

28-April-2026

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 THE THIRD QUARTER AND NINE MONTHS' PERIOD
ENDED ON MARCH 31, 2026**

Dear Sir,

We have to inform you that the Board of Roshan Packages Limited (the "Company") in their meeting held on Tuesday 28th April, 2026 at 11:00 am via video link recommended the following;

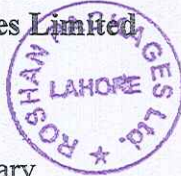
| | |
|--|-----|
| I. CASH DIVIDEND | NIL |
| II. BONUS SHARES | NIL |
| III. RIGHT SHARES | NIL |
| IV. ANY OTHER ENTITLEMENT/CORPORATE ACTION | NIL |
| V. ANY OTHER PRICE-SENSITIVE INFORMATION | NIL |

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 31 March 2026

| ASSETS | (Un-audited) 31 March 2026 Rupees | (Audited) 30 June 2025 Rupees |
|---|---|-------------------------------------|
| <u>Non current assets</u> | | |
| Property, plant and equipment | 5,893,116,358 | 5,735,901,089 |
| Investment property | 209,070,004 | 209,970,400 |
| Right of use assets | 38,264,585 | 45,937,891 |
| Investment in subsidiary | 976,010,517 | 956,010,517 |
| Long-term deposits | 43,964,127 | 24,981,825 |
| | 7,160,425,591 | 6,972,801,722 |
| <u>Current assets</u> | | |
| Stores, spares and other consumables | 482,125,818 | 465,490,124 |
| Stock-in-trade | 1,276,226,960 | 1,431,035,400 |
| Contract assets | 16,143,638 | 18,730,809 |
| Trade debts - unsecured, considered good | 2,624,387,622 | 2,202,336,274 |
| Advances, deposits, prepayments and other receivables | 402,588,626 | 170,481,547 |
| Tax refunds due from Government | 429,087,603 | 401,037,355 |
| Short-term investments | 557,683,767 | 384,893,832 |
| Cash and bank balances | 116,655,392 | 114,420,071 |
| | 5,904,899,426 | 5,188,425,412 |
| TOTAL ASSETS | 13,065,325,017 | 12,161,227,134 |
| <u>EQUITY AND LIABILITIES</u> | | |
| <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 | 1,994,789,057 | 1,994,789,057 |
| Surplus on revaluation of property, plant and equipment | 2,653,535,197 | 2,692,202,637 |
| | 4,648,324,254 | 4,686,991,694 |
| <u>Revenue reserve</u> | | |
| Un-appropriated profit | 1,686,883,746 | 1,598,880,488 |
| | 7,754,208,000 | 7,704,872,182 |
| <u>Non-current liabilities</u> | | |
| Long-term financing | 218,752,106 | 34,696,083 |
| Lease liabilities | 30,406,121 | 34,260,145 |
| Long term musharika | - | 1,369,130 |
| Deferred tax liabilities | 976,661,625 | 999,920,165 |
| Deferred liabilities | 76,487,869 | 73,901,301 |
| | 1,302,307,721 | 1,144,146,824 |
| <u>Current liabilities</u> | | |
| Current portion of non-current liabilities | 110,739,290 | 102,692,209 |
| Short-term borrowings | 2,444,045,437 | 1,531,216,344 |
| Trade and other payables | 1,361,676,177 | 1,552,189,478 |
| Contract liabilities | 29,389,231 | 88,002,864 |
| Accrued finance cost | 59,862,901 | 34,892,042 |
| Unclaimed dividend | 3,096,260 | 3,215,191 |
| | 4,008,809,296 | 3,312,208,128 |
| Contingencies and commitments | | |
| TOTAL EQUITY AND LIABILITIES | 13,065,325,017 | 12,161,227,134 |



Roshan Packages Limited

Condensed Interim Unconsolidated Statement of Profit or Loss (Un-audited)

For the nine months ended and quarter ended 31 March 2026

| | Nine months period ended | | Three months period ended | |
|--|--------------------------|-----------------|---------------------------|-----------------|
| | (Un-audited) | | (Un-audited) | |
| | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| | -----Rupees----- | | | |
| Revenue from contracts with customers | 9,659,446,306 | 8,332,113,946 | 3,055,783,061 | 2,936,234,647 |
| Less: Sales tax | (1,488,963,339) | (1,279,161,436) | (468,441,741) | (446,792,884) |
| Net revenue | 8,170,482,967 | 7,052,952,511 | 2,587,341,320 | 2,489,441,764 |
| Cost of revenue | (7,595,161,401) | (6,438,949,679) | (2,368,838,191) | (2,232,052,680) |
| Gross profit | 575,321,566 | 614,002,831 | 218,503,129 | 257,389,083 |
| Administrative and general expenses | (253,846,253) | (224,122,894) | (90,733,462) | (71,959,295) |
| Reversal of allowance for expected credit losses | 28,096,855 | 35,700,321 | 22,026,931 | - |
| Selling and distribution expenses | (90,542,653) | (89,054,036) | (35,564,944) | (28,818,745) |
| Other operating expenses | (10,133,858) | (17,617,392) | (4,920,666) | (8,665,229) |
| Operating profit | (326,425,909) | (295,094,001) | (109,192,141) | (109,443,269) |
| | 248,895,657 | 318,908,830 | 109,310,988 | 147,945,814 |
| Other income | 61,116,358 | 51,978,417 | 15,321,954 | 10,487,709 |
| Other expenses | (1,478,609) | (11,132,292) | (72,561) | 26,779 |
| Finance cost | (181,775,363) | (132,360,226) | (60,621,131) | (44,602,474) |
| Profit before income tax, final tax and minimum tax differential | 126,758,043 | 227,394,729 | 63,939,250 | 113,857,827 |
| Final tax | (2,766,951) | (3,978,866) | (576,200) | (770,404) |
| Minimum tax differential | (50,956,400) | - | (10,915,558) | - |
| Profit before taxation | 73,034,692 | 223,415,862 | 52,447,492 | 113,087,423 |
| Taxation | (23,698,874) | (76,426,198) | (13,709,387) | (39,893,869) |
| Profit after taxation | 49,335,818 | 146,989,664 | 38,738,105 | 73,193,554 |
| Earnings per share (basic and diluted) | 0.35 | 1.04 | 0.27 | 0.52 |



Roshan Packages Limited

Condensed Interim Unconsolidated Statement of Comprehensive Income (Un-audited)

For the nine months ended and quarter ended 31 March 2026

| | Nine months period ended (Un-audited) | | Three months period ended (Un-audited) | |
|---|--|--------------------|---|-------------------|
| | 31 March 2026 | 31 March 2025 | 31 March 2026 | 31 March 2025 |
| | ----- Rupees ----- | | | |
| Profit after taxation | 49,335,818 | 146,989,664 | 38,738,105 | 73,193,554 |
| Other comprehensive income for the period | | | | |
| 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 / (increase) in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments | - | - | - | - |
| Total comprehensive income for the period | 49,335,818 | 146,989,664 | 38,738,105 | 73,193,554 |




Roshan Packages Limited

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

For the nine months ended 31 March 2026

| | Reserves | | | | | Total | |
|---|--|------------------|---|------------------------|---------------|---------------|----------------|
| | Issued, subscribed and paid up share capital | Capital reserves | | Revenue reserves | | | Total reserves |
| | | 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 | |
| Total comprehensive income for the period | - | - | - | 146,989,664 | 146,989,664 | 146,989,664 | |
| Profit for the period | - | - | (71,118,556) | 71,118,556 | - | - | |
| Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax | - | - | (71,118,556) | 218,108,221 | 146,989,664 | 146,989,664 | |
| Transactions with owners of the Company | | | | | | | |
| Final cash dividend at Rs. 1.00 per share for the year ended 30 June 2024 | - | - | - | (141,900,000) | (141,900,000) | (141,900,000) | |
| Balance as at 31 March 2025 - (Un-audited) | 1,419,000,000 | 1,994,789,057 | 2,631,679,076 | 1,631,826,033 | 6,258,294,165 | 7,677,294,165 | |
| | | | | | | | |
| 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 | |
| Total comprehensive income for the period | - | - | - | 49,335,818 | 49,335,818 | 49,335,818 | |
| Profit for the period | - | - | (38,667,440) | 38,667,440 | - | - | |
| Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax | - | - | (38,667,440) | 88,003,258 | 49,335,818 | 49,335,818 | |
| Balance as at 31 March 2026- (Un-audited) | 1,419,000,000 | 1,994,789,057 | 2,653,535,197 | 1,686,883,746 | 6,335,208,000 | 7,754,208,000 | |

Rupees



Roshan Packages Limited

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

For the nine months ended 31 March 2026

| | Nine months period ended | |
|--|--------------------------|----------------------|
| | 31 March 2026 | 31 March 2025 |
| Cash flows from operating activities | | |
| Profit before taxation | 73,034,692 | 223,415,862 |
| Adjustments for: | | |
| Depreciation on operating fixed assets | 196,736,276 | 181,150,456 |
| Depreciation on investment property | 900,396 | 900,396 |
| Depreciation on right-of-use assets | 7,673,303 | 34,146,957 |
| Interest income on loans | - | (3,613,673) |
| Finance cost | 181,775,363 | 132,360,226 |
| Provision for gratuity | 7,674,567 | 10,958,925 |
| Profit on bank deposits | (3,486,366) | (4,686,942) |
| Dividend income | (9,721,086) | (15,915,465) |
| Profit on treasury bills | (18,447,653) | (25,032,003) |
| Provision for Worker's Profit Participation Fund | 6,844,595 | 12,250,606 |
| Provision for Worker's Welfare Fund | 3,289,263 | 5,366,786 |
| Final tax on dividends | 2,766,951 | 3,978,866 |
| Minimum tax differential | 50,956,400 | - |
| Reversal of allowance for expected credit losses | (28,096,855) | (35,700,321) |
| Exchange (gain) - unrealized | (533,723) | - |
| (Gain) / loss on disposal of operating fixed assets | (16,071,924) | 8,385,260 |
| | 382,259,507 | 304,550,075 |
| Cash generated from operations before working capital changes | 455,294,199 | 527,965,937 |
| (Increase) / decrease in current assets: | | |
| Stores, spares and other consumables | (16,635,694) | (11,777,445) |
| Stock-in-trade | 154,808,440 | (262,197,398) |
| Trade receivables | (393,954,493) | 115,922,537 |
| Contract assets | 2,587,171 | 15,815,117 |
| Advances, deposits, prepayments and other receivables | (226,565,073) | 17,023,843 |
| Sales tax payable / (receivable) - net | 85,936,157 | (84,459,572) |
| (Decrease) / increase in current liabilities: | | |
| Contract liabilities | (58,613,633) | 12,139,151 |
| Trade and other payables | (255,109,590) | (30,991,337) |
| | (707,546,715) | (228,525,104) |
| Cash generated from operations | (252,252,516) | 299,440,833 |
| Finance cost paid | (156,804,506) | (130,944,999) |
| Taxes paid | (105,947,659) | (120,829,505) |
| Minimum tax differential | (50,956,400) | - |
| Final tax paid | (2,766,951) | (3,978,866) |
| Gratuity paid | (6,995,348) | (55,921,745) |
| Net increase in long term deposits | (18,982,302) | (1,492,450) |
| | (342,453,166) | (313,167,565) |
| Net cash used in operating activities | (594,705,682) | (13,726,732) |
| Cash flow from investing activities | | |
| Purchase of property, plant and equipment | (356,478,312) | (170,804,785) |
| Investment in subsidiary | (20,000,000) | (2,876,230) |
| Long term loan given | - | (59,200,000) |
| Proceeds from disposal of operating fixed assets | 18,598,691 | 11,962,513 |
| Interest on long term loan received | - | 42,723,490 |
| Dividend received on short term investments | 9,721,086 | 15,915,465 |
| Short term investments - net | (172,789,935) | (25,479,107) |
| Profit on treasury-bills received | 12,001,119 | - |
| Profit on bank deposits received | 4,390,893 | 4,551,362 |
| Net cash used in investing activities | (504,556,458) | (183,207,292) |
| Cash flow from financing activities | | |
| Repayment of long term loan | (26,022,051) | (26,022,051) |
| Proceeds from long term loan | 221,134,815 | - |
| Dividend paid | (118,931) | (141,491,283) |
| Short term borrowings - net | 365,854,816 | 184,016,356 |
| Repayment of long term musharika | (1,267,920) | (1,370,606) |
| Repayment of lease liabilities | (5,057,545) | (39,679,586) |
| Net cash generated from financing activities | 554,523,184 | (24,547,170) |
| Net decrease in cash and cash equivalents | (544,738,956) | (221,481,194) |
| Cash and cash equivalents at beginning of the period | (260,251,278) | (91,241,658) |
| Cash and cash equivalents at end of the period | (804,990,234) | (312,722,852) |



Roshan Packages Limited

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

As at 31 March 2026

| ASSETS | Un-audited | Audited |
|--|-----------------------|-----------------------|
| | 31 March 2026 | 30 June 2025 |
| | Rupees | Rupees |
| Non-current assets | | |
| Property, plant and equipment | 7,914,205,314 | 7,759,216,607 |
| Investment property | 209,070,004 | 209,970,400 |
| Right of use assets | 38,264,585 | 45,937,891 |
| Long term deposits | 43,964,127 | 24,981,825 |
| | 8,205,504,030 | 8,040,106,723 |
| Current assets | | |
| Stores, spares and other consumables | 482,125,818 | 465,490,124 |
| Stock-in-trade | 1,276,226,960 | 1,431,035,400 |
| Contract assets | 16,143,638 | 18,730,809 |
| Trade receivables | 2,624,387,622 | 2,202,336,274 |
| Advances, deposits, prepayments and other receivables | 403,566,724 | 171,376,687 |
| Tax refunds due from Government | 455,773,413 | 427,115,329 |
| Short-term investments | 557,683,767 | 384,893,832 |
| Cash and bank balances | 116,848,150 | 114,530,524 |
| | 5,932,756,092 | 5,215,508,979 |
| TOTAL ASSETS | 14,138,260,122 | 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 | 1,994,789,057 | 1,994,789,057 |
| Surplus on revaluation of property, plant and equipment | 4,249,182,389 | 4,288,456,240 |
| | 6,243,971,446 | 6,283,245,297 |
| Revenue reserve | | |
| Un-appropriated profit | 1,149,790,500 | 1,082,754,589 |
| TOTAL EQUITY | 8,812,761,946 | 8,784,999,886 |
| Non-current liabilities | | |
| Long-term financing | 218,752,106 | 34,696,083 |
| Lease liabilities | 30,406,121 | 34,260,145 |
| Long term musharika | - | 1,369,130 |
| Deferred tax liabilities | 985,819,702 | 1,009,526,222 |
| Deferred liabilities | 76,487,869 | 73,901,301 |
| | 1,311,465,798 | 1,153,752,881 |
| Current liabilities | | |
| Current portion of non-current liabilities | 110,739,290 | 102,692,209 |
| Short-term borrowings | 2,444,045,437 | 1,531,216,344 |
| Trade and other payables | 1,366,899,259 | 1,556,844,285 |
| Contract liabilities | 29,389,231 | 88,002,864 |
| Accrued finance cost | 59,862,901 | 34,892,042 |
| Unclaimed dividend | 3,096,260 | 3,215,191 |
| | 4,014,032,378 | 3,316,862,935 |
| TOTAL LIABILITIES | 5,325,498,176 | 4,470,615,816 |
| CONTINGENCIES AND COMMITMENTS | | |
| TOTAL EQUITY AND LIABILITIES | 14,138,260,122 | 13,255,615,702 |



Roshan Packages Limited

Condensed Interim Consolidated Statement of Profit or Loss (Un-audited)

For the nine months ended and quarter ended 31 March 2026

| | (Un-audited) | | (Un-audited) | |
|---|---|---|--|--|
| | 1 July to 31 March 2026 Rupees | 1 July to 31 March 2025 Rupees | 1 January to 31 March 2026 Rupees | 1 January to 31 March 2025 Rupees |
| Revenue from contracts with customers | 9,659,446,306 | 8,332,113,946 | 3,055,783,061 | 2,936,234,647 |
| Less: Sales tax | (1,488,963,339) | (1,279,161,436) | (468,441,741) | (446,792,884) |
| Net revenue | 8,170,482,967 | 7,052,952,510 | 2,587,341,320 | 2,489,441,763 |
| Cost of revenue | (7,595,161,401) | (6,438,949,679) | (2,368,838,189) | (2,232,052,681) |
| Gross profit | 575,321,566 | 614,002,831 | 218,503,131 | 257,389,082 |
| Administrative expenses | (275,864,991) | (246,929,280) | (100,238,855) | (79,616,494) |
| Reversal of allowance for expected credit losses | 28,096,855 | 35,700,321 | 22,026,931 | - |
| Selling and distribution expenses | (90,542,653) | (89,054,036) | (35,564,944) | (28,818,745) |
| Other operating expenses | (10,133,858) | (17,590,613) | (4,920,666) | (8,665,229) |
| Operating profit | 226,876,919 | 296,129,223 | 99,805,597 | 140,288,614 |
| Other income | 61,116,358 | 48,359,843 | 15,321,954 | 10,482,808 |
| Other expenses | (1,478,609) | (11,159,071) | (72,561) | 26,779 |
| Finance cost | (181,778,363) | (132,365,516) | (60,623,551) | (44,602,474) |
| Profit before income tax, final tax and minimum tax differential | 104,736,305 | 200,964,478 | 54,431,439 | 106,195,727 |
| Final tax | (2,766,951) | (3,978,866) | (576,200) | (770,404) |
| Minimum tax differential | (50,956,400) | - | (10,915,558) | - |
| Profit before taxation | 51,012,954 | 196,985,612 | 42,939,681 | 105,425,323 |
| Taxation | (23,250,894) | (76,426,198) | (13,438,489) | (39,893,869) |
| Profit for the period | 27,762,060 | 120,559,414 | 29,501,192 | 65,531,453 |
| Earnings per share - basic and diluted | 0.20 | 0.85 | 0.21 | 0.46 |



Roshan Packages Limited

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

For the nine months ended and quarter ended 31 March 2026

| | (Un-audited) | | (Un-audited) | |
|--|-------------------------------|-------------------------------|----------------------------------|----------------------------------|
| | 1 July to 31 March 2026 | 1 July to 31 March 2025 | 1 January to 31 March 2026 | 1 January to 31 March 2025 |
| | Rupees | Rupees | Rupees | Rupees |
| Profit for the period | 27,762,060 | 120,559,414 | 29,501,192 | 65,531,453 |
| 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 | - | - | - | - |
| Total comprehensive income for the period | 27,762,060 | 120,559,414 | 29,501,192 | 65,531,453 |



Roshan Packages Limited

Condensed Interim Consolidated Statement of Changes In Equity (Un-audited)

For the nine months ended 31 March 2026

| | Reserves | | | | | | Total |
|---|--|------------------|---|------------------------|-----------------|---------------|-------|
| | Issued, subscribed and paid-up share capital | Capital reserves | | | Revenue reserve | | |
| | | Share premium | Surplus on revaluation of property, plant and equipment | Un-appropriated profit | Total Reserves | | |
| Rupees | 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 | | | | 120,559,414 | 120,559,414 | 120,559,414 | |
| Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax | - | - | (71,118,556) | 71,118,556 | - | - | |
| Transactions with owners of the Company | | | | 191,677,971 | 120,559,414 | 120,559,414 | |
| Final cash dividend at Rs. 1.00 per share for the year ended 30 June 2024 | - | - | (71,118,556) | - | - | - | |
| Balance as on 31 March 2025 (Un-audited) | 1,419,000,000 | 1,994,789,057 | 4,227,723,914 | (141,900,000) | (141,900,000) | (141,900,000) | |
| Balance as on 01 July 2025 (Audited) | 1,419,000,000 | 1,994,789,057 | 4,288,456,240 | 1,082,754,589 | 7,365,999,886 | 8,784,999,886 | |
| Total comprehensive income for the period | | | | 27,762,060 | 27,762,060 | 27,762,060 | |
| Profit for the period | - | - | - | - | - | - | |
| Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax | - | - | (39,273,851) | 39,273,851 | - | - | |
| Balance as on 31 March 2026 (Un-audited) | 1,419,000,000 | 1,994,789,057 | 4,249,182,389 | 1,149,790,500 | 7,393,761,946 | 8,812,761,946 | |



Roshan Packages Limited

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

For the nine months ended 31 March 2026

| | Nine months period ended | |
|--|--------------------------|---------------|
| | 31 March 2026 | 31 March 2025 |
| Cash flows from operating activities | | |
| Profit before taxation | 51,012,954 | 196,985,612 |
| Adjustments for: | | |
| Depreciation on operating fixed assets | 198,962,839 | 182,831,747 |
| Depreciation on investment property | 900,396 | 900,396 |
| Depreciation on right-of-use assets | 7,673,303 | 34,146,957 |
| Interest income on loan to related party | - | - |
| Finance cost | 181,778,363 | 132,365,516 |
| Provision for gratuity | 7,674,567 | 10,958,925 |
| Profit on bank deposits | (3,486,366) | (4,686,942) |
| Dividend Income | (9,721,086) | (15,915,465) |
| Profit on treasury bills | (18,447,653) | (25,032,003) |
| Worker's Profit Participation Fund | 6,844,595 | 12,250,606 |
| Worker's Welfare Fund | 3,289,263 | 5,366,786 |
| Final tax on dividends | 2,766,951 | 3,978,866 |
| Minimum tax differential | 50,956,400 | - |
| Reversal of allowance for expected credit losses | (28,096,855) | (35,700,321) |
| Exchange loss / (gain) - unrealized | (533,723) | - |
| (Gain) / loss on disposal of operating fixed assets | (16,071,924) | 8,385,260 |
| | 384,489,070 | 309,850,329 |
| Cash generated from operations before working capital changes | 435,502,024 | 506,835,941 |
| (Increase) / decrease in current assets: | | |
| Stores, spares and other consumables | (16,635,694) | (11,777,445) |
| Stock-in-trade | 154,808,440 | (262,197,398) |
| Trade receivables | (393,954,493) | 115,922,537 |
| Contract assets | 2,587,171 | 15,815,117 |
| Advances, deposits, prepayments and other receivables | (226,648,031) | 16,431,355 |
| Sales tax payable / (receivable) - net | 85,936,157 | (85,098,748) |
| (Decrease) / increase in current liabilities: | | |
| Contract liabilities | (58,613,633) | 12,139,151 |
| Trade and other payables | (254,541,316) | (28,215,731) |
| | (707,061,399) | (226,981,162) |
| Cash generated from operations | (271,559,375) | 279,854,779 |
| Finance cost paid | (156,807,506) | (130,945,388) |
| Taxes paid | (106,100,972) | (120,608,429) |
| Minimum tax differential | (51,410,923) | - |
| Final tax paid | (2,766,951) | (3,978,866) |
| Gratuity paid | (6,995,348) | (55,921,745) |
| Accumulating compensated absences paid | - | - |
| Net increase in long term deposits | (18,982,302) | (1,492,450) |
| | (343,064,002) | (312,946,878) |
| Net cash used in operating activities | (614,623,377) | (33,092,099) |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment | (356,478,312) | (170,804,785) |
| Investment in subsidiary | - | - |
| Long term loan given | - | - |
| Proceeds from disposal of operating fixed assets | 18,598,691 | 11,962,513 |
| Interest on long term loan received | - | - |
| Dividend received on short term investments | 9,721,086 | 15,915,465 |
| Short term investments - net | (172,789,935) | (50,511,111) |
| Profit on treasury-bills received | 12,001,119 | 25,032,003 |
| Profit on bank deposits received | 4,390,893 | 4,551,362 |
| Net cash used in investing activities | (484,556,458) | (163,854,553) |
| Cash flows from financing activities | | |
| Repayment of long term loan | (26,022,051) | (26,022,051) |
| Proceed from long term loan | 221,134,815 | - |
| Dividend paid | (118,931) | (141,491,283) |
| Short term borrowings - net | 365,854,816 | 184,016,356 |
| Long term musharika - net | (1,267,920) | (1,370,606) |
| Repayment of lease liabilities | (5,057,545) | (39,679,586) |
| Net cash generated from financing activities | 554,523,184 | (24,547,169) |
| Net decrease in cash and cash equivalents | (544,656,651) | (221,493,821) |
| Cash and cash equivalents at the beginning of the period | (260,140,825) | (90,500,819) |
| Cash and cash equivalents at the end of the period | (804,797,476) | (311,994,640) |

