



Rupali Polyester Limited

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

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RL-CA/PSX-2253

24 April 2026

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

Form-7
Through PUCARS and hand delivery

Sub: **Financial Results for the Quarter Ended 31 March 2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on Friday, 24 April 2026 at 1100 hrs. at Rupali House, 241-242 Upper Mall Scheme, Anand Road, Lahore has approved the third quarterly accounts for the period ended 31 March 2026 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:

- a. Condensed Interim Statement of Profit or Loss (Un-audited)
- b. Condensed Interim Statement of Financial Position (Un-audited)
- c. Condensed Interim Statement of Changes in Equity (Un-audited)
- d. Condensed Interim Statement of Cash Flow (Un-audited)

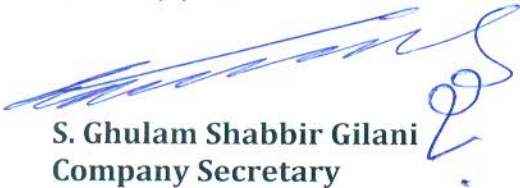
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-: (2) :-

The third quarterly Report of the Company for the period ended 31 March 2026 will be transmitted through PUCARS separately, within the specified time.

Thanking you

Sincerely yours



S. Ghulam Shabbir Gilani
Company Secretary

Encl: a.a.

cc: The Commissioner
Company Law Division
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area, Islamabad

RUPALI POLYESTER LIMITED

Condensed Interim Statement of Financial Position (Un-audited) as at 31 March 2026

(Rupees in '000)	Note	Unaudited 31 March 2026	Audited 30 June 2025
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	7,667,117	7,776,268
Investment properties		850,000	850,000
Long term security deposits		4,481	4,481
Deferred tax assets	5	610,772	600,462
		9,132,370	9,231,211
CURRENT ASSETS			
Stores, spares and loose tools		1,078,127	1,113,571
Stock in trade		651,981	752,577
Trade receivables		7,384	9,426
Advances, deposits and other receivables		669,906	599,862
Tax refunds due from government		183,958	169,714
Cash and cash equivalents	6	597,735	138,422
		3,189,091	2,783,572
TOTAL ASSETS		12,321,461	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
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
Unappropriated profit / (Accumulated loss)		(2,875,587)	(2,661,011)
		5,682,284	5,896,860
		5,682,284	5,896,860
NON-CURRENT LIABILITIES			
Long term loan	7	988,510	1,220,417
Deferred interest income	8	695,609	953,703
Staff retirement gratuity		289,325	275,532
		1,973,444	2,449,652
CURRENT LIABILITIES			
Trade and other payables	9	842,793	999,135
Short term borrowing	10	3,592,855	2,485,875
Accrued markup on borrowings		135,418	88,593
Provision for taxation Income tax		90,072	90,072
Unclaimed dividend		4,595	4,596
		4,665,733	3,668,271
CONTINGENCIES AND COMMITMENTS	11		
TOTAL EQUITY & LIABILITIES		12,321,461	12,014,783

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

Abdul Hayee
Chief Financial Officer

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RUPALI POLYESTER LIMITED

S. Ghulam Shabbir Gilani
Company Secretary

RUPALI POLYESTER LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE NINE MONTHS ENDED 31 MARCH 2026

	Issued, subscribed and paid-up capital	Capital Reserves Share premium	Revenue Reserves		Total Reserves	Surplus on Revaluation of freehold land	Total
			General reserve	Accumulated Loss			
(Rupees in '000)							
Balance as on 01 July 2024 - Unaudited	340,685	71,490	1,664,125	(1,166,622)	497,503	5,697,866	6,195,369
Final Dividend for the year ended 30 June 2024				-	-		-
Loss for the nine months ended 31 March 2025				(1,025,156)	(1,025,156)		(1,025,156)
Other comprehensive income for the nine months ended 31 March 2025				-			-
							-
Balance as on 31 March 2025 - Unaudited	340,685	71,490	1,664,125	(2,191,778)	(527,653)	5,697,866	5,582,388
Balance as on 01 April 2025 - Unaudited	340,685	71,490	1,664,125	(2,191,778)	(527,653)	5,697,866	5,582,388
Final Dividend for the year ended 30 June 2025				-	-		-
Profit for the quarter ended 30 June 2025	-	-	-	-	-	-	-
Other comprehensive income for the last quarter ended 30 June 2025				-	-	783,705	783,705
Income/(loss) for the period				(469,233)	(469,233)		(469,233)
							-
Balance as on 30 June 2025 - Audited	340,685	71,490	1,664,125	(2,661,011)	(996,886)	6,481,571	5,896,860
Balance as on 01 July 2025 - Audited	340,685	71,490	1,664,125	(2,661,011)	(996,886)	6,481,571	5,896,860
Final Dividend for the year ended 30 June 2025				-	-		-
Loss for the nine months ended 31 March 2026				(214,576)	(214,576)		(214,576)
Other comprehensive income for the nine months ended 31 March 2026				-			-
Balance as on 31 March 2026 - Unaudited	340,685	71,490	1,664,125	(2,875,587)	(1,211,462)	6,481,571	5,682,284

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

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Condensed Interim Statement of Cash Flow (Un-audited) for the nine months ended 31 March 2026

	Note	Quarter Ended 31 March	
		2026	2025
(Rupees in '000)			
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before taxation		(183,883)	(1,059,042)
Adjustments for non-cash and other items			
Depreciation	4	114,308	113,599
Staff retirement benefits		13,793	22,923
(Gain)/Loss on disposal of fixed assets		(413,461)	-
Interest income		(4,348)	(8,133)
Workers Welfare Fund		-	-
Workers Profit Participation Fund		-	8,832
Finance cost		261,724	349,711
		(27,985)	486,933
		(211,868)	(572,109)
Effect on cash flow due to working capital changes			
(Increase)/decrease in current assets			
Stores, spares and loose tools		35,444	(3,816)
Stock-in-trade		100,596	1,318,207
Trade debts		2,042	11,370
Trade deposits and short term prepayments and receivables		(70,044)	38,810
		68,038	1,364,571
Increase / (decrease) in current liabilities			
Trade and other payables		(156,342)	(1,018,904)
Cash generated from operations		(300,172)	(226,443)
Finance costs paid		(214,899)	(279,548)
Income tax paid		(55,247)	(56,150)
Long term deposits		-	-
Workers Profit Participation Fund Paid		-	-
Staff retirement benefits paid		-	-
Net cash outflow from operating activities		(570,317)	(562,141)
CASH FLOW FROM INVESTING ACTIVITIES			
Additions in property, plant and equipment		408,304	(27,055)
Mark-up / Interest income received		4,348	8,133
Proceeds from disposal of operating assets		-	-
Net cash inflow/(outflow) from investing activities		412,653	(18,923)
CASH FLOW FROM FINANCING ACTIVITIES			
Short-term borrowings (paid) / obtained - net		1,106,980	406,361
Long term loan paid		(231,907)	-
Deferred interest income		(258,094)	-
Dividend paid		(1)	(4)
Net cash inflow / (outflow) from financing activities		616,978	406,357
Net increase / (decrease) in cash and cash equivalents		459,313	(174,706)
Cash and cash equivalents at the beginning of the period		138,422	260,598
Cash and cash equivalents at the end of the period	6	597,735	85,892

The annexed notes 1 to 18 form an integral part of these condensed interim financial statements.

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Zeeshan Feerasta
Director

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