



Rupali Polyester Limited

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

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RL-CA/PSX-2112

29 October 2025

The General Manager

Pakistan Stock Exchange Limited

Stock Exchange Building

Stock Exchange Road

Karachi

Form-7

Through PUCARS and hand delivery

Sub: **First Quarterly Accounts for the period ended 30 September 2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on 29 October 2025 at 11.30 A.m. 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) **Material Information**
NIL

Financial Results

The following financial statements of the Company for the quarter ended 30 September 2025 are attached:

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

The first quarterly financial statements (un-audited) for the period ended 30 September 2025 will be transmitted through PUCARS separately, within the specified time.

Thanking you

Sincerely yours


S. Ghulam Shabbir Gilani
Company Secretary

Encl: a.a.

Condensed Interim Statement of Profit or Loss (Un-audited) for the quarter ended 30 September 2025

(Rupees in '000')	Quarter ended	
	30 September 2025	30 September 2024
Sales	967,453	2,443,363
Cost of sales	1,150,688	2,501,527
Gross profit	(183,235)	(58,164)
Other income	58,305	52,984
	(124,930)	(5,180)
Distribution costs	10,799	6,551
Administrative expenses	58,586	52,017
Finance costs	82,876	143,944
Other operating expenses	10	24,010
	152,271	226,522
(Loss)/ Profit before taxation for the period	(277,200)	(231,702)
Provision for Taxation	12,093	30,542
Loss for the period	(289,294)	(262,244)
	Amount in Rupees	
Earnings per share - basic and diluted	(8.49)	(7.70)

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



Nooruddin Feerasta
Chief Executive Officer



Zeeshan Feerasta
Director



Abdul Hayee
Chief Financial Officer

Condensed Interim Statement of Financial Position (Un-audited) as at 30 September 2025

(Rupees in '000')	Note	Un-audited 30 September 2025	Audited 30 June 2025
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	7,741,459	7,776,268
Investment properties		850,000	850,000
Long term security deposits		4,481	4,481
Deferred tax Assets		600,463	600,462
		9,196,403	9,231,211
CURRENT ASSETS			
Stores, spares and loose tools		1,075,856	1,113,571
Stock in trade		595,531	752,577
Trade receivables		14,384	9,426
Advances, deposits and other receivables		608,914	599,862
Tax refunds due from Government - income tax		169,019	169,714
Cash and bank balances		13,879	138,422
		2,477,583	2,783,572
TOTAL ASSETS		11,673,986	12,014,783
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital: 35,000,000 (30 June 2025: 35,000,000) ordinary shares of Rs. 10 each		350,000	350,000
Issued, subscribed and paid-up capital		340,685	340,685
Reserves		5,266,881	5,556,175
		5,607,566	5,896,860
NON-CURRENT LIABILITIES			
Long-term loan	7	685,302	1,220,417
Deferred interest income	8	943,818	953,703
Staff retirement gratuity		275,532	275,532
		1,904,652	2,449,652
CURRENT LIABILITIES			
Trade and other payables	9	1,036,786	999,135
Short term borrowings	10	2,937,679	2,485,875
Accrued markup on borrowings		92,636	88,593
Provision for taxation-Income tax		90,072	90,072
Unclaimed dividend		4,595	4,596
		4,161,768	3,668,271
CONTINGENCIES AND COMMITMENTS	11		
TOTAL EQUITY AND LIABILITIES		11,673,986	12,014,783

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



Nooruddin Feerasta
Chief Executive Officer



Zeeshan Feerasta
Director



Abdul Hayee
Chief Financial Officer

Condensed Interim Statement of Changes in Equity (Un-audited)

for the quarter ended 30 September 2025

Issued, subscribed and paid-up capital	Capital Reserves	Revenue Reserves		Surplus on Revaluation of freehold land	Total
	Share premium	General reserve	Accumulated Loss		
----- (Rupees in '000) -----					
340,685	71,490	1,664,125	(1,166,622)	5,697,866	6,607,544
-	-	-	-	-	-
-	-	-	-	-	-
4			(262,244)	-	(262,244)
			-	-	-
					-
340,685	71,490	1,664,125	(1,428,866)	5,697,866	6,345,300
					-
340,685	71,490	1,664,125	(1,428,866)	5,697,866	6,345,300
					-
			-		-
-	-	-	(1,264,138)	-	(1,264,138)
			31,993	783,705	815,698
					-
340,685	71,490	1,664,125	(2,661,011)	6,481,571	5,896,860
					-
340,685	71,490	1,664,125	(2,661,011)	6,481,571	5,896,860
					-
			-		-
5			(289,294)	-	(289,294)
			-	-	-
340,685	71,490	1,664,125	(2,950,305)	6,481,571	5,607,566

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



Nooruddin Feerasta
Chief Executive Officer



Zeeshan Feerasta
Director



Abdul Hayee
Chief Financial Officer

Condensed Interim Statement of Cash Flows (Un-audited)

for the quarter ended 30 September 2025

(Rupees in '000')	Quarter ended	
	30 September 2025	30 September 2024
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(277,201)	(231,700)
Adjustments for non-cash and other items		
Depreciation	38,071	37,525
Staff retirement benefits	7,396	3,375
Profit on disposal of property, plant and equipment	-	(16,976)
Interest income	(1,251)	(3,946)
Finance cost	82,876	143,944
	127,091	163,922
	(150,110)	(67,778)
Effect on cash flow due to working capital changes		
(Increase)/decrease in current assets		
Stores, spares and loose tools	37,715	(3,798)
Stock-in-trade	157,046	(435,763)
Trade debts	(4,958)	(5,119)
Trade deposits and short term prepayments and receivables	(9,052)	(159,796)
	180,751	(604,476)
Increase / (decrease) in current liabilities		
Trade and other payables	37,651	501,184
Cash generated from operations	68,292	(171,071)
Finance costs paid	(78,833)	(133,904)
Income tax paid	(11,399)	(11,880)
Staff retirement benefits paid	(7,396)	(3,375)
Net cash inflow / (outflow) from operating activities	(29,336)	(320,230)
CASH FLOW FROM INVESTING ACTIVITIES		
Additions in property, plant and equipment	(18,452)	(18,012)
Proceeds from disposal of store items	15,190	18,615
Mark-up / Interest income received	1,251	3,946
Proceeds from disposal of operating assets	-	-
Long term deposits	-	-
Net cash outflow from investing activities	(2,011)	4,550
CASH FLOW FROM FINANCING ACTIVITIES		
Short-term borrowings (paid) / obtained - net	(93,195)	79,779
Dividend paid	(1)	(4)
Net cash inflow / (outflow) from financing activities	(93,196)	79,775
Net increase / (decrease) in cash and cash equivalents	(124,543)	(235,906)
Cash and cash equivalents at the beginning of the period	138,422	260,598
Cash and cash equivalents at the end of the period	13,879	24,692

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.



Nooruddin Feerasta
Chief Executive Officer



Zeeshan Feerasta
Director



Abdul Hayee
Chief Financial Officer