



UNITY FOODS LIMITED
— food for life! —



Committed to **Growth**

Unaudited Financial Statements
For The Third Quarter Ended
September 30, 2018



UNITY FOODS LIMITED

— food for life! —

Condensed Interim Financial Position (Un-Audited)
For the Quarter Ended September 30, 2018



UNITY FOODS LIMITED
Food for life

EDIBLE OIL BUSINESS SEGMENT

Dastak

*Lazzat aur
Aitemaad ki...*



VITAMINS
A, D & E



OMEGA 3 & 6



DOUBLE
REFINED





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COMPANY INFORMATION

Board of Directors

Abdul Majeed Ghaziani	Chairman-Non-Executive
Muhammad Farrukh	Chief Executive
Safdar Sajjad	Non-Executive
Muneer S. Godil	Independent
Abdul Hafeez	Non-Executive
Sheikh Ali Baakza	Non-Executive
Aamir Shehzad	Executive*

* Mr. Aamir Shehzad has been appointed as Executive Director on October 09, 2018 in place of Mr. Muhammad Zain Sardar.

Audit Committee

Muneer S. Godil	Chairman
Safdar Sajjad	
Abdul Hafeez	

Human Resource & Remuneration Committee

Muneer S. Godil	Chairman
Safdar Sajjad	
Abdul Hafeez	

Chief Financial Officer

Muhammad Farrukh Jhangda**

** Mr. Farrukh Jhangda has been appointed as Chief Financial Officer on October 22, 2018 in place of Mr. Muhammad Amin Hussain.

Company Secretary

Syed Muhammad Tariq Nabeel Jafri

External Auditor

Naveed Zafar Ashfaq Jaffery & Co.
Chartered Accountants
1st Floor, Modern Motors House
Beaumont Road
Karachi.

Internal Auditor (Out Sourced)

EY Ford Rhodes
Chartered Accountants
5th Floor, Progressive Plaza, Beaumont Road
Karachi.

Bankers

Al Baraka Bank Limited
Habib Metropolitan Bank Limited
Habib Bank Limited
National Bank of Pakistan
MCB Bank Limited
Meezan Bank Limited
Bank Alfalah Limited
Dubai Islamic Bank Limited



COMPANY INFORMATION

Legal Advisor	Mohsin Tayebaly & Co. 1st Floor, Dime Centre, BC-4, Block-9 Kehkashan, Clifton, Karachi -75500 Phone # +92-21 111-682-529
Share Registrar	F.D. Share Registrar (SMC-Pvt) Ltd 17th Floor, Saima Trade Tower A, I.I Chundrigar Road, Karachi Phone # +92-21 32271905-6
Registered Office	Unity Tower, Plot # 8-C, Block-6, PECHS Karachi 75400. Phone No. +92 21 34373605-607, 34388666, 34387666 Fax No +92 21 34373608
Email	info@unityfoods.pk
Website	www.unityfoods.pk
Business	Import of Oil Seeds, Solvent Extraction, Refining, Marketing of Edible Oil, processing of ancillary and by-products.
Status of Company	Public Listed Company (PLC)
Company Registration number	K-0023133
National Tax Number	0698412-6
Contact Person	Syed Muhammad Tariq Nabeel Jafri
Phone No.	+92-21 34373605-607
Email	info@untiyfoods.pk
Factories	Solvent Extraction Plant and Pellitising Mills N-27 / B, N-27 / C & N-37 / A Site Area, Kotri District Hyderabad Oil Refinery Plot # E-32 SITE Area, Karachi





UNITY FOODS LIMITED
food for life

ANIMAL FEED BUSINESS SEGMENT



پیورکھلاؤ، پیداوار اور منافع بڑھاؤ





DIRECTORS' REPORT

On behalf of the Board of Directors I am pleased to present the Directors' Report for the quarter ended September 30, 2018.

During the three month period ended September 30, 2018 the Company has progressed well as per its business plan with both solvent plant and edible oil refinery operating at optimal levels.

Your company's topline gross sales number has appreciated significantly this quarter, compared to last quarter of fiscal year 2018. The company reported sales of Rs. 3.11 billion as compared to Rs. 2.1 billion in the last quarter, an increase of 48%. Margins remained under pressure due to continued clearing of inventory of seeds that was purchased at higher prices at the beginning of last quarter of fiscal year 2018.

However, the prices of soyabean seeds and palm oil have bottomed out and we expect normalized margins for the next three quarters that will improve the bottom line earnings of the company.

Alhamdulillah, market acceptance of your company's branded edible oil "Dastak" has been very encouraging since its launch in September this year. The company now has over 80 distributors in place for supply of Dastak to the market and orders for the month of October are clocking in at 4.5 times more than what the company received in September. Besides Karachi, sales offices and warehouses have become operational in Lahore, Multan, Hyderabad and Islamabad.

Marketing plan has been finalized with TVC to be launched in upcoming quarter of 2018. Other marketing material has already been sent out to various outlets in Karachi. The company is also launching stall activation activity targeting more than 20 major markets in the city.

Inshallah, with the concerted efforts of our sales and marketing team, Dastak will achieve the visibility that we are targeting. With respect to the potential acquisitions announcements made by UFL in the last quarter, alhamdulillah, we are progressing well with the due diligence of Sunridge (Pvt) Ltd and the Edible Oil Refinery with 500 Tons per Day capacity. Inshallah, barring any unforeseen event, we expect these acquisitions to close by end of calendar year 2018.

We expect that with timely closure of the above acquisitions, UFL's gross sales number will continue to grow January onwards, for the fiscal year 2019.

Summary of financial operations of the Company for the Quarter ended September 30, 2018 is provided below:

Description	(Rupees)
Net Sales	3,109,564,275
Cost of Sales	(2,888,678,536)
Gross Profit	220,885,739
Selling and Distribution Expenses	(31,133,580)
Administrative Expenses	(28,732,134)
Other Operating Expenses	(23,636,102)
Total Selling and Distribution, Administrative and Other Operating Expenses	(83,501,816)
Operating Profit Before Finance Cost	139,843,277
Finance Cost	(36,910,890)
Profit Before Taxation	102,932,387
Taxation	8,313,120
Profit After Taxation	111,245,507
EPS (Basic and Diluted)	0.66





Acknowledgements

We would like to take this opportunity to thank the Pakistan Stock Exchange, the SECP and the CDC for their continued support and cooperation towards the Company. We hope that this support would continue in the future as well.

We would also like to thank our dedicated and talented team of executives, staff and workers for the hard work put in during the period. We expect continued efforts from our employees to attain higher goals going forward.

For and on behalf of the Board

Muhammad Farrukh
Chief Executive

Abdul Majeed Ghaziani
Chairman

Karachi:
29 October, 2018







UNITY FOODS LIMITED
Food for life

بھکر یہ ہم پاکستان اسٹاک ایکسچینج، ایس ای سی پی اور سی ڈی سی کے شکرگزار ہیں کہ انہوں نے کمپنی کے ساتھ مسلسل تعاون کو جاری رکھا۔ ہم مستقبل میں بھی اسی تعاون کی اُمید رکھتے ہیں۔

ہم اپنے ایگزیکٹوز، ملازمین اور دکرز کی انتھک جدوجہد کے بھی شکرگزار ہیں۔ ہم اپنے ملازمین کی جانب مستقبل میں بھی مزید کوششوں کی اُمید کرتے ہیں۔


عبدالجید غازیانی
چئیرمین

بورڈ کی طرف سے

محمد فرخ
چیف ایگزیکٹو

کراچی
29 اکتوبر 2018ء



**ڈائریکٹرز کی رپورٹ :**

بورڈ آف ڈائریکٹرز کی طرف سے میں 30 ستمبر 2018 کو ختم ہونے سے ماہی کیلئے ڈائریکٹرز کی رپورٹ پیش کرتے ہوئے خوش محسوس کرتا ہوں۔

30 ستمبر 2018 کو ختم شدہ ماہی کے دوران کمپنی نے اپنی کاروباری منصوبہ بندی کے مطابق مناسب پیش رفت کی ہے اور اس کے سالوینٹ پلانٹ اور کھانے کا تیل صاف کرنے کا کارخانہ مناسب سطح پر کام کر رہے ہیں۔

مالی سال 2018 کی آخری سہ ماہی کے مقابلے میں اس سہ ماہی میں آپ کی کمپنی کی مجموعی سٹیز میں خاطرہ خواہ اضافہ ہوا ہے۔ گزشتہ سہ ماہی کے 2.1 ملین روپے کے مقابلے میں سٹیز 48% اضافے کے ساتھ 3.11 بلین روپے تک جا پہنچی ہیں۔ مالی سال 2018 کی آخری سہ ماہی کے آغاز میں منسلک داموں خریدے گئے بیجوں کی وجہ سے منافع جات دباؤ میں رہا۔

البتہ، سویا بین بیجوں اور پام آئل کی قیمتوں میں کمی آئی ہے اور ہمیں اُمید ہے کہ آئندہ تین سہ ماہی کے دوران منافع جات میں بہتری آئے گی جس سے کمپنی کی آمدنی میں اضافہ ہوگا۔

اللہ! آپ کی کمپنی کی جانب سے اس سال ستمبر میں "دستک" کے نام سے کھانے کے تیل کا براڈ منٹعارف کرایا گیا جس کو مارکیٹ میں بہت زیادہ پذیرائی ملی ہے۔ دستک کی پکائی کیلئے کمپنی کے 80 سے زیادہ ڈسٹری بیوٹرز مصروف عمل ہیں اور ستمبر کے مقابلے میں اکتوبر میں کمپنی کو 4.5 گنا زیادہ آرڈرز موصول ہوئے ہیں۔ کراچی کے علاوہ لاہور، ملتان، حیدرآباد اور اسلام آباد میں بھی سٹیز آفس اور بیرونی ڈسٹری بیوٹرز فعال ہو گئے ہیں۔

2018 کی آنے والی سہ ماہی میں ٹی دی اشتہار کے ساتھ مارکیٹنگ پلان کو حتمی شکل دے دی گئی ہے۔ اس کے علاوہ کراچی کے مختلف آؤٹ لٹس پر دیگر مارکیٹنگ ممبریل کو بھی نصب کر دیا گیا ہے۔ کمپنی شہر کی 20 سے زائد بڑی مارکیٹوں میں اسٹال کی سہولت بھی متعارف کر رہی ہے۔

انشاء اللہ! ہماری سٹیز اور مارکیٹنگ ٹیم کی انتھک کوششوں سے دستک کو وہ مقام حاصل ہوگا جس کی ہمیں اُمید ہے۔ جیسا کہ گزشتہ سہ ماہی میں یونی فوڈز لمیٹڈ کی جانب سے اعلان کیا گیا، ہم سرج (پرائیویٹ) لمیٹڈ اور 500 فن پومیکھانے کا تیل صاف کرنے کے کارخانے کے حصول کی جانب گامزن ہیں۔ انشاء اللہ! اگر کسی نایابہ صورت حال کا سامنا نہ ہو تو ہم سال 2018ء کے آخر تک ان کمپنیوں کو خریدنے کی اُمید رکھتے ہیں۔

ہم مذکورہ بالا کمپنیوں کے حصول کو مد نظر رکھتے ہوئے اُمید رکھتے ہیں کہ مالی سال 2019ء کیلئے بنوری کے بعد یونی فوڈز کی مجموعی سٹیز میں اضافہ ہوگا۔

30 ستمبر 2018 کو ختم شدہ سہ ماہی کیلئے کمپنی کے مالی حسابات کی تفصیلات ذیل میں فراہم کی گئی ہے:

(Rupees)	Description
3,109,564,275	نیت سٹیز
(2,888,678,536)	سٹیز کی قیمت
220,885,739	مجموعی منافع
(31,133,580)	ڈسٹری بیوٹرز اور سیلنگ کے اخراجات
(28,732,134)	انتظامی اخراجات
(23,636,102)	دیگر اخراجات
(83,501,816)	مجموعی طور پر سیلنگ اور ڈسٹری بیوٹرز، انتظامی اور دیگر اخراجات
139,843,277	فنانس کی قیمت سے پہلے منافع
(36,910,890)	فنانس کی قیمت
102,932,387	قبل از ٹیکس منافع
8,313,120	ٹیکسیشن
111,245,507	بعد از ٹیکس منافع
0.66	ای پی ایل (بنیادی اور ڈائریکٹرز)



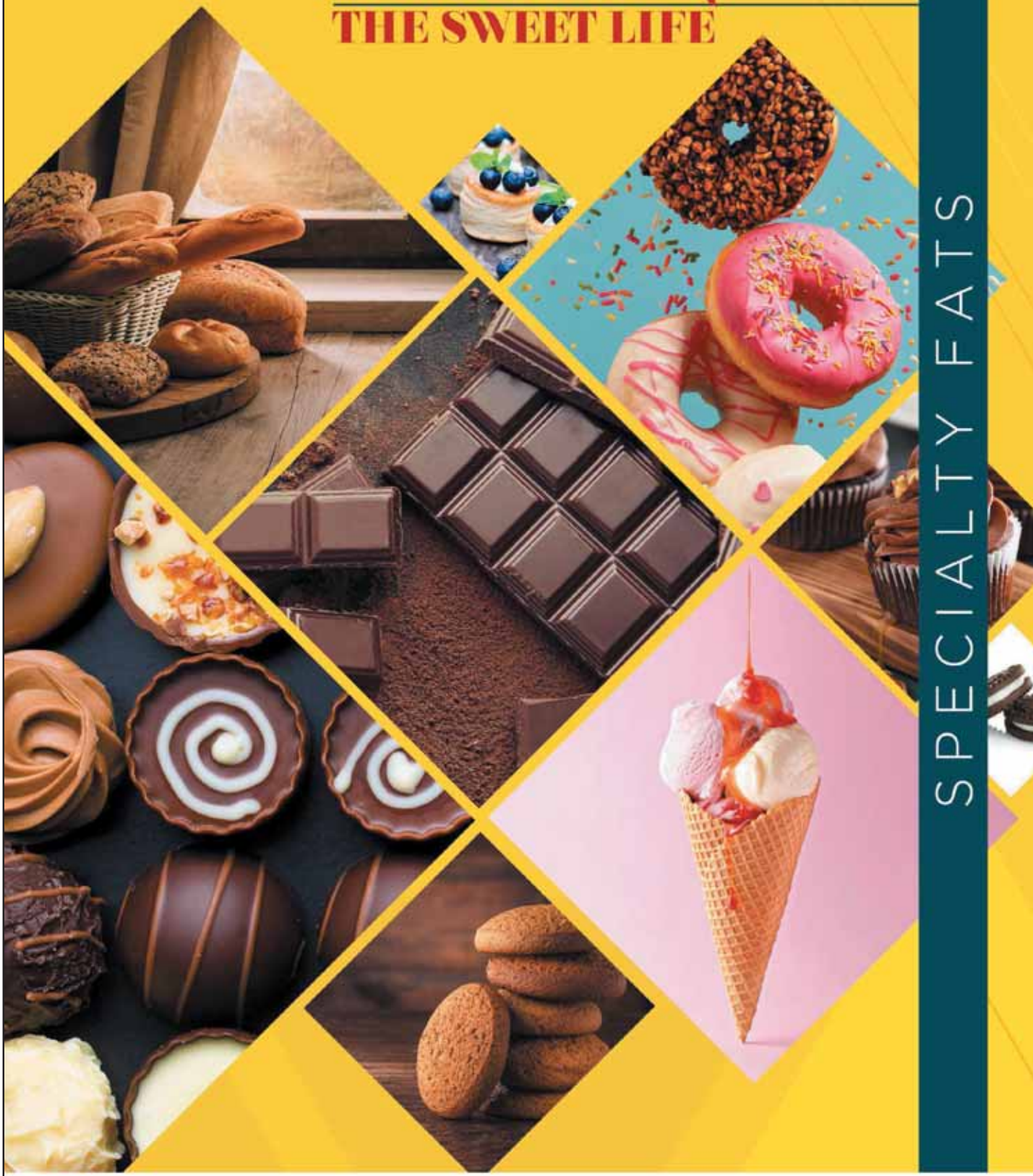


UNITY FOODS LIMITED

— food for life! —

SPECIALTY FATS BUSINESS SEGMENT

CELEBRATING THE SWEET LIFE



SPECIALTY FATS



UNITY FOODS LIMITED

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UNITY FOODS LIMITED
Condensed Interim Balance Sheet
As at September 30, 2018

	Note	September 30, 2018 (Un-Audited)	June 30, 2018 (Audited)
		----- (Rupees) -----	
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized capital			
170,000,000 (June 30, 2018: 170,000,000) ordinary shares of Rs. 10 each		1,700,000,000	1,700,000,000
Issued, subscribed and paid-up capital		1,690,500,000	1,690,500,000
Unappropriated profit		194,663,165	83,417,658
		1,885,163,165	1,773,917,658
Current liabilities			
Trade and other payables		1,115,561,210	1,744,791,482
Accrued mark-up		20,978,216	9,549,688
Short term borrowings		1,539,994,062	616,198,108
Loan from related party		1,698,685,648	422,725,648
		4,375,219,136	2,793,264,926
Contingencies and commitments	5		
Total equity and liabilities		6,260,382,301	4,567,182,584
ASSETS			
Non-current assets			
Property, plant and equipment	4	1,514,948,415	1,521,820,847
Intangible assets		5,408,946	5,703,979
Long term deposit		25,000	25,000
Deferred tax		32,032,219	23,719,099
		1,552,414,580	1,551,268,925
Stock-in-trade		2,185,511,835	1,479,257,110
Trade debts		1,887,376,586	1,148,211,099
Advances, deposits and short term prepayments		248,501,027	107,098,427
Other receivables		25,451,004	30,995,650
Sales tax receivable		202,555,261	143,749,417
Taxation - net of provision		155,838,644	96,643,514
Cash and bank balances		2,733,364	9,958,442
		4,707,967,721	3,015,913,659
Total assets		6,260,382,301	4,567,182,584

The annexed notes from 1 to 7 form an integral part of these condensed interim financial information.

Abdul Majeed Ghaziani
Chairman

Muhammad Farrukh
Chief Executive Officer


Muhammad Farrukh Jhagda
Chief Financial Officer





UNITY FOODS LIMITED
Condensed Interim Profit and Loss Account (Un-Audited)
For the Quarter Ended September 30, 2018

	September 30, 2018	September 30, 2017
	----- (Rupees) -----	
Net Sales	3,109,564,275	-
Cost of sales	(2,888,678,536)	-
Gross profit	220,885,739	-
Selling and distribution expenses	(31,133,580)	-
Administrative expenses	(28,732,134)	(8,590,549)
Other operating expenses	(23,636,102)	-
	(83,501,816)	(8,590,549)
Other income	2,459,354	251
Operating profit / (loss) before finance cost	139,843,277	(8,590,298)
Finance cost	(36,910,890)	(1,462)
Profit / (loss) before taxation	102,932,387	(8,591,760)
Taxation	8,313,120	-
Profit / (loss) after taxation	111,245,507	(8,591,760)
Basic and diluted earnings / (loss) per share	0.66	(2.12)

The annexed notes from 1 to 7 form an integral part of these condensed interim financial information.


Abdul Majeed Ghaziani
Chairman


Muhammad Farrukh
Chief Executive Officer


Muhammad Farrukh Jhagda
Chief Financial Officer




UNITY FOODS LIMITED


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UNITY FOODS LIMITED
Condensed Interim Statement of Comprehensive Income (Un-Audited)
For the Quarter Ended September 30, 2018

	September 30, 2018 ----- (Rupees) -----	September 30, 2017 -----
Profit / (loss) after taxation for the period	111,245,507	(8,591,760)
Other comprehensive income for the period	-	-
Total comprehensive income / (loss) for the period	111,245,507	(8,591,760)

The annexed notes from 1 to 7 form an integral part of these condensed interim financial information.


Abdul Majeed Ghaziani
Chairman


Muhammad Farrukh
Chief Executive Officer



Muhammad Farrukh Jhagda
Chief Financial Officer




UNITY FOODS LIMITED
Condensed Interim Cash Flow Statement (Un-Audited)
For the Quarter Ended September 30, 2018

	September 30, 2018	September 30, 2017
	(Rupees)	
Cash flows from operating activities		
Profit / (loss) before taxation	102,932,387	(8,591,760)
Adjustments for:		
Depreciation	13,855,209	-
Amortization	295,033	-
Finance cost	36,910,890	1,462
	153,993,520	(8,590,298)
Changes in working capital		
<i>(Increase) / decrease in current assets:</i>		
Stock in trade	(706,254,725)	-
Trade debts	(739,165,487)	-
Sales tax receivable	(58,805,844)	-
Advances, deposits and short term prepayments	(141,402,600)	-
Other receivables	5,544,646	(4,750,000)
	(1,640,084,011)	(4,750,000)
<i>(Decrease) / Increase in current liabilities:</i>		
Trade and other payables	(629,230,271)	12,841,467
	(2,115,320,762)	(498,831)
Cash used in operating activities	(2,115,320,762)	(498,831)
Taxes paid	(59,195,131)	(26)
Finance cost paid	(25,482,362)	(1,462)
Net cash used in operating activities	(2,199,998,255)	(500,319)
Cash flows from investing activities		
Purchase of property, plant and equipment	(6,982,777)	-
Net cash used in investing activities	(6,982,777)	-
Cash flows from financing activities		
Loan from related party	1,275,960,000	-
Net cash generated from financing activities	1,275,960,000	-
Net decrease in cash and cash equivalents	(931,021,032)	(500,319)
Cash and cash equivalents at the beginning of the period	(606,239,666)	1,751,068
Cash and cash equivalents at the end of the period	(1,537,260,698)	1,250,749
CASH AND CASH EQUIVALENTS COMPRISE OF:		
Cash and bank balances	2,733,364	1,250,749
Short term borrowings - Secured	(1,539,994,062)	-
	(1,537,260,698)	1,250,749

The annexed notes from 1 to 7 form an integral part of these condensed interim financial information.


Abdul Majeed Ghaziani
Chairman


Muhammad Farrukh
Chief Executive Officer


Muhammad Farrukh Jhagda
Chief Financial Officer



UNITY FOODS LIMITED

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UNITY FOODS LIMITED
Condensed Interim Statement of Changes in Equity (Un-Audited)
For the Quarter Ended September 30, 2018

	Issued, subscribed and paid-up capital	Unappropriated profit / (loss)	Total
	----- (Rupees) -----		
Balance as at July 01, 2017	40,500,000	(38,098,767)	2,401,233
Total Comprehensive loss for the period ended September 30, 2017	-	(8,591,760)	(8,591,760)
<i>Other comprehensive income</i>	-	-	-
Total comprehensive loss for the period	-	(8,591,760)	(8,591,760)
Balance as at September 30, 2017	-	(8,591,760)	(8,591,760)
Balance as at July 01, 2018	1,690,500,000	83,417,658	1,773,917,658
Total Comprehensive Income for the period ended September 30, 2018	-	111,245,507	111,245,507
<i>Other comprehensive income</i>	-	-	-
Total comprehensive income for the period	-	111,245,507	111,245,507
Balance as at June 30, 2018	1,690,500,000	194,663,165	1,885,163,165

The annexed notes from 1 to 7 form an integral part of these condensed interim financial information.

Abdul Majeed Ghaziani
Chairman

Muhammad Farrukh
Chief Executive Officer

Muhammad Farrukh Jhagda
Chief Financial Officer



UNITY FOODS LIMITED
Notes to the Condensed Interim Financial Information (Un-Audited)
For the Quarter Ended September 30, 2018

1. THE COMPANY AND ITS OPERATIONS

- 1.1** Unity Foods Limited (the "Company") was incorporated in Pakistan as a Private Limited Company under the Companies Ordinance, 1984 in 1991 and subsequently converted to a Public Limited company on June 16, 1991. Shares of the company are listed on the Pakistan Stock Exchange on February 01, 1994. The principal business of the company has been changed from yarn manufacturing to edible oil extraction, refining and related businesses. The registered office of the company is situated at Unity Tower, Plot # 8 C, Block-6, P.E.C.H.S., Karachi 75400.

2. BASIS OF PREPARATION

2.1 Statement of Compliance

This condensed interim financial information of the Company for the quarter ended September 30, 2018 is unaudited and has been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- i) International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- ii) Provisions of and directives issued under the Companies Act, 2017.

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

The financial statements are presented in Pakistan Rupees which is the functional currency of the Company and figures are rounded off to the nearest Rupees.

2.2 ACCOUNTING POLICIES

The accounting policies and the methods of computation adopted in the preparation of this condensed interim financial information are same as those applied in the preparation of the financial statements for the year ended June 30, 2018.

3. ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

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

Judgments and estimates made by management in the preparation of these condensed interim financial information are the same as those that were applied to the financial statements as at and for the year ended June 30, 2018.

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2018.

4 PROPERTY, PLANT AND EQUIPMENT

	(Un-Audited) September 30, 2018	(Audited) June 30, 2018
	----- (Rupees) -----	
Operating fixed assets	1,388,132,720	1,398,635,143
Capital work-in-progress	126,815,695	123,185,704
	<u>1,514,948,415</u>	<u>1,521,820,847</u>





5 CONTINGENCIES AND COMMITMENTS

5.1 Contingencies

There has been no change in status of contingency reported in the financial statements for the year ended June 30, 2018.

5.2 Commitments

Commitments under Letter of Credit for stock-in-trade as at September 30, 2018 is amounting to Rs. 454.76 million (June 30, 2018: 765.89)

6 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

Related parties comprise of associated companies, directors of the Company, companies in which directors also hold directorship, related group companies, key management personnel and staff retirement benefit funds. All transactions with related parties have been carried out on arm's length basis. No remuneration was paid to chief executive and directors.

Details of transactions with related parties, other than those which have been specifically disclosed elsewhere in this condensed interim financial information, are as follows:

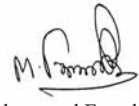
	(Un-Audited) September 30, 2018	(Un-Audited) September 30, 2017
	----- (Rupees) -----	
Transactions with related party		
Associated companies		
Purchases	90,732,615	-
Sales	267,228,358	-
Loan from related parties		
Loan received	1,521,160,000	-
Loan repaid	245,200,000	-
	(Un-Audited) September 30, 2018	(Audited) June 30, 2018
Balance receivable from / payable to related parties:		
Trade receivable in respect of sale of goods to associated company	441,087,522	173,859,164
Trade payable in respect of purchase of goods from associated company	27,384,088	-
Advance to associated company against purchase of goods	-	63,348,827

7 DATE OF AUTHORISATION FOR ISSUE

These condensed interim financial statements were authorised for issue on 29 October, 2018 by the Board of Directors of the Company.


Abdul Majeed Ghaziani
Chairman


Muhammad Farrukh
Chief Executive Officer


Muhammad Farrukh Jhagda
Chief Financial Officer

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