Unilever Pakistan Foods Limited

CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

Unilever

Company Information

Board of Directors

Mr. Sarfaraz Ahmed Rehman	Independent Director & Chairman of the Board
Mr. Amir R. Paracha	Executive Director & Chief Executive Officer
Mr. Muhammad Shahzad	Executive Director & Chief Financial Officer
Ms. Madiha Saeed Sheikh	Executive Director
Mr. Zulfikar Monnoo	Non-Executive Director
Mr. Muhammad Adil Monnoo	Non-Executive Director
Mr. Kamal Monnoo	Non-Executive Director
Mr. Asad Said Jafar	Independent Director
Mr. Atif Azim	Independent Director
Mr. Ali Tariq	Non-Executive Director

Company Secretary

Mr. Aman Ghanchi

Audit Committee

Mr. Asad Said Jafar	Chairman & Member
Mr. Muhammad Adil Monnoo	Member
Mr. Sarfaraz Ahmed Rehman	Member
Mr. Zulfikar Monnoo	Member
Mr. Atif Azim	Member
Mr. Kamal Monnoo	Member
Mr. Ali Tariq	Member
Ms. Aniqa Bawany	Secretary & Head of Internal Audit

Human Resource & Remuneration Committee

Mr. Asad Said Jafar	Chairman & Member
Mr. Zulfikar Monnoo	Member
Mr. Kamal Monnoo	Member
Mr. Amir R. Paracha	Member
Mr. Sarfaraz Ahmed Rehman	Member
Ms. Sanam Sheikh	Secretary & Head of HR

Sustainability Committee

Mr. Atif Azim	Chairman & Member
Mr. Asad Said Jafar	Member
Mr. Kamal Monnoo	Member
Mr. Muhammad Adil Monnoo	Member
Mr. Zulfikar Monnoo	Member
Mr. Abdul Hannan	Member
Ms. Sanam Sheikh	Member
Ms. Ramla Tariq	Secretary

Auditors

Messrs KPMG Taseer Hadi & Co.
Chartered Accountants
Sheikh Sultan Trust Building No. 2,
Beaumont Road, Karachi – 75530

Share Registration Office

M/s CDC Share Registrar Services Limited
CDC House, 99-B, Block "B", S.M.C.H.S,
Main Shahra-e-Faisal, Karachi - 74400

Registered Office

Avari Plaza
Fatima Jinnah Road
Karachi - 75530

Website Address

www.unilever.pk

Unilever Pakistan Foods Limited

Directors' Review

The Directors are pleased to present the financial results for the nine-month period ended September 30, 2026.

The Company delivered robust sales growth of 25.0%, supported by sustained volume growth across all product segments, mainly led by Knorr Noodles, Unilever Food Solutions and Rafhan. Gross margin expanded by 408 basis points to 42.9%, while earnings per share increased to Rs. 993.21 from Rs. 717.93 in the corresponding period last year.

Financial Highlights	Nine months ended September 30, 2026		
	2026	2025	Variance
	Rs '000'		
Net Sales	**37,602,545**	**30,083,711**	25.0%
Profit before Taxation	**9,878,713**	**7,542,073**	31.0%
Profit after Taxation	**6,326,724**	**4,573,208**	38.3%
Earnings per Share (Rs.)	**993.21**	**717.93**	38.3%

Knorr Noodles:

Knorr Noodles demonstrated strong resilience during the quarter, with broad-based growth delivered through different pack sizes, mitigating the impact of prevailing economic pressures. The "Knorr – Har Size Mein Magic" campaign continued to strengthen consumer engagement and shopper conversion across key markets, supported by gaming activation, "The Slurrrp Battle", localized billboards and influencer engagement. In parallel, Knorr Noodles continued to advance its premiumization journey through Global Flavours, further strengthening the overall portfolio.

Dressings:

The Knorr sauces portfolio sustained its strong momentum in Q3, building on successful festive-season activations and continuing to deliver growth.

Hellmann's stepped up its innovation agenda in Q3 with the launch of Squeeze-y bottles across four exciting variants, bringing greater choice and convenience in a distinctive, premium, easy-to-use format. The launch was amplified through standout shelf visibility and bold consumer activation, driving awareness and trial.

Rafhan:

Rafhan continued to build brand visibility beyond the peak season, maintaining strong in-store presence and engagement under the "Perfect for Every Celebration" banner. The brand remains well positioned for growth for the year.

Unilever Food Solutions:

Unilever Food Solutions strengthened customer engagement through the "Har Sheher Ka Apna Flavour" campaign, leveraging local culinary experiences, menu innovation and the versatility of its portfolio. The initiative enhanced consumer engagement strengthened operator partnerships and reinforced UFS's commitment to co-creation and sustainable growth.

Future Outlook

Pakistan's macroeconomic environment continues to demonstrate resilience, supported by strengthening foreign exchange reserves, continued fiscal consolidation and a gradual recovery in economic activity. However, renewed inflationary pressures, elevated global commodity and energy prices, and persistent geopolitical uncertainties, particularly in the Middle East, continue to weigh on consumer purchasing power and the broader operating environment.

Against this backdrop, the Company remains focused on leveraging its strong brand equity, consumer-relevant innovations and value-led propositions, while maintaining cost discipline and driving efficiencies across the value chain. Despite prevailing uncertainties, the Company remains committed to operational excellence, sustainable growth and long-term value creation for shareholders.

Thanking you all.

On behalf of the Board.

Amir R. Paracha
Chief Executive Officer
Karachi
October 23, 2026

Sarfaraz Ahmed Rehman
Chairman
Karachi
October 23, 2026

Unilever Pakistan Foods Limited

Condensed Interim Statement of Financial Position

As at September 30, 2026

	Note	Un-audited September 30, 2026	Audited December 31, 2025
		(Rupees in thousand)	
ASSETS			
Non-current assets			
Property, plant and equipment	5	**10,239,538**	9,348,384
Intangible assets		**81,637**	81,637
Long term deposits		**3,801**	2,980
		10,324,976	9,433,001
Current assets			
Stores and spares		**598,036**	508,674
Stock in trade		**4,060,325**	3,742,399
Trade debts - net		**1,998,461**	1,026,828
Loans and advances		**383,365**	156,521
Trade deposits and short term prepayments		**150,431**	102,181
Other receivables		**146,353**	95,906
Sales tax refundable - net		**1,007,103**	897,324
Taxation - net		**854,369**	1,695,498
Short term investments	6	**513,879**	-
Cash and bank balances	7	**1,593,633**	912,014
		11,305,955	9,137,345
Total assets		**21,630,931**	18,570,346
EQUITY AND LIABILITIES			
Share capital and reserves			
Share capital		**63,699**	63,699
Reserves		**6,916,669**	6,303,790
		6,980,368	6,367,489
LIABILITIES			
Non-current liabilities			
Staff retirement benefits		**39,399**	46,061
Long term borrowings	8	**388,163**	434,599
Deferred income - government grant		**143,721**	183,422
Sindh infrastructure development cess (SIDC) liability	9	**51,327**	-
Deferred taxation		**1,107,551**	1,092,373
		1,730,161	1,756,455
Current liabilities			
Trade and other payables		**11,540,458**	9,991,758
Current portion of long term borrowings		**124,611**	124,611
Current portion of deferred income - government grant		**53,847**	58,140
Unpaid dividend		**1,029,910**	-
Unclaimed dividend		**102,296**	50,523
Current portion of SIDC	9	**64,731**	215,076
Accrued interest / mark up		**4,549**	6,294
		12,920,402	10,446,402
Total liabilities		**14,650,563**	12,202,857
Total equity and liabilities		**21,630,931**	18,570,346
Contingencies and commitments	10		

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

Chief Executive Officer | **Director** | **Director & Chief Financial Officer**

Unilever Pakistan Foods Limited

Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (Un-audited)

For the nine months period ended September 30, 2026

	Note	Three month period ended		Nine month period ended	
		September 30, 2026	September 30, 2025	**September 30, 2026**	September 30, 2025
		(Rupees in thousand)			
Sales - net	11	**12,346,204**	10,493,821	**37,602,545**	30,083,711
Cost of sales		**(7,042,012)**	(6,346,407)	**(21,472,935)**	(18,405,752)
Gross profit		**5,304,192**	4,147,414	**16,129,610**	11,677,959
Distribution costs		**(2,026,658)**	(1,527,756)	**(5,609,405)**	(3,873,929)
Administrative expenses		**(231,881)**	(295,937)	**(651,037)**	(598,643)
Other operating expenses		**(160,286)**	(112,914)	**(512,798)**	(370,490)
Other income		**243,350**	169,905	**608,448**	786,663
Operating profit		**3,128,717**	2,380,712	**9,964,818**	7,621,560
Finance costs		**(42,451)**	(14,457)	**(86,105)**	(79,487)
Profit before income tax and final taxes		**3,086,266**	2,366,255	**9,878,713**	7,542,073
Taxation - Final Taxes		**(1,687)**	-	**(8,789)**	(84,917)
Profit before income taxation		**3,084,579**	2,366,255	**9,869,924**	7,457,156
Taxation	12	**(1,095,148)**	(881,576)	**(3,543,200)**	(2,883,948)
Profit after taxation		**1,989,431**	1,484,679	**6,326,724**	4,573,208
Other comprehensive income		**-**	-	**-**	-
Total comprehensive income		**1,989,431**	1,484,679	**6,326,724**	4,573,208
		(Rupees)			
Earnings per share - basic and diluted		**312.31**	233.08	**993.21**	717.93

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Director &
Chief Financial Officer

Unilever Pakistan Foods Limited

Condensed Interim Statement of Changes in Equity

For the nine months period ended September 30, 2026

	Share Capital	Reserves					Total
		Capital		Revenue		Sub Total	
	Issued, subscribed and paid-up capital	Share premium	Special	General	Unappropriated profit		
	(Rupees in thousand)						
Balance as at December 31, 2025 (audited)	63,699	1,296,499	628	138	5,006,525	6,303,790	6,367,489
Transactions with owners of the Company - Distribution							
Final dividend for the year ended December 31, 2025 @ Rs. 216 per share	-	-	-	-	(1,375,909)	(1,375,909)	(1,375,909)
First Interim dividend for the year ending December 31, 2026 @ Rs. 331 per share	-	-	-	-	(2,108,453)	(2,108,453)	(2,108,453)
Second Interim dividend for the year ending December 31, 2026 @ Rs. 350 per share	-	-	-	-	(2,229,483)	(2,229,483)	(2,229,483)
Profit for the period	-	-	-	-	6,326,724	6,326,724	6,326,724
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	6,326,724	6,326,724	6,326,724
Balance as at September 30, 2026 (unaudited)	**63,699**	**1,296,499**	**628**	**138**	**5,619,404**	**6,916,669**	**6,980,368**
Balance as at December 31, 2024 (audited)	63,699	1,296,499	628	138	12,019,459	13,316,724	13,380,423
Transactions with owners of the Company - Distribution							
Final dividend for the year ended December 31, 2024 @ Rs. 600 per share	-	-	-	-	(3,821,970)	(3,821,970)	(3,821,970)
First Interim dividend for the year ended December 31, 2025 @ Rs. 525 per share	-	-	-	-	(3,344,224)	(3,344,224)	(3,344,224)
Second Interim dividend for the year ended December 31, 2025 @ Rs. 444 per share	-	-	-	-	(2,828,258)	(2,828,258)	(2,828,258)
Profit for the period	-	-	-	-	4,573,208	4,573,208	4,573,208
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income	-	-	-	-	4,573,208	4,573,208	4,573,208
Balance as at September 30, 2025 (unaudited)	**63,699**	**1,296,499**	**628**	**138**	**6,598,215**	**7,895,480**	**7,959,179**

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

Chief Executive Officer

Director

Director &
Chief Financial Officer

Unilever Pakistan Foods Limited

Condensed Interim Statement of Cash Flows (Un-audited)

For the nine months period ended September 30, 2026

	Note	September 30, 2026	September 30, 2025
		(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		**9,869,924**	7,457,156
Adjustment for:			
Depreciation on property, plant and equipment		**639,578**	482,304
Gain on disposal of property, plant and equipment		**-**	(7,437)
Mark-up on borrowings		**18,652**	16,323
Change in staff retirement benefits		**(6,662)**	(17,278)
Remeasurement gain on SIDC - net		**(72,642)**	-
Return on short term investments held at fair value through profit or loss		**(46,592)**	(303,797)
Return on savings accounts		**(168,013)**	(229,107)
		364,321	(58,992)
Changes in working capital:			
Stores and spares		**(89,362)**	(69,135)
Stock in trade		**(317,926)**	(57,235)
Trade debts		**(971,633)**	(718,327)
Loans and advances		**(226,844)**	(148,837)
Trade deposits and short term prepayments		**(48,250)**	19,796
Other receivables		**(31,287)**	43,497
Sales tax refundable		**(109,779)**	(663,643)
Trade and other payables		**1,548,700**	(1,353,026)
Provisions		**(26,376)**	24,747
		(272,757)	(2,922,163)
Cash generated from operations		**9,961,488**	4,476,001
Income tax paid		**(2,686,893)**	(3,003,380)
Net cash generated from operating activities		**7,274,595**	1,472,621
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		**(1,530,732)**	(282,121)
Security deposit paid		**(821)**	-
Proceeds from disposal of property, plant and equipment		**-**	7,437
Short term investments - net		**(467,287)**	6,945,234
Return received on savings accounts		**148,853**	229,107
Net cash (used in) / generated from investing activities		**(1,849,987)**	6,899,657
CASH FLOWS FROM FINANCING ACTIVITIES			
Mark-up paid		**(20,397)**	(16,534)
Repayment of long term borrowings		**(90,430)**	(90,427)
Dividend paid		**(4,632,162)**	(8,875,686)
Net cash used in financing activities		**(4,742,989)**	(8,982,647)
Net increase / (decrease) in cash and cash equivalents		**681,619**	(610,369)
Cash and cash equivalents at beginning of the period	*15*	**912,014**	4,515,320
Cash and cash equivalents at end of the period	*15*	**1,593,633**	3,904,951

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

Chief Executive Officer | **Director** | **Director & Chief Financial Officer**

Unilever Pakistan Foods Limited

Notes to and forming part of the Condensed Interim Financial Statements (Un-audited)

For the nine months period ended September 30, 2026

1. THE COMPANY AND ITS OPERATIONS

The Company is a limited liability company incorporated in Pakistan and is listed on the Pakistan Stock Exchange. It manufactures and sells consumer and commercial food products under brand names of Rafhan, Knorr, Energile, Glaxose-D, Hellmann and Food Solutions. The registered office of the Company is situated at Avari Plaza, Fatima Jinnah Road, Karachi.

The Company is a subsidiary of Conopco Inc. USA, whereas its ultimate parent Company is Unilever PLC United Kingdom.

The manufacturing facility and sales offices of the Company are situated at the following locations:

Factory

- 52-Km, Multan Road Lahore, Parna Plant Near Bhai Pheru.

Sales Offices

- 6th Floor, Crystal Mall, Bosan Road, Multan.
- Capital Business Center, Plot 12-A, G-8 Markaz, Islamabad.
- 12th Floor, 1203/1204 tricon towers, Gulberg II, Jail Road, Lahore.
- The Arcadian Plaza, C469+PF9, 4th floor, Office # 27 & 28 Kohinoor City, Faisalabad.
- Plot #A/51-B SITE Area, Hyderabad.
- HPC Factory, Laghari Road, Rahim Yar Khan.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements of Unilever Pakistan Foods Limited ("the Company") for the nine months ended September 30, 2026 have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 The comparative statement of financial position, presented in these condensed interim financial statements as at September 30, 2026 has been extracted from the annual audited financial statements of the Company for the year ended December 31, 2025, whereas the comparative condensed interim statement of profit or loss and other comprehensive income, condensed interim statement of changes in equity and condensed interim statement of cash flows have been extracted from the unaudited condensed interim financial statements of the Company for the nine months ended September 30, 2026.

2.3 Basis of measurement

These condensed interim financial statements have been prepared under the historical cost convention except as disclosed otherwise. In these condensed interim financial statements, all transactions are recorded on accrual basis except for the condensed interim statement of cash flows.

2.4 Functional and presentation currency

These condensed interim financial statements are presented in Pakistani Rupees which is the functional currency of the Company and figures are rounded off to the nearest thousand of rupees, except where stated otherwise.

3. MATERIAL ACCOUNTING POLICIES

The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of the financial statements for the year ended December 31, 2025.

4. ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of these condensed interim financial statements, in conformity with accounting and reporting standards as applicable in Pakistan requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Actual results may differ from the estimates.

During the preparation of these condensed interim financial statements, the significant judgements made by management in applying the Company's accounting policies and the key sources of estimation and assumptions are consistent with those that were applied to the annual audited financial statements of the Company for the year ended December 31, 2025.

5. PROPERTY, PLANT AND EQUIPMENT

	Un-audited September 30, 2026	Audited December 31, 2025
	(Rupees in thousand)	
Operating assets - at net book value	**8,723,630**	8,383,369
Capital work in progress - at cost	**1,515,908**	965,015
	10,239,538	9,348,384

5.1 Additions of operating fixed assets during the period are as follows:

	Additions (at cost) Un-audited	
	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
Building on freehold land	**248,889**	323,768
Plant and machinery	**660,591**	526,148
Electrical, mechanical and office equipment	**55,728**	28,093
Furniture and fixtures	**14,632**	14,713
	979,840	892,722

6. SHORT TERM INVESTMENTS

	Note	Un-audited September 30, 2026	Audited December 31, 2025
		(Rupees in thousand)	
- At fair value through profit or loss	*6.1*	**513,879**	-

6.1 This represents investment in money market mutual funds.

7. CASH AND BANK BALANCES

	Un-audited September 30, 2026	Audited December 31, 2025
	(Rupees in thousand)	
With banks on:		
- savings accounts	**1,224,146**	759,099
- current accounts	**369,487**	152,915
	1,593,633	912,014

8. LONG TERM BORROWINGS

	Note	Un-audited September 30, 2026	Audited December 31, 2025
		(Rupees in thousand)	
Finance facility - solar	8.1	**78,721**	84,777
Current portion of finance facility - solar		**(12,111)**	(12,111)
		66,610	72,666
Temporary Economic Refinance Facility (TERF)	8.2	**631,621**	715,995
Current portion of TERF		**(112,500)**	(112,500)
		519,121	603,495
Deferred income - government grant	8.2	**(197,568)**	(241,562)
		321,553	361,933
		388,163	434,599

8.1 During the year 2020 , the Company entered into a long term borrowing arrangement with a commercial bank for installation of solar panels under State Bank of Pakistan's Refinancing Scheme for Renewable energy. The total facility is available for twelve years ending in 2032 and amounts to Rs. 149 million. The loan carries mark-up at the rate of 3.65% per annum.

8.2 During the year 2021, the Company also entered into a long term borrowing arrangement with commercial banks under State Bank of Pakistan's Temporary Economic Refinance Facility amounting to Rs. 900 million. This loan carries a concessional mark-up rate of 2.3% and is repayable in 32 quarterly installments with a 2 year grace period commencing from first disbursement.

The TERF scheme qualifies for the recognition criteria of a Government Grant as per IAS 20 Accounting for Government Grants and Disclosure of Government Assistance. As a result, the liability has been broken down into two components. First one being recognition of a financial liability in accordance with IFRS 9 Financial Instruments which has been measured at fair value, that is, present value of future cashflows at the prevailing market rate. Second component is the recognition of deferred income as a liability.This is the difference between the fair value of the financing facility and loan proceeds received from the bank.

9. SINDH INFRASTRUCTURE DEVELOPMENT CESS LIABILITY

	Un-audited September 30, 2026	Audited December 31, 2025
	(Rupees in thousand)	
Sindh Infrastructure Development Cess (SIDC)	**116,058**	215,076
Current Portion of SIDC	**(64,731)**	(215,076)
Non-Current Portion of SIDC	**51,327**	-

10. CONTINGENCIES AND COMMITMENTS

10.1 Contingencies

There were no contingencies as on September 30, 2026.

10.2 Commitments

The commitments for capital expenditure outstanding as at September 30, 2026 amounted to Rs. 906 million (December 31, 2025: Rs. 199 million).

11. SALES - net

	Unaudited	
	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
The Company analyses its net revenue by the following product groups:		
Products used by end consumers	**31,470,170**	24,836,407
Products used by entities	**6,132,375**	5,247,304
	37,602,545	30,083,711

12. TAXATION

	Unaudited	
	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
Current tax	**3,528,022**	2,802,295
Deferred tax	**15,178**	81,653
	3,543,200	2,883,948

13. RELATED PARTY TRANSACTIONS

Related party transactions during the period other than those disclosed elsewhere in these condensed interim financial statements are as follows:

Relationship with the company	**Nature of transactions**	Un-audited	
		September 30, 2026	September 30, 2025
		(Rupees in thousand)	
i) Holding company	Royalty	**110,576**	94,867
ii) Associated companies	Royalty and technology fee	**1,605,000**	1,265,879
	Purchase of goods & PPE	**1,559,910**	1,547,670
	Sale of goods	**-**	2,058
	Reimbursement of shared expenses to related parties	**1,834,096**	1,352,566
	Fee for receiving of services from related parties	**49,182**	140
	Contribution to Defined Contribution plan	**36,779**	17,838
	Settlement on behalf of Defined Contribution plan	**49,325**	23,891
iii) Key management personnel	Salaries and other short-term employee benefits	**64,178**	33,493

Aggregate amount charged for fee to nine (September 30, 2025: seven) non-executive directors during the period amounted to Rs. 8.5 million (September 30, 2025: Rs. 7.1 million).

14. FINANCIAL RISK MANAGEMENT

The Company's activities are exposed to a variety of financial risk namely credit risk, foreign exchange risk, interest rate risk, liquidity and other pricing risk. The Company has established adequate procedures to manage these risks.

These condensed interim financial statements do not include the financial risk management information and disclosures required in the annual financial statements; they should be read in conjunction with Company's annual financial statements for the year ended December 31, 2025. There have been no changes in the risk management policies since the year end.

	Carrying amount Unaudited September 30, 2026	Carrying amount Audited December 31, 2025
	(Rupees in thousand)	
FINANCIAL ASSETS		
Financial asset - measured at fair value		
Short term investments	**513,879**	-
Amortized cost		
Trade debts	**1,998,461**	1,026,828
Long term deposits	**3,801**	2,980
Trade deposits	**49,625**	44,758
Other receivables	**146,353**	68,718
Cash and bank balances	**1,593,633**	912,014
	4,305,752	2,055,298
FINANCIAL LIABILITIES		
Financial liabilities - not measured at fair value		
Long term borrowings	**388,163**	559,210
Trade and other payables	**10,068,342**	9,159,745
Unpaid dividend	**1,029,910**	-
Unclaimed dividend	**102,296**	50,523
Accrued interest / mark up	**4,549**	6,294
	11,593,260	9,775,772

The carrying value of financial assets and financial liabilities (not measured at fair value) approximate their fair value. For valuation of derivative (forward foreign exchange contract) at reporting date, the relevant rate has been taken from financial institution and has been classified in to level 2 fair value measurement hierarchy as defined in IFRS 13.

15. CASH AND CASH EQUIVALENTS

		Un-audited September 30, 2026	Audited December 31, 2025
		(Rupees in thousand)	
Cash and bank balances	7	**1,593,633**	912,014

16. PROPOSED INTERIM DIVIDEND

The Board of Directors in its meeting held on October 23, 2026, declared an interim cash dividend for the period ended September 30, 2026 of Rs. 312/- per share (September 30, 2025: Rs.466 per share).

17. DATE OF AUTHORISATION FOR ISSUE

These condensed interim financial statements were authorised for issue on **October 23, 2026** by the Board of Directors of the Company.

Chief Executive Officer

Director

Director &
Chief Financial Officer

یونی لیور پاکستان فوڈز لمیٹڈ

ڈائریکٹرز کا جائزہ

ڈائریکٹرز خوشی کے ساتھ 30 ستمبر 2026 کو ختم ہونے والی نو ماہ کی مدت کے لیے کمپنی کے مالی نتائج پیش کرتے ہیں۔

مدت کے دوران، کمپنی نے 25.0 فیصد کی مضبوط فروختی نمو حاصل کی، جس کی بنیادی وجہ تمام اہم مصنوعات کے شعبوں میں حجم میں مسلسل اضافہ تھا، خصوصاً کنور نوڈلز، یونی لیور فوڈ سلوشنز اور رفحان میں۔ مجموعی منافع کا مارجن 408 بیسز پوائنٹس بڑھ کر 42.9 فیصد ہو گیا۔ اس کے نتیجے میں فی حصص آمدنی گزشتہ سال کی اسی مدت کے 717.93 روپے کے مقابلے میں بڑھ کر 993.21روپے ہو گئی۔

مالیاتی جھلکیاں

نو ماہ کا عرصہ جو 30 ستمبر 2026 کو ختم ہوا۔

تفصیل	2026	2025	تبدیلی
	روپے '000'		
خالص فروخت	37,602,545	30,083,711	25.0%
ٹیکس سے قبل منافع	9,878,713	7,542,073	31.0%
ٹیکس کے بعد منافع	6,326,724	4,573,208	38.3%
فی حصص آمدنی (روپے)	993.21	717.93	38.3%

کنور نوڈلز

کنور نوڈلز نے سہ ماہی کے دوران مضبوط لچک کا مظاہرہ کیا اور مختلف پیک سائزز میں وسیع بنیادوں پر نمو حاصل کرتے ہوئے موجودہ معاشی دباؤ کے اثرات کو کم کیا۔ ''کنور، ہر سائز میں میجک '' مہم نے اہم مارکیٹو میں صارفین کی شمولیت اور خریداروں کی خریداری میں تبدیلی کو مزید مضبوط کیا، جسے گیمنگ ایکٹیویشن، ''دی سلررپ بیٹل''، مقامی بل بورڈز اور انفلوئنسر انگیجمنٹ کی معاونت حاصل رہی۔ اس کے ساتھ ساتھ، کنور نوڈلز نے گلوبل فلیورز کے ذریعے اپنی پریمیائزیشن حکمتِ عملی کو آگے بڑھایا، جس سے مجموعی پورٹ فولیو مزید مضبوط ہوا۔

ڈریسنگز

کنور ساسز پورٹ فولیو نے تیسری سہ ماہی میں اپنی مضبوط رفتار برقرار رکھی، کامیاب تہواروں کی سرگرمیوں سے فائدہ اٹھایا اور مسلسل نمو فراہم کی۔

ہیلمینز نے تیسری سہ ماہی میں چار دلچسپ اقسام میں اسکوئیزی بوتلوں کے اجرا کے ذریعے اپنے جدت طرازی کے ایجنڈے کو تیز کیا، جس سے ایک منفرد، پریمیم اور آسان استعمال کے فارمیٹ میں صارفین کو زیادہ انتخاب اور سہولت فراہم ہوئی۔ نمایاں شیلف وزیبلٹی اور جرات مندانہ صارف سرگرمیوں کے ذریعے اس اجرا کو تقویت دی گئی، جس سے آگاہی اور آزمائشی خریداری میں اضافہ ہوا۔

رفحان

رفحان نے عروج کے موسم کے بعد بھی برانڈ کی نمایاں موجودگی کو فروغ دینا جاری رکھا، اور ''ہر خوشی کے لیے بہترین'' کے عنوان کے تحت اسٹورز میں مضبوط موجودگی اور صارفین سے رابطہ برقرار رکھا۔ برانڈ سال بھر کی نمو کے لیے مضبوط پوزیشن میں ہے۔

یونی لیور فوڈ سلوشنز

یونی لیور فوڈ سلوشنز نے "ہر شہر کا اپنا فلیور" مہم کے ذریعے صارفین سے تعلق مزید مضبوط کیا، جس میں مقامی پکوانوں کے تجربات، مینیو میں جدت اور اپنے پورٹ فولیو کی ہمہ گیری سے فائدہ اٹھایا گیا۔ اس اقدام نے صارفین کی شمولیت میں اضافہ کیا، آپریٹرز کے ساتھ شراکت داری کو مضبوط بنایا اور مشترکہ تخلیق اور پائیدار نمو کے لیے یو ایف ایس کے عزم کو مزید مستحکم کیا۔

مستقبل کا منظرنامہ

پاکستان کا مجموعی معاشی ماحول بدستور مضبوطی کا مظاہرہ کر رہا ہے، جسے بڑھتے ہوئے زرمبادلہ کے ذخائر، مسلسل مالیاتی استحکام اور معاشی سرگرمیوں میں بتدریج بحالی کی معاونت حاصل ہے۔ تاہم، مہنگائی کے نئے دباؤ، عالمی اجناس اور توانائی کی بلند قیمتیں، اور مسلسل جغرافیائی سیاسی غیر یقینی صورتِ حال، بالخصوص مشرقِ وسطیٰ میں، صارفین کی قوتِ خرید اور مجموعی کاروباری ماحول پر دباؤ ڈال رہی ہیں۔

اس پس منظر میں، کمپنی اپنی مضبوط برانڈ قدر، صارفین سے متعلق جدت اور قدر پر مبنی پیشکشوں سے فائدہ اٹھانے پر توجہ مرکوز رکھے ہوئے ہے، جبکہ لاگت میں نظم و ضبط برقرار رکھتے ہوئے ویلیو چین میں کارکردگی بہتر بنائی جا رہی ہے۔ موجودہ غیر یقینی صورتِ حال کے باوجود، کمپنی عملی برتری، پائیدار نمو اور شیئر ہولڈرز کے لیے طویل مدتی قدر کی تخلیق کے لیے پُرعزم ہے۔

بورڈ کی جانب سے آپ سب کا شکریہ۔

عامر پراچہ
چیف ایگزیکٹو آفیسر
کراچی،
اکتوبر 23, 2026

سرفراز احمد رحمن
چیئرمین
کراچی،
اکتوبر 23, 2026

For further information about
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