



Pakistan

October 22, 2025
General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road, Karachi

The Director / HOD
Surveillance Supervision
and Endorsement Département
Security & Exchange Commission
of Pakistan, Islamabad

Subject: **FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED SEPTEMBER 30,2025**

Dear Sir,

We would like to inform you that the Board of Directors of the Company in their meeting held on October 22, 2025, at 03:00 p.m. at Karachi, reviewed and approved the un-audited financial results of the Company for the first quarter ended September 30, 2025, and recommended the following:

(i) Cash Dividend

An interim cash dividend for the first quarter ended September 30,2025, at Rs. 17/- per share i.e. 170%.

(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 for the first quarter ended September 30, 2025, are annexed.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on Friday, October 31, 2025.

The share transfer book of the Company will be closed from November 3,2025, to November 4, 2025, (both days inclusive). Transfer received in order at the office of our Share Registrar, M/s. Central Depository Company of Pakistan Limited, CDC House 99 B, Block B, S.M.C.H.S, Main Shahrah-e-Faisal Karachi, latest by the close of business on October 31, 2025, will be treated in time for purpose of above interim cash dividend to the transferees.

The Quarterly Report of the Company for the period ended September 30, 2025, will be transmitted through PUCARS separately, within the specified time.

Yours Truly

Company Secretary

The Spirit of Growth


UNITED DISTRIBUTORS PAKISTAN LIMITED

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UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		September 30, 2025 (Un-audited)	June 30, 2025 (Audited)
	Note	(Rupees in '000')	
ASSETS			
NON - CURRENT ASSETS			
Property, plant and equipment	6	131,430	143,349
Long-term investments	7	99,566	80,736
Deferred taxation		4,989	4,989
Long-term loan and deposits		4,784	4,884
		240,769	233,958
CURRENT ASSETS			
Stock in trade		229,129	208,948
Trade and other receivables	8	302,277	292,569
Loans, advances and prepayments		9,054	258,819
Short term investments	9	2,553,251	1,597,523
Cash and bank balances		30,038	24,499
		3,123,749	2,382,358
Asset classified as held for sale	7	-	-
TOTAL ASSETS		3,364,518	2,616,316
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
50,000,000 (June 30, 2024: 50,000,000) shares of Rs. 10 each		500,000	500,000
Issued, subscribed and paid-up capital			
35,271,133 (June 30, 2024: 35,271,133) ordinary shares of Rs. 10 each		352,713	352,713
Revenue reserve			
General reserves		28,548	28,548
Un-appropriated profits		672,829	1,308,237
		701,377	1,336,785
Revaluation reserve on investment at fair value through other comprehensive income		37,207	18,377
		1,091,297	1,707,875
NON - CURRENT LIABILITIES			
Liability under diminishing musharakah financing		65,023	65,023
Lease liability against right of use of asset		8,360	8,252
Deferred income	10	1,081,492	113,616
		1,154,875	186,891
CURRENT LIABILITIES			
Trade and other payables	11	322,474	286,031
Current portion of :			
Liability under diminishing musharakah financing		20,847	27,410
Lease liability against right of use of asset		4,625	6,516
Deferred income	10	704,925	377,000
Taxation - net		37,714	18,135
Unclaimed dividend		27,761	6,458
		1,118,346	721,550
TOTAL EQUITY AND LIABILITIES		3,364,518	2,616,316
CONTINGENCIES AND COMMITMENTS			
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The annexed notes 1 to 23 form an integral part of these condensed interim financial statements


Muhammad Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025 - UNAUDITED

		Quarter ended	
		September 30, 2025	September 30, 2024
Note		----- (Rupees in '000') -----	
Revenue from contracts with customers	13	226,493	227,078
Cost of sales		(135,720)	(132,364)
Gross profit		90,773	94,714
Marketing and distribution expenses		(77,662)	(67,839)
Administrative and general expenses		(30,466)	(24,268)
Other operating expenses		(8,961)	(450)
Operating (loss) / profit		(26,316)	2,157
Other income	14	472,921	181,962
Finance cost		(3,918)	(7,332)
Provision for expected credit loss		(1,500)	-
Profit before income tax		441,187	176,787
Provision for taxation		(18,461)	(27,180)
Profit for the period		422,726	149,607
Earnings per share - basic and diluted		Rs. 11.98	Rs. 4.24

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements


Muhammad Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED SEPTEMBER 30, 2025 - UNAUDITED

	Quarter ended	
	September 30, 2025	September 30, 2024
	----- (Rupees in '000') -----	
Profit for the period	422,726	149,607
Other comprehensive income		
items that will not be reclassified subsequently to statement of profit or loss		
Unrealised gain on remeasurement of investment	18,830	(719)
Total comprehensive income for the period	441,556	148,888


The annexed notes 1 to 23 form an integral part of these condensed interim financial statements


Muhammad Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2025 - UNAUDITED

	SHARE CAPITAL	REVENUE RESERVE		CAPITAL RESERVES	Total
	Issued, subscribed and paid-up capital	General reserve	Unappropriated profit	Revaluation reserve on investments held at fair value through OCI	
	-----Rupees '000'-----				
Balance as at July 1, 2024 (Audited)	352,713	28,548	611,491	57,874	1,050,626
Profit for the period	-	-	149,607	-	149,607
Other comprehensive income	-	-	-	(719)	(719)
Total comprehensive income for the period ended September30, 2024	-	-	149,607	(719)	148,888
Balance at September 30, 2024 (Un-Audited)	352,713	28,548	761,098	57,155	1,199,514
Balance as at July 1, 2025 (Audited)	352,713	28,548	1,308,237	18,377	1,707,875
Dividends:					
Interim cash dividend for the year ended June 30, 2025, @ Rs.30.00 per share			(1,058,134)		(1,058,134)
			-		-
			(1,058,134)		(1,058,134)
Profit for the period ended September 30, 2025	-	-	422,726	-	422,726
Changes in fair value of investment carried at fair value through OCI	-	-	-	18,830	18,830
	-	-	-	-	-
Total comprehensive income for the period ended September 30, 2025	-	-	422,726	18,830	441,556
Balance at September 30, 2025 (Un-Audited)	352,713	28,548	672,829	37,207	1,091,297

The annexed notes 1 to 23 form an integral part of these condensed interim financial statements


Muhammad Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED SEPTEMBER 30, 2025 - UNAUDITED

		September 30, 2025	September 30, 2024
Note		----- (Rupees in '000') -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
	15	287,965	(22,449)
Cash generated from operations		(3,057)	(6,109)
Finance cost paid		1,518	(746)
Income tax paid		1,688,700	-
Deferred income		100	-
Long term loans and deposits		1,975,226	(29,304)
Net cash generated / (used in) from operating activities			
CASH FLOWS FROM INVESTING ACTIVITIES			
		(80)	(3,545)
Purchase of property, plant and equipment		(904,073)	(18,939)
Short term investment		1,807	53,241
Dividend received		-	5,250
Proceeds from disposal of property, plant and equipment		(902,346)	36,007
Net cash (used in) / generated from investing activities			
CASH FLOWS FROM FINANCING ACTIVITIES			
		(2,644)	(2,524)
Lease rentals paid		(1,058,134)	-
Dividend paid		(6,563)	(8,540)
Repayment of Diminishing Musharka financing		(1,067,341)	(11,064)
Net cash used in financing activities			
Net increase in cash and cash equivalents		5,539	(4,361)
Cash and cash equivalents at the beginning of the period		24,499	15,886
Cash and cash equivalents at the end of the period	16	30,038	11,525

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Muhammad Imran
Company Secretary