



Rupali Polyester Limited

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

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RL-CA/PSX-2203
26 February 2026

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

Form-7

Through PUCARS and hand delivery under sealed cover

Sub: **Financial Results (Un-audited) for the Second Quarter and Half Year ended 31 December 2025**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on Thursday, 26 February 2026 at 1130 hrs at Rupali House, 241-242 Upper Mall Scheme, Anand Road, Lahore has approved the second quarterly and half yearly financial statements for the period ended 31 December 2025 and 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

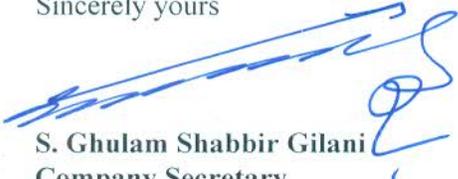
The following financial statements of the Company are attached:

- Condensed Interim Statement of Profit or Loss (Un-audited)
- Condensed Interim Statement of Financial Position (Un-audited)
- Condensed Interim Statement of Changes in Equity (Un-audited)
- Condensed Interim Statement of Cash Flow (Un-audited)

The half yearly Report of the Company for the period ended 31 December 2025 will be transmitted through PUCARS separately, within the specified time.

Thanking you

Sincerely yours


S. Ghulam Shabbir Gilani
Company Secretary

Encl: a.a.

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Note	Quarter ended December 31,		Half year ended December 31	
		2025	2024	2025	2024
(Rupees '000)					
Sales - net		891,682	2,200,057	1,859,135	4,643,420
Cost of sales	12	889,466	2,578,138	2,040,154	5,078,824
Gross Profit/ (loss)		2,216	(378,080)	(181,019)	(435,403)
Other income	13	513,395	30,465	571,700	83,449
		515,611	(347,616)	390,681	(351,955)
Distribution costs		9,018	7,795	19,817	14,346
Administrative expenses		82,930	64,391	141,516	117,248
Finance costs		89,970	125,991	172,846	269,935
Other operating expenses		1,008	-	1,018	24,010
		182,926	198,177	335,197	425,539
Profit/ (loss) for the period before levy and taxation		332,685	(545,792)	55,484	(777,494)
Levy - minimum tax differential	14	(11,146)	(27,501)	(23,239)	(58,043)
		321,539	(573,293)	32,245	(835,537)
Provision for taxation	15	(9,763)	99,713	(9,763)	99,713
Profit/ (loss) for the period		311,776	(473,580)	22,482	(735,824)
		Quarter ended December 31,		Half year ended December 31,	
		2025	2024	2025	2024
Rupees					
Earnings per share					
- basic and diluted		9.15	(13.90)	0.66	(21.60)

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

ATTESTED
RUPALI POLYESTER LIMITED

S. Ghulam Shabbir Gilani
Company Secretary

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

Abdul Hayee
Chief Financial Officer

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT DECEMBER 31, 2025

	Note	Unaudited December 31, 2025	Audited June 30, 2025
(Rupees in '000)			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	7,703,720	7,776,268
Investment properties		850,000	850,000
Long term security deposits		4,481	4,481
Deferred tax asset	5	602,191	600,462
		9,160,392	9,231,211
CURRENT ASSETS			
Stores, spares and loose tools		1,082,248	1,113,571
Stock in trade		704,985	752,577
Trade receivables - unsecured & considered good		11,172	9,426
Advances, deposits and other receivables	6	717,203	599,862
Tax refunds due from government		169,349	169,714
Cash and bank balances		233,158	138,422
		2,918,115	2,783,572
TOTAL ASSETS		12,078,507	12,014,783
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital:			
35,000,000 ordinary shares of Rs. 10 each		350,000	350,000
Issued, subscribed and paid-up capital		340,685	340,685
Capital reserves			
Share premium		71,490	71,490
Surplus on revaluation of land		6,481,571	6,481,571
Revenue reserves			
General reserve		1,664,125	1,664,125
(Accumulated loss)		(2,638,529)	(2,661,011)
		5,919,342	5,896,860
NON-CURRENT LIABILITIES			
Long term loan	7	953,510	1,220,417
Deferred interest income	8	695,609	953,703
Staff retirement gratuity		289,325	275,532
		1,938,444	2,449,652
CURRENT LIABILITIES			
Trade and other payables	9	1,064,248	999,135
Short term borrowing	10	2,970,145	2,485,875
Accrued markup on borrowings		91,661	88,593
Unclaimed dividend		4,595	4,596
Provision for taxation-Income tax		90,072	90,072
		4,220,721	3,668,271
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL EQUITY AND LIABILITIES		12,078,507	12,014,783

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

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

Abdul Hayee
Chief Financial Officer

ATTESTED
RUPALI POLYESTER LIMITED

S. Farhan Shabbir Gilani
Company Secretary

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Issued, subscribed and paid- up capital	Capital Reserves			Revenue Reserves			Total
		Share premium	Surplus on revaluation of land	Sub-total	General reserve	Unappropriated profit/ (Accumulated Loss)	Sub-total	
----- (Rupees in '000) -----								
Balance as at July 01, 2024 - Audited	340,685	71,490	5,697,866	5,769,356	1,664,125	(1,166,622)	497,503	6,607,544
Transactions with owners Final dividend for the year ended June 30, 2024	-	-	-	-	-	-	-	-
Total comprehensive income								
Loss for the period	-	-	-	-	-	(735,824)	(735,824)	(735,824)
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	-	(735,824)	(735,824)	(735,824)
Balance as at December 31, 2024 - Unaudited	<u>340,685</u>	<u>71,490</u>	<u>5,697,866</u>	<u>5,769,356</u>	<u>1,664,125</u>	<u>(1,902,446)</u>	<u>(238,321)</u>	<u>5,871,720</u>
Balance as at July 01, 2025 - Audited	340,685	71,490	6,481,571	6,553,061	1,664,125	(2,661,011)	(996,886)	5,896,860
Total comprehensive loss								
Profit for the period	-	-	-	-	-	22,482	22,482	22,482
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	-	22,482	22,482	22,482
Balance as at December 31, 2025 - Unaudited	<u>340,685</u>	<u>71,490</u>	<u>6,481,571</u>	<u>6,553,061</u>	<u>1,664,125</u>	<u>(2,638,529)</u>	<u>(974,404)</u>	<u>5,919,342</u>

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

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S. Ghulam Shabbir Gilani
 Company Secretary

Nooruddin Feerasta
 Chief Executive Officer

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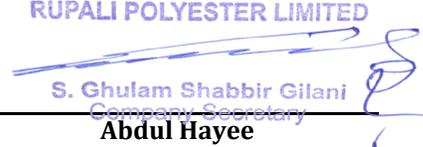
RUPALI POLYESTER LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Half year ended December 31,	
	2025	2024
	(Rupees in '000)	
A) Cash flows from operating activities		
Profit/ (loss) for the period before levy and taxation	55,484	(777,494)
Adjustments for:		
Depreciation on property, plant and equipment	76,180	75,195
Provision for staff retirement benefits	26,646	37,469
(Gain)/ loss on disposal of property, plant and equipment	(411,386)	(16,976)
Interest income	(2,955)	(6,959)
Finance cost	172,846	269,935
	(138,669)	358,664
Cash flow before working capital changes	(83,185)	(418,830)
Working capital changes		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	31,323	5,805
Stock-in-trade	47,592	1,341,776
Trade receivables	(1,747)	(261)
Advances, deposits and other receivables	(117,341)	172,079
Increase / (decrease) in current liabilities:		
Trade and other payables	65,113	(1,020,227)
	24,940	499,172
Cash flow from operations	(58,245)	80,343
Finance costs paid	(169,778)	(288,325)
Income tax paid	(34,366)	(45,523)
Staff retirement benefits paid	(12,853)	(14,546)
Net cash flow from operating activities	(275,242)	(268,052)
B) Cash flow from investing activities		
Additions in property, plant and equipment	(136,762)	(21,271)
Proceeds from disposal of operating assets	544,516	18,615
Interest income received	2,955	6,959
Net cash flow from investing activities	410,709	4,303
C) Cash flows from financing activities		
Short-term borrowings obtained - net	484,270	16,102
Long term loan repayment	(525,000)	-
Dividend paid	(1)	(4)
Net cash flow from financing activities	(40,731)	16,098
Net increase/(decrease) in cash and cash equivalents (A + B + C)	94,736	(247,651)
Cash and cash equivalents at the beginning of the period	138,422	260,598
Cash and cash equivalents at end of the period	233,158	12,947

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

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

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