



Rupali Polyester Limited

241-242 Upper Mall Scheme, Anand Road, Lahore - 54000, Pakistan

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RL-CA/PSX-2364
29 October 2026

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

Form-7
Through PUCARS and hand delivery

Sub: **First Quarterly Accounts for the period ended 30 September 2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on 29 October 2026 at 11.30 A.m. at Rupali House, 241-242 Upper Mall, Scheme, Anand Road, Lahore recommended the following:

- (i) **Cash Dividend**
NIL
- (ii) **Bonus Shares**
NIL
- (iii) **Right Shares:**
NIL
- (iv) **Any Other Entitlement/Corporate Action:**
NIL
- (v) **Material Information**
NIL

Financial Results

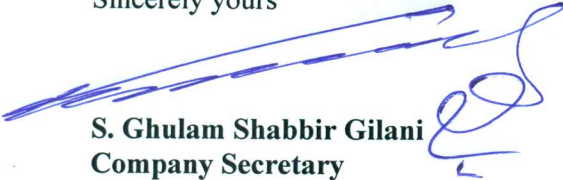
The following financial statements of the Company for the quarter ended 30 September 2026 are attached:

- a. Statement of Financial Position
- b. Statement of Profit or Loss
- c. Statement of Changes in Equity
- d. Statement of Cash Flow

The first quarterly financial statements (un-audited) for the period ended 30 September 2026 will be transmitted through PUCARS separately, within the specified time.

Thanking you

Sincerely yours


S. Ghulam Shabbir Gilani
Company Secretary



Encl: a.a.

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT 30 SEPTEMBER 2026

		Unaudited 30 SEPTEMBER 2026	Audited 30 JUNE 2026
	Note	(Rupees in '000')	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment		7,580,350	7,614,385
Investment properties	6	862,500	862,500
Long term security deposits		4,481	4,481
Deferred tax asset		660,064	660,063
		9,107,395	9,141,429
CURRENT ASSETS			
Stores, spares and loose tools		1,079,436	1,081,338
Stock in trade		334,298	528,614
Trade receivables		36,409	322,272
Advances, deposits, prepayments and other receivables		678,063	589,529
Tax refunds due from government - income tax		148,244	140,046
Cash and bank balances		99,245	36,187
		2,375,695	2,697,986
TOTAL ASSETS		11,483,090	11,839,415
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
35,000,000 Ordinary shares of Rs. 10 each.		350,000	350,000
Issued, subscribed and paid up capital		340,685	340,685
Reserves		5,110,471	5,376,578
		5,451,156	5,717,263
NON-CURRENT LIABILITIES			
Long term loan	7	1,098,862	1,098,862
Deferred interest income	8	585,257	585,257
Staff retirement gratuity		277,121	277,121
		1,961,240	1,961,240
CURRENT LIABILITIES			
Trade and other payables	9	414,571	513,197
Short-term borrowings	10	3,526,973	3,557,927
Accrued markup on borrowings		124,555	85,192
Unclaimed dividend		4,595	4,596
Provision for taxation - Income tax		-	-
		4,070,694	4,160,912
CONTINGENCIES AND COMMITMENTS	11	-	-
TOTAL EQUITY AND LIABILITIES		11,483,090	11,839,415

The annexed notes form an integral part of these condensed financial statements.

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

ATTESTED
RUPALI POLYESTER LIMITED

S. Ghulam Shabbir Gilani
Company Secretary

Abdul Hayee
Chief Financial Officer

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

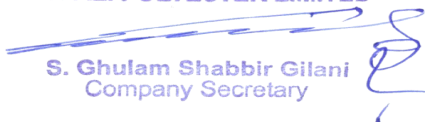
	Quarter ended 30 September	
	2026	2025
	(Rupees in '000')	
Sales - net	153,408	967,453
Cost of sales	300,845	1,150,688
Gross loss	(147,437)	(183,235)
Other income	50,150	58,305
	(97,287)	(124,930)
Distribution costs	4,588	10,799
Administrative expenses	75,222	58,586
Finance costs	87,082	82,876
Other operating expenses	10	10
	166,902	152,271
Loss before levy and taxation	(264,189)	(277,201)
Levy - minimum tax differential	1,918	12,093
Loss for the year before taxation	(266,107)	(289,294)
Provision for taxation	-	-
Loss for the period	(266,107)	(289,294)
	2026	2,025
	(Rupees per share)	
Earnings per share - basic and diluted	(7.81)	(8.49)

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Zeeshan Feerasta
Director

Abdul Hayee
Chief Financial Officer

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 Company Secretary

RUPALI POLYESTER LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW (UN-AUDITED)
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Quarter ended 30 September	
	2026	2025
	(Rupees in '000')	
A) Cash flows from operating activities		
Loss before levy and taxation	(264,189)	(277,201)
Adjustments for:		
Depreciation on property, plant and equipment	27,312	38,071
Provision for staff retirement benefits	29,655	7,396
Interest income	(1,277)	(1,251)
Gain on disposal of property, plant and equipment	(31,378)	-
Finance Cost	87,082	82,876
	111,394	127,091
Cash flow before working capital changes	(152,795)	(150,110)
Working capital changes		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	1,902	37,715
Stock in trade	194,316	157,046
Trade receivables	285,863	(4,958)
Advances, deposits and receivables	(88,484)	(9,052)
Increase / (decrease) in current liabilities:		
Trade and other payables	(98,626)	37,651
	294,971	218,402
Cash flow from operations	142,176	68,292
Income tax paid	(10,117)	(11,399)
Staff retirement benefits paid	(29,655)	(7,396)
Finance cost paid	(47,719)	(78,833)
Net cash flow from operating activities	54,685	(29,336)
B) Cash flows from investing activities		
Additions in property, plant and equipment	-	(18,452)
Proceeds from disposal of property, plant and equipment	38,101	15,190
Interest income received	1,227	1,251
Long term security deposits paid	-	-
Net cash flow from investing activities	39,328	(2,011)
C) Cash flows from financing activities		
Dividend paid	(1)	(1)
Short-term borrowings obtained - net	(30,954)	(93,195)
Net cash flow from financing activities	(30,955)	(93,196)
Net (decrease)/increase in cash and cash equivalents (A + B + C)	63,058	(124,543)
Cash and cash equivalents at the beginning of the year	36,187	138,422
Cash and cash equivalents at the end of the year	99,245	13,879

The annexed notes form an integral part of these financial statements.

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Director

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RUPALI POLYESTER LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Issued, subscribed and paid up capital	Capital Reserves	Revenue Reserves		Surplus on Revaluation of freehold land	Total
		Share premium	General reserve	Accumulated losses		
	----- (Rupees in '000) -----					
Balance as at July 01, 2025	340,685	71,490	1,664,125	(2,661,011)	6,481,571	5,896,860
(Loss) / 'Profit' for 1st Quarter ended 30 September 2025		-	-	(289,294)	-	(289,294)
Other comprehensive income for 1st Quarter ended 30 September 2025		-	-	-	-	-
Balance as on 30 September 2025	340,685	71,490	1,664,125	(2,950,305)	6,481,571	5,607,566
Balance as on 01 October 2025	340,685	71,490	1,664,125	(2,950,305)	6,481,571	5,607,566
Final Dividend for the year ended 30 June 2026				-		-
(Loss) / Profit for last 3 quarters ended 30 June 2026				101,298		101,298
Other comprehensive Income for the year ended 30 June 2026				8,399	-	8,399
						-
Balance as on 30 June 2026 - Audited	340,685	71,490	1,664,125	(2,840,608)	6,481,571	5,717,263
Balance as on 01 July 2026 - Audited	340,685	71,490	1,664,125	(2,840,608)	6,481,571	5,717,263
(Loss) / Profit for last 3 quarters ended 30 June 2026	-	-	-	(266,107)		(266,107)
Other comprehensive Income for the year ended 30 June 2026						
Balance as on 30 September 2026 - Unaudited	340,685	71,490	1,664,125	(3,106,715)	6,481,571	5,451,156

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