



UDL INTERNATIONAL LIMITED

October 27,2026

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

FINANCIAL RESULTS FOR THE 1ST QUARTER ENDED SEPTEMBER 30, 2026

Dear Sir,

This is to inform you that Board of Directors of UDL International Limited in their meeting held on October 27,2026 at 11:30 a.m at Head Office Karachi has approved the un-audited condensed interim financial statements (unconsolidated & consolidated) for the 1st quarter ended September 30,2026 and recommended the following:

(i)	Cash Dividend	NIL
(ii)	Bonus Issue	NIL
(iii)	Right shares	NIL
(iv)	Any other entitlement	NIL
(v)	Any other price sensitive information	NIL

Annexed below (consolidated and unconsolidated) for the three months period ended September 30,2026 :

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

We will transmit the quarterly report of the company in electronic form through PUCARS within the specified time.

You may please inform the TREC holders accordingly.

By order of the Board

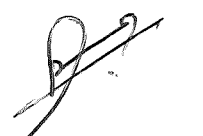
Muhammad Faisal Siddiqui
Company Secretary

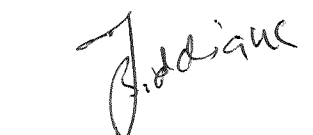
cc: The Director/HOD Surveillance, Supervision & Enforcement Department Securities and Exchange Commission of Pakistan NIC Building, 63 Jinnah Avenue, Blue Area Islamabad.

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Unaudited September 30, 2026	Audited June 30, 2026
----- Rupees -----		
ASSETS		
Non-current assets		
Property and equipment	83,635,611	83,525,631
Intangible assets	171,881	187,500
Long term deposits	1,544,750	1,544,750
Long term investments	301,442,398	310,836,073
	386,794,640	396,093,954
Current assets		
Stock in trade	8,060,760	9,558,005
Trade debts	2,938,220	437,671
Short term investments	48,702,828	52,407,352
Advances, deposits, prepayments and other receivables	21,972,111	10,534,591
Taxation - net	12,440,715	10,962,540
Cash and bank balances	261,956,375	284,237,240
	356,071,009	368,137,399
TOTAL ASSETS	742,865,649	764,231,353
EQUITY AND LIABILITIES		
Share capital and reservers		
Authorized share capital	500,000,000	500,000,000
Issued, subscribed and paid-up share capital	351,205,480	351,205,480
Revenue reserves		
Un-appropriated profits	195,056,921	204,537,613
General reserves	175,252,204	175,252,204
Unrealized (loss) on remeasurement carried out at fair value through other comprehensive income	(19,430,943)	(10,175,027)
Total shareholders' equity	702,083,662	720,820,270
Non-current liabilities		
Deferred tax liability	2,542,975	4,624,637
Current liabilities		
Trade and other payables	2,381,297	2,928,731
Short term deposit	6,000,000	6,000,000
Unclaimed dividend	29,857,715	29,857,715
	38,239,012	38,786,446
TOTAL EQUITY AND LIABILITIES	742,865,649	764,231,353
CONTINGENCIES AND COMMITMENTS		


Chief Executive Officer

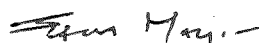

Director


Chief Financial Officer

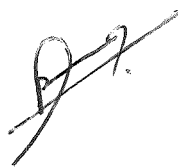
UDL INTERNATIONAL LIMITED

CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS - UNAUDITED
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Three months period ended	
	September 30, 2026	September 30, 2025
	----- Rupees -----	
Sales-net	1,949,613	-
Cost of sales	(1,497,245)	-
Gross profit	452,368	-
Investment and other income	7,915,026	34,361,090
Un realized (loss)/gain on measurement of investment at fair value through profit & loss (FVTPL)	(3,704,524)	6,445,650
	4,662,870	40,806,740
Selling and distriution cost	(1,894,297)	-
Administrative expenses	(14,044,277)	(11,988,874)
Financial charges	(17,476)	(2,790)
(Loss)/Profit before levies and taxation	(11,293,180)	28,815,076
Levies	(131,415)	(2,343,417)
(Loss)/Profit before taxation	(11,424,595)	26,471,659
Taxation	1,943,903	781,458
(Loss)/Profit for the period	(9,480,692)	27,253,117
(Loss) / Earnings per share - basic and diluted	(0.27)	0.78



Chief Executive Officer



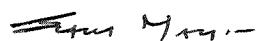
Director



Chief Financial Officer

UDL INTERNATIONAL LIMITED
 CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME - UNAUDITED
 FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30.2026	September 30.2025
	----- Rupees -----	
(Loss)/Profit for the period	(9,480,692)	27,253,117
Other comprehensive (loss)/income for the year		
<i>Items that may not be reclassified subsequently to the statement of profit or loss (net of tax):</i>		
Unrealized gain on re-measurement of investments at fair value through other comprehensive income (FVOCI)	(9,255,916)	51,531,075
Total comprehensive (loss)/income for the period	<u>(18,736,608)</u>	<u>78,784,192</u>



Chief Executive Officer



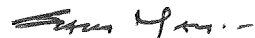
Director



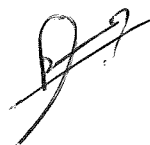
Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

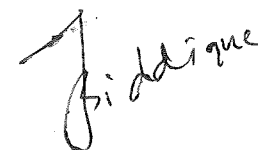
	Share Capital	Revenue reserves		Income/(Deficit) on revaluation of investment	Total Shareholders' equity
		General Reserves	Un-appropriated profits		
	Rupees				
Balance as at July 1, 2025 restated	351,205,480	192,812,478	(3,788,700)	21,760,457	561,989,715
Profit after taxation	-	-	27,253,117	-	27,253,117
Other Comprehensive income	-	-	-	51,531,075	51,531,075
Total Comprehensive income for the period	-	-	27,253,117	51,531,075	78,784,192
	-	-	-	-	-
Balance as at September 30, 2025	<u>351,205,480</u>	<u>192,812,478</u>	<u>23,464,417</u>	<u>73,291,532</u>	<u>640,773,907</u>
Balance as at July 01, 2026	351,205,480	175,252,204	204,537,613	(10,175,027)	720,820,270
(Loss) for the period	-	-	(9,480,692)	-	(9,480,692)
Other comprehensive loss during the period	-	-	-	(9,255,916)	(9,255,916)
Total comprehensive loss for the period	-	-	(9,480,692)	(9,255,916)	(18,736,608)
Balance as at September 30, 2026	<u>351,205,480</u>	<u>175,252,204</u>	<u>195,056,921</u>	<u>(19,430,943)</u>	<u>702,083,662</u>



Chief Executive Officer



Director



Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026

	Three months period ended	
	September 30,2026	September 30,2025
	----- Rupees -----	
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before levies and taxation	(11,293,180)	28,815,076
Adjustment of non cash items:		
Depreciation on property and equipment	469,020	553,449
Amortization on intangibles	15,631	15,624
Unrealized loss/ (gain) on re-measurement of investments at FVTPL	3,704,524	(6,445,650)
Gain on disposal of asset	(997,000)	-
Dividend income	(149,600)	(13,581,170)
Financial charges	17,476	2,790
	<u>3,060,051</u>	<u>(19,454,957)</u>
Operating (loss)/gain before working capital changes	(8,233,129)	9,360,119
Changes in working capital:		
(Increase)/decrease in current assets		
Stock in trade	1,497,245	-
Trade debts	(2,500,549)	-
Advances, deposits, prepayments and other receivables	(11,437,520)	(9,391,989)
Increase/(decrease) in current liabilities		
Trade and other payables	(547,434)	21,137
Unclaimed dividend	-	(14,510)
	<u>(12,988,258)</u>	<u>(9,385,362)</u>
Tax paid	(1,609,590)	(3,910,328)
Financial charges paid	(17,476)	(2,790)
Net cash used in operating activities	(22,848,453)	(3,938,361)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(682,000)	-
Proceeds from lost vehicle insurance recovery	1,100,000	-
Net investments during the year	(12)	79,041
Dividends received	149,600	13,581,170
Net cash generated from investing activities	567,588	13,660,211
CASH FLOW FROM FINANCING ACTIVITIES		
	-	-
	-	-
Net increase in cash and cash equivalents	(22,280,865)	9,721,850
Cash and cash equivalents at the beginning of the period	284,237,240	137,789,880
Cash and cash equivalents at the end of the period	261,956,375	147,511,730



Chief Executive Officer



Director

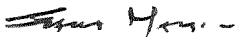


Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Unaudited September 30, 2026	Audited June 30, 2026
----- Rupees -----		
ASSETS		
Non-current assets		
Property and equipment	96,184,136	95,523,588
Intangible assets	343,763	375,000
Diminishing musharakah financing- secured	98,156,222	109,641,482
Long term deposits	1,557,250	1,557,250
Long term investments	76,432,398	85,826,073
	272,673,769	292,923,393
Current assets		
Stock in trade	8,060,760	9,558,005
Trade debts	2,938,220	437,671
Short term investments	48,702,828	52,407,352
Current portion of diminishing musharakah financing	69,955,946	65,000,996
Diminishing musharakah financing-rent receivable	400,834	359,565
Advances, deposits, prepayments and other receivables	29,791,218	14,711,473
Taxation - net	15,208,459	13,750,523
Cash and bank balances	278,919,350	301,441,856
	453,977,615	457,667,441
TOTAL ASSETS	726,651,384	750,590,834
EQUITY AND LIABILITIES		
Share capital and reservers		
Authorized share capital	500,000,000	500,000,000
Issued, subscribed and paid-up share capital	351,205,480	351,205,480
Revenue reserves		
Un-appropriated profits	177,955,326	189,670,486
General reserves	175,252,204	175,252,204
Unrealized (loss) on remeasurement carried out at fair value through other comprehensive income	(19,430,943)	(10,175,027)
Total shareholders' equity attributable to the equity holders of the holding company	684,982,067	705,953,143
Non-current liabilities		
Deferred tax liability	2,351,902	4,490,678
Current liabilities		
Trade and other payables	3,459,700	4,289,282
Short term deposit	6,000,000	6,000,000
Unclaimed dividend	29,857,715	29,857,731
	39,317,415	40,147,013
TOTAL EQUITY AND LIABILITIES	726,651,384	750,590,834

CONTINGENCIES AND COMMITMENTS


Chief Executive Officer


Director

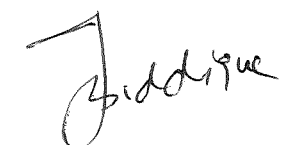

Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS - UNAUDITED
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Three months period ended	
	September 30,2026	September 30,2025
	----- Rupees -----	
Sales-net	1,949,613	-
Cost of sales	(1,497,245)	-
Gross profit	452,368	-
Diminishing musharkah income	6,922,305	6,891,779
Investment and other income	8,159,574	34,836,737
Un realized (loss)/gain on measurement of investm fair value through profit & loss (FVTPL)	(3,704,524)	6,445,650
	11,829,723	48,174,166
Selling and distriution cost	(1,894,297)	-
Administrative expenses	(23,401,989)	(20,446,537)
Financial charges	(28,627)	(12,702)
(Loss)/Profit before levies and taxation	(13,495,190)	27,714,927
Levies	(221,001)	(2,435,510)
(Loss)/Profit before taxation	(13,716,191)	25,279,417
Taxation	2,001,031	810,368
(Loss)/Profit for the period	(11,715,160)	26,089,785
(Loss)/Earnings per share - basic and diluted	(0.33)	0.74
Attributable to:		
Equity holders of the holding Company	(11,715,160)	26,089,785
Non- controlling interest	-	-
	(11,715,160)	26,089,785

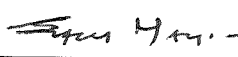

 Chief Executive Officer


 Director

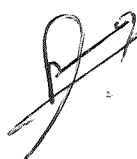

 Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME - UNAUDITED
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

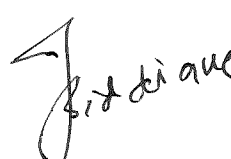
	September 30.2026	September 30.2025
	----- Rupees -----	
(Loss)/Profit for the period	(11,715,160)	26,089,785
Other comprehensive (loss)/income for the year		
<i>Items that may not be reclassified subsequently to the statement of profit or loss (net of tax):</i>		
Unrealized gain on re-measurement of investments at fair value through other comprehensive income (FVOCI)	(9,255,916)	51,531,075
Total comprehensive (loss)/income for the period	<u>(20,971,076)</u>	<u>77,620,860</u>
Attributable to:		
Equity holders of the holding Company	(20,971,076)	77,620,860
Non- controlling interest	<u>(20,971,076)</u>	<u>77,620,860</u>



Chief Executive Officer



Director



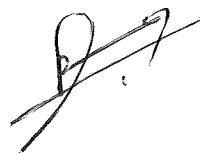
Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Share Capital	Revenue reserves		Income/(Deficit) on revaluation of investment	Total Shareholders' equity
		General Reserves	Un-appropriated profits		
	----- Rupees -----				
Balance as at July 1, 2025 restated	351,205,480	192,812,478	(9,782,497)	21,760,457	555,995,918
Profit after taxation	-	-	26,089,785	-	26,089,785
Other Comprehensive income	-	-	-	51,531,075	51,531,075
Total Comprehensive income for the period	-	-	26,089,785	51,531,075	77,620,860
	-	-	-	-	-
Balance as at September 30, 2025	<u>351,205,480</u>	<u>192,812,478</u>	<u>16,307,288</u>	<u>73,291,532</u>	<u>633,616,778</u>
Balance as at July 01, 2026	351,205,480	175,252,204	189,670,486	(10,175,027)	705,953,143
(Loss) for the period	-	-	(11,715,160)	-	(11,715,160)
Other comprehensive loss during the period	-	-	-	(9,255,916)	(9,255,916)
Total comprehensive loss for the period	-	-	(11,715,160)	(9,255,916)	(20,971,076)
Balance as at September 30, 2026	<u>351,205,480</u>	<u>175,252,204</u>	<u>177,955,326</u>	<u>(19,430,943)</u>	<u>684,982,067</u>



Chief Executive Officer



Director



Chief Financial Officer

UDL INTERNATIONAL LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2026

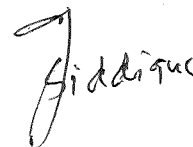
	Three months period ended	
	September 30,2026	September 30,2025
	----- Rupees -----	
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before levies and taxation	(13,495,190)	27,714,927
Adjustment of non cash items:		
Depreciation on property and equipment	1,072,517	1,305,522
Amortization on intangibles	31,255	26,040
Unrealized loss/ (gain) on re-measurement of investments at FVTPL	3,704,524	(6,445,650)
Gain on disposal of asset	(989,575)	-
Dividend income	(149,600)	(13,581,170)
Financial charges	28,627	12,702
	<u>3,697,748</u>	<u>(18,682,556)</u>
Operating (loss)/gain before working capital changes	(9,797,442)	9,032,371
Changes in working capital:		
(Increase)/decrease in current assets		
Stock in trade	1,497,245	-
Trade debts	(2,500,549)	-
Diminishing musharkah financing	6,489,041	(19,485,081)
Advances, deposits, prepayments and other receivables	(15,079,745)	(19,018,501)
Increase/(decrease) in current liabilities		
Trade and other payables	(829,582)	5,700,022
Unclaimed dividend	-	(14,510)
	<u>(10,423,590)</u>	<u>(32,818,070)</u>
Tax paid	(1,678,941)	(4,011,043)
Financial charges paid	(28,627)	(12,702)
Net cash used in operating activities	(21,928,600)	(27,809,444)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(2,743,500)	-
Proceeds from sale/lost vehicle insurance recovery	2,000,000	-
Net investments during the year	(6)	79,041
Dividends received	149,600	13,581,170
Net cash generated from investing activities	(593,906)	13,660,211
CASH FLOW FROM FINANCING ACTIVITIES		
	-	-
	-	-
Net increase in cash and cash equivalents	(22,522,506)	(14,149,235)
Cash and cash equivalents at the beginning of the period	301,441,856	166,991,025
Cash and cash equivalents at the end of the period	278,919,350	152,841,790



Chief Executive Officer



Director



Chief Financial Officer