



# Rupali Polyester Limited

241-242 Upper Mall Scheme, Anand Road, Lahore - 54000, Pakistan

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Fax : +92 42 35713095 - 6  
E-mail : info@rupaligroup.com  
Website: www.rupaligroup.com

RL-CA/PSX-2084  
29 September 2025

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

**Form-3**  
**Through PUCARS and hand delivery**

Sub: **Financial Results For The Year Ended 30.06.2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on 29 September 2025 at 1130 hrs. at Rupali House, 241-242 Upper Mall, Scheme, Anand Road, Lahore recommended the following:

- (i) **Cash Dividend**  
Nil
- (ii) **Bonus Shares**  
NIL
- (iii) **Right Shares:**  
NIL
- (iv) **Any Other Entitlement/Corporate Action:**  
NIL
- (v) **Any Other Price-Sensitive Information**  
NIL

## **Financial Results**

The following financial statements of the Company for the year ended 30 June 2025 are attached:

- a. Statement of Profit or Loss
- b. Statement of Comprehensive Income
- c. Statement of Financial Position
- d. Statement of Changes in Equity
- e. Statement of Cash Flow

The Annual General Meeting of our Company will be held at Lahore on 27 October 2025 at 10:30 a.m.

The Share Transfer Books of the Company will remain closed from 21 October 2025 to 27 October 2025 (both days inclusive). Transfers received at the registered office or Share Registrar M/s. THK Associates (Pvt.) Limited, Plot No. 32-C, Jami Commercial Area, Street 2, D.H.A. Phase VII, Karachi before close of business on 20 October 2025 will be treated in time for the purpose of attending and voting at the forthcoming Annual General Meeting.

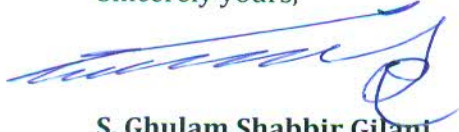
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-: ( 2 ) :-

The Annual Report of the Company will be transmitted through PUCARS atleast 21 days before holding of Annual General Meeting.

Thanking you.

Sincerely yours,



**S. Ghulam Shabbir Gilani**  
**Company Secretary**

Encl: a.a.

cc: Executive Director/HOD  
Offsite-II Department  
Supervision Division  
Securities and Exchange Commission of Pakistan  
NIC Building, 63 Jinnah Avenue, Blue Area,  
Islamabad

**RUPALI POLYESTER LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

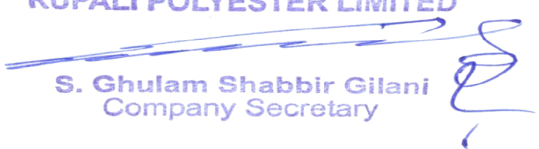
	Note	2025	2024
		(Rupees in '000')	
Sales - net	21	6,162,278	10,485,055
Cost of sales	22	7,241,472	10,461,685
Gross (loss)/ profit		(1,079,194)	23,370
Other income	23	190,006	133,825
		(889,188)	157,195
Distribution costs	24	23,174	29,903
Administrative expenses	25	221,479	230,814
Finance costs	26	448,481	632,975
Other operating expenses	27	39,010	22,500
		732,144	916,192
Loss before levy and taxation		(1,621,332)	(758,997)
Levy - minimum tax differential	28	(78,221)	(131,588)
Loss for the year before taxation		(1,699,553)	(890,585)
Provision for taxation	29	173,171	68,080
Loss for the year		(1,526,382)	(822,505)
		2025	2024
Earnings per share - basic and diluted (Rupees per share)	30	(44.80)	(24.14)

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

Nooruddin Feerasta  
Chief Executive Officer

Muhammad Rashid Zahir  
Director

Abdul Hayee  
Chief Financial Officer

**ATTESTED**  
**RUPALI POLYESTER LIMITED**  
  
**S. Ghulam Shabbir Gilani**  
Company Secretary

**RUPALI POLYESTER LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025	2024
		(Rupees in '000')	
Loss for the year		(1,526,382)	(822,505)
Other comprehensive income /(loss)			
Items that will not be subsequently reclassified to profit or loss			
Surplus on revaluation of land	14.2	783,705	-
Remeasurements of retirement benefit obligations	17.1	45,061	(9,303)
Related deferred tax	7	(13,068)	2,698
		31,993	(6,605)
		815,698	(6,605)
Total comprehensive loss for the year		(710,684)	(829,110)

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

\_\_\_\_\_  
Nooruddin Feerasta  
Chief Executive Officer

\_\_\_\_\_  
Muhammad Rashid Zahir  
Director

\_\_\_\_\_  
Abdul Hayee  
Chief Financial Officer

**ATTESTED**  
**RUPALI POLYESTER LIMITED**

  
**S. Ghulam Shabbir Gilani**  
Company Secretary

**RUPALI POLYESTER LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT JUNE 30, 2025**

	Note	2025	2024
		(Rupees in '000')	
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	7,776,268	7,121,367
Investment properties	6	850,000	800,000
Long term security deposits		4,481	4,481
Deferred tax asset	7	600,462	440,359
		9,231,211	8,366,207
<b>CURRENT ASSETS</b>			
Stores, spares and loose tools	8	1,113,571	1,128,897
Stock in trade	9	752,577	2,541,632
Trade receivables	10	9,426	27,429
Advances, deposits, prepayments and other receivables	11	599,862	800,559
Tax refunds due from government - income tax		169,714	171,218
Cash and bank balances	12	138,422	260,598
		2,783,572	4,930,333
<b>TOTAL ASSETS</b>		12,014,783	13,296,540
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorized share capital 35,000,000 Ordinary shares of Rs. 10 each.		350,000	350,000
Issued, subscribed and paid up capital	13	340,685	340,685
Reserves	14	5,556,175	6,266,859
		5,896,860	6,607,544
<b>NON-CURRENT LIABILITIES</b>			
Long term loan	15	1,220,417	-
Deferred interest income	16	953,703	-
Staff retirement gratuity	17	275,532	318,957
		2,449,652	318,957
<b>CURRENT LIABILITIES</b>			
Trade and other payables	18	999,135	2,144,900
Short-term borrowings	19	2,485,875	3,981,857
Accrued markup on borrowings		88,593	148,611
Unclaimed dividend		4,596	4,599
Provision for taxation-Income tax		90,072	90,072
		3,668,271	6,370,039
<b>CONTINGENCIES AND COMMITMENTS</b>	20	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		12,014,783	13,296,540

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

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**RUPALI POLYESTER LIMITED**

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Company Secretary

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Director

Abdul Hayee  
Chief Financial Officer

**RUPALI POLYESTER LIMITED**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Issued, subscribed and paid up capital	Capital reserves			Revenue reserves			Total
		Share premium	Surplus on revaluation of land	Sub-total	General reserve	Accumulated losses	Sub-total	
----- (Rupees in '000)-----								
Balance as at July 01, 2023	340,685	71,490	5,697,866	5,769,356	1,664,125	(337,512)	1,326,613	7,436,654
Total comprehensive loss								
Loss for the year	-	-	-	-	-	(822,505)	(822,505)	(822,505)
Other comprehensive loss for the year	-	-	-	-	-	(6,605)	(6,605)	(6,605)
	-	-	-	-	-	(829,110)	(829,110)	(829,110)
Balance as at June 30, 2024	340,685	71,490	5,697,866	5,769,356	1,664,125	(1,166,622)	497,503	6,607,544
Total comprehensive loss								
Loss for the year	-	-	-	-	-	(1,526,382)	(1,526,382)	(1,526,382)
Other comprehensive income for the year	-	-	783,705	783,705	-	31,993	31,993	815,698
	-	-	783,705	783,705	-	(1,494,389)	(1,494,389)	(710,684)
Balance as at June 30, 2025	340,685	71,490	6,481,571	6,553,061	1,664,125	(2,661,011)	(996,886)	5,896,860

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

\_\_\_\_\_  
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Chief Executive Officer

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Muhammad Rashid Zahir  
Director

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**RUPALI POLYESTER LIMITED**

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Company Secretary

\_\_\_\_\_  
Abdul Hayee  
Chief Financial Officer

**RUPALI POLYESTER LIMITED**  
**STATEMENT OF CASH FLOW**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Note	2025	2024
		(Rupees in '000')	
<b>A) Cash flows from operating activities</b>			
Loss before levy and taxation		(1,621,332)	(758,997)
Adjustments for:			
Depreciation on property, plant and equipment	5.1.3	153,889	161,449
Gain on remeasurement of fair value of investment property	6	(50,000)	(50,000)
Provision for staff retirement benefits	17.1	63,619	68,195
Interest income	23	(10,264)	(15,577)
Balances written back	23	(17,287)	(26,008)
Gain on disposal of property, plant and equipment	23	(16,976)	-
Finance cost	26	448,481	632,975
		571,462	771,034
Cash flow before working capital changes		(1,049,870)	12,037
Working capital changes			
(Increase) / decrease in current assets:			
Stores, spares and loose tools		15,326	49,625
Stock in trade		1,789,055	(463,182)
Trade receivables		18,003	(27,172)
Advances, deposits and receivables		217,324	(307,135)
Increase / (decrease) in current liabilities:			
Trade and other payables		(1,145,765)	391,930
		893,943	(355,934)
Cash flow from operations		(155,927)	(343,897)
Income tax paid		(76,717)	(134,625)
Staff retirement benefits paid		(61,983)	(26,394)
Finance cost paid		(508,499)	(575,219)
Net cash flow from operating activities		(803,126)	(1,080,135)
<b>B) Cash flows from investing activities</b>			
Additions in property, plant and equipment		(25,085)	(266,758)
Proceeds from disposal of property, plant and equipment		16,976	-
Interest income received		10,924	15,577
Long term security deposits paid		-	(200)
Net cash flow from investing activities		2,815	(251,381)
<b>C) Cash flows from financing activities</b>			
Dividend paid		(3)	(294)
Short-term borrowings obtained - net		678,138	1,556,640
Net cash flow from financing activities		678,135	1,556,346
Net (decrease)/increase in cash and cash equivalents (A + B + C)		(122,176)	224,831
Cash and cash equivalents at the beginning of the year		260,598	35,767
Cash and cash equivalents at the end of the year		138,422	260,598

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

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