

30-October-2025

FORM- 3

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

The Executive Director/HOD
Off Site-II Department, Supervision Division
SECP, NIC Building, 63-Jinnah Avenue,
Blue Area,
Islamabad.

FINANCIAL RESULTS FOR 1ST QUARTER ENDED ON SEPTEMBER 30, 2025

Dear Sir,

We have to inform you that the Board of Roshan Packages Limited (the "Company") in their meeting held on Thursday 30th October 2025 at 10:30 am 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. You may inform the same to TREC holders of your exchange.

Yours' faithfully,

For and on behalf of
Roshan Packages Limited

(Hammad Khan)
Company Secretary



Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Financial Position (Un-audited)

As at 30 September 2025

	(Un-audited) 30 September 2025 Rupees	(Audited) 30 June 2025 Rupees
ASSETS		
<u>Non current assets</u>		
Property, plant and equipment	5,723,126,473	5,735,901,089
Investment property	209,670,268	209,970,400
Right of use assets	44,833,900	45,937,891
Investment in subsidiary	961,010,517	956,010,517
Long-term deposits	38,445,725	24,981,825
	6,977,086,883	6,972,801,722
<u>Current assets</u>		
Stores, spares and other consumables	484,701,005	465,490,124
Stock-in-trade	1,519,158,660	1,431,035,400
Contract assets	19,222,355	18,730,809
Trade debts - unsecured, considered good	2,786,255,668	2,202,336,274
Advances, deposits, prepayments and other receivables	280,457,375	170,481,547
Tax refunds due from Government	405,013,646	401,037,355
Short-term investments	388,761,955	384,893,832
Cash and bank balances	74,271,612	114,420,071
	5,957,842,276	5,188,425,412
TOTAL ASSETS	12,934,929,159	12,161,227,134
EQUITY AND LIABILITIES		
<u>Authorized share capital</u>	2,000,000,000	2,000,000,000
Issued, subscribed and paid-up capital	1,419,000,000	1,419,000,000
<u>Capital reserves</u>		
Share premium	1,994,789,058	1,994,789,058
Surplus on revaluation of property, plant and equipment	2,707,703,320	2,692,202,637
	4,702,492,378	4,686,991,695
<u>Revenue reserve</u>		
Un-appropriated profit	1,655,571,254	1,598,880,488
	7,777,063,632	7,704,872,183
<u>Non-current liabilities</u>		
Long-term financing	26,022,066	34,696,083
Lease liabilities	32,463,144	34,260,145
Long term musharika	1,099,684	1,369,130
Deferred tax liabilities	933,765,320	999,920,165
Deferred liabilities	74,544,676	73,901,301
	1,067,894,890	1,144,146,824
<u>Current liabilities</u>		
Current portion of non-current liabilities	100,784,860	102,692,209
Short-term borrowings	1,748,469,881	1,531,216,344
Trade and other payables	2,156,437,602	1,552,189,477
Contract liabilities	19,991,492	88,002,864
Accrued finance cost	61,190,542	34,892,042
Unclaimed dividend	3,096,260	3,215,191
	4,089,970,637	3,312,208,127
Contingencies and commitments		
TOTAL EQUITY AND LIABILITIES	12,934,929,159	12,161,227,134



Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Profit Or Loss (Un-audited)

For the quarter ended 30 September 2025

	(Un-audited)	
	30 September 2025	30 September 2024
	----- Rupees -----	
Revenue from contracts with customers	3,590,455,761	2,788,344,569
Less: Sales tax	(546,695,017)	(419,229,343)
Net revenue	3,043,760,744	2,369,115,226
Cost of revenue	(2,845,854,616)	(2,170,296,958)
Gross profit	197,906,129	198,818,268
Administrative and general expenses	(76,745,045)	(71,199,780)
Selling and distribution expenses	(25,028,967)	(28,909,208)
Other operating expenses	(3,582,411)	(5,102,272)
	(105,356,423)	(105,211,260)
Operating profit	92,549,706	93,607,009
Other income	12,964,041	48,218,877
Other expenses	(3,139,787)	-
Finance cost	(57,677,908)	(38,396,100)
Profit before income tax, final tax and minimum tax differential	44,696,053	103,429,786
Final tax	(852,720)	-
Minimum tax differential	(19,957,503)	-
Profit before taxation	23,885,830	103,429,786
Taxation	12,531,070	22,482,279
Profit after taxation	36,416,900	125,912,065
Earning per share (basic and diluted)	0.26	0.89




Roshan Packages Limited
Condensed Interim Unconsolidated Statement Of Comprehensive Income (Un-audited)
For the quarter ended 30 September 2025

	(Un-audited)	
	30 September 2025	30 September 2024
	----- Rupees -----	
Profit after taxation	36,416,900	125,912,065
<u>Other comprehensive income/(loss) for the period</u>		
Items that will not be reclassified to statement of profit or loss:	-	-
Items that are or may be reclassified to statement of profit or loss:		
Decrease in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	35,774,549	-
Total comprehensive income for the period	72,191,449	125,912,065



Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Changes In Equity (Un-audited)

For the quarter ended 30 September 2025

	Reserves					Total
	Capital reserves		Revenue reserves		Total reserves	
	Issued, subscribed and paid up share capital	Share premium	Surplus on revaluation of property, plant and equipment	Un-appropriated profit		
Balance as at 01 July 2024 (Audited)	1,419,000,000	1,994,789,057	2,702,797,632	1,555,617,812	6,253,204,501	7,672,204,501
<u>Total comprehensive income for the period</u>						
Profit for the period	-	-	-	125,912,065	125,912,065	125,912,065
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(12,260,852)	12,260,852	-	-
	-	-	(12,260,852)	138,172,917	125,912,065	125,912,065
Balance as at 30 September 2024 - unaudited	1,419,000,000	1,994,789,057	2,690,536,780	1,693,790,729	6,379,116,566	7,798,116,566
Balance as at 01 July 2025 (Audited)	1,419,000,000	1,994,789,057	2,692,202,637	1,598,880,488	6,285,872,182	7,704,872,182
<u>Total comprehensive income for the period</u>						
Profit for the period	-	-	-	36,416,900	36,416,900	36,416,900
Other comprehensive income for the period	-	-	35,774,549	-	35,774,549	35,774,549
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(20,273,866)	20,273,866	-	-
	-	-	15,500,683	56,690,766	72,191,449	72,191,449
Balance as at 30 September 2025 - unaudited	1,419,000,000	1,994,789,057	2,707,703,320	1,655,571,254	6,358,063,631	7,777,063,631



Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Cash Flows (Un-audited)

For the quarter ended 30 September 2025

Cash flows from operating activities

Profit before taxation

Adjustments for:

- Depreciation on operating fixed assets
- Depreciation of investment property
- Depreciation on right-of-use assets
- Interest income on loans
- Finance cost
- Provision for gratuity
- Profit on short term investments
- Provision for Worker's Profit Participation Fund
- Provision for Worker's Welfare Fund
- Reversal for loss allowance against trade debts
- Final tax on dividends

Cash generated from operations before working capital changes

(Increase) / decrease in current assets:

- Stores, spares and other consumables
- Stock-in-trade
- Trade receivables
- Contract assets
- Advances, deposits, prepayments and other receivables
- Sales tax receivable - net

(Decrease) / increase in current liabilities:

- Contract liabilities
- Trade and other payables

Cash generated from operations

- Finance cost paid
- Taxes paid
- Final tax paid
- Gratuity paid
- Net increase in long term deposits
- Net cash (used in) / generated from operating activities

Cash flow from investing activities

- Purchase of property, plant and equipment
- Investment in subsidiary
- Long term loan given
- Interest on long term loan received
- Short term investments - net
- Profit on short term investments received
- Net cash used in from investing activities

Cash flow from financing activities

- Repayment of long term loans
- Dividend paid
- Short term borrowings - net
- Repayment of lease liabilities
- Net cash generated from / (used) in financing activities

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

(Un-audited)

30 September 2025 30 September 2024
Rupees Rupees

44,696,053	103,429,786
64,727,585	49,675,807
300,132	287,377
1,103,991	5,540,226
-	(4,846,041)
57,677,908	38,396,100
2,372,659	2,328,486
(4,948,939)	(18,307,421)
2,330,053	4,738,827
1,252,358	363,445
(1,677,400)	(24,987,541)
852,720	-
123,991,067	53,189,264
168,687,120	156,619,050

(19,210,881)	(5,269,773)
(88,123,260)	(38,157,106)
(582,241,994)	437,115,864
(491,546)	(53,761,135)
(110,931,653)	(46,491,336)
29,905,515	(10,135,987)
(68,011,372)	(4,203,346)
600,665,714	(159,731,968)
(238,439,477)	119,365,215
(69,752,357)	275,984,265

(31,379,408)	(52,187,793)
(72,541,257)	(22,541,175)
(852,720)	-
(3,636,633)	(18,624,148)
(13,463,900)	-
(191,626,275)	182,631,149

(51,952,969)	(61,010,380)
(5,000,000)	-
-	(53,200,000)
-	39,109,818
(3,868,122)	(56,808,238)
5,904,765	18,099,231
(54,916,326)	(113,809,569)

(8,943,463)	(8,674,017)
(118,931)	(16,500)
137,843,939	(273,734,885)
(1,797,001)	(3,872,435)
126,984,544	(286,297,838)

(119,558,057)	(217,476,258)
(260,251,278)	(91,241,659)
(379,809,335)	(308,717,917)



Roshan Packages Limited

Condensed Interim Consolidated Statement Of Financial Position (Un-audited)

As at 30 September 2025

	Un-audited 30 September 2025 Rupees	Audited 30 June 2025 Rupees
ASSETS		
Non-current assets		
Property, plant and equipment	7,745,681,407	7,759,216,607
Investment property	209,670,268	209,970,400
Right of use assets	44,833,900	45,937,891
Long term deposits	38,445,725	24,981,825
	8,038,631,300	8,040,106,723
Current assets		
Stores, spares and other consumables	484,701,005	465,490,124
Stock-in-trade	1,519,158,660	1,431,035,400
Contract assets	19,222,355	18,730,809
Trade receivables	2,786,255,668	2,202,336,274
Advances, deposits, prepayments and other receivables	281,352,515	171,376,687
Tax refunds due from Government	431,144,603	427,115,329
Short-term investments	388,761,955	384,893,832
Cash and bank balances	74,299,416	114,530,524
	5,984,896,177	5,215,508,979
TOTAL ASSETS	14,023,527,477	13,255,615,702
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital		
200,000,000 (30 June 2025: 200,000,000) ordinary shares of Rs. 10 each	2,000,000,000	2,000,000,000
Issued, subscribed and paid up share capital	1,419,000,000	1,419,000,000
Capital reserves		
Share premium	1,994,789,058	1,994,789,058
Surplus on revaluation of property, plant and equipment	4,303,417,192	4,288,456,240
	6,298,206,250	6,283,245,298
Revenue reserve		
Un-appropriated profit	1,133,853,622	1,083,083,573
TOTAL EQUITY	8,851,059,872	8,785,328,871
Non-current liabilities		
Long-term financing	26,022,066	34,696,083
Lease liabilities	32,463,144	34,260,145
Long term musharika	1,099,684	1,369,130
Deferred tax liabilities	943,371,377	1,009,197,238
Deferred liabilities	74,544,676	73,901,301
	1,077,500,947	1,153,423,897
Current liabilities		
Current portion of non-current liabilities	100,784,860	102,692,209
Short-term borrowings	1,748,469,881	1,531,216,344
Trade and other payables	2,161,433,623	1,556,844,284
Contract liabilities	19,991,492	88,002,864
Accrued finance cost	61,190,542	34,892,042
Unclaimed dividend	3,096,260	3,215,191
	4,094,966,658	3,316,862,934
TOTAL LIABILITIES	5,172,467,605	4,470,286,831
TOTAL EQUITY AND LIABILITIES	14,023,527,477	13,255,615,702
CONTINGENCIES AND COMMITMENTS		




Roshan Packages Limited

Condensed Interim Consolidated Statement Of Profit Or Loss (Un-audited)

For the quarter ended 30 September 2025

	(Un-audited)	
	30 September 2025	30 September 2024
	Rupees	Rupees
Revenue from contracts with customers	3,590,455,761	2,788,344,569
Less: Sales tax	(546,695,017)	(419,229,343)
Net revenue	3,043,760,744	2,369,115,226
Cost of revenue	(2,845,854,616)	(2,170,296,957)
Gross profit	197,906,129	198,818,269
Administrative expenses	(82,875,928)	(79,706,411)
Selling and distribution expenses	(25,028,967)	(28,909,208)
Other operating expenses	(3,582,411)	(5,102,272)
	(111,487,306)	(113,717,891)
Operating profit	86,418,823	85,100,378
Other income	12,964,041	43,372,836
Other expenses	(3,139,787)	-
Finance cost	(57,678,488)	(38,396,750)
Profit before income tax, final tax and minimum tax differential	38,564,589	90,076,464
Final tax	(852,720)	-
minimum tax differential	(19,957,503)	-
Profit before taxation	17,754,367	90,076,464
Taxation	12,531,070	22,473,059
Profit for the period	30,285,436	112,549,523
Earnings per share - Basic and diluted	0.21	0.79




Roshan Packages Limited

Condensed Interim Consolidated Statement Of Comprehensive Income (Un-audited)

For the quarter ended 30 September 2025

	(Un-audited)	
	30 September 2025	30 September 2024
	Rupees	Rupees
Profit for the period	30,285,436	112,549,523
Other comprehensive income - net of tax:		
Items that may be reclassified subsequently to profit or loss:	-	-
Items that will not be subsequently reclassified to profit or loss:		
Decrease / (Increase) in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	35,445,565	-
Total comprehensive income for the period	65,731,001	112,549,523



Roshan Packages Limited

Condensed Interim Consolidated Statement Of Changes In Equity (Un-audited) For the quarter ended 30 September 2025

	Reserves					
	Issued, subscribed and paid-up share capital	Capital reserves		Revenue reserve		Total
		Share premium	Surplus on revaluation of property, plant and equipment	Unappropriated profit	Total Reserves	
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as on 01 July 2024 (Audited)	1,419,000,000	1,994,789,057	4,298,842,470	1,070,204,438	7,363,835,965	8,782,835,965
Total comprehensive income for the period	-	-	-	112,549,523	112,549,523	112,549,523
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(12,260,852)	12,260,852	-	-
Balance as on 30 September 2024 (Un-audited)	1,419,000,000	1,994,789,057	4,286,581,618	1,195,014,813	7,476,385,488	8,895,385,488
Balance as on 01 July 2025 (Audited)	1,419,000,000	1,994,789,057	4,288,456,240	1,083,083,573	7,366,328,870	8,785,328,870
Total comprehensive income for the period	-	-	-	30,285,436	30,285,436	30,285,436
Profit for the period	-	-	35,445,565	-	35,445,565	35,445,565
Other comprehensive income for the period	-	-	(20,484,613)	20,484,613	-	-
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	14,960,952	50,770,049	65,731,001	65,731,001
Balance as on 30 September 2025 (Un-audited)	1,419,000,000	1,994,789,057	4,303,417,192	1,133,853,622	7,432,059,871	8,851,059,871



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Roshan Packages Limited

Condensed Interim Consolidated Statement Of Cash Flows (Un-audited)

For the quarter ended 30 September 2025

Cash flows from operating activities

Profit before taxation

Adjustments for:

Depreciation on operating fixed assets
Depreciation of investment property
Depreciation on right-of-use assets
Finance cost
Provision for gratuity
Profit on bank deposits
Worker's Profit Participation Fund
Worker's Welfare Fund
Reversal for loss allowance against trade debts
Final tax on dividends

Cash generated from operations before working capital changes

(Increase) / decrease in current assets:

Stores, spares and other consumables
Stock-in-trade
Trade receivables
Contract assets
Advances, deposits, prepayments and other receivables
Sales tax receivable - net

Increase / decrease in current liabilities:

Contract liabilities
Trade and other payables

Cash generated from operations

Finance cost paid
Taxes paid
Final tax paid
Gratuity paid
Net increase in long term deposits

Net cash generated from operating activities

Cash flow from investing activities

Purchase of property, plant and equipment
Short term investments - net
Profit on bank deposits received
Net cash used in investing activities

Cash flow from financing activities

Repayment of long term loans
Dividend paid
Short term borrowings - net
Repayment of lease liabilities
Net cash generated from / (used in) financing activities

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

Un-audited 30 September 2025	Un-audited 30 September 2024
Rupees	Rupees
38,564,589	90,076,464
65,488,169	50,252,130
300,132	287,377
1,103,991	5,540,226
57,678,488	38,396,750
2,372,659	2,328,486
(4,948,939)	(18,307,421)
2,330,053	4,738,827
1,252,358	363,445
(1,677,400)	(24,987,541)
852,720	-
124,752,231	58,612,279
163,316,820	148,688,743
(19,210,881)	(5,269,773)
(88,123,260)	(38,157,107)
(582,241,994)	437,115,864
(491,546)	(53,761,135)
(110,931,653)	(47,086,885)
29,542,452	5,856,668
(771,456,882)	298,697,632
(68,011,372)	(4,203,342)
601,006,908	(160,159,800)
532,995,536	(164,363,142)
(75,144,526)	283,023,233
(31,379,988)	(52,188,443)
(72,231,157)	(38,118,988)
(852,720)	-
(3,636,633)	(18,624,148)
(13,463,900)	-
(121,564,398)	(108,931,579)
(196,708,924)	174,091,654
(51,952,969)	(61,010,378)
(3,868,122)	(56,808,238)
5,904,765	18,099,231
(49,916,326)	(99,719,385)
(8,943,463)	(8,674,017)
(118,931)	(16,500)
137,843,939	(273,734,885)
(1,797,001)	(3,872,435)
126,984,544	(286,297,837)
(119,640,706)	(211,925,568)
(260,140,825)	(90,500,819)
(379,781,531)	(302,426,387)

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