024	160,175	2,368,193	395,911	1,140,657	4,064,936
<i>Total comprehensive income for the year ended June 30 2025</i>					
- Profit for the period	-	-	101,969	-	101,969
- Other comprehensive income for the period	-	-	-	-	-
	-	-	101,969	-	101,969
Transfer on account of incremental depreciation-net of deferred tax	-	(72,439)	72,439	-	-
BALANCE AS AT JUNE 30, 2025	160,175	2,295,754	570,319	1,140,657	4,166,905

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

Faraz Mubeen Jumani
Chief Executive

Place: Karachi

Dated: July 30th, 2025

Mirza Muhammad Bilal Kamil
Chief Financial Officer



Muhammad Mubeen Jumani
Director

KHAIRPUR SUGAR MILLS LIMITED
STATEMENT OF CONDENSED INTERIM CASH FLOW (UN-AUDITED)
FOR THE NINE MONTHS ENDED JUNE 30, 2025

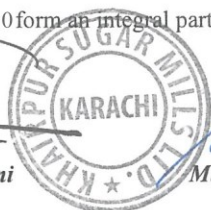
	June 30 2025 (Unaudited)	June 30 2024 Unaudited
	--- Rupees in 000's ---	
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAXATION	215,675	319,871
Adjustments for:		
- Financial cost	293,627	354,896
- Depreciation	178,949	183,256
- Amortization	93	111
	472,669	538,262
WORKING CAPITAL CHANGES:		
Stores, spares and loose tools	48,184	8,184
Stock in trade	(1,323,323)	(1,437,454)
Loans and advances - Considered good	(238,542)	(59,560)
Deposits, prepayments and other receivables	78,813	21,096
Trade and other payables	(429,064)	528,016
	(1,863,932)	(939,718)
	(1,175,587)	(81,585)
Taxes paid - net	(6,585)	(120,370)
Financial charges paid	(302,530)	(343,408)
	(309,115)	(463,777)
NET CASH (USED IN) OPERATING ACTIVITIES	(1,484,702)	(545,362)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(161,570)	(96,695)
Long term deposits	10,839	-
Short term investment	61,948	(39,648)
Capital work-in-progress	(25,300)	(1,250)
NET CASH (USED IN) INVESTING ACTIVITIES	(114,083)	(137,593)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from short term borrowing	1,584,604	843,766
Proceeds from Long term borrowing	(1,018)	(180,536)
Repayment of lease rentals	(9,091)	(5,912)
NET CASH GENERATED FROM FINANCING ACTIVITIES	1,574,494	657,318
NET DECREASE IN CASH AND CASH EQUIVALENTS	(24,291)	(25,637)
CASH AND CASH EQUIVALENT AT BEGINNING OF THE PERIOD	82,246	28,300
CASH AND CASH EQUIVALENT AT END OF THE PERIOD	57,955	2,663

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

Faraz Mubeen Jumani
Chief Executive

Place: Karachi

Dated: July 30th, 2025



Mirza Muhammad Bilal Kamil
Chief Financial Officer

Muhammad Mubeen Jumani
Director