

06-October-2025

FORM - 3

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

Contact: 021-32439618; 021-35274381
Fax: 021-111-573-329

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

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on Monday 06 October, 2025 via video link 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

The financial results of the company both separate and consolidated are attached herewith.

Annual General Meeting of the company will be held on Tuesday 28th October 2025 at 10:30 AM at Lahore.

The share transfer books of the company will remain close from 21st October 2025 to 28th October 2025 (both days inclusive).

Further, Annual Report of the company will be transmitted through PUCAR at least 21 days before holding Annual General Meeting.

You may inform the same to TREC holders of your exchange.

Yours' faithfully,


Hammad Khan Sherwani
Company Secretary

Copy To: The Executive Director,
Corporate Supervision Department,
Securities and Exchange Commission of Pakistan



Roshan Packages Limited
Unconsolidated Statement of Financial Position
As at 30 June 2025

ASSETS

Non-current assets

Property, plant and equipment
Investment property
Right-of-use assets
Investment in subsidiary
Long-term loan - related party
Long-term deposits

Current assets

Stores, spares and other consumables
Stock-in-trade
Contract assets
Trade debts - unsecured, considered good
Advances, deposits, prepayments and other receivables
Tax refunds due from Government
Short-term investments
Cash and bank balances

TOTAL ASSETS

EQUITY AND LIABILITIES

Share capital and reserves

Authorized share capital

200,000,000 (2024: 200,000,000) ordinary shares of Rs. 10 each

Issued, subscribed and paid up share capital

Capital reserves

Share premium
Surplus on revaluation of property, plant and equipment

Revenue reserve

Un-appropriated profit

TOTAL EQUITY

Non-current liabilities

Long-term financing
Lease liabilities
Long term musharika
Deferred tax liabilities
Deferred liabilities

Current liabilities

Current portion of non-current liabilities
Short-term borrowings
Trade and other payables
Contract liabilities
Accrued finance cost
Unclaimed dividend

TOTAL LIABILITIES

CONTINGENCIES AND COMMITMENTS

TOTAL EQUITY AND LIABILITIES

2025
Rupees

2024
Rupees

5,735,901,089	5,794,394,825
209,970,400	211,170,928
45,937,891	35,279,265
956,010,517	860,618,966
	27,315,320
24,981,825	20,854,175
6,972,801,722	6,949,633,479

465,490,124	388,516,261
1,431,035,400	1,196,341,348
18,730,809	18,210,430
2,202,336,274	2,251,651,953
170,481,547	208,776,323
401,037,355	308,981,508
384,893,832	322,295,377
114,420,071	219,337,182
5,188,425,412	4,914,310,382
12,161,227,134	11,863,943,861

2,000,000,000 2,000,000,000

1,419,000,000 1,419,000,000

1,994,789,058	1,994,789,057
2,692,202,637	2,702,797,632
4,686,991,695	4,697,586,689

1,598,880,488 1,555,617,812
7,704,872,183 7,672,204,501

34,696,083	69,392,151
34,260,145	20,267,720
1,369,130	2,070,491
999,920,165	1,084,576,507
73,901,301	120,006,549
1,144,146,824	1,296,313,418

102,692,209	87,638,340
1,531,216,344	856,537,330
1,552,189,477	1,886,941,409
88,002,864	19,310,048
34,892,042	42,192,341
3,215,191	2,806,474
3,312,208,127	2,895,425,942
4,456,354,951	4,191,739,360

12,161,227,134 11,863,943,861



Roshan Packages Limited
Unconsolidated Statement of Profit or loss
For the year ended 30 June 2025

	2025 Rupees	2024 Rupees
Revenue from contracts with customers	11,423,984,858	12,236,537,400
Less: sales tax	(1,763,292,884)	(1,903,021,532)
Net revenue	9,660,691,974	10,333,515,868
Cost of revenue	(8,886,282,578)	(9,447,832,422)
Gross profit	774,409,396	885,683,446
Administrative expenses	(308,969,420)	(256,503,090)
Selling and distribution expenses	(118,647,637)	(125,287,453)
Reversal/(Provision) of allowance for expected credit losses	35,310,578	(23,987,223)
Other operating expenses	(19,179,279)	(31,768,990)
Operating profit	(411,485,758)	(437,546,756)
Other income	75,092,319	271,456,364
Other expenses	(8,489,332)	-
Finance costs	(190,006,177)	(300,714,218)
Profit before income tax, final tax & minimum tax differential	239,520,448	418,878,836
Final tax	(5,741,215)	(3,142,921)
Minimum tax differential	(38,019,947)	-
Profit before taxation	195,759,286	415,735,915
Taxation	(54,719,629)	(204,474,228)
Profit for the year	141,039,657	211,261,687
Earnings per share - Basic and diluted	0.99	1.49



Roshan Packages Limited
Unconsolidated Statement of Comprehensive Income
For the year ended 30 June 2025

	2025 Rupees	2024 Rupees
Profit for the year	141,039,657	211,261,687
<u>Other comprehensive income</u>		
Items that will not be subsequently reclassified in profit or loss:		
Actuarial (loss) / gain on remeasurement of retirement benefits	(11,697,009)	2,617,126
Surplus on revaluation of fixed assets - net	-	508,604,242
- related deferred tax	-	(202,349,254)
Decrease / (Increase) in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	45,225,033	(21,068,434)
	33,528,024	287,803,680
Total comprehensive income for the year	174,567,681	499,065,367




Roshan Packages Limited
Unconsolidated Statement of Changes in Equity
For the year ended 30 June 2025

Balance as on 01 July 2023

Profit for the year

Other comprehensive income for the year

Total comprehensive income

Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 20)

Final cash dividend for the year ended 30 June 2023 (Rs. 1 per share)

Balance as on 30 June 2024

Profit for the year

Other comprehensive income for the year

Total comprehensive income

Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 20)

Final cash dividend for the year ended 30 June 2024 (Rs. 1 per share)

Balance as on 30 June 2025

	Capital reserves			Revenue reserve	
	Issued, subscribed and paid-up share capital	Share premium	Surplus on revaluation of property, plant and equipment	Total	Unappropriated profit
Balance as on 01 July 2023	1,419,000,000	1,994,789,057	2,452,078,970	4,446,868,027	1,449,171,107
Profit for the year	-	-	-	-	211,261,687
Other comprehensive income for the year	-	-	285,186,554	285,186,554	2,617,126
Total comprehensive income	-	-	285,186,554	285,186,554	213,878,813
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 20)	-	-	(34,467,892)	(34,467,892)	34,467,892
Final cash dividend for the year ended 30 June 2023 (Rs. 1 per share)	-	-	-	-	(141,900,000)
Balance as on 30 June 2024	1,419,000,000	1,994,789,057	2,702,797,632	4,697,586,689	1,555,617,812
Profit for the year	-	-	45,225,033	45,225,033	141,039,657
Other comprehensive income for the year	-	-	45,225,033	45,225,033	(11,697,009)
Total comprehensive income	-	-	45,225,033	45,225,033	129,342,648
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 20)	-	-	(55,820,028)	(55,820,028)	55,820,028
Final cash dividend for the year ended 30 June 2024 (Rs. 1 per share)	-	-	-	-	(141,900,000)
Balance as on 30 June 2025	1,419,000,000	1,994,789,057	2,692,202,637	4,686,991,694	1,598,880,488
					7,704,872,182



Roshan Packages Limited
Unconsolidated Statement of Cash flows
For the year ended 30 June 2025

OPERATING ACTIVITIES

Profit before taxation

2025 Rupees	2024 Rupees
195,759,286	415,735,915

Adjustments for non-cash and other items:

Depreciation of operating fixed assets
Depreciation of investment property
Depreciation of right-of-use assets
Interest income on loan
Finance costs
Provision for gratuity
(Reversal) / Provision of allowance for expected credit losses
Profit on bank deposits
Dividend income
Profit on short term investments
Final tax on dividends
Minimum tax differential
Liabilities no longer payable written back
Exchange loss
Gain on disposal of operating fixed assets

246,173,150	194,859,512
1,200,528	1,200,528
12,180,915	21,009,583
(3,613,673)	(151,031,141)
190,006,177	300,714,218
23,015,415	32,354,311
(35,310,578)	23,987,223
(6,209,169)	(25,577,912)
(19,797,292)	(13,664,875)
(30,526,940)	(41,828,677)
5,741,215	3,142,921
38,019,947	-
(9,380,420)	(18,122,309)
3,037,295	58,332
(1,564,091)	(6,133,661)
608,731,765	736,704,168

Working capital adjustments:

(Increase) / Decrease in current assets:

Stores, spares and other consumables
Stock-in-trade
Trade debts - unsecured, considered good
Contract assets

Advances, deposits, prepayments and other receivables
Sales tax receivable - net

(Decrease) / Increase in current liabilities:

Contract liabilities
Trade and other payables

(76,973,863)	(28,706,794)
(234,494,052)	273,786,398
84,626,257	112,462,169
(520,379)	211,636,319
(4,541,291)	122,873,437
(30,939,997)	-
68,692,316	(36,671,908)
(328,408,807)	83,503,551
(522,559,316)	738,883,372
86,172,449	1,475,587,540

Net cash generated from operations

Finance costs paid
Income tax paid
Minimum tax differential
Final tax paid
Gratuity paid

Net increase in long term deposits

(197,306,476)	(321,927,959)
(156,545,077)	(117,915,170)
(38,019,947)	-
(4,462,938)	(2,049,731)
(56,492,226)	(45,437,482)
(4,127,650)	499,475
(456,954,304)	(486,830,867)
(370,781,855)	988,756,673

Net cash (used in) / generated from operating activities

INVESTING ACTIVITIES

Purchase of property, plant and equipment
Investment in subsidiary
Proceeds from disposal of property, plant and equipment
Long-term loan given
Interest on long-term loan received
Dividend received on short term investments
Purchases of short term investments
Proceed from sale of short term investments
Proceeds from sale of market treasury bills on maturity
Profit on bank deposits

Net cash used in investing activities

(208,994,313)	(232,117,118)
(8,376,230)	-
22,878,990	8,172,399
(59,200,000)	(166,346,251)
42,723,490	137,238,664
19,797,292	13,664,875
(662,212,227)	(789,586,927)
428,151,352	638,753,970
35,843,706	41,828,677
4,618,653	25,801,881
(385,269,287)	(322,589,830)

FINANCING ACTIVITIES

Repayment of long-term financing
Long term musharika obtained during the period
Repayment of Long term musharika - net
Repayment of lease liabilities
Dividend paid
Short-term borrowings - net

Net cash used in financing activities

(34,696,068)	(34,696,068)
-	6,350,899
(1,704,356)	(1,942,413)
(17,115,696)	(25,501,466)
(141,491,283)	(140,877,150)
610,586,505	(610,090,595)
415,579,102	(806,756,793)
(340,472,040)	(140,589,950)
80,220,762	220,810,712
(260,251,278)	80,220,762

Net decrease in cash and cash equivalents
Cash and cash equivalents at the beginning of the year
Cash and cash equivalents at the end of the year



Roshan Packages Limited
Consolidated Statement of Financial Position
As at 30 June 2025

ASSETS

Non-current assets

Property, plant and equipment
Investment property
Right-of-use assets
Long-term deposits

2025
Rupees

2024
Rupees

7,759,216,607	7,820,698,943
209,970,400	211,170,928
45,937,891	35,279,265
24,981,825	20,854,175
8,040,106,723	8,088,003,311

Current assets

Stores, spares and other consumables
Stock-in-trade
Contract assets
Trade debts - unsecured, considered good
Advances, deposits, prepayments and other receivables
Income tax receivable - net
Short-term investments
Cash and bank balances

465,490,124	388,516,261
1,431,035,400	1,196,541,348
18,730,809	18,210,430
2,202,336,274	2,251,651,953
171,376,687	170,183,621
427,115,329	334,732,768
384,893,832	322,295,377
114,530,524	220,078,021
5,215,508,979	4,902,209,779

TOTAL ASSETS

13,255,615,702	12,990,213,090
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EQUITY AND LIABILITIES

Share capital and reserves

Authorized share capital

200,000,000 (2024: 200,000,000) ordinary shares of Rs. 10 each

2,000,000,000	2,000,000,000
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Issued, subscribed and paid up share capital

1,419,000,000	1,419,000,000
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Capital reserves

Share premium
Surplus on revaluation of property, plant and equipment

1,994,789,057	1,994,789,057
4,288,456,240	4,298,842,470
6,283,245,297	6,293,631,527

Revenue reserve

Un-appropriated profit

1,083,083,573	1,070,204,438
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TOTAL EQUITY

8,785,328,870	8,782,835,965
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Non-current liabilities

Long-term financing
Lease liabilities
Long term musharika
Deferred tax liabilities
Deferred liabilities

34,696,083	69,392,151
34,260,145	20,267,720
1,369,130	2,070,491
1,009,197,238	1,094,905,894
73,901,301	120,006,549
1,153,423,897	1,306,642,805

Current liabilities

Current portion of non-current liabilities
Short-term borrowings
Trade and other payables
Contract liabilities
Accrued finance cost
Unclaimed dividend

102,692,209	87,638,340
1,531,216,344	856,537,330
1,556,844,285	1,892,249,787
88,002,864	19,310,048
34,892,042	42,192,341
3,215,191	2,806,474
3,316,862,935	2,900,734,320

TOTAL LIABILITIES

4,470,286,832	4,207,377,125
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CONTINGENCIES AND COMMITMENTS

TOTAL EQUITY AND LIABILITIES

13,255,615,702	12,990,213,090
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Roshan Packages Limited
Consolidated Statement of Profit or loss
For the year ended 30 June 2025

	2025 Rupees	2024 Rupees
Revenue from contracts with customers	11,423,984,858	12,236,537,400
Less: sales tax	(1,763,292,884)	(1,903,021,532)
Net revenue	9,660,691,974	10,333,515,868
Cost of revenue	(8,886,282,578)	(9,447,832,422)
Gross profit	774,409,396	885,683,446
Administrative expenses	(336,575,227)	(291,687,641)
Selling and distribution expenses	(118,647,637)	(125,287,453)
Reversal / (Provision) of allowance for expected credit losses	35,310,578	(23,987,223)
Other operating expenses	(19,179,279)	(31,768,990)
	(439,091,565)	(472,731,307)
Operating profit	335,317,831	412,952,139
Other income	71,478,646	120,425,252
Other expenses	(8,489,332)	-
Finance costs	(190,013,787)	(300,721,048)
Profit before income tax, final tax & minimum tax differential	208,293,358	232,656,343
Final tax	(5,741,215)	(3,142,921)
Minimum tax differential	(38,019,947)	-
Profit before taxation	164,532,196	229,513,422
Taxation	(54,390,645)	(204,474,228)
Profit for the year	110,141,551	25,039,194
Earnings per share - Basic and diluted	0.78	0.18



Roshan Packages Limited

Consolidated Statement of Comprehensive Income

For the year ended 30 June 2025

	2025 Rupees	2024 Rupees
Profit for the year	110,141,551	25,039,194

Other comprehensive income

Items that will not be subsequently reclassified in profit or loss:

Actuarial gain on remeasurement of retirement benefits

Surplus on revaluation of fixed assets - net

- related deferred tax

Decrease / (Increase) in deferred tax liability on revaluation surplus on fixed assets
resulting from change in tax rate and other adjustments

(11,697,009)	2,617,126
-	835,861,258
-	(212,678,641)
45,948,363	(21,068,434)
34,251,354	604,731,309

Total comprehensive income for the year

144,392,905	629,770,503
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Roshan Packages Limited
Consolidated Statement of Changes in Equity
For the year ended 30 June 2025

	Capital reserves			Revenue reserve	
	Issued, subscribed and paid-up share capital	Share premium	Surplus on revaluation of property, plant and equipment	Total	Unappropriated profit
Balance as on 01 July 2023	1,419,000,000	1,994,789,057	3,731,196,179	5,725,985,236	1,149,980,226
Profit for the year					
Other comprehensive income for the year	-	-	-	-	25,039,194
Total comprehensive income	-	-	602,114,183	602,114,183	2,617,126
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax	-	-	602,114,183	602,114,183	27,656,320
Final cash dividend for the year ended 30 June 2023 (Rs.1 per share)	-	-	(34,467,892)	(34,467,892)	34,467,892
	-	-	-	-	(141,900,000)
Balance as on 30 June 2024	1,419,000,000	1,994,789,057	4,298,842,470	6,293,631,527	1,070,204,438
Profit for the year					
Other comprehensive income for the year	-	-	-	-	110,141,551
Total comprehensive income	-	-	45,948,363	45,948,363	(11,697,009)
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax	-	-	45,948,363	45,948,363	98,444,542
Final cash dividend for the year ended 30 June 2024 (Rs.1 per share)	-	-	(56,334,593)	(56,334,593)	56,334,593
	-	-	-	-	(141,900,000)
Balance as on 30 June 2025	1,419,000,000	1,994,789,057	4,288,456,240	6,283,245,297	1,083,083,573
					8,785,328,870



Roshan Packages Limited
Consolidated Statement of Cash flows
For the year ended 30 June 2025

OPERATING ACTIVITIES

Profit before taxation

2025	2024
Rupees	Rupees
164,532,196	229,513,422

Adjustments for non-cash and other items:

Depreciation of operating fixed assets
Depreciation of investment property
Depreciation of right-of-use assets
Finance costs
Provision for gratuity
(Reversal) / Provision of allowance for expected credit loss
Profit on bank deposits
Dividend income
Profit on short term investments
Final tax on dividends
Minimum tax differential
Liabilities no longer payable written back
Exchange loss - unrealized
Gain on disposal of operating fixed assets

249,387,169	197,208,876
1,200,528	1,200,528
12,180,915	21,009,583
190,013,787	300,721,048
23,015,415	32,354,511
(35,310,578)	23,987,223
(6,209,169)	(25,577,912)
(19,797,292)	(13,664,875)
(30,526,940)	(41,828,677)
5,741,215	3,142,921
38,019,947	-
(9,380,420)	(18,122,309)
3,037,295	58,332
(1,564,091)	(6,133,661)
584,339,977	703,869,010

Working capital adjustments:

(Increase) / Decrease in current assets:

Stores, spares and other consumables
Stock-in-trade

Trade debts - unsecured, considered good

Contract assets

Sales tax receivable - net

Advances, deposits, prepayments and other receivables

(Decrease) / Increase in current liabilities:

Contract liabilities

Trade and other payables

(76,973,863)	(28,706,794)
(234,494,052)	273,786,398
84,626,257	112,462,169
(520,379)	211,636,519
(31,258,567)	(578,002)
(4,919,316)	123,680,676
68,692,816	(36,671,908)
(329,062,376)	84,921,069
(523,909,480)	740,530,127
60,430,497	1,444,399,137

Net cash generated from operations

Finance costs paid

Income tax paid

Minimum tax differential

Final tax paid

Gratuity paid

Net increase in long term-deposits

(197,314,086)	(321,934,789)
(156,553,221)	(117,966,750)
(38,019,947)	-
(4,462,928)	(2,049,731)
(56,492,226)	(43,437,482)
(4,127,650)	499,475
(456,970,058)	(486,889,277)
(396,539,561)	957,509,860

Net cash generated from operating activities

INVESTING ACTIVITIES

Purchase of property, plant and equipment

Proceeds from disposal of property, plant and equipment

Dividend received on short term investments

Purchases of short term investments

Proceed from sale of short term investments

Proceeds from sale of market treasury bills on maturity

Profit on bank deposits

Net cash used in investing activities

(209,219,733)	(232,289,617)
22,878,990	8,172,399
19,797,292	13,664,875
(662,212,227)	(789,586,927)
428,151,352	638,753,970
35,843,706	41,828,677
4,618,653	25,801,881
(360,141,967)	(293,654,742)

FINANCING ACTIVITIES

Repayment of long-term financing

Dividend paid

Repayment of short-term borrowings - net

Long term musharika obtained during the period

Repayment of Long term musharika - net

Repayment of lease liabilities

Net cash used in financing activities

Net decrease in cash and cash equivalents

Cash and cash equivalents at the beginning of the year

Cash and cash equivalents at the end of the year

(34,696,068)	(34,696,068)
(141,491,283)	(140,877,150)
610,586,505	(610,090,595)
-	6,350,899
(1,704,356)	(1,942,413)
(17,115,696)	(25,501,466)
415,579,102	(806,756,793)
(341,102,426)	(142,901,675)
80,961,601	223,863,276
(260,140,825)	80,961,601

