



April 28, 2025

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

Dear Sir,

Financial Results for the Quarter Ended March 31, 2025

We have to inform you that the Board of Directors of our Company in their meeting held on Monday, April 28, 2025 at 11:00 a.m. at the Head Office of the Company at Unity Tower, 8-C, Block-6, P.E.C.H.S., Karachi has recommended the following:

i)	CASH DIVIDEND	Nil
ii)	BONUS SHARE	Nil
iii)	RIGHT SHARES	Nil
iv)	ANY OTHER ENTITLEMENT / CORPORATE ACTION	Nil
iv)	ANY OTHER PRICE SENSITIVE INFORMATION	Nil

The financial results of the Company are attached.

The Quarterly Report of the Company for the period ended March 31, 2025 will be transmitted through PUCARS separately, within the specified time.

Yours Truly,


Umar Shahzad
Company Secretary

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg-III, Lahore, Pakistan

+92 42 35772837-40
+92 21 34373608
www.unityfoods.pk

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	(Un-audited) 31 March 2025	(Audited) 30 June 2024 (Restated)	(Audited) 30 June 2023 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	10,147,246	10,239,919	10,890,053
Intangible assets	56,654	65,795	79,792
Long-term security deposits	47,218	42,348	44,827
Long-term investment	7,827,641	7,827,641	7,827,641
	18,078,759	18,175,703	18,842,313
Current assets			
Stock-in-trade	18,646,481	10,067,554	10,203,672
Stores and spares	67,206	48,983	51,505
Trade debts	15,138,403	24,612,514	23,648,100
Loans and advances	10,094,264	11,175,260	143,701
Deposits, prepayments and other receivables	391,562	344,954	1,676,539
Taxation - net	4,943,231	5,355,486	5,251,401
Short-term investments	11,276,694	3,919,454	9,568,937
Cash and bank balances	6,587,536	5,123,713	1,006,054
	67,145,377	60,647,918	51,549,909
Total assets	85,224,136	78,823,621	70,392,222
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised share capital	12,000,000	12,000,000	12,000,000
Issued, subscribed and paid-up capital	11,940,500	11,940,500	11,940,500
Capital reserve	3,400,000	3,400,000	3,400,000
Revenue reserve	3,223,898	2,517,768	5,244,169
	18,564,398	17,858,268	20,584,669
Non-current liabilities			
Long-term financing	459,436	518,243	524,721
Lease liabilities	-	-	2,801
Deferred income	134,621	174,608	198,563
	594,057	692,851	726,085
Current liabilities			
Trade and other payables	30,298,627	25,061,812	23,766,594
Accrued mark-up	1,644,920	1,037,908	553,450
Short-term borrowings	33,886,388	33,976,852	24,603,316
Unclaimed dividend	492	572	540
Current portion of non-current liabilities	235,254	195,358	157,568
	66,065,681	60,272,502	49,081,468
Total equity and liabilities	85,224,136	78,823,621	70,392,222

CONTINGENCIES AND COMMITMENTS

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605

+92 21 34373608

www.unityfoods.pk

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Nine months period ended		Three months period ended	
	31 March 2025	31 March 2024 (Restated)	31 March 2025	31 March 2024 (Restated)
	----- (Rupees in '000) -----			
Turnover - gross	53,572,636	54,682,034	23,410,793	17,075,262
Less: sales tax / discount	(4,996,270)	(5,941,428)	(2,249,871)	(1,949,563)
Turnover - net	48,576,366	48,740,606	21,160,922	15,125,699
Cost of sales	(43,425,638)	(44,486,113)	(19,470,620)	(14,250,514)
Gross profit	5,150,728	4,254,493	1,690,302	875,185
Selling and distribution expenses	(629,424)	(962,539)	(142,149)	(235,601)
Administrative expenses	(545,893)	(601,754)	(188,870)	(201,998)
Other expenses	(257,843)	652,921	(179,737)	304,321
	(1,433,160)	(911,372)	(510,756)	(133,278)
Other income	2,100,285	693,479	460,831	228,768
Operating profit	5,817,853	4,036,600	1,640,377	970,675
Finance cost	(4,615,032)	(4,995,484)	(1,222,780)	(1,625,535)
Profit / (loss) before levies and taxation	1,202,821	(958,884)	417,597	(654,860)
Levies	(496,691)	(598,010)	(195,712)	(206,173)
Net profit / (loss) after levies and taxation	706,130	(1,556,894)	221,885	(861,033)
Earnings / (loss) per share - basic and diluted (Rupees)	0.59	(1.30)	0.19	(0.72)



HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605

+92 21 34373608

www.unityfoods.pk

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Share capital	Capital reserve Share premium	Revenue reserve Accumulated profit	Total
	(Rupees in '000)			
Balance as at 30 June 2023 - as previously reported	11,940,500	3,400,000	6,383,506	21,724,006
Effect of restatement (note 4)	-	-	(1,139,337)	(1,139,337)
Balance as at 30 June 2023 - as restated	11,940,500	3,400,000	5,244,169	20,584,669
Total comprehensive loss for the period - as restated	-	-	(1,556,894)	(1,556,894)
Balance as at 31 March 2024 - as restated	11,940,500	3,400,000	3,687,275	19,027,775
Balance as at 30 June 2024 - as previously reported	11,940,500	3,400,000	3,850,857	19,191,357
Effect of restatement (note 4)	-	-	(1,333,089)	(1,333,089)
Balance as at 30 June 2024 - as restated	11,940,500	3,400,000	2,517,768	17,858,268
Total comprehensive income for the period	-	-	706,130	706,130
Balance as at 31 March 2025	11,940,500	3,400,000	3,223,898	18,564,398



HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605
+92 21 34373608
www.unityfoods.pk

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	31 March 2025	31 March 2024
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from / (used in) operations	12,447,455	(2,722,474)
Income tax paid	(84,436)	(776,452)
Long-term security deposits - net	(4,870)	(3,492)
Net cash generated from / (used in) operating activities	12,358,149	(3,502,418)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure - net	(310,951)	(338,409)
Proceeds from disposal of fixed assets	41,253	4,234
Short-term investments - net	(7,214,069)	2,987,046
Profit received on short-term investments	735,688	419,544
Net cash (used in) / generated from investing activities	(6,748,079)	3,072,415
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term borrowings - net	(632,428)	5,099,414
Long term financing - net	(71,056)	79,190
Lease rentals paid	(3,090)	(33,165)
Finance cost paid	(3,981,637)	(4,568,347)
Net cash (used in) / generated from financing activities	(4,688,211)	577,092
Net increase in cash and cash equivalents	921,859	147,089
Cash and cash equivalents at the beginning of the period	(2,986,164)	597,111
Cash and cash equivalents at the end of the period	(2,064,305)	744,200



HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605
+92 21 34373608
www.unityfoods.pk

CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	(Un-audited) 31 March 2025	(Audited) 30 June 2024 (Restated)	(Audited) 30 June 2023 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	17,859,235	18,070,374	16,666,024
Intangible assets	543,701	567,218	591,892
Long-term security deposits	99,703	91,829	87,143
Long-term investment	427,038	557,353	230,938
	18,929,677	19,286,774	17,575,997
Current assets			
Stock-in-trade	22,004,966	13,581,556	11,747,761
Stores and spares	110,101	80,419	69,780
Trade debts	16,306,994	25,581,861	24,830,944
Loans and advances	11,556,751	12,266,876	4,680,647
Deposits, prepayments and other receivables	1,864,905	268,887	1,301,287
Taxation - net	5,142,715	5,597,802	5,280,658
Short-term investments	11,276,694	3,919,454	9,568,937
Cash and bank balances	6,654,934	5,272,354	1,210,119
	74,918,060	66,569,209	58,690,133
Total assets	93,847,737	85,855,983	76,266,130
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised share capital	12,000,000	12,000,000	12,000,000
Issued, subscribed and paid-up capital	11,940,500	11,940,500	11,940,500
Capital reserve	3,400,000	3,400,000	3,400,000
Revenue reserve	2,064,849	1,082,047	4,684,398
	17,405,349	16,422,547	20,024,898
Non-current liabilities			
Long-term financing	459,436	518,243	524,721
Lease liabilities	-	-	2,801
Deferred income	134,621	174,608	198,563
Staff retirement benefits	19,268	19,837	23,400
	613,325	712,688	749,485
Current liabilities			
Trade and other payables	32,949,261	26,615,437	24,171,793
Accrued mark-up	1,907,668	1,211,279	579,950
Short-term borrowings	40,736,388	40,698,102	30,581,896
Unclaimed dividend	492	572	540
Current portion of non-current liabilities	235,254	195,358	157,568
	75,829,063	68,720,748	55,491,747
Total equity and liabilities	93,847,737	85,855,983	76,266,130
CONTINGENCIES AND COMMITMENTS			

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605
+92 21 34373608
www.unityfoods.pk

CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Nine months period ended		Three months period ended	
	31 March 2025	31 March 2024 (Restated)	31 March 2025	31 March 2024 (Restated)
	----- (Rupees in '000) -----			
CONTINUING OPERATIONS:				
Turnover - gross	67,392,144	75,547,345	29,459,257	24,963,491
Less: sales tax / discount	(5,427,113)	(6,384,663)	(2,397,772)	(2,137,035)
Turnover - net	61,965,031	69,162,682	27,061,485	22,826,456
Cost of sales	(54,552,781)	(62,456,557)	(24,540,758)	(21,033,740)
Gross profit	7,412,250	6,706,125	2,520,727	1,792,716
Selling and distribution expenses	(1,395,359)	(2,014,043)	(476,976)	(635,513)
Administrative expenses	(1,009,297)	(1,030,231)	(343,023)	(338,099)
Other expenses	(336,614)	625,964	(199,092)	330,914
	(2,741,270)	(2,418,310)	(1,019,091)	(642,698)
Other income	2,125,559	702,574	477,372	230,666
Operating profit	6,796,539	4,990,389	1,979,008	1,380,684
Finance cost	(5,372,040)	(5,401,231)	(1,441,607)	(1,790,817)
Profit / (loss) before levies and taxation	1,424,499	(410,842)	537,401	(410,133)
Levies	(651,925)	(706,353)	(268,988)	(284,813)
Net profit / (loss) from continuing operations after levies and taxation	772,574	(1,117,195)	268,413	(694,946)
DISCONTINUED OPERATIONS:				
Net profit / (loss) from discontinued operations	326,224	(90,443)	-	(41,265)
Net profit / (loss) for the period	1,098,798	(1,207,638)	268,413	(736,211)
Earning / (loss) per share - basic and diluted (Rupees)	0.92	(1.01)	0.22	(0.62)

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605

+92 21 34373608

www.unityfoods.pk



CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025

	Share Capital	Capital reserve Share premium	Revenue reserve Accumulated profit	Total
	----- (Rupees in '000) -----			
Balance as at 30 June 2023 - as previously reported	11,940,500	3,400,000	5,967,332	21,307,832
Effect of restatement (note 5)	-	-	(1,282,934)	(1,282,934)
Balance as at 30 June 2023 - as restated	11,940,500	3,400,000	4,684,398	20,024,898
Total comprehensive loss for the period - as restated	-	-	(1,202,194)	(1,202,194)
Balance as at 31 March 2024 - as restated	11,940,500	3,400,000	3,482,204	18,822,704
Balance as at 30 June 2024 - as previously reported	11,940,500	3,400,000	2,472,649	17,813,149
Effect of restatement (note 5)	-	-	(1,390,602)	(1,390,602)
Balance as at 30 June 2024 - as restated	11,940,500	3,400,000	1,082,047	16,422,547
Total comprehensive income for the period	-	-	982,802	982,802
Balance as at 31 March 2025	11,940,500	3,400,000	2,064,849	17,405,349

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605
+92 21 34373608
www.unityfoods.pk



**CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED 31 MARCH 2025**

	31 March 2025	31 March 2024
	------(Rupees in '000')-----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from / (used in) operations	12,034,574	(1,239,690)
Income taxes paid	(311,734)	(839,683)
Long-term security deposits - net	(7,874)	(17,740)
Staff retirement benefits paid	(569)	(1,011)
Net cash generated from / (used in) operating activities	11,714,397	(2,098,124)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure - net	(508,726)	(1,841,162)
Proceeds from disposal of fixed assets	29,944	11,649
Long-term investment in listed equity securities	14,319	(411,646)
Short-term investments - net	(7,214,069)	2,987,046
Profit received on short-term investments	735,684	424,929
Net cash flow from discontinued operations	(4,097)	-
Net cash (used in) / generated from investing activities	(6,946,945)	1,170,816
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term borrowings - net	296,489	5,795,014
Long-term financing - net	(71,056)	71,888
Lease rentals paid	(3,078)	(27,174)
Finance cost paid	(4,649,024)	(4,866,933)
Net cash (used in) / generated from financing activities	(4,426,669)	972,795
Net increase in cash and cash equivalents	340,783	45,487
Cash and cash equivalents at the beginning of the period	(2,337,690)	801,176
Cash and cash equivalents at the end of the period	(1,996,907)	846,663

HEAD OFFICE

Unity Tower, Plot # 8-C, Shahrah-e-Faisal,
P.E.C.H.S. Block-6, Karachi, 75400, Pakistan.

REGISTERED OFFICE

Ground Floor, TAMC Building, 27-C-3,
M.M. Alam Road, Gulberg III, Lahore, Pakistan.

+92 21 34373605
+92 21 34373608
www.unityfoods.pk