



UDL INTERNATIONAL LIMITED

September 29, 2026

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir,

This is to inform you that Board of Directors of UDL International Limited in their meeting held on September 29, 2026 at 11:30 a.m at Head Office Karachi has approved the audited financial statements (unconsolidated & consolidated) for the year ended June 30, 2026 and recommended the following:

(i)	Cash Dividend	Rs. 1.25 per share i.e. 12.5%.
(ii)	Bonus Issue	NIL
(iii)	Right shares	NIL
(iv)	Any other entitlement	NIL
(v)	Any other price sensitive information	NIL

The above entitlement will be paid to the shareholders subject to approval in Annual general meeting, whose names will appear in the Register of Members on October 21, 2026.

Annexed below (Consolidated and unconsolidated) :

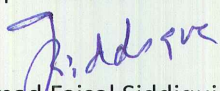
- 1.) Statements of Financial Position; 2.) Statement of profit or loss (3) Statement of Comprehensive income; (4) Statement of Changes in Equity; and (5) Statement of Cash Flows.

The Annual General Meeting of the Company will be held on October 28, 2026 at 10.00 a.m. at NBF & Modaraba Association of Pakistan office no .602, Progressive Centre, 30-A, Block-6, PECHS, Shahrah-e-Faisal, Karachi.

Share transfer book will be closed from October 22, 2026 to October 28, 2026 (both days inclusive). Transfer received at CDC Share Registrar Services Ltd, CDC House 99-B Block B S.M.CH.S, Shahrah-e-Faisal Karachi at the close of business on October 21, 2026 will be treated in time for purpose of above entitlement to transferee

The Annual Financial Statements (Annual Report) of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting and shall be made available on the Company's website: www.udl.com.pk

You may please inform the TREC holders accordingly.


Muhammad Faisal Siddiqui
Company Secretary

cc: The Director/HOD Surveillance, Supervision & Enforcement Department Securities and Exchange Commission of Pakistan NIC Building, 63 Jinnah Avenue, Blue Area Islamabad.

UDL INTERNATIONAL LIMITED
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

ASSETS	Note	2026	2025 Restated	2024 Restated
		Rupees		
Non-current assets				
Property and equipment	5	83,525,631	16,968,468	19,368,200
Intangible assets	6	187,500	250,003	-
Long term deposits	7	1,544,750	1,632,850	1,620,350
Long term investments	8	310,836,073	346,196,577	333,509,659
		396,093,954	365,047,898	354,498,209
Current assets				
Stock in trade	9	9,558,005	-	-
Trade debts	10	437,671	-	-
Short term investments	11	52,407,352	88,553,450	130,950,862
Advances, deposits, prepayments and other receivables	12	10,534,591	5,695,405	5,616,121
Taxation - net	13	10,962,540	9,306,342	7,481,271
Cash and bank balances	14	284,237,240	137,789,880	39,588,876
		368,137,399	241,345,077	183,637,130
TOTAL ASSETS		764,231,353	606,392,975	538,135,339
EQUITY AND LIABILITIES				
Share capital and reservers				
Authorized share capital	15.1	500,000,000	500,000,000	500,000,000
Issued, subscribed and paid-up share capital	15.2	351,205,480	351,205,480	351,205,480
Revenue reserves				
Un-appropriated profits / (loss)		204,537,613	(3,788,700)	(20,688,570)
General reserves		175,252,204	192,812,478	192,812,478
Unrealized (loss)/ gain on remeasurement carried out at fair value through other comprehensive income	16	(10,175,027)	21,760,457	(27,896,354)
Total shareholders' equity		720,820,270	561,989,715	495,433,034
Non-current liabilities				
Deferred tax liability	17	4,624,637	7,154,671	-
Current liabilities				
Trade and other payables	18	2,928,731	2,003,483	2,513,468
Short term deposit	19	6,000,000	6,000,000	6,000,000
Unclaimed dividend	20	29,857,715	29,245,106	29,364,130
Due to related party		-	-	4,824,707
		38,786,446	37,248,589	42,702,305
TOTAL EQUITY AND LIABILITIES		764,231,353	606,392,975	538,135,339
CONTINGENCIES AND COMMITMENTS	21			

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements. *QIM*

Amir Hamid

Chief Executive Officer

[Signature]

Director

[Signature]

Chief Financial Officer

UDL INTERNATIONAL LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees	
Sales-net	22	599,590	-
Cost of sales	23	(322,357)	-
Gross profit		277,233	-
Investment and other income	24	104,454,637	53,545,184
Un realized gain on measurement of investments at fair value through profit & loss (FVTPL)		12,981,483	23,165,292
		117,713,353	76,710,476
Operating expenses	25	(58,404,496)	(52,483,453)
Financial charges		(69,548)	(26,074)
Profit before levies and taxation		59,239,309	24,200,949
Levies	26	(3,083,845)	(1,147,401)
Profit before taxation		56,155,464	23,053,548
Taxation	27	(14,969,314)	(6,153,678)
Profit for the year		41,186,150	16,899,870
Earnings per share - basic and diluted	28	1.17	0.48

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements. *CPN*

Amir Hamid

Chief Executive Officer

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Director

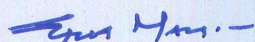
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Chief Financial Officer

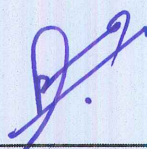
UDL INTERNATIONAL LIMITED
UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- Rupees -----	2025
Profit for the year		41,186,150	16,899,870
Other comprehensive income for the year			
<i>Items that may not be reclassified subsequently to the statement of profit or loss (net of tax):</i>			
Realized gain on sale of securities carried at FVOCI recognized during the year		117,303,838	-
Unrealized gain on re-measurement of investments at fair value through other comprehensive income (FVOCI)	16	(31,935,484)	49,656,811
Total comprehensive income for the year		<u>126,554,504</u>	<u>66,556,681</u>

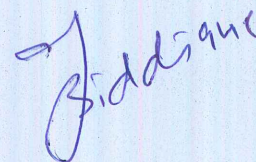
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Chief Executive Officer



Director



Chief Financial Officer

UDL INTERNATIONAL LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- Rupees -----	2025 ----- Rupees -----
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before levies and taxation		59,239,309	24,200,949
Adjustment of non cash items:			
Depreciation on property and equipment	5	2,221,528	2,655,176
Amortization on intangibles	6	62,503	62,497
Unrealized gain on re-measurement of investments at FVTPL		(12,981,483)	(23,165,292)
Loss on disposal of asset		-	29,877
Long term deposit written-off		88,100	-
Dividend income	24	(14,972,950)	(5,256,219)
Financial charges		69,548	26,074
		<u>(25,512,754)</u>	<u>(25,647,887)</u>
Operating gain/(loss) before working capital changes		33,726,555	(1,446,938)
Changes in working capital:			
(Increase)/decrease in current assets			
Stock in trade		(9,558,005)	-
Trade debts		(437,671)	-
Advances, deposits, prepayments and other receivables		(4,839,186)	(79,284)
Additions in long term deposit		-	(12,500)
Increase/(decrease) in current liabilities			
Trade and other payables		925,248	(509,985)
Due to related party		-	(4,824,707)
Unclaimed dividend		-	-
		<u>(13,909,614)</u>	<u>(5,426,476)</u>
Tax paid	13	(20,769,230)	(5,080,116)
Financial charges paid		(69,548)	(26,074)
Net cash used in operating activities		<u>(1,021,837)</u>	<u>(11,979,604)</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of property and equipment	5	(68,778,691)	(297,321)
Proceeds from sale of fixed assets		-	12,000
Additions of intangible assets		-	(312,500)
Net investments during the year		218,222,603	105,641,234
Dividends received		14,972,950	5,256,219
Net cash generated from investing activities		<u>164,416,862</u>	<u>110,299,632</u>
CASH FLOW FROM FINANCING ACTIVITIES			
Dividend paid	20	(16,947,665)	(119,024)
		<u>(16,947,665)</u>	<u>(119,024)</u>
Net increase in cash and cash equivalents		146,447,360	98,201,004
Cash and cash equivalents at the beginning of the year		137,789,880	39,588,876
Cash and cash equivalents at the end of the year		<u>284,237,240</u>	<u>137,789,880</u>

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements. *qim*

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Chief Executive Officer

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Director

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Chief Financial Officer

UDL INTERNATIONAL LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	Revenue reserves		Deficit on revaluation of investment	Total Shareholders' equity
		General Reserves	Un-appropriated profits		
		Rupees			
Balance as at July 1, 2024 as previously stated	351,205,480	192,812,478	(9,433,215)	(27,896,354)	506,688,389
Effect of restatement (Note 3.5)	-	-	(11,255,355)	-	-
Balance as at July 1, 2024 restated	351,205,480	192,812,478	(20,688,570)	(27,896,354)	506,688,389
Profit for the year	-	-	16,899,870	-	16,899,870
Other comprehensive income	-	-	-	49,656,811	49,656,811
Total comprehensive income for the year	-	-	16,899,870	49,656,811	66,556,681
Balance as at June 30, 2025 restated	-	-	(3,788,700)	49,656,811	45,868,111
Balance as at July 01, 2025 restated	351,205,480	192,812,478	(3,788,700)	21,760,457	561,989,715
<i>Transactions with owners in their capacity as owners' recognizing directly in equity</i>					
Final cash dividend for the year ended June 30, 2025 @ Rs 0.5 per share	-	(17,560,274)	-	-	(17,560,274)
Profit for the year	-	-	41,186,150	-	41,186,150
Realized gain on sales of securities from fair value through other comprehensive income (FVOCI)	-	-	-	177,992,040	177,992,040
Impact of tax (Note 27.3)	-	-	-	(10,851,877)	(10,851,877)
Transfer of realized gain to retained earnings	-	-	167,140,163	(167,140,163)	-
Other comprehensive income during the year	-	-	-	(31,935,484)	(31,935,484)
Total comprehensive income for the year	-	-	208,326,313	(31,935,484)	176,390,829
Balance as at June 30, 2026	351,205,480	175,252,204	204,537,613	(10,175,027)	720,820,270

The annexed notes from 1 to 44 form an integral part of these unconsolidated financial statements.

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Chief Executive Officer

Director

Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026	2025 Restated	2024 Restated
----- Rupees -----				
ASSETS				
Non-current assets				
Property and equipment	7	95,523,588	32,009,860	26,674,541
Intangible assets	8	375,000	500,006	-
Diminishing musharakah financing - secured	9	109,641,482	108,998,673	12,082,207
Long term investments	10	85,826,073	121,186,577	108,499,659
Long term deposits	11	1,557,250	1,724,350	1,699,350
Total non-current assets		292,923,393	264,419,466	148,955,757
Current assets				
Stock in trade	12	9,558,005	-	-
Trade debts	13	437,671	-	-
Short term investments	14	52,407,352	88,642,961	167,056,715
Current portion of diminishing musharakah financing	9	65,000,996	50,990,252	35,152,453
Diminishing musharakah financing - rent receivable	15	359,565	293,167	710,274
Advances, deposits, prepayments and other receivables	16	14,711,473	19,136,058	10,499,161
Taxation - net	17	13,750,523	12,216,921	7,646,325
Cash and bank balances	18	301,441,856	166,991,025	166,460,880
Total current assets		457,667,441	338,270,384	387,525,808
TOTAL ASSETS		750,590,834	602,689,850	536,481,565
EQUITY AND LIABILITIES				
Share capital and reserves				
Issued, subscribed and paid-up share capital	19	351,205,480	351,205,480	351,205,480
General reserve		175,252,204	192,812,478	192,812,478
Un-appropriated profit / (loss)		189,670,486	(9,782,497)	(19,199,441)
(Deficit)/surplus on revaluation of investments	20	(10,175,027)	21,760,457	(27,896,355)
Total equity attributable to the equity holders of the holding Company		705,953,143	555,995,918	496,922,162
Non-current liabilities				
Deferred tax liability	21	4,490,678	7,017,111	-
Current liabilities				
Trade and other payables	22	4,289,282	4,431,715	3,436,149
Short term deposit	23	6,000,000	6,000,000	6,000,000
Due to related party		-	-	759,124
Unclaimed dividend	24	29,857,731	29,245,106	29,364,130
Total current liabilities		40,147,013	39,676,821	39,559,403
TOTAL EQUITY AND LIABILITIES		750,590,834	602,689,850	536,481,565
CONTINGENCIES AND COMMITMENTS	25			

The annexed notes from 1 to 47 form an integral part of these consolidated financial statements. *c/m*

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Chief Executive Officer

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Director

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Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees	
Sales-net	26	599,590	-
Cost of sales	27	(322,357)	-
Gross profit		277,233	-
Diminshing musharakah income	28	28,071,892	12,253,002
Investment and other income	29	107,179,635	73,596,206
Unrealized gain on measurement of investments at fair value through profit & loss		12,981,483	23,165,292
		148,510,243	109,014,500
Operating expenses	30	(97,808,240)	(91,895,659)
Profit before levies, minimum tax and final tax		50,702,003	17,118,841
Levies, minimum tax and final tax	31	(3,442,087)	(1,572,909)
Profit before taxation		47,259,916	15,545,932
Taxation	32	(14,947,095)	(6,128,988)
Profit for the year		32,312,821	9,416,944
Attributable to :			
Equity holders of the holding Company		32,312,821	9,416,944
Non-controlling interest		-	-
		32,312,821	9,416,944
Earning per share - basic and diluted	33	0.92	0.27

The annexed notes from 1 to 47 form an integral part of these consolidated financial statements. *elz*

Sam Mami

Chief Executive Officer

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Director

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Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- Rupees -----	2025
Profit for the year		32,312,821	9,416,944
Other comprehensive income			
<i>Items that may not be reclassified subsequently to the statement of profit or loss:</i>			
Realized gain on sale of securities carried at FVOCI recognized during the year - net of tax		117,303,838	-
Unrealized (loss)/gain on re-measurement of investments at fair value through other comprehensive income (FVOCI) - net of tax	20	(31,935,484)	49,656,811
Total comprehensive income for the year		<u>117,681,175</u>	<u>59,073,755</u>
Attributable to :			
Equity holders of the holding Company		117,681,175	59,073,755
Non-controlling interest		<u>-</u>	<u>-</u>
		<u>117,681,175</u>	<u>59,073,755</u>

The annexed notes from 1 to 47 form an integral part of these consolidated financial statements. *q 12*

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Chief Executive Officer

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Director

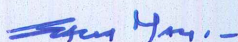
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Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		----- Rupees -----	
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before levies, minimum tax and final tax		50,702,003	17,118,841
Adjustment of non cash items:			
Depreciation on property and equipment	7	5,186,648	5,975,429
Amortization on intangible assets	8	125,006	124,994
Unrealized gain on re-measurement of investments at FVTPL		(12,981,483)	(23,165,292)
Gain on disposal of vehicle		(2,129,685)	(2,417,464)
Dividend income	29	(14,972,950)	(5,414,100)
Long term deposit written off		167,100	-
Financial charges		+ 92,176	62,176
		(24,513,188)	(24,834,257)
Operating gain/(loss) before working capital changes		26,188,815	(7,715,416)
Changes in working capital:			
Stock in trade		(9,558,005)	-
Trade debts		(437,671)	-
Diminishing musharakah financing - secured		(14,719,953)	(112,337,157)
Advances, deposits, prepayments and other receivables		4,424,585	(8,636,897)
Trade and other payables		(142,433)	995,565
Due to related party		-	(759,122)
Additions in long term deposit		-	(25,000)
Unclaimed dividend		612,625	(119,024)
		(19,820,852)	(120,881,635)
Tax paid		(20,979,055)	(8,364,017)
Financial charges paid		(92,176)	(62,176)
Net cash used in operating activities		(14,703,268)	(137,023,244)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of land and other property and equipments	7	(69,070,689)	(11,905,286)
Proceeds from disposal of vehicle		2,500,000	3,012,000
Additions in intangible assets	8	-	(625,000)
Net investments during the year		218,312,112	141,657,575
Dividends received		14,972,950	5,414,100
Net cash generated from investing activities		166,714,373	137,553,389
CASH FLOWS FROM FINANCING ACTIVITIES			
		-	-
Net increase in cash and cash equivalents		152,011,105	530,145
Dividends paid	24	(17,560,274)	-
Cash and cash equivalents at the beginning of the year		166,991,025	166,460,880
Cash and cash equivalents at the end of the year		301,441,856	166,991,025

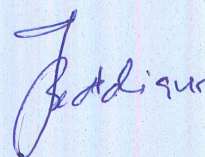
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Chief Executive Officer



Director



Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	General reserves	Accumulated profit	(Deficit)/surplus on revaluation of investments	Total shareholders' equity
Balance as at July 1, 2024 as previously stated	351,205,480	192,812,478	(7,944,086)	(27,896,354)	508,177,518
Effect of restatement (note 5)	-	-	(11,255,355)	-	-
Balance as at July 1, 2024 - restated	351,205,480	192,812,478	(19,199,441)	(27,896,354)	508,177,518
Profit for the year	-	-	9,416,944	-	9,416,944
Other comprehensive income for the year	-	-	-	49,656,811	49,656,811
Total comprehensive income for the year	-	-	9,416,944	49,656,811	59,073,755
Balance as at June 30, 2025 - restated	351,205,480	192,812,478	(9,782,497)	21,760,457	555,995,918
Balance as at July 01, 2025 - restated	351,205,480	192,812,478	(9,782,497)	21,760,457	555,995,918
Transactions with owners in their capacity as owners recognizing directly in equity	-	(17,560,274)	-	-	(17,560,274)
Final cash dividend for the year ended	-	-	-	-	-
Profit for the year	-	-	32,312,821	-	32,312,821
Realized gain on sales of securities from FVOCI	-	-	-	177,992,040	177,992,040
Impact of tax	-	-	-	(10,851,878)	(10,851,878)
Transfer of realized gain to retained earnings	-	-	167,140,162	(167,140,162)	-
Other comprehensive income for the year	-	-	-	(31,935,484)	(31,935,484)
Total comprehensive income for the year	-	-	199,452,983	(31,935,484)	167,517,499
Balance as at June 30, 2026	351,205,480	175,252,204	189,670,486	(10,175,027)	705,953,143

The annexed notes from 1 to 47 form an integral part of these consolidated financial statements. *Qm*

Amir Hamid

Chief Executive Officer

[Signature]

Director

[Signature]

Chief Financial Officer