

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

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

Subject: **FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026**

Dear Sir,

We would like to inform you that the Board of Directors of the Company in their meeting held on October 28, 2026, at 3:00 p.m. at Karachi, reviewed and approved the un-audited financial results of the Company for the first quarter ended September 30, 2026, and 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 for the first quarter ended September 30, 2026, are annexed.

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

Yours Truly



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
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		September 30, 2026 (Un-audited) (Rupees in '000')	June 30, 2026 (Audited)
Note			
ASSETS			
NON - CURRENT ASSETS			
	Property, plant and equipment	6 99,003	96,474
	Intangible assets	7 1,124	1,215
	Long-term investments	8 222,219	217,499
	Deferred taxation	473	777
	Long term deposits	5,435	5,434
		328,254	321,399
CURRENT ASSETS			
	Stock in trade	261,917	305,767
	Trade and other receivables	9 177,507	136,113
	Loans, advances and prepayments	10,005	10,497
	Short term investments	10 1,764,688	1,742,029
	Cash and bank balances	41,673	68,490
		2,255,790	2,262,896
		2,584,044	2,584,295
TOTAL ASSETS			
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
	Authorized share capital 50,000,000 (June 30, 2026: 50,000,000) shares of Rs. 10 each	500,000	500,000
	Issued, subscribed and paid-up capital 35,271,133 (June 30, 2026: 35,271,133) ordinary shares of Rs. 10 each	352,713	352,713
Revenue reserve			
	General reserves	28,548	28,548
	Un-appropriated profit	819,067	561,965
		847,615	590,513
	Revaluation reserve on investment at fair value through other comprehensive income	55,895	51,175
		1,256,223	994,401
NON - CURRENT LIABILITIES			
	Liabilities under diminishing musharakah financing	35,979	38,364
	Lease liability against right of use of asset	-	-
	Deferred income	11 264,254	404,976
		300,233	443,340
CURRENT LIABILITIES			
	Trade and other payables	12 341,662	373,106
	Current portion of :		
	Liabilities under diminishing musharakah financing	29,705	26,054
	Lease liability against right of use of asset	3,952	6,516
	Deferred income	11 582,263	676,516
	Taxation - net	23,140	17,496
	Unpaid dividend	793	793
	Unclaimed dividend	46,073	46,073
		1,027,588	1,146,554
		2,584,044	2,584,295
TOTAL EQUITY AND LIABILITIES			
CONTINGENCIES AND COMMITMENTS			
13			

The annexed notes 1 to 24 form an integral part of these condensed interim financial statements

 

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

		Quarter ended	
		September 30, 2026	September 30, 2025
Note		(Rupees in '000')	
Revenue from contracts with customers	14	253,507	226,493
Cost of sales		(152,164)	(135,720)
Gross profit		101,343	90,773
Marketing and distribution expenses		(79,341)	(77,662)
Administrative and general expenses		(24,139)	(30,466)
Other income	15	283,527	472,921
Other operating expenses		(4,934)	(8,961)
Operating profit		276,455	446,605
Provision for expected credit loss		(2,510)	(1,500)
Finance cost		(2,540)	(3,918)
Profit before levy and taxation		271,405	441,187
Levy		(7,754)	-
Profit before taxation		263,651	441,187
Taxation		(6,549)	(18,461)
Profit for the period		257,102	422,726
Earnings per share - basic and diluted		7.29	11.98

The annexed notes 1 to 24 form an integral part of these condensed interim financial statements

 

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter ended	
	September 30, 2026	September 30, 2025
	(Rupees in '000')	
Profit for the period	257,102	422,726
Other comprehensive income		
Items that will not be reclassified subsequently to statement of profit or loss		
Unrealized gain on remeasurement of investment	4,720	18,830
Total comprehensive income for the period	261,822	441,556

 

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	SHARE CAPITAL	CAPITAL RESERVES	REVENUE RESERVE		Total
	Issued, subscribed and paid-up capital	Revaluation reserve on investments held at fair value through OCI	General reserve	Unappropriated profit	
	-----Rupees '000'-----				
Balance as at July 1, 2025 (Audited)	352,713	18,377	28,548	1,308,237	1,707,875
Transaction with owners					
Interim cash dividend for the year ended June 30, 2025, @ Rs.30.00 per share				(1,058,134)	(1,058,134)
				-	-
				(1,058,134)	(1,058,134)
Total comprehensive income for the period					
Profit for the period ended September 30, 2025	-	-	-	422,726	422,726
Other comprehensive income	-	18,830	-	-	18,830
Transfer of reserve in realisation of investment	-	-	-	-	-
	-	18,830	-	422,726	441,556
Balance at September 30, 2025 (Un-Audited)	352,713	37,207	28,548	672,829	1,091,297
Balance as at July 1, 2026 (Audited)					
	352,713	51,175	28,548	561,965	994,401
Total comprehensive income for the period					
Profit for the period ended September 30, 2026	-	-	-	257,102	257,102
Changes in fair value of investment carried at fair value through other comprehensive income	-	4,720	-	-	4,720
	-	4,720	-	257,102	261,822
Balance at September 30, 2026 (Un-Audited)	352,713	55,895	28,548	819,067	1,256,223

 

UNITED DISTRIBUTORS PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

		September 30, 2026	September 30, 2025
Note		----- (Rupees in '000') -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
	16	(25,538)	287,965
Cash generated from operations			
Finance cost paid		(2,195)	(3,057)
Income tax paid		(600)	1,518
Levies paid		(7,754)	-
Deferred income		-	1,688,700
Long term loans and deposits		-	100
Net cash (used in) / generated from operating activities		(36,087)	1,975,226
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(5,768)	(80)
Short term investment		(13,461)	(904,073)
Income received on investment		33,463	1,807
Proceeds from disposal of property, plant and equipment		5,570	-
Net cash generated from / (used in) investing activities		19,804	(902,346)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of lease liabilities		(2,911)	(2,644)
Dividend paid		-	(1,058,134)
Repayment of diminishing musharakah financing		(7,623)	(6,563)
Net cash used in financing activities		(10,534)	(1,067,341)
Net (decrease) / increase in cash and cash equivalents		(26,817)	5,539
Cash and cash equivalents at the beginning of the period		68,490	24,499
Cash and cash equivalents at the end of the period	17	41,673	30,038

 