

# National Policy for Power Co-Generation by Sugar Industry and Guidelines for Investors



JANUARY 2008



Ministry of Water and Power  
Government of Pakistan



Government of Pakistan  
Ministry of Water and Power  
Private Power and Infrastructure Board









## Minister's Message



**Tariq Hamid**  
Federal Minister  
for Water and Power & Chairman PPIB

The unprecedented development in Pakistan has triggered enormous economic activity, which is at a historical boom. This immense growth is manifested by the substantial power demand in the country. Certain areas of Pakistan especially regions with industrial centers have witnessed power growth as high as 22% to 30%. This scenario however has poised challenges for us to arrange power on war footing. Government is coping with the challenge through multi-pronged approach by means of Demand-Management and Fast Track Generation Projects.

To cater for the rapidly growing energy requirements of Pakistan, the Government has adopted a coherent approach of Energy Security. The Energy Security Plan is aimed at not only adding new power generation sources but also diversifying and tapping all possible fuel sources for power generation.

It is estimated that Pakistan has a potential of generating more than 3000 MW of electricity through cogeneration from its existing sugar industry. It will not only offset greenhouse gas emissions but would also help in generating additional sources of clean energy in the country.

Government has taken initiative to promote power generation through environmental friendly and cost-effective means. The National Policy for Power Co-Generation by Sugar Industry (the Co-Gen Policy), is one of the major step towards achieving this aspiration. The main characteristic of Co-Gen Policy is its simplicity, which is key for attracting investment and making possible for achieving early commissioning of private power projects.

In order to facilitate prospective investors, the Private Power & Infrastructure Board has prepared "Guidelines for Processing Co-Generation Power Project Proposals", which I believe would help sugar mills in moving forward with their projects.

Today, Pakistan offers a secure and politically stable investment environment which is moving towards deregulation and open market economy. The Government invites investors to invest in the co-generation power sector and assures them of its fullest possible support in implementation of their projects.



## Secretary's Message

Pakistan is a country endowed with rich natural resources by the Allah Almighty. Alhumdolillah! these resources are being optimally exploited for the welfare and uplift of the people of Pakistan.



**Muhammad Ismail Qureshi**  
Secretary Water and Power

Many countries around the world are utilizing co-generation technology to produce electricity from their existing sugar industry. Sugar mills utilizing co-generation technology not only produce electricity as their primary output, but also produce sugar as bi-product.

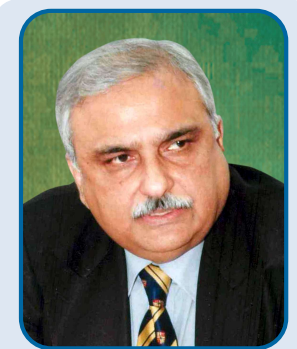
Realizing the importance of tapping the potential of sugar industry in contributing towards power generation, the Government of Pakistan has approved a National Co-Generation Policy. The National Co-Generation Policy envisages mainstreaming of co-generation electricity from our existing sugar industry in the development plans of the country. As PPIB has been assigned issuance of Letter of Support to interested sponsors, PPIB has prepared the "Guidelines for Processing Co-generation Power Project Proposals". This brochure presenting both the 'Co-Gen Policy' and the 'Guidelines for investors' would surely help investors in developing their Co-Generation projects.

## Managing Director's Message

The prevalent challenge faced by Pakistan today is to implement a colossal economic development programme and one of the major factors for achieving national self reliance is dependable supply of energy. Forecasts projections point out that by the year 2030 Pakistan would need power generation more than 100,000 MW whereas our current installed generation capacity stood barely above 19400 MW. To fill in the gap we need to tap all unconventional sources of electricity generation besides the conventional sources especially hydel and local coal. The National Policy for Power Co-Generation by sugar industries (the Co-Gen Policy) is an important step towards tapping the unconventional sources of electricity generation.

Here I must acknowledge the initiative of Ministry of Industries, Production and Special Initiatives who submitted a Summary to Economic Coordination Committee of the Cabinet and got approved the Co-Gen Policy. It would not be inappropriate to point out that assigning PPIB the implementation of Co-Gen Policy manifests the high level of confidence which the Government has reposed in PPIB's professionals.

Pursuant to Power Policy 1994, PPIB has succeeded in brining 15 IPPs with gross cumulative generation capacity of 4361 MW. Currently, pursuant to Policy for Power Generation Projects 2002 PPIB is processing a heavy project portfolio out of which eight projects with 1667 MW cumulative capacity have already succeeded in achieving Financial Close. I am hopeful that with the same zest and zeal PPIB will succeed again in implementing the Co-Gen Policy.



**Mohammad Yousuf Memon**  
Managing Director-PPIB



## Abbreviations

COD	Commercial Operation Date
Co-Gen	Co-Generation
Co-Gen Policy	National Policy for Power Co-Generation by Sugar Industry approved by ECC in November 2007
CPP	Capacity Purchase Price
CSA	Coal Supply Agreement
DISCO	Distribution Companies
ECC	Economic Coordination Committee of Cabinet
EIA	Environmental Impact Assessment
EPC	Engineering, Procurement and Construction
EPP	Energy Purchase Price
FSA	Fuel Supply Agreement
GOP	Government of Pakistan
IA	Implementation Agreement
ICB	International Competitive Bidding
IPP	Independent Power Producer
IRR	Internal Rate of Return
kV	Kilo Volt
kW	Kilo Watt
kWh	Kilo Watt Hour
LOI	Letter of Interest
LOS	Letter of Support
MW	Mega Watt
NEPRA	National Electric Power Regulatory Authority
NTDC	National Transmission and Despatch Company
O&M	Operation & Maintenance
PEPA	Pakistan Environmental Protection Agency
PEPCO	Pakistan Electric Power Company
PG	Performance Guarantee
PPA	Power Purchase Agreement
Policy 2002	Policy for Power Generation Projects year 2002
PPIB	Private Power and Infrastructure Board
PSMA	Pakistan Sugar Mills Association
PQD	Pre-Qualification Document
Rs	Pakistan Rupee
SCA	Sindh Coal Authority
TOR	Terms of Reference
US\$	United States Dollar
WAPDA	Water and Power Development Authority



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# Introduction

## 1.1 Prologue

Bagasse is a fibrous residue of cane stalk that is obtained after crushing and extraction of juice. It is environmental friendly, containing only 4% ash and no sulphur. It has a higher net calorific value (1,850 to 1,900 kcal/kg) than most brown coals expensively mined in the world.

## 1.2 Power Co-Generation

Co-Generation is a high-efficiency energy system that produces both electricity (or mechanical power) and valuable heat from a single fuel source. The potential to make electricity is utilized thereby reducing the cost of energy and pollution. Co-Generation projects based on bagasse are being set up world over.

## 1.3 Potential for Co-Generation

Pakistan is fifth largest sugarcane producer in the world. The potential for electricity production from such high level sugarcane production can be exploited by utilizing latest technology.

There are 83 sugar mills in the country with potential to supply above 3000 MW electricity to national grid in the coming years. (List given at Appendix – B)

## 1.4 Bagasse Co-Generation Options for Pakistan

Sugar mills remain idle during off-season and produce no energy at all. Investment in Co-Generation plants can only be economically viable, if plants operate throughout the year. As storing of bagasse is uneconomic, the plant requires a secondary fuel such as coal, etc. Hence the co-generation projects will be based on bagasse during the cane-crushing season (i.e. November to February) as main fuel; whereas from March to October on coal (imported or local), as the main fuel. This enables bagasse cogeneration plants to operate beyond the crushing season for up to 300-330 days/year. Moreover, sugar industry will be able to supply power to National Grid during winter season when the hydel generation is at its lowest ebb.





## National Policy for Power Co-Generation by Sugar Industry

- i) The tariff will be levelized for 30 years and will be available for 60 MW's or above capacity based on 28% net thermal efficiency.
- ii) For power and steam used in process by sugar mills, the contract capacity of 51.75 MW has been calculated based on weighted average gross output during season and off season less auxiliary power. By this calculation power utilized by sugar mills is not chargeable to Power Purchasers. During crushing season the power delivered will be lower than the contract capacity for which liquidated damages shall not apply and the capacity payment will be made on basis of available capacity. However, if the power producer fails to deliver the declared available capacity then liquidated damages shall apply.
- iii) The co-generation power projects will be developed on fast track basis and there will be no requirement of pre-qualification, feasibility study and Letter of Interest (LOI) by PPIB. The Sugar Industry will be issued Letter of Support (LOS) by PPIB after tariff has been determined by NEPRA.
- iv) Based on the above parameters, the Pakistan Sugar Mills Association (PSMA) will submit a feasibility report to NEPRA for determination of tariff, which NEPRA will decide within 45 days.
- v) The existing Standardized Power Purchase Agreement (PPA) & Implementation Agreement (IA) will be modified to provide for co-generation specific projects.
- vi) The incentives available to the Independent Power Plants under Policy for Power Generation Projects 2002 would be available to the Power Co-Generation units of Sugar Mills.
- vii) The Power generated by the Sugar Industry will be purchased by NTDC or DISCO concerned at agreed/negotiated and competitive rates to be approved by NEPRA. Power Sale / Purchase Agreements, valid during the life of the Power Co-Generation units, will be signed with Sugar Mills on the lines of the Agreements signed with the IPPs.
- viii) Bagasse and imported/local coal will be consumed as per requirement of the plant without any limitation of inter- changeability.



- ix) The sugar mills selected for power Co-Generation will be required to set up the plant on fast track basis but not later than 36 months of issuance of Letter of Support (LOS) since basic infrastructure is already in place.
- x) It will be the responsibility of the Sugar Mills to make all other arrangement like bank financing, purchase of land, procurement of machinery etc.
- xi) Such power co-generation plants/units, will not be treated as part of sugar industry, but as a separate entity for tax purposes.
- xii) The existing tariff rules and guidelines for the IPPs would be applicable for such power generation plants/units.

# Guidelines for Investors

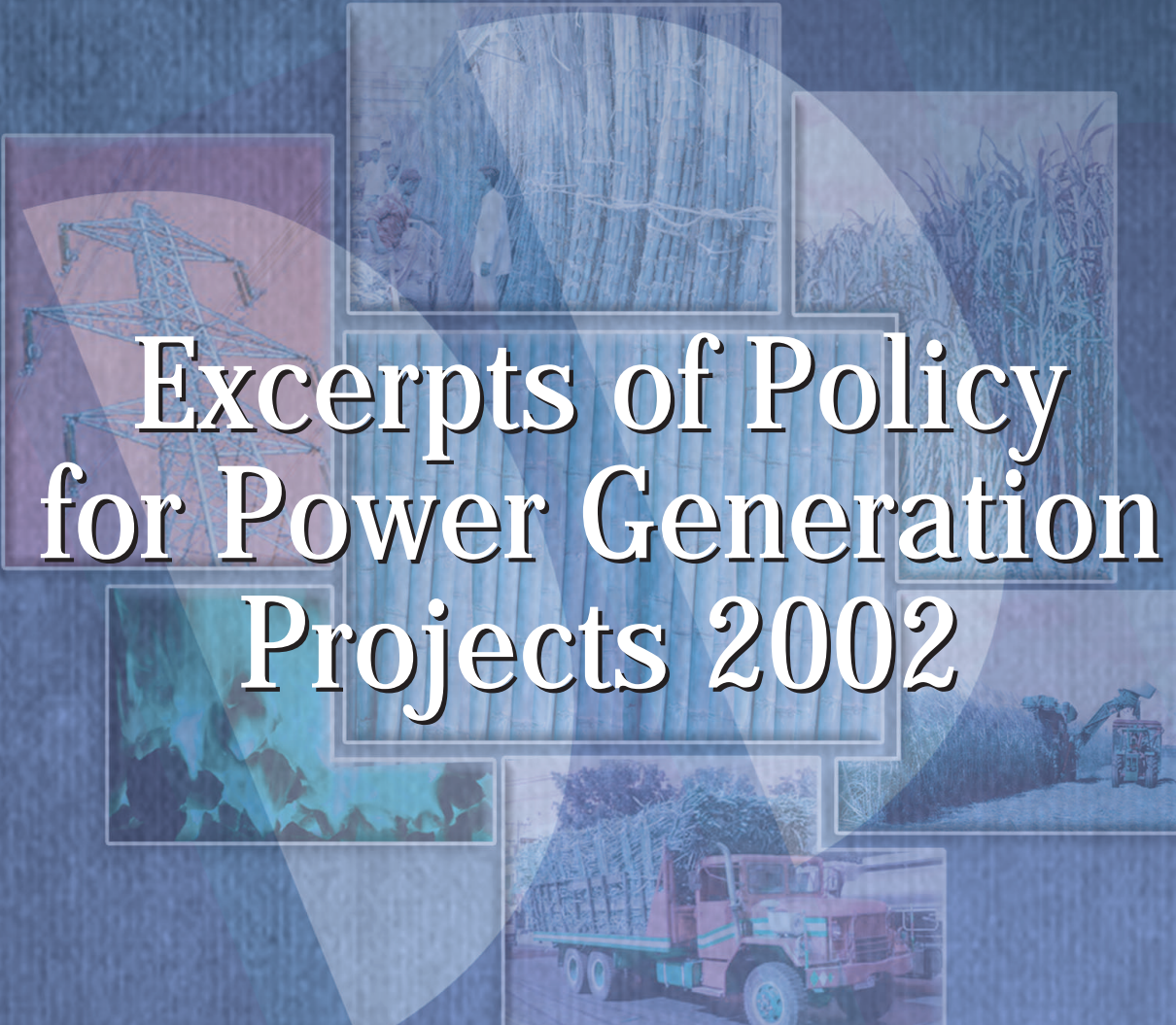
APPROVED BY PPIB BOARD

## Guidelines for Processing Co-Generation Power Project Proposals from Sugar Mills

1. Pakistan Sugar Mills Association (PSMA) shall approach NEPRA for tariff for Bagasse based Co-Generation Power Projects.
2. Based on the tariff worked out by NEPRA on PSMA's recommendations / feasibility study, the interested parties will register with PPIB after depositing the requisite fees, and submit a detailed proposal on the proposed project to PPIB.
3. The main sponsor for each proposed project must include an owner of a sugar mill. The project proposal must include documentary evidence to this effect.
4. PPIB would acknowledge the interest / proposal of sponsors and advise them to approach NEPRA for issuance of Generation License and Tariff Determination
5. After issuance of Generation License and determination of Tariff for specific project by NEPRA, the sponsors would communicate acceptance of the Tariff to PPIB.
6. PPIB shall advise the Sponsors to submit Performance Guarantee (PG) @ US\$ 5,000 per MW and Processing / Legal Fee of US\$ 100,000/-
7. Upon receipt of PG, Processing / Legal Fee and Milestones for project processing by PPIB, the Letter of Support (LOS) will be issued to the sponsors.
8. The Sponsors will be required to achieve Financial Close within 09 months from the date of issuance of LOS
9. Project Documents like IA, PPA, FSA. Loan Documents etc. will then be finalized between respective parties.



10. The Sponsors will have to set-up the project within 36 months after issuance of LOS.
11. Except as otherwise stated, the provisions of Policy for Power Generation Projects 2002, as amended from time to time, will be followed.
12. Bagasse based Co-Generation Power Projects shall be developed on fast track basis but shall not be considered part of Fast Track Initiatives of 2225 MW capacity earlier approved by ECC through its decision dated 4<sup>th</sup> January 2006 and as amended by ECC through its decisions dated 31<sup>st</sup> October 2006 and 28<sup>th</sup> June 2007.



# Excerpts of Policy for Power Generation Projects 2002

## Important Note:

The excerpts provided herein are given only for the facilitation of the investors. The information given herein is neither exhaustive nor binding on PPIB / Power Purchaser / NEPRA or any other GOP entity. The original Policy 2002 along with its approved amendments shall be consulted for any ambiguity and/or clarification.

# Regime of the Power Policy 2002

## Financial Regime

- I. Permission for power generation companies to issue corporate registered bonds.
- II. Permission to issue shares at discounted prices to enable venture capitalists to be provided higher rates of return proportionate to the risk.
- III. Permission for foreign banks to underwrite the issue of shares and bonds by the private power companies to the extent allowed under the laws of Pakistan.
- IV. Non-residents are allowed to purchase securities issued by Pakistani companies without the State Bank of Pakistan's permissions and subject to the prescribed rules and regulations.
- V. Abolition of 5% limit on investment of equity in associated undertakings.
- VI. Independent rating agencies are operating in Pakistan to facilitate investors in making informed decisions about the risk and profitability of the project company's Bonds/TFCs

## Fiscal Regime

- I. Customs duty at the rate of 5% on the import of plant and equipment not manufactured locally.
- II. No levy of sales tax on such plant, machinery and equipment, as the same will be used in production of taxable electricity.
- III. Exemption is already available from income tax including turnover rate tax and withholding tax on imports.
- IV. Repatriation of equity along with dividends is freely allowed, subject to the prescribed rules and regulations.
- V. Parties may raise local and foreign finance in accordance with regulations applicable to industry in general. GOP approval may be required in accordance with such regulations.
- VI. Maximum indigenization shall be promoted in accordance with the GOP policy.
- VII. Non-Muslims and Non-residents shall be exempted from payment of Zakat on dividends paid by the company.



## Relevant Additional Concessions/Amendments in Power Policy-2002

### A. Indexation of Foreign O&M Cost (variable and fixed) with US CPI

The foreign component of O&M Cost (variable and fixed) would be indexed with US CPI, effective from the month of application by the IPP to NEPRA for tariff determination, if it is demonstrated by the IPP to NEPRA that the inflation indexation is not already covered in the O&M contract.

### B. EPC Cost Escalation:

IPPs are expected to apply for tariff to NEPRA on the basis of reasonable assurance of 'fixed price EPC contract', while taking into account all timelines and milestones up to the Financial Closing. However, any legitimate cost escalation between the date of application to NEPRA (for tariff determination) and the Financial Closing, would be accounted for in the NEPRA-determined tariff by taking into consideration the period in which prices of EPC contract are fixed, and the timelines and milestones up to the Financial Closing (which are known to both the IPP & NEPRA at that time). These timelines and milestones would be recorded in the tariff determination. If any delay in meeting the milestones can be legitimately attributed to the Government, then justifiable escalation in tariff would be allowed by NEPRA.

### C. Currency Exchange Rate:

(i) To enable maximum competition from Suppliers and Contractors, the IPPs should not be exposed to impact of exchange rate variation between US dollars, Euros, Pounds Sterling and Japanese Yen upto Commercial Operation Date (COD). Consequences of this variation, whether resulting in increase or decrease in tariff, should be reflected in final tariff to be fixed at COD. EPC contracts denominated in these four currencies besides rupees should thus be accepted by NEPRA.

(ii) At the COD, the capital cost be fixed in US dollars based on actual currencies of EPC Contract accepted by NEPRA at the time of tariff determination, sources of financing, payments and actual exchange rates against rupee for the four currencies (US dollars, Euro, Pound Sterling and Japanese Yen) on the relevant dates. Towards this end IPPs should establish the relevant cost details to NEPRA with actual documents and proofs regarding EPC contract, sourcing of equipment and finances.

(iii) To broaden the access for debt financing, debt can be obtained by IPP in US Dollar, Pound Sterling, Euro and Yen. This should receive the same treatment as currently available for US dollar denominated debt.

(iv) As O&M costs are incurred subsequent to COD, O&M Cost Adjustment should continue to be based on exchange rate variations between Pak Rupee and US dollars.

(v) NEPRA should stop the practice of accepting EPC costs on the basis of quotations etc. Instead, they should base their determination on firm (non-reopenable) competitive price duly initialed/signed by the IPP/EPC contractors.

(vi) The Performance Guarantees to PPIB/GOP and Letter of Credits in favour of Power Purchaser may be accepted in Euro, Pound Sterling and Yen in addition to US\$.

### D. Return on Equity:

i) The Return on Equity should be allowed in one currency i.e. US dollars. All Return on Equity (for foreign exchange and rupee based equity) be converted to equivalent US dollars amount at reference exchange rate (as noted in NEPRA's determination) and adjusted for variations in US\$/Rs rates as presently being done for return on foreign component of equity.

### E. Pakistan Force Majeure:

The present policy of not guaranteeing payment obligations of Fuel Supplier should continue. However, the nation wide shortage of fuel to be recognized as Pakistan Political Force Majeure Event in the Security Package.



# Frequently Asked Questions (FAQs)

## Important Note:

The FAQs provided herein are given only for the facilitation of the investors.  
No information given herein shall be claimed binding on PPIB / Power  
Purchaser / NEPRA or any other entity of Government.



*Q. Whether the Co-Gen Policy would amend the Policy for Power Generation Projects (the Power Policy 2002) to process the co-generation power projects of sugar industry or is a separate stand alone policy?*

A. The Co-Gen Policy is a standalone policy. Nonetheless, the incentives available to IPPs under the Policy for Power Generation Projects 2002 (the Power Policy), and the guidelines for IPPs would also be available to the power projects under the Co-Gen Policy.

*Q. In light of the provisions of the ECC decision dated 4<sup>th</sup> January, 2006; PPIB was allowed to process power projects on Fast Track Basis to meet the gap within the cumulative capacity of 2225 MW. Whether the power projects of sugar industry (co-generation) fall within the above mentioned targeted capacity of the ECC decision or will these be processed separately?*

A. Bagasse based Co-Generation Power Projects shall be processed/developed separately on fast track basis but shall not be considered part of Fast Track Initiatives of 2225 MW capacity earlier approved by ECC through its decision dated 4<sup>th</sup> January 2006 because the Co-Gen Policy is an independent policy.

*Q. What will be the targeted capacity for Co-Gen Projects?*

A. Currently there is no specific cap on, or targeted capacity for projects under the Co-Gen Policy. All sugar mills in Pakistan proposing Co-Gen power projects of 60 MW or above, supported by power acquisition requests from NTDC would be eligible for applying to NEPRA for issuance of generation license. Notwithstanding however, Government of Pakistan, at any time may like to review or impose any cap if the power sector dynamics required it to do so.

*Q. Are there any criteria to declare the projects on Fast Track Basis?*

A. The bagasse based Co-Generation Power Projects shall not be declared Fast Track Projects, rather they would be processed on relatively faster track i.e. there would be no requirements of Pre-Qualification, Feasibility Study and Letter of Interest(LOI). As per the Co-Gen Policy they will be required to achieve Commercial Operations Date (COD) within 36 months after issuance of Letter of Support (LOS) from PPIB. Unlike Fast Track Projects they do not have any specific COD deadlines.

*Q. Whether the co-generation plants are required to be registered as separate legal entity”*

A. Co-Gen power projects may be registered as separate legal entity.

*Q. What is the minimum equity requirement to finance IPPs in Pakistan?*

A. The minimum equity requirement to finance IPPs in Pakistan is 20% of the total financial outlay of the project.

## Whom to Contact

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E-mail: asifali@ppib.gov.pk

# PPIB's Management







## PPIB's Management

Sr. No.	Name	Designation	Phone Number
1	Mohammad Yousuf Memon	Managing Director	9203142
2	N.A Zuberi	Director Projects	9202354
3	Shah Jahan Mirza	Director Finance & Policy	9217126
4	Sami Rafi Siddiqui	Director (HR/Admin & IT)	9217663
5	Asif Ali Abro	Director Projects-II	9203671
6	Abdul Majid Khan	Director Legal	9222425



# List of Sugar Mills in Pakistan

Disclaimer:

Although the information presented in this appendix is presented in good faith and believed to be correct, however PPIB makes no representation or warranties as to the accuracy, reliability of completeness of information.





# List of Sugar Mills in Pakistan

Sr. No.	Company Name & Address
1	ABDULLAH SUGAR MILLS LTD. 103/B-1, M.M. Alam Road, Lahore
2	ADAM SUGAR MILLS LTD.345-A/1, Gulberg- III, Opp. Wyeth Laboratories, Lahore
3	ASHRAF SUGAR MILLS LTD. 128 Tufail Road Lahore Cantt.
4	BABA FARID SUGAR MILLS LTD. Room # 101 & 102, 1st Floor panorama Centre, Raja Ghazanfar Ali Road, Karachi.
5	BROTHERS SUGAR MILLS LTD. 135- Upper Nal, Lahore
6	CHANAR SUGAR MILLS LTD. 194- Abu Bakar Block, New Garden Town Lahore
7	CHAUDHRY SUGAR MILLS LTD. 80-A, Abu Bakar Block, New Garden Town, Lahore
8	COLONY SUGAR MILLS LTD.Ismail aiwan-e-Science Building 205, Ferozepur Road, Lahore
9	CRESCENT SUGAR MILLS & DISTILLERY LTD. New Lahore Road, P.O Box # 11, Nishatabad, Faisalabad
10	ETHAD SUGAR MILLS LTD. 216, Upper Mall Bawa Park, Lahore
11	FATIMA SUGAR MILLS LTD. 2nd Floor, Trust Plaza, Opp. Telephone Exchange, LMQ Road, Multan
12	HUDA(FAUJI) SUGAR MILLS Ltd. Askari Villas #2, Army Housing Scheme, Sarwar Shaheed Road, Lahore
13	PECTO SUGAR MILLS LTD.1st Floor, Nawa-I-Waqt House 4-Sharae Fatima Jinnah Lahore.
14	G.SAMMUNDRI SUGAR MILLS LTD. Monnoo House 3, Montgomery Road, Lahore
15	HAMZA SUGAR MILLS LTD. 396 Jinnah Colony, Faisalabad
16	HAQ BAHU SUGAR MILLS LTD.90-B/3 Cannal Park Gulberg- II, Lahore
17	HASEEB WAQAS SUGAR MILLS LTD. 103/B-1, M.M. Alam Road, Lahore
18	HUNZA SUGAR MILLS (PVT.) LTD. 31/7-A, Abubakar Block, Garden Town Lahore
19	HUSEIN SUGAR MILLS LTD. 30-A/E-1, Old ECC Gulberg III, Back to Qadhafi Stadium Lahore
20	INDUS SUGAR MILLS LTD. 93-B, New Muslim Town, Lahore.
21	ITTEFAQ SUGAR MILLS LTD. 40-B II, Gulberg III, Lahore.
22	J.D.W SUGAR MILLS LTD. 17- Abid Majeed Road, Lahore Cantt.
23	KAMALIA SUGAR MILLS LTD. C/o Punjab Beverages Co. Pvt Ltd. Nisar Colony, Samundri Road, Faisalabad
24	KASHMIR SUGAR MILLS LTD. 40-B II, Gulberg III, Lahore.
25	KOHINOOR SUGAR MILLS LTD. 29-G, Gulberg II, Lahore.
26	THE THAL INDUSTRIES CORP.LTD.LAYYAH SUGAR MILLS, 17-G, Gulberg III, Lahore
27	MADINA SUGAR AND CHEMICALS LTD. Gate No.3, The University of Faisalabad, Sargodga Road, Faisalabad.
28	NATIONAL SUGAR MILLS LTD.146 M Block, Gulberg III, Lahore.
29	NOON SUGAR MILLS LTD.6th Floor, EFU Building, Jail Road Lahore
30	PAHRIANWALI SUGAR MILLS LTD.F-1/14, Canal Cottage, New Muslim Town Lahore
31	PATTOKI SUGAR MILLS LTD.T-09, 3rdFloor, Hafeez Centre 75-E/1, Main Boulevard, Gulberg III, Lahore.
32	PUNJAB SUGAR MILLS LTD. 20-E/1 (C) Gulberg -III, Lahore
33	RAMZAN SUGAR MILLS LTD. 7-A, New Muslim Town, Lahore
34	SHAHTAJ SUGAR MILLS LTD. 72/C-1, Gulberg III, Lahore.
35	SHAKARGANJ MILLS LTD. Managmnet house, Toba Tek Singh Road, Jhang
36	SHEIKHOO SUGAR MILLS LTD. 11-Commercial Area, L.C.C.H.S Lahore Cantt
37	TANDLIANWALA SUGAR MILLS LTD. 32-N-A, Gulberg - II, Industrial Area, Lahore.
38	UNITED SUGAR MILLS LTD.17-Abid Majeed Road, Lahore Cantt
39	YOUSAF SUGAR MILLS LTD.103/B-1, M.M. Alam Road, Lahore
40	CHISHTIA SUGAR MILLS LTD. 88-A, Cannal Park, Gulberg II, Lahore.
41	G.B (PASRUR) SUGAR MILLS LTD. 88-A, Cannal Park, Gulberg II, Lahore.



Sr. No.	Company Name & Address
42	MAKKAH SUGAR MILLS LTD. 90-B/3 Cannal Park Gulberg- II, Lahore
43	BANNU SUGAR MILLS LTD. Serai Naurang District Bannu
44	CHASHMA SUGAR MILLS LTD. University Road, D.I.Khan
45	CHASHMA (Expansion) SUGAR MILLS LTD. University Road, D.I. Khan
46	FRONTIER SUGAR MILLS & DISTILLERY LTD.
47	KHAZANA SUGAR MILLS (PVT.)LTD. Charsada Road, P.O.Box 88, Peshawar
48	PREMIER SUGAR MILLS & DISTILLERY COMPANY LTD. Mardan
49	TANDLIANWALA (ZAMAND) SUGAR MILLS LTD.
50	SALEEM SUGAR MILLS LTD.
51	AL-ABBAS SUGAR MILLS LTD.Pardesi House, Survey No. 2/1, R.Y -16, Old Queens Road, Karachi
52	AL-ASIF SUGAR MILLS LTD. Dewan Farooq Motors, Block 'A' 7th Floor, Finance & Trade Centre, Shahr-e-Faisal Karachi
53	AL-NOOR SUGAR MILLS LTD. 96-A, Sindhi Muslim Society Karachi
54	ANSARI SUGAR MILLS LTD. 41-K, Block 6, P.E.C.H.S, Karachi
55	ARMYWELFARE SUGAR MILLS LTD.Army Welfare Trust AWT Plaza the Mall Rawalpindi
56	BAWANY SUGAR MILLS LTD. Dewan Farooq Motors, Block 'A' 7th Floor, Finance & Trade Centre, Shahr-e-Faisal Karachi
57	DEWAN SUGAR MILLS LTD. Dewan Farooq Motors, Block 'A' 7th Floor, Finance & Trade Centre, Shahr-e-Faisal Karachi
58	DEWAN KHOSKI SUGAR MILLS LTD. Dewan Farooq Motors, Block 'A' 7th Floor, Finance & Trade Centre, Shahr-e-Faisal Karachi
59	DIGRI SUGAR MILLS LTD. 48 J/1 Block 6, P.E.C.H.S. Karachi
60	FARAN SUGAR MILLS LTD. 3rd Floor, Bank Road House # 1, Habib Square, M.A Jinnah Road, Karachi
61	GHOTKI SUGAR MILLS (PVT) LTD. 16-C, Gulberg II, Lahore
62	HABIB SUGAR MILLS LTD. 4th Floor, Imperial Courts Dr. Zaiuddin Ahmed Road, Karachi
63	KHAIRPUR SUGAR MILLS LTD. Suit # 3, Hill Top Arcade 1st Floor, Plot # 4D, Gizri Boulevard, DHA Phase - IV Karachi
64	LARR SUGAR MILLS LTD. 16-E, Block 6, Rashid Minhas Street, P.E.C.H.S Karachi
65	MATIARI SUGAR MILLS LTD. C- 48, KDA Scheme No. 1 Karachi
66	MEHRAN SUGAR MILLS LTD. 8th Floor, Adamjee House, I.I Chundrigar Road, Karachi.
67	MIRPURKHAS SUGAR MILLS LTD. 2nd Floor, Modren Motors House, Beaumont Road, Karachi
68	MIRZA SUGAR MILLS LTD. 10th Floor, Lakson Square Building No. 1, Sarwar Shaheed Road, Karachi
69	NAJMA SUGAR MILLS LTD. F-58, Park Lane Block -5, Clifton, Karachi
70	NAUDERO SUGAR MILLS (PVT.)LTD. 2nd Floor, Block -4, Hockey Club of Pakistan Stadium Karachi
71	PANGRIO SUGAR MILLS LTD. 10th Floor, Lakson Square Building No. 1, Sarwar Shaheed Road, Karachi
72	RANIPUR SUGAR MILLS (PVT.)LTD. House # 23-F/1, Block # 6, P.E.C.H.S, Shahr-e-Faisal, Karachi
73	SAKRAND SUGAR MILLS LTD. 41-K, Block 6, P.E.C.H.S, Karachi
74	SANGHAR SUGAR MILLS LTD. 101-Ocean Centre Talpur Road, Karachi
75	SERI SUGAR MILLS LTD. 1st Floor, Hassan Ali Centre, Opp. M.W. Tower M.A Jinnah Road, Karachi
76	SHAHMURAD SUGAR MILLS LTD. 96-A, Sindhi Muslim Society Karachi
77	SINDABADGAR'S SUGAR MILLS LTD. 209, 2nd Floor, Progressive Plaza, Beaumont Road, Karachi
78	T.M.K SUGAR MILLS LTD.1st Floor, Hassan Ali Centre, Opp. M.W. Tower M.A Jinnah Road, Karachi
79	THARPARKAR SUGAR MILLS LTD. C-27, Beverly Estate, Plot # F-24, Block -9, Kahkashan, Clifton, Karachi
80	KIRAN SUGAR MILLS LTD.
81	DADU SUGAR MILLS LTD.
82	THATTA SUGAR MILLS LTD.
83	BACHANI SUGAR MILLS LTD.

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