

September 28, 2026
General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road, Karachi

The Director / HOD
Surveillance Supervision
and Endorsement Département
Security & Exchange Commission
of Pakistan, Islamabad

Subject: **FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of the Company in their meeting held on Monday, September 28, 2026, at 15:00 at Karachi, recommended the following:

(i) Cash Dividend

The Board of Directors has not recommended any final cash dividend for the year ended June 30, 2026, i.e. Rs. NIL per share (NIL%). This is in addition to the interim cash dividends already declared and paid during the year at Rs. 19.50 per share, i.e. 195%.

(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 for the year ended June 30, 2026, are annexed.

The Annual General Meeting (AGM) of the Company will be held on Monday, October 26, 2026.

The share transfer book of the Company will be closed from October 20, 2026, to October 26, 2026 (both days inclusive) for holding the AGM.

The Annual Report of the Company for the period ended June 30, 2026, will be transmitted through PUCARS separately, within the specified time.

Yours Truly



M. Imran
Company Secretary

The Spirit of Growth

UNITED DISTRIBUTORS PAKISTAN LIMITED

Plot No. 92-C, Jami Commercial Street 11, Phase 7, Defence Housing Authority, Karachi, 75500
<https://www.udpl.com.pk/> | Email: info@udpl.com.pk

UNITED DISTRIBUTORS PAKISTAN LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 (Rupees in '000')	2025 (Rupees in '000')
ASSETS			
NON - CURRENT ASSETS			
Property, plant and equipment	6	96,474	143,349
Intangible assets	7	1,215	-
Long-term investments	8	217,499	80,736
Long term deposits	9	5,434	4,884
Deferred taxation-net	10	777	4,989
		321,399	233,958
CURRENT ASSETS			
Stock in trade	11	305,767	208,948
Trade and other receivable	12	136,113	292,569
Loans, advances and prepayments	13	10,497	258,819
Short term investments	14	1,742,029	1,597,523
Cash and bank balances	15	68,490	24,499
		2,262,896	2,382,358
TOTAL ASSETS		2,584,295	2,616,316
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 50,000,000 (2025: 50,000,000) shares of Rs. 10 each		500,000	500,000
Issued, subscribed and paid-up capital	16	352,713	352,713
Revenue Reserve			
Un-appropriated profit		561,965	1,308,237
General reserves		28,548	28,548
		590,513	1,336,785
Revaluation reserve on investment at fair value through other comprehensive income	17	51,175	18,377
		994,401	1,707,875
NON - CURRENT LIABILITIES			
Liabilities under diminishing musharakah financing	18	38,364	65,023
Lease liabilities against right of use of asset	19	-	8,252
Deferred income	20	404,976	113,616
		443,340	186,891
CURRENT LIABILITIES			
Current portion of:			
Liabilities under diminishing musharakah financing	18	26,054	27,410
Lease liabilities against right of use of asset	19	6,516	6,516
Deferred income	20	676,516	377,000
Trade and other payables	21	373,106	286,031
Taxation - net		17,496	18,135
Unpaid dividend		793	64
Unclaimed dividend		46,073	6,394
		1,146,554	721,550
TOTAL EQUITY AND LIABILITIES		2,584,295	2,616,316

CONTINGENCIES AND COMMITMENTS

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The annexed notes from 1 to 48 form an integral part of these financial statements.

 

M. Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 (Rupees in '000')	2025
Sales - net	23	796,477	963,631
Cost of sales	24	(524,166)	(621,737)
Gross profit		272,311	341,894
Marketing and distribution expenses	25	(319,074)	(287,691)
Administrative and general expenses	26	(120,520)	(144,314)
Other income	27	1,345,764	1,377,479
Other operating expenses	28	(85,021)	(26,222)
Operating profit		1,093,460	1,261,146
Finance cost	29	(13,370)	(22,296)
Reversal / (provision) for expected credit loss	12.3	5,195	(9,830)
Profit before levy and taxation		1,085,285	1,229,020
Levy	30	(41,126)	-
Profit before taxation		1,044,159	1,229,020
Taxation	31	(421)	(325,669)
Profit after taxation		1,043,738	903,351
----- Rs. -----			
Earnings per share - basic and diluted	32	29.59	25.61

The annexed notes from 1 to 48 form an integral part of these financial statements.




M. Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 (Rupees in '000')	2025
Profit for the year		1,043,738	903,351
Other comprehensive income			
Items that will not be subsequently reclassified to statement of profit or loss			
Unrealized gain on remeasurement of investment	17	36,589	11,311
Taxation impact		(3,791)	(1,697)
		32,798	9,614
Total comprehensive income for the year		1,076,536	912,965

The annexed notes from 1 to 48 form an integral part of these financial statements.




M. Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Issued, subscribed and paid-up capital	CAPITAL RESERVES	REVENUE RESERVES			Total	
	Revaluation reserve on investments held at fair value through Other Comprehensive Income (OCI)	General reserves	Unappropriated profit	Total		
----- Rupees '000' -----						
Balance as at July 01, 2024	352,713	57,874	28,548	611,491	640,039	1,050,626
Transaction with owners						
Cash dividend for the year ended June 30, 2024, @ Rs.4.00 per share	-	-	-	(141,085)	(141,085)	(141,085)
Interim cash dividend @ Rs.2.00 per share	-	-	-	(70,542)	(70,542)	(70,542)
Interim cash dividend @ Rs.1.25 per share	-	-	-	(44,089)	(44,089)	(44,089)
	-	-	-	(255,716)	(255,716)	(255,716)
Total comprehensive income for the year						
Profit for the year	-	-	-	903,351	903,351	903,351
Other comprehensive income	-	9,614	-	-	-	9,614
Transfer to unappropriated profits - realized gain on sale of investment	-	(49,111)	-	49,111	49,111	-
	-	(39,497)	-	952,462	952,462	912,965
Balance as at July 01, 2025	352,713	18,377	28,548	1,308,237	1,336,785	1,707,875
Transaction with owners						
Final cash dividend for the year ended June 30, 2025, @ Rs.30.00 per share	-	-	-	(1,058,134)	(1,058,134)	(1,058,134)
Final cash dividend for the year ended June 30, 2025, @ Rs.1.25 per share	-	-	-	(44,089)	(44,089)	(44,089)
1st Interim cash dividend @ Rs.17.00 per share	-	-	-	(599,609)	(599,609)	(599,609)
2nd Interim cash dividend @ Rs.1.25 per share	-	-	-	(44,089)	(44,089)	(44,089)
3rd Interim cash dividend @ Rs.1.25 per share	-	-	-	(44,089)	(44,089)	(44,089)
	-	-	-	(1,790,010)	(1,790,010)	(1,790,010)
Total comprehensive income for the year						
Profit for the year	-	-	-	1,043,738	1,043,738	1,043,738
Other comprehensive income	-	32,798	-	-	-	32,798
	-	32,798	-	1,043,738	1,043,738	1,076,536
Balance as at June 30, 2026	352,713	51,175	28,548	561,966	590,514	994,401

The annexed notes from 1 to 48 form an integral part of these financial statements.




M. Imran
Company Secretary

UNITED DISTRIBUTORS PAKISTAN LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 (Rupees in '000')	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from / (used in) operations	33	265,344	(296,451)
Income tax paid		(41,062)	(286,094)
Finance cost paid		(10,638)	(17,900)
Deferred income		1,688,700	-
Long term deposits		(550)	57
Net cash generated from / (used in) operating activities		1,901,794	(600,388)
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(881)	(6,542)
Acquisition of intangible asset		(1,458)	-
Income received on investments		203,741	136,106
Short term investment made during the year		(144,506)	(1,685,776)
Short term investment redeemed during the year		-	1,713,209
Long term investment made during the year		(100,175)	(59,269)
Proceeds from disposal of long term investment		-	787,422
Proceeds from disposal of property, plant and equipment		14,485	12,877
Net cash (used in) / generated from investing activities		(28,794)	898,027
CASH FLOWS FROM FINANCING ACTIVITIES			
Lease rentals paid		(10,984)	(10,468)
Dividend paid		(1,790,010)	(255,716)
Diminishing musharaka financing rentals paid		(28,015)	(22,842)
Net cash used in financing activities		(1,829,009)	(289,026)
Net increase in cash and cash equivalents		43,991	8,613
Cash and cash equivalents at beginning of the year		24,499	15,886
Cash and cash equivalents at end of the year		68,490	24,499

The annexed notes from 1 to 48 form an integral part of these financial statements.




M. Imran
Company Secretary