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THE PREMIER SUGAR MILLS & DISTILLERY CO. LTD.

King's Arcade, 20-A, Markaz F-7, P.O. Box 1529, Islamabad

Ref: PSM/PSX/ 25/2025

LCS

July 28, 2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Re: **FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED JUNE 30, 2025**

Dear Sir,

We would like to inform you that the Board of Directors of the Company, in the Meeting held on Monday, July 28, 2025 at 11:30 a.m, have been approve the following Financial Results of the Company for the Quarter and Nine Months ended on June 30, 2025.

	Quarter Ended		Nine Months Ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
	----- Rupees in thousand -----			
Sales	946,054	110,612	1,497,666	622,144
Less: sales tax	(32,197)	(16,873)	(55,778)	(94,903)
Sales - net	913,857	93,739	1,441,888	527,241
Cost of sales	(775,487)	(215,262)	(1,425,283)	939,377
Gross profit / (loss)	138,370	(121,523)	16,605	(412,136)
Distribution cost	(110,831)	(383)	(162,388)	(2,899)
Administrative expenses	(34,906)	(30,316)	(95,934)	(104,481)
Other income	10,572	588,358	77,033	681,275
Other expenses	7	(4)	(787)	(4)
Profit/ (loss) from operations	3,212	436,132	(165,471)	161,756
Finance cost	(96,326)	(62,280)	(223,695)	(184,547)
(Loss) / profit before taxation	(93,114)	373,852	(389,166)	(22,791)
Taxation	73,332	173,504	66,295	157,756
(Loss) / profit after taxation	(19,782)	547,356	(322,871)	134,965
	----- Rupees -----			
(Loss)/ earning per share	(5)	146	(86)	36

The Quarterly Report of Our Company will be submitted electronically through PUCARS as per PSX Notice No. PSX/N-5036 dated: September 03, 2018.

Yours truly

(Mujahid Bashir)
Company Secretary

The Premier Sugar Mills & Distillery Company Limited
Unconsolidated Condensed Interim Statement of Financial Position As At June 30, 2025

		Un-audited June 30, 2025	Audited Sep. 30, 2024
		(Rupees in thousand)	
Assets	Note		
Non-current Assets			
Property, plant and equipment	5	3,466,260	3,405,361
Investment property		19,442	19,633
Long term investments	6	170,006	170,006
Security deposits		2,059	1,809
		<u>3,657,767</u>	<u>3,596,809</u>
Current Assets			
Stores and spares		186,246	131,585
Stock-in-trade	7	751,766	240,950
Trade debts, unsecured-considered good		76,015	29
Advances	8	40,176	33,669
Trade deposits and short term prepayments	9	6,160	5,119
Other receivables	10	13,303	6,924
Sales tax refundable		278,611	0
Income tax refundable, advance tax and tax deducted at source		48,329	19,166
Bank balances	11	86,789	62,217
		<u>1,487,395</u>	<u>499,659</u>
Total Assets		<u><u>5,145,162</u></u>	<u><u>4,096,468</u></u>
Equity and Liabilities			
Share Capital and Reserves			
Authorised capital		57,500	57,500
Issued, subscribed and paid-up capital		37,500	37,500
Capital reserves			
- share redemption		1	1
- revaluation surplus on property, plant and equipment		1,338,783	1,439,748
General revenue reserve		900,000	900,000
Accumulated loss		(731,186)	(509,280)
Shareholders' Equity		<u>1,545,098</u>	<u>1,867,969</u>
Non-current Liabilities			
Long term finances		856,532	839,102
Lease liabilities		5,954	5,835
Staff retirement benefits - gratuity		38,605	43,345
Deferred taxation		10,376	95,603
		<u>911,467</u>	<u>983,885</u>
Current Liabilities			
Trade and other payables	12	643,957	407,485
Contract liabilities		228,005	36,538
Unclaimed dividends		7,470	7,470
Accrued mark-up		122,375	93,881
Loan from subsidiary company		350,000	0
Short term borrowings		1,112,851	524,323
Current portion of non-current liabilities		177,106	147,015
Taxation		46,833	27,902
		<u>2,688,597</u>	<u>1,244,614</u>
Total Liabilities		<u>3,600,064</u>	<u>2,228,499</u>
Contingencies and Commitments	13		
Total Equity and Liabilities		<u><u>5,145,162</u></u>	<u><u>4,096,468</u></u>

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


Chief Executive


Director



Chief Financial Officer

The Premier Sugar Mills & Distillery Company Limited
Unconsolidated Condensed Interim Statement of Profit
or Loss and Other Comprehensive Income (Un-audited)
For the Quarter and Nine Months Period Ended June 30, 2025

	Note	For the Quarter		Nine Months Ended	
		April-June 2025	April-June 2024	Oct.-June 2025	Oct.-June 2024
----- Rupees in thousand -----					
Sales	14	946,054	110,612	1,497,666	622,144
Less : sales tax		<u>(32,197)</u>	<u>(16,873)</u>	<u>(55,778)</u>	<u>(94,903)</u>
Sales - net		913,857	93,739	1,441,888	527,241
Cost of sales		<u>(775,487)</u>	<u>(215,262)</u>	<u>(1,425,283)</u>	<u>(939,377)</u>
Gross profit / (loss)		138,371	(121,523)	16,606	(412,136)
Distribution cost		(110,831)	(383)	(162,388)	(2,899)
Administrative expenses		(34,906)	(30,316)	(95,934)	(104,481)
Other income	15	10,572	588,358	77,033	681,275
Other expenses	16	<u>7</u>	<u>(4)</u>	<u>(787)</u>	<u>(4)</u>
Profit / (loss) from operations		3,212	436,133	(165,471)	161,756
Finance cost		(96,326)	(62,280)	(223,695)	(184,547)
(Loss) / profit before taxation		(93,114)	373,853	(389,166)	(22,791)
Taxation	17	<u>73,332</u>	<u>173,504</u>	<u>66,295</u>	<u>157,756</u>
(Loss)/ profit after taxation		(19,782)	547,358	(322,871)	134,966
Other comprehensive income		0	0	0	0
Total comprehensive (loss)/ profit		<u>(19,782)</u>	<u>547,358</u>	<u>(322,871)</u>	<u>134,966</u>
----- Rupees -----					
(Loss)/ earning per share		<u>(5)</u>	<u>146</u>	<u>(86)</u>	<u>36</u>

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


Chief Executive


Director


Chief Financial Officer

The Premier Sugar Mills & Distillery Company Limited
Unconsolidated Condensed Interim Statement of Cash Flows (Un-audited)
For The Nine Months Ended June 30, 2025

Nine Months Ended
June 30, June 30,
2025 2024
(Rupees in thousand)

Cash flows from operating activities

Profit / (loss) for the period - before taxation	(389,166)	(22,791)
Adjustments for non-cash charges and other items:		
Depreciation on property, plant and equipment	221,772	170,671
Depreciation on investment property	191	201
Unclaimed payable balances written-back	0	(525)
Profit on bank deposits	(5,827)	(4,054)
Gain on sale of vehicles	(35)	(586,208)
Staff retirement benefits - gratuity (net)	(4,740)	5,231
Dividends from Subsidiary Company and Associated Company	0	(68,755)
Finance cost	223,695	184,547
(Loss) / profit before working capital changes	45,891	(321,683)

Effect on cash flows due to working capital changes

Decrease / (increase) in current assets:

Stores and spares	(54,661)	(7,810)
Stock-in-trade	(510,816)	(1,174,187)
Trade debts	(75,986)	(69,641)
Advances	(6,507)	141,362
Trade deposits and short term prepayments	(1,041)	(1,868)
Other receivables	(6,379)	3,472
Sales tax refundable	(278,611)	(45,174)
Increase / (decrease) in trade and other payables	427,939	120,794
	(506,062)	(1,033,051)

Net Cash generated from / (used in) operations

Income tax paid	(250)	(0)
Income tax paid	(29,163)	(21,499)
Net cash generated from/ (used in) operating activities	(489,585)	(1,376,234)

Cash flows from investing activities

Additions to property, plant and equipment	(282,673)	(802,512)
Sale proceeds of vehicles	36	590,850
Advance received against non-current assets classified as held for sale	0	(539,965)
Dividends received	0	68,755
Profit received bank deposits	5,827	4,054
Net cash generated from / (used in) investing activities	(276,810)	(678,818)

Cash flows from financing activities

Long term finances obtained	47,521	702,899
Loan from a subsidiary company	350,000	0
Lease finances - net	119	4,466
Short term borrowings - net	588,528	1,329,965
Finance cost paid	(195,201)	(92,136)
Net cash (used in) / generated from financing activities	790,966	1,945,194

Net (decrease)/ increase in cash and cash equivalents

Net (decrease)/ increase in cash and cash equivalents	24,572	(109,857)
Cash and cash equivalents - at beginning of the period	62,217	120,095
Cash and cash equivalents - at end of the period	86,789	10,238

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


Chief Executive


Director


Chief Financial Officer

THE PREMIER SUGAR MILLS & DISTILLERY COMPANY LIMITED
Unconsolidated Condensed Interim Statement Of Changes In Equity (Un-Audited)
FOR THE NINE MONTHS PERIOD ENDED JUNE 30, 2025

	Share capital	Reserves		Sub-total	Revaluation surplus on Property, plant and equipment	Accumulated loss	Total
		Capital	Revenue				
	Share redemption	General					
----- Rupees in thousand -----							
Balance as at September 30, 2023	37,500	1	900,000	900,001	1,634,949	(532,693)	2,039,757
Total comprehensive income / (loss) for the period							
Profit after taxation for the nine months ended June 30, 2024	0	0	0	0	0	134,966	134,966
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation for the period -net of deferred taxation	0	0	0	0	(100,965)	100,965	0
Balance as at June 30, 2024	37,500	1	900,000	900,001	1,533,984	(296,762)	2,174,723
Total comprehensive income / (loss) for the period							
Loss after taxation for the three months ended Sep 30, 2024	0	0	0	0	0	(308,077)	(308,077)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation for the period -net of deferred taxation	0	0	0	0	(94,236)	94,236	0
Other comprehensive income	0	0	0	0	0	1,323	1,323
Balance as at September 30, 2024	37,500	1	900,000	900,001	1,439,748	(509,280)	1,867,969
Total comprehensive loss for the period							
Loss after taxation for the nine months ended June 30, 2025	0	0	0	0		(322,871)	(322,871)
Transfer from surplus on revaluation of property, plant and equipment on account of incremental depreciation for the period -net of deferred taxation	0	0	0	0	(100,965)	100,965	0
Balance as at June 30, 2025	37,500	1	900,000	900,001	1,338,783	(731,186)	1,545,098

The annexed notes form an integral part of this condensed interim financial information.


Chief Executive


Director


Chief Financial Officer



THE PREMIER SUGAR MILLS & DISTILLERY CO. LTD.

King's Arcade, 20-A, Markaz F-7, P.O. Box 1529, Islamabad

CES

Ref: PSM/PSX/26/2025

July 28, 2025

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Re: CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED JUNE 30, 2025

Dear Sir,

We would like to inform you that the Board of Directors of the Company, in the Meeting held on Monday, July 28, 2025 at 11:30 a.m, have approved the following Consolidated Financial Results of the Company for the Quarter and Nine Months ended on June 30, 2025:

	Quarter ended		Nine Months ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
	----- Rupees in thousand -----			
Sales - local	5,635,470	11,252,907	15,642,265	22,645,189
Sales - export	2,521,615	1,533,573	7,183,842	5,540,412
	<u>8,157,085</u>	<u>12,786,480</u>	<u>22,826,107</u>	<u>28,185,601</u>
Less sales tax, other government levies and discounts	(777,625)	(1,467,498)	(2,094,965)	(2,998,329)
Sales - net	<u>7,379,460</u>	<u>11,318,982</u>	<u>20,731,142</u>	<u>25,187,272</u>
Cost of sales	(6,137,888)	(11,453,218)	(19,382,093)	(22,581,654)
Gross profit / (loss)	<u>1,241,572</u>	<u>(134,236)</u>	<u>1,349,049</u>	<u>2,605,618</u>
Selling and distribution expenses	(411,158)	(240,313)	(1,092,596)	(720,290)
Administrative expenses	(481,422)	(469,806)	(1,380,427)	(1,220,602)
Net impairment losses on financial assets	0	0	(34,128)	0
Other income	51,015	32,242	669,627	170,069
Other expenses	(2,059)	13,290	(4,811)	3,172
Profit/ (Loss) from operations	<u>397,948</u>	<u>(798,823)</u>	<u>(493,286)</u>	<u>837,967</u>
Finance cost	(1,053,534)	(1,553,887)	(3,246,205)	(3,806,593)
	<u>(655,586)</u>	<u>(2,352,710)</u>	<u>(3,739,491)</u>	<u>(2,968,626)</u>
Share of (loss)/ profit from Associated Companies	(6,154)	789	(11,819)	(11,819)
(Loss) before taxation	<u>(661,740)</u>	<u>(2,351,921)</u>	<u>(3,751,310)</u>	<u>(2,980,445)</u>
Taxation - Group				
- current	(18,932)	(175,526)	(18,932)	(233,025)
- prior year	0	0	0	0
- deferred	311,514	470,976	1,507,604	741,977
	<u>292,582</u>	<u>295,450</u>	<u>1,488,672</u>	<u>508,952</u>
'Associated Companies	(74)	(23)	(77)	(77)
	<u>292,508</u>	<u>295,427</u>	<u>1,488,595</u>	<u>508,875</u>
(Loss) after taxation	<u>(369,232)</u>	<u>(2,056,494)</u>	<u>(2,262,715)</u>	<u>(2,471,570)</u>
	----- Rupees -----			
Combined (loss) per Share	<u>(50.10)</u>	<u>(299.35)</u>	<u>(358.19)</u>	<u>(398.20)</u>

The Quarterly Report of our Company will be submitted electronically through PUCARS as per PSX Notice No. PSX/N-5036 dated September 03, 2018.

Yours truly

(Mujahid Bashir)
Company Secretary

The Premier Sugar Mills & Distillery Company Limited
Condensed Interim Consolidated Statement of Financial Position As At June 30, 2025

	Note	Un-audited June 30, 2025 (Rupees in thousand)	Audited Sep. 30, 2024
Assets			
Non-current assets			
Property, plant and equipment	7	25,155,865	29,649,297
Right-of-use assets	8	365,859	326,003
Investment property		19,442	19,633
Long term investments	9	179,726	203,917
Security deposits		17,495	17,244
Deferred tax asset		487,647	192,100
		<u>26,226,034</u>	<u>30,408,194</u>
Current assets			
Stores and spares	10	891,165	913,342
Stock-in-trade	11	14,106,956	4,986,667
Trade debts	12	1,430,940	440,448
Loans and advances	13	1,397,287	1,121,798
Trade deposits, short term prepayments and other receivables	14	288,152	126,370
Tax refunds due from the Government		270,928	466,899
Income tax refundable		845,662	0
Short term investments	15	82	78
Bank balances	16	1,389,664	1,114,598
		<u>20,620,836</u>	<u>9,170,200</u>
Total assets		<u>46,846,869</u>	<u>39,578,394</u>
Equity and liabilities			
Share capital and reserves			
Authorised capital		<u>57,500</u>	<u>57,500</u>
Issued, subscribed and paid-up capital		<u>37,500</u>	<u>37,500</u>
Capital reserves			
- share redemption		1	1
- revaluation surplus on property, plant and equipment		4,556,716	5,929,257
General revenue reserve		1,010,537	1,010,537
Unappropriated profit		<u>1,642,424</u>	<u>285,358</u>
Equity attributable to equity holders of the Holding Company		<u>7,247,178</u>	<u>7,262,653</u>
Non-controlling interest		<u>6,836,193</u>	<u>8,017,411</u>
		<u>14,083,371</u>	<u>15,280,064</u>
Non-current liabilities			
Long term finances	17	3,504,442	6,265,941
Loans from related parties	18	137,472	153,547
Lease liabilities	19	196,656	165,814
Government Grant		32,973	49,696
Deferred liabilities	20	1,115,955	3,306,111
		<u>4,987,498</u>	<u>9,941,109</u>
Current liabilities			
Trade and other payables	21	4,148,049	2,188,735
Contract Liabilities		228,005	36,538
Unclaimed dividends		23,547	23,149
Accrued mark-up		991,658	461,443
Short term borrowings	22	20,426,076	9,671,811
Current portion of non-current liabilities	23	1,323,605	1,556,429
Dividends payable to non-controlling interest		0	572
Taxation		635,061	418,544
		<u>27,776,000</u>	<u>14,357,221</u>
Total liabilities		<u>32,763,498</u>	<u>24,298,330</u>
Contingencies and commitments	24		
Total equity and liabilities		<u>46,846,869</u>	<u>39,578,394</u>

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


Chief Executive


Director


Chief Financial Officer

The Premier Sugar Mills & Distillery Company Limited
Condensed Interim Consolidated Statement of Profit or Loss
For The Quarter And Nine Month Period Ended June 30, 2025

Note	Quarter ended		Nine month period ended	
	June 30 2025	June 30 2024	June 30 2025	June 30 2024
----- Rupees in thousand -----				
Sales				
- local	5,635,470	11,252,907	15,642,265	22,645,189
- export	2,521,615	1,533,573	7,183,842	5,540,412
	<u>8,157,084</u>	<u>12,786,480</u>	<u>22,826,106</u>	<u>28,185,601</u>
Less: sales tax, other government levies and discounts	<u>(777,625)</u>	<u>(1,467,498)</u>	<u>(2,094,965)</u>	<u>(2,998,329)</u>
Sales - net	<u>7,379,459</u>	<u>11,318,982</u>	<u>20,731,141</u>	<u>25,187,272</u>
Cost of sales	<u>(6,137,888)</u>	<u>(11,453,218)</u>	<u>(19,382,093)</u>	<u>(22,581,654)</u>
Gross profit/ (loss)	<u>1,241,572</u>	<u>(134,236)</u>	<u>1,349,049</u>	<u>2,605,618</u>
Selling and distribution expenses	<u>(411,158)</u>	<u>(240,313)</u>	<u>(1,092,596)</u>	<u>(720,290)</u>
Administrative and general expenses	<u>(481,422)</u>	<u>(469,806)</u>	<u>(1,380,427)</u>	<u>(1,220,602)</u>
Net impairment losses on financial assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Other income	<u>51,015</u>	<u>32,242</u>	<u>669,627</u>	<u>170,069</u>
Other expenses	<u>(2,059)</u>	<u>13,290</u>	<u>(4,811)</u>	<u>3,172</u>
Profit/ (loss) from operations	<u>397,948</u>	<u>(798,824)</u>	<u>(459,158)</u>	<u>837,967</u>
Finance cost	<u>(1,053,534)</u>	<u>(1,553,887)</u>	<u>(3,246,205)</u>	<u>(3,806,593)</u>
	<u>(655,586)</u>	<u>(2,352,711)</u>	<u>(3,705,363)</u>	<u>(2,968,627)</u>
Share of profit / (loss) from Associated Companies	9 <u>(6,154)</u>	<u>789</u>	<u>(11,819)</u>	<u>(11,819)</u>
(Loss) before income tax, minimum tax and final levies	<u>(661,740)</u>	<u>(2,351,922)</u>	<u>(3,717,182)</u>	<u>(2,980,446)</u>
Final taxes- levy	<u>0</u>	<u>0</u>	<u>(203,304)</u>	<u>(55,404)</u>
(Loss) before income tax	<u>(661,740)</u>	<u>(2,351,922)</u>	<u>(3,920,486)</u>	<u>(3,035,850)</u>
Taxation				
Group				
- current	<u>(18,932)</u>	<u>(175,526)</u>	<u>(18,932)</u>	<u>(233,025)</u>
- prior year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
- deferred	<u>311,514</u>	<u>470,976</u>	<u>1,507,604</u>	<u>741,977</u>
	<u>292,582</u>	<u>295,450</u>	<u>1,488,672</u>	<u>508,952</u>
Associated Companies	9 <u>(74)</u>	<u>(23)</u>	<u>(77)</u>	<u>(77)</u>
	<u>292,508</u>	<u>295,427</u>	<u>1,488,595</u>	<u>508,875</u>
(Loss) after taxation	<u>(369,232)</u>	<u>(2,056,495)</u>	<u>(2,431,891)</u>	<u>(2,526,975)</u>
Attributable to :				
- Equity Holders of the Holding Company	<u>(187,858)</u>	<u>(1,122,551)</u>	<u>(1,343,211)</u>	<u>(1,493,259)</u>
- Non-controlling interest	<u>(181,374)</u>	<u>(933,944)</u>	<u>(1,088,680)</u>	<u>(1,033,716)</u>
	<u>(369,232)</u>	<u>(2,056,495)</u>	<u>(2,431,891)</u>	<u>(2,526,975)</u>
----- Rupees -----				
Combined (loss) per share	<u>(50.10)</u>	<u>(299.35)</u>	<u>(358.19)</u>	<u>(398.20)</u>

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


Chief Executive


Director


Chief Financial Officer

The Premier Sugar Mills & Distillery Company Limited
Condensed Interim Consolidated Statement of Other Comprehensive Income (Un-audited)
For The Quarter And Nine Month Period Ended June 30, 2025

	Quarter ended		Nine month period ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
	----- Rupees in thousand -----			
Profit after taxation	(369,232)	(2,056,495)	(2,431,891)	(2,526,975)
Other comprehensive income				
Item that may be reclassified subsequently to profit or loss:			1,318,586	(391,319)
Share of other comprehensive income from Associated Companies	6,530	6,530	7,402	7,402
Total comprehensive income/ (loss)	<u>(362,702)</u>	<u>(2,049,964)</u>	<u>(1,105,903)</u>	<u>(2,910,891)</u>
Attributable to:				
- Equity holders of the Holding Company	731,474	(1,010,752)	(17,223)	(1,877,175)
- Non-controlling interest	(1,094,176)	(1,039,212)	(1,088,680)	(1,033,716)
	<u>(362,702)</u>	<u>(2,049,964)</u>	<u>(1,105,903)</u>	<u>(2,910,891)</u>

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



Chief Executive



Director



Chief Financial Officer

The Premier Sugar Mills & Distillery Company Limited
Condensed Interim Consolidated Statement of Changes in Equity (Un-audited)
For The Nine Month Period Ended June 30, 2025

	Attributable to equity holders of the Holding Company						Non-controlling interest	Total equity
	Share capital	Reserves				Total		
		Share redemption	Revaluation surplus on property, plant and equipment	General revenue	Unappropriated profit/(Loss)			
Rupees in thousand								
Balance as at September 30, 2023	37,500	1	5,804,999	1,010,537	2,342,927	9,195,965	8,608,832	17,804,797
Transaction with owners:								
- Cash dividend at the rate of Rs.5.00 per ordinary share for the year ended September 30, 2023	0	0	0	0	(143,460)	(143,460)		(143,460)
Total comprehensive income:								
Profit for the nine month period ended June 30, 2024	0	0	0	0	(1,493,259)	(1,493,259)	(1,033,716)	(2,526,975)
Other comprehensive income	0	0	0	0	(383,917)	(383,917)	0	(383,917)
Effect of items directly credited in equity by Associated Companies	0	0	0	0	(1,877,175)	(1,877,175)	(1,033,716)	(2,910,891)
Transfer from revaluation surplus on property, plant and equipment (net of deferred taxation)	0	0	0	0	0	0	90,558	90,558
- on account of incremental depreciation	0	0	(501,660)	0	501,660	0	0	0
Balance as at June 30, 2024	37,500	1	5,303,339	1,010,537	461,342	7,314,379	7,665,674	14,836,593
Balance as at September 30, 2024	37,500	1	5,929,257	1,010,537	285,358	7,262,653	8,017,411	15,280,064
Transaction with owners:								
- Cash dividend at the rate of Rs.5.00 per ordinary share for the year ended September 30, 2024	0	0	0	0	0	0		0
Total comprehensive income:								
Loss for the nine month period ended June 30, 2025	0	0	0	0	(1,343,211)	(1,343,211)	(1,088,680)	(2,431,891)
Other comprehensive loss	0	0	0	0	1,325,988	1,325,988	0	1,325,988
Effect of items directly credited in equity by Associated Companies	0	0	0	0	1,748	1,748	0	1,748
Transfer from revaluation surplus on property, plant and equipment (net of deferred taxation)	0	0	480,259	0	(480,259)	0	0	0
Disposal			(1,167,459)		1,167,459			
- on account of incremental depreciation	0	0	(685,341)	0	685,341	0	(92,538)	(92,538)
Balance as at June 30, 2025	37,500	1	4,556,716	1,010,537	1,642,424	7,247,178	6,836,193	14,083,371

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

Chief Executive

Director

Chief Financial Officer