



foods limited

Ref: UFL/25-26/PSX260925

September 26, 2025

The General Manager,  
Pakistan Stock Exchange Limited,  
Stock Exchange Road,  
**Karachi**

Subject: **Financial Results for the Year Ended June 30, 2025**

Dear Sir,

We wish to inform the Pakistan Stock Exchange that the Board of Directors of Unity Foods Limited (the Company), in its meeting held on Friday, September 26, 2025, at 2:30 p.m. at the Company's registered office located at Unity Tower, Plot # 8-C, Shahrah-e-Faisal, P.E.C.H.S, Block-6, Karachi, considered and approved the audited financial statements for the year ended June 30, 2025, and recommended the following:

i.	Cash Dividend	NIL
ii.	Bonus Shares	NIL
iii.	Right Shares	NIL

The financial results as approved by the Board of Directors are appended to this letter.

The Annual General Meeting (AGM) of the Company will be held on Monday, October 27, 2025, at 12:00 noon in Karachi.

The Share Transfer Books of the Company will remain closed from October 21, 2025, to October 27, 2025 (both days inclusive). Transfers received at the office of the Company's Share Registrar, M/s. Digital Custodian Company Ltd, 4th Floor, Pardesi House, Old Queens Road, Karachi, by the close of business on October 20, 2025, will be treated in time for the purpose of attending and voting at the AGM.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days prior to the date of the Annual General Meeting in compliance with applicable regulations.

Regards,

For Unity Foods Limited

(Altaf Hussain Advani)

Company Secretary

Encl: As above

UNITY FOODS LIMITED  
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025

1/10

	30 June 2025	30 June 2024 (Restated)	30 June 2023 (Restated)
	----- (Rupees in '000) -----		
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10,089,943	10,239,919	10,890,053
Intangible assets	51,982	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
	<u>18,016,784</u>	<u>18,175,703</u>	<u>18,842,313</u>
<b>Current assets</b>			
Stock-in-trade	10,179,185	10,067,554	10,203,672
Stores and spares	34,306	48,983	51,505
Trade debts	21,722,291	24,612,514	23,648,100
Loans and advances	10,889,602	11,175,260	143,701
Deposits, prepayments and other receivables	586,408	344,954	1,676,539
Taxation - net	4,709,080	5,355,486	5,251,401
Short-term investments	8,289,970	3,919,454	9,568,937
Cash and bank balances	9,132,874	5,123,713	1,006,054
	<u>65,543,716</u>	<u>60,647,918</u>	<u>51,549,909</u>
<b>Total assets</b>	<u>83,560,500</u>	<u>78,823,621</u>	<u>70,392,222</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
Authorised share capital	12,000,000	12,000,000	12,000,000
Issued, subscribed and paid-up share capital	11,940,500	11,940,500	11,940,500
Share premium	3,400,000	3,400,000	3,400,000
Unappropriated profit	3,747,384	2,517,768	5,244,169
	<u>19,087,884</u>	<u>17,858,268</u>	<u>20,584,669</u>
<b>Non-current liabilities</b>			
Long-term financing	433,288	518,243	524,721
Lease liabilities	-	-	2,801
Deferred income	122,276	174,608	198,563
	<u>555,564</u>	<u>692,851</u>	<u>726,085</u>
<b>Current liabilities</b>			
Trade and other payables	26,076,787	25,061,812	23,766,594
Accrued mark-up	1,217,886	1,037,908	553,450
Short-term borrowings	36,382,095	33,976,852	24,603,316
Unclaimed dividend	487	572	540
Current portion of non-current liabilities	239,797	195,358	157,568
	<u>63,917,052</u>	<u>60,272,502</u>	<u>49,081,468</u>
<b>Total equity and liabilities</b>	<u>83,560,500</u>	<u>78,823,621</u>	<u>70,392,222</u>
<b>CONTINGENCIES AND COMMITMENTS</b>			





UNITY FOODS LIMITED  
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS  
FOR THE YEAR ENDED 30 JUNE 2025

2/10

	30 June 2025	30 June 2024 (Restated)
	------(Rupees in '000)-----	
Turnover - gross	68,903,553	68,018,786
Less: sales tax / discount	(7,025,067)	(7,530,106)
Turnover - net	61,878,486	60,488,680
Cost of sales	(54,183,497)	(55,191,742)
<b>Gross profit</b>	<b>7,694,989</b>	<b>5,296,938</b>
Selling and distribution expenses	(832,776)	(1,075,847)
Administrative expenses	(699,432)	(804,935)
Other operating expenses	(712,993)	664,604
Reversal / (charge) for impairment of financial assets	52,317	(152,563)
	(2,192,884)	(1,368,741)
Other income	2,655,980	1,074,573
Operating profit	8,158,085	5,002,770
Finance cost	(5,992,089)	(6,970,003)
Profit / (loss) before levies and taxation	2,165,996	(1,967,233)
Levies	(700,741)	(759,168)
Taxation	(235,639)	-
Net profit / (loss) for the year	1,229,616	(2,726,401)
Earnings / (loss) per share - basic	1.03	(2.28)



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UNITY FOODS LIMITED  
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30 JUNE 2025

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	30 June 2025	30 June 2024 (Restated)
	----- (Rupees in '000) -----	
Net profit / (loss) for the year	1,229,616	(2,726,401)
Other comprehensive income	-	-
Total comprehensive income / (loss) for the year	<u>1,229,616</u>	<u>(2,726,401)</u>





UNITY FOODS LIMITED  
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2025

4/10

	Share capital	Capital reserve Share premium	Revenue reserve Unappropriated 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 2)	-	-	(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 year - as restated	-	-	(2,726,401)	(2,726,401)
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 year	-	-	1,229,616	1,229,616
Balance as at 30 June 2025	11,940,500	3,400,000	3,747,384	19,087,884





UNITY FOODS LIMITED  
UNCONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2025

5/10

	30 June 2025	30 June 2024
	----- (Rupees in '000) -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash generated from / (used in) operations	11,264,571	(6,659,374)
Income tax paid	(289,974)	(863,253)
Long-term security deposits - net	(4,870)	2,479
Donations Paid	-	(58,736)
Net cash generated from / (used in) operating activities	10,969,727	(7,578,884)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Capital expenditure - net	(376,003)	(417,620)
Intangibles	(4,770)	-
Proceeds from disposal of fixed assets	49,401	754,235
Dividend received	20,601	-
Short-term investments - net	(4,342,252)	5,933,110
Profit received on short-term investments	1,177,674	586,363
Net cash (used in) / generated from investing activities	(3,475,349)	6,856,088
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short-term borrowings - net	1,980,996	1,672,602
Long term financing - net	(75,464)	71,888
Dividend paid	(85)	-
Lease rentals paid	(2,800)	(36,622)
Finance cost paid	(5,812,111)	(4,568,347)
Net cash used in financing activities	(3,909,464)	(2,860,479)
Net increase in cash and cash equivalents	3,584,914	(3,583,275)
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	598,750	(2,986,164)





UNITY FOODS LIMITED  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025

6/10

	2025	2024 (Restated)	2023 (Restated)
	----- (Rupees in '000') -----		
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	17,357,799	18,070,374	16,666,024
Intangible assets	535,788	567,218	591,892
Long-term security deposits	100,208	91,829	87,143
Long-term investment	455,980	557,353	230,938
	18,449,775	19,286,774	17,575,997
<b>Current assets</b>			
Stock-in-trade	12,274,192	13,581,556	11,747,761
Stores and spares	66,979	80,419	69,780
Trade debts	23,320,098	25,581,861	24,830,944
Loans and advances	13,174,423	12,263,991	5,867,114
Deposits, prepayments and other receivables	2,129,790	271,772	114,820
Taxation - net of provision	4,709,080	5,597,802	5,280,658
Short-term investments	8,289,970	3,919,454	9,568,937
Cash and bank balances	9,530,297	5,272,354	1,210,119
	73,494,829	66,569,209	58,690,133
<b>TOTAL ASSETS</b>	<b>91,944,604</b>	<b>85,855,983</b>	<b>76,266,130</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
<b>Authorised share capital</b>			
1,200,000,000 (June 30, 2024: 1,200,000,000) ordinary shares of Rs. 10/- each	12,000,000	12,000,000	12,000,000
<b>Issued, subscribed and paid-up capital</b>			
Share capital	11,940,500	11,940,500	11,940,500
Share premium	3,400,000	3,400,000	3,400,000
Reserve for remeasurement of investment at FVOCI	(160,590)	(163,486)	(78,257)
Unappropriated profit	2,853,690	1,245,533	4,762,655
	18,033,600	16,422,547	20,024,898
Share deposit money	-	-	-
	18,033,600	16,422,547	20,024,898
<b>Non-current liabilities</b>			
Long-term financing	2,423,527	518,243	524,721
Lease liabilities	-	-	2,801
Deferred income	122,276	174,608	198,563
Staff retirement benefits	19,268	19,837	23,400
Deferred taxation - net	87,633	-	-
	2,652,704	712,688	749,485
<b>Current liabilities</b>			
Trade and other payables	28,159,475	26,615,437	24,171,793
Accrued mark-up	1,438,132	1,211,279	579,950
Short-term borrowings	41,232,095	40,698,102	30,581,896
Taxation - net	188,315	-	-
Unclaimed dividend	487	572	540
Current portion of non-current liabilities	239,797	195,358	157,568
	71,258,300	68,720,748	55,491,747
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>91,944,604</b>	<b>85,855,983</b>	<b>76,266,130</b>
Contingencies and commitments			



Unity Foods Limited  
Consolidated Statement of Profit or Loss  
For the year ended June 30, 2025

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	2025	2024 (Restated)
	----- (Rupees in '000) -----	
<b>CONTINUING OPERATIONS:</b>		
Turnover - gross	85,383,410	84,498,644
Less: sales tax / discount	(7,441,306)	(6,473,810)
Turnover - net	77,942,104	78,024,834
Cost of sales	(66,532,533)	(71,275,326)
Gross profit	11,409,571	6,749,508
Selling and distribution expenses	(2,229,638)	(2,401,366)
Administrative expenses	(1,270,678)	(1,378,206)
Other operating expenses	(863,783)	(16,233)
Allowance for impairment of financial assets	35,767	(174,966)
Exchange gain / (loss) - net	(4,328,332)	(3,303,527)
Other income	2,804,035	1,090,274
Operating profit	9,885,273	4,536,255
Finance cost	(7,024,486)	(7,440,103)
Profit / (Loss) before levies and taxation	2,860,787	(2,903,848)
Levies	(704,514)	(776,649)
Taxation	(850,771)	(34,997)
Net profit / (loss) after taxation from continuing operations	1,305,502	(3,715,494)
<b>DISCONTINUED OPERATIONS:</b>		
Net profit from discontinued operations	326,224	198,372
Profit / (loss) for the year	1,631,726	(3,517,122)
Earning / (loss) per share - basic and diluted (Rupees)	1.37	(2.95)
Profit / (loss) is attributable to:		
owners of the parent entity	1,631,726	(3,517,122)
Non-controlling interests	1,631,726	(3,517,122)





Unity Foods Limited  
Consolidated Statement of Comprehensive Income  
For the year ended June 30, 2025

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	2025	2024 (Restated)
	----- (Rupees in '000) -----	
Profit / (loss) for the year	1,631,726	(3,517,122)
Other comprehensive loss	-	-
Items that will not be subsequently reclassified to consolidated statement of profit or loss		
Fair value reserve of financial asset carried at FVOCI - net of tax	(20,673)	(85,229)
Total comprehensive income / (loss) for the year	<u>1,611,053</u>	<u>(3,602,351)</u>
Total comprehensive income / (loss) is attributable to:		
owners of the parent entity	1,611,053	(3,602,351)
Non-controlling interests	-	-
	<u>1,611,053</u>	<u>(3,602,351)</u>



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Unity Foods Limited  
Consolidated Statement of Cash Flows  
For the year ended June 30, 2025

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	2025	2024
	----- (Rupees in '000') -----	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash generated from / (used in) operating activities	11,985,436	(2,098,030)
Taxes paid - net	(505,511)	(1,158,003)
Long-term loans - net		(28,908)
Long-term deposits paid	(8,379)	(4,686)
Staff retirement benefits paid	(569)	(3,563)
Donations paid		(146,640)
Net cash generated from / (used in) operating activities	11,470,978	(3,439,830)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property, plant and equipment	(1,028,382)	(2,659,004)
Proceed from disposal of property, plant and equipment	1,224,752	768,934
Purchase of intangible assets	28,041	(7,757)
Long-term investment in listed equity securities	80,700	(411,645)
Short-term investments - net	(4,342,252)	5,936,639
Profit received from bank deposits and short-term investments	1,177,674	509,928
Net cash (used in) / generated from investing activities	(2,859,467)	4,137,095
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Short-term borrowings - net	(140,713)	2,915,105
Long-term financing - net	1,911,975	71,888
Rentals paid against right-of-use assets and diminishing musharika	(1,819)	(36,621)
Outstanding dividend paid	(85)	-
Finance cost paid	(6,797,632)	(6,786,503)
Net cash used in financing activities	(5,028,274)	(3,836,131)
Net increase / (decrease) in cash and cash equivalents	3,583,236	(3,138,866)
Cash and cash equivalents at the beginning of the year	(2,337,690)	801,176
Cash and cash equivalents at the end of the year	1,245,546	(2,337,690)



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