ROSHAN
Packages Limited.

30-October-2026 **FORM- 3**

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

The Executive Director/HOD
Off Site-II Department, Supervision Division
SECP, NIC Building, 63-Jinnah Avenue,
Blue Area,
Islamabad.

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

Dear Sir,

We have to inform you that the Board of Roshan Packages Limited (the "**Company**") in their meeting held on Friday 30th October 2026 at 10:30 am via video link 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-SENSITVE INFORMATION**	**NIL**

The financial results of the company both separate and consolidated are attached herewith.
You may inform the same to TREC holders of your exchange.

Yours' faithfully,

For and on behalf of
Roshan Packages Limited

ROSHAN PACKAGES LTD LAHORE

(Hammad Khan)
Company Secretary

Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Cash Flows (Un-audited)

For the quarter ended 30 September2026

	(Un-audited)	
	30 September 2026	30 September 2025
	Rupees	Rupees
Cash flows from operating activities		
Profit before taxation	**34,255,288**	44,696,053
Adjustments for:		
Depreciation on operating fixed assets	**73,322,032**	64,727,585
Depreciation of investment property	**300,132**	300,132
Depreciation on right-of-use assets	**2,557,767**	1,103,991
Finance cost	**75,053,864**	57,677,908
Provision for gratuity	**3,446,759**	2,372,659
Profit on bank deposits	**(1,186,874)**	(1,080,817)
Dividend received from mutual funds	**-**	(3,868,122)
Provision for Worker's Profit Participation Fund	**1,839,704**	2,330,053
Provision for Worker's Welfare Fund	**699,088**	1,252,358
Reversal for loss allowance against trade debts	**-**	(1,677,400)
Exchange (gain) / loss - unrealized	**(64,588)**	-
(Gain) / Loss on disposal of operating fixed assets	**(2,238,577)**	-
Fair value gain on mutual fund	**(2,049,549)**	-
Final tax on dividends	**-**	852,720
	151,679,758	123,991,067
Cash generated from operations before working capital changes	**185,935,046**	168,687,120
(Increase) / decrease in current assets:		
Stores, spares and other consumables	**(34,704,770)**	(19,210,881)
Stock-in-trade	**275,826,327**	(88,123,260)
Trade receivables	**(278,273,419)**	(582,241,994)
Contract assets	**909,068**	(491,546)
Advances, deposits, prepayments and other receivables	**3,637,747**	(110,931,653)
(Decrease) / increase in current liabilities:		
Contract liabilities	**(47,541,448)**	(68,011,372)
Trade and other payables	**(54,615,660)**	600,665,714
Sales tax payable - net	**76,986,494**	29,905,515
	(57,775,661)	(238,439,477)
Cash generated from operations	**128,159,385**	(69,752,357)
Finance cost paid	**(60,178,219)**	(31,379,408)
Taxes paid	**(29,223,345)**	(72,541,257)
Final tax paid	**-**	(852,720)
Gratuity paid	**(1,945,509)**	(3,636,633)
Net increase in long term deposits	**(3,083,200)**	(13,463,900)
Net cash generated from / (used in) operating activities	**33,729,112**	(191,626,275)
Cash flow from investing activities		
Purchase of property, plant and equipment	**(11,391,488)**	(51,952,969)
Investment in subsidiary	**(15,136,245)**	(5,000,000)
Proceeds from disposal of operating fixed assets	**6,755,060**	-
Fair value gain on mutual fund	**2,049,549**	-
Short term investments - net	**(178,985,462)**	(3,868,122)
Profit on bank deposits received	**2,458,605**	5,904,765
Net cash used in investing activities	**(194,249,981)**	(54,916,326)
Cash flow from financing activities		
Repayment of long term loans	**(8,674,017)**	(8,943,463)
Dividend paid	**(73,484)**	(118,931)
Short term borrowings - net	**57,515,326**	137,843,939
Repayment of long term musharika - net	**(636,639)**	-
Repayment of lease liabilities	**(3,230,491)**	(1,797,001)
Net cash from financing activities	**44,900,695**	126,984,544
Net decrease in cash and cash equivalents	**(115,620,174)**	(119,558,057)
Cash and cash equivalents at beginning of the period	**(442,892,879)**	(260,251,278)
Cash and cash equivalents at end of the period	**(558,513,053)**	(379,809,335)

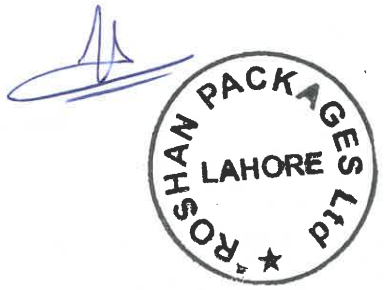
ROSHAN PACKAGES Ltd LAHORE

Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Changes In Equity (Un-audited)

For the quarter ended 30 September2026

	Issued, subscribed and paid up share capital	Reserves				
		Capital reserves		Revenue reserves		
		Share premium	Surplus on revaluation of property, plant and equipment	Un-appropriated profit	Total reserves	Total
	Rupees					
Balance as at 01 July 2025 (Audited)	1,419,000,000	1,994,789,058	2,692,202,637	1,598,880,488	6,285,872,183	7,704,872,183
Total comprehensive income for the period						
Profit for the period	-	-	-	36,416,900	36,416,900	36,416,900
Other comprehensive income for the period	-	-	35,774,549	-	35,774,549	35,774,549
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(20,273,866)	20,273,866	-	-
	-	-	15,500,683	56,690,766	72,191,449	72,191,449
Balance as at 30 September 2025 - unaudited	1,419,000,000	1,994,789,058	2,707,703,320	1,655,571,254	6,358,063,632	7,777,063,632
Balance as at 01 July 2026 (Audited)	1,419,000,000	1,994,789,058	2,768,411,994	1,793,162,138	6,556,363,190	7,975,363,190
Total comprehensive income for the period						
Profit for the period	-	-	-	**11,608,095**	**11,608,095**	**11,608,095**
Other comprehensive income for the period	-	-	-	-	-	-
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(14,421,130)	14,421,130	-	-
	-	-	**(14,421,130)**	**26,029,226**	**11,608,095**	**11,608,095**
Balance as at 30 September 2026 - unaudited	**1,419,000,000**	**1,994,789,058**	**2,753,990,864**	**1,819,191,364**	**6,567,971,286**	**7,986,971,286**



Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Comprehensive Income (Un-audited)

For the quarter ended 30 September2026

	(Un-audited)	
	30 September 2026	30 September 2025
	Rupees	
Profit after taxation	**11,608,095**	36,416,900
Other comprehensive income/(loss) for the period		
Items that will not be reclassified to statement of profit or loss:	-	-
Items that are or may be reclassified to statement of profit or loss:		
Decrease in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	-	35,774,549
Total comprehensive income for the period	**11,608,095**	72,191,449

ROSHAN PACKAGES Ltd LAHORE

Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Profit Or Loss (Un-audited)

For the quarter ended 30 September2026

	(Un-audited)	
	30 September 2026	30 September 2025
	Rupees	
Revenue from contracts with customers	**3,196,256,876**	3,590,455,761
Less: Sales tax	**(494,587,954)**	(546,695,016)
Net revenue	**2,701,668,922**	3,043,760,745
Cost of revenue	**(2,461,874,678)**	(2,845,854,616)
Gross profit	**239,794,244**	197,906,129
Administrative and general expenses	**(98,825,362)**	(76,745,045)
Selling and distribution expenses	**(35,153,866)**	(25,028,967)
Other operating expenses	**(2,538,792)**	(3,582,411)
	(136,518,020)	(105,356,423)
Operating profit	**103,276,224**	92,549,706
Other income	**6,146,053**	12,964,041
Other expenses	**(113,124)**	(3,139,787)
Finance cost	**(75,053,864)**	(57,677,907)
Profit before income tax, final tax and minimum tax differential	**34,255,288**	44,696,053
Final tax	**-**	(852,720)
Minimum tax differential	**(10,350,317)**	(19,957,503)
Profit before taxation	**23,904,971**	23,885,830
Taxation	**(12,296,876)**	12,531,070
Profit after taxation	**11,608,095**	36,416,900
Earning per share (basic and diluted)	**0.08**	0.26

ROSHAN PACKAGES Ltd LAHORE

Roshan Packages Limited

Condensed Interim Unconsolidated Statement Of Financial Position (Un-audited)

As at 30 September 2026

	(Un-audited) 30 September 2026 Rupees	(Audited) 30 June 2026 Rupees
ASSETS		
Non current assets		
Property, plant and equipment	**5,827,950,473**	5,894,397,501
Investment property	**208,469,740**	208,769,872
Right of use assets	**33,149,051**	35,706,821
Investment in subsidiary	**1,001,146,762**	986,010,517
Long-term deposits	**44,047,327**	40,964,127
	7,114,763,353	7,165,848,838
Current assets		
Stores, spares and other consumables	**567,843,051**	533,138,281
Stock-in-trade	**1,158,814,116**	1,434,640,443
Contract assets	**2,265,362**	3,174,430
Trade debts - unsecured, considered good	**2,838,808,724**	2,560,535,306
Advances, deposits, prepayments and other receivables	**141,110,641**	146,020,119
Tax refunds due from Government	**439,287,276**	456,624,682
Short-term investments	**704,343,820**	701,552,138
Cash and bank balances	**51,503,073**	102,131,478
	5,903,976,063	5,937,816,877
TOTAL ASSETS	**13,018,739,416**	13,103,665,715
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital	**2,000,000,000**	2,000,000,000
200,000,000 (2026: 200,000,000) ordinary shares of Rs. 10 each		
Issued, subscribed and paid-up capital	**1,419,000,000**	1,419,000,000
Capital reserves		
Share premium	**1,994,789,058**	1,994,789,058
Surplus on revaluation of property, plant and equipment	**2,753,990,864**	2,768,411,994
	4,748,779,922	4,763,201,052
Revenue reserve		
Un-appropriated profit	**1,819,191,364**	1,793,162,138
TOTAL EQUITY	**7,986,971,286**	7,975,363,190
Non-current liabilities		
Long-term financing	**231,983,033**	242,337,390
Lease liabilities	**26,755,675**	28,812,738
Deferred tax liabilities	**781,650,685**	792,774,354
Deferred liabilities	**91,326,940**	89,825,690
	1,131,716,333	1,153,750,172
Current liabilities		
Current portion of non-current liabilities	**117,494,476**	116,626,875
Short-term borrowings	**2,424,393,626**	2,464,201,993
Trade and other payables	**1,344,922,429**	1,332,867,287
Contract liabilities	**10,218,790**	57,760,238
Unclaimed dividend	**3,022,476**	3,095,960
	3,900,051,797	3,974,552,353
TOTAL LIABILITIES	**5,031,768,130**	5,128,302,525
Contingencies and commitments		
TOTAL EQUITY AND LIABILITIES	**13,018,739,416**	13,103,665,715

ROSHAN PACKAGES LTD LAHORE

Roshan Packages Limited

Condensed Interim Consolidated Statement Of Financial Position (Un-audited)

As at 30 September 2026

	Un-audited 30 September 2026 Rupees	Audited 30 June 2026 Rupees
ASSETS		
Non-current assets		
Property, plant and equipment	**7,850,817,940**	7,915,355,028
Investment property	**208,469,740**	208,769,872
Right of use assets	**33,149,051**	35,706,821
Long term deposits	**44,047,327**	40,964,127
	8,136,484,058	8,200,795,848
Current assets		
Stores, spares and other consumables	**567,843,051**	533,138,281
Stock-in-trade	**1,158,814,116**	1,434,640,443
Contract assets	**2,265,362**	3,174,430
Trade debts - unsecured, considered good	**2,838,808,724**	2,560,535,306
Advances, deposits, prepayments and other receivables	**141,848,321**	146,606,759
Tax refunds due from Government	**449,085,055**	483,367,747
Short-term investments	**704,343,820**	701,552,138
Cash and bank balances	**55,394,617**	102,720,272
	5,918,403,066	5,965,735,376
TOTAL ASSETS	**14,054,887,124**	14,166,531,224
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital		
200,000,000 (30 June 2026: 200,000,000) ordinary shares of Rs. 10 each	**2,000,000,000**	2,000,000,000
Issued, subscribed and paid up share capital	**1,419,000,000**	1,419,000,000
Capital reserves		
Share premium	**1,994,789,058**	1,994,789,058
Surplus on revaluation of property, plant and equipment	**4,351,402,003**	4,365,972,763
	6,346,191,061	6,360,761,821
Revenue reserve		
Un-appropriated profit	**1,258,718,081**	1,245,933,373
TOTAL EQUITY	**9,023,909,142**	9,025,695,194
Non-current liabilities		
Long-term financing	**231,983,033**	242,337,390
Lease liabilities	**26,755,675**	28,812,738
Deferred tax liabilities	**788,715,928**	799,900,713
Deferred liabilities	**91,326,940**	89,825,690
	1,138,781,576	1,160,876,531
Current liabilities		
Current portion of non-current liabilities	**117,494,476**	116,626,875
Short-term borrowings	**2,424,393,626**	2,464,201,993
Trade and other payables	**1,337,067,038**	1,338,274,433
Contract liabilities	**10,218,790**	57,760,238
Unclaimed dividend	**3,022,476**	3,095,960
	3,892,196,406	3,979,959,499
TOTAL LIABILITIES	**5,030,977,982**	5,140,836,030
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	**14,054,887,124**	14,166,531,224

ROSHAN PACKAGES LIMITED LAHORE

Roshan Packages Limited

Condensed Interim Consolidated Statement Of Profit Or Loss (Un-audited)

For the quarter ended 30 September2026

	(Un-audited)	
	30 September 2026	30 September 2025
	Rupees	Rupees
Revenue from contracts with customers	**3,196,256,876**	3,590,455,761
Less: Sales tax	**(494,587,954)**	(546,695,016)
Net revenue	**2,701,668,922**	3,043,760,745
Cost of revenue	**(2,461,874,678)**	(2,845,854,616)
Gross profit	**239,794,244**	197,906,129
Administrative expenses	**(112,280,626)**	(82,875,928)
Selling and distribution expenses	**(35,153,866)**	(25,028,967)
Other operating expenses	**(2,538,792)**	(3,582,411)
	(149,973,284)	(111,487,306)
Operating profit	**89,820,960**	86,418,823
Other income	**6,146,053**	12,964,041
Other expenses	**(113,124)**	(3,139,787)
Finance cost	**(75,053,864)**	(57,678,488)
Profit before income tax, final tax and minimum tax differential	**20,800,025**	38,564,589
Final tax	**-**	(852,720)
minimum tax differential	**(10,350,317)**	(19,957,502)
Profit before taxation	**10,449,708**	17,754,367
Taxation	**(12,235,760)**	12,531,070
(Loss) / Profit for the period	**(1,786,052)**	30,285,437
Earnings per share - Basic and diluted	**(0.01)**	0.21

ROSHAN PACKAGES LTD LAHORE

Roshan Packages Limited

Condensed Interim Consolidated Statement Of Comprehensive Income (Un-audited)

For the quarter ended 30 September2026

	(Un-audited)	
	30 September 2026	30 September 2025
	Rupees	Rupees
(Loss) / profit for the period	**(1,786,052)**	30,285,437
Other comprehensive income - net of tax:		
Items that may be reclassified subsequently to profit or loss:	-	-
Items that will not be subsequently reclassified to profit or loss:		
Decrease / (Increase) in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	-	**35,445,565**
Total comprehensive (loss) / income for the period	**(1,786,052)**	65,731,001

ROSHAN PACKAGES LTD LAHORE

Roshan Packages Limited

Condensed Interim Consolidated Statement Of Changes In Equity (Un-audited)

For the quarter ended 30 September 2026

	Issued, subscribed and paid-up share capital	Reserves				Total
		Capital reserves		Revenue reserve		
		Share premium	Surplus on revaluation of property, plant and equipment	Unappropriated profit	Total Reserves	
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as on 01 July 2025 (Audited)	1,419,000,000	1,994,789,058	4,288,456,240	1,083,083,572	7,366,328,870	8,785,328,870
Total comprehensive income for the period	-	-	-	30,285,436	30,285,436	30,285,436
Profit for the period	-	-	35,445,565	-	35,445,565	35,445,565
Other comprehensive income for the period						
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(20,484,613)	20,484,613	-	-
	-	-	14,960,952	50,770,049	65,731,001	65,731,001
Balance as on 30 September 2025 (Un-audited)	1,419,000,000	1,994,789,058	4,303,417,192	1,133,853,621	7,432,059,871	8,851,059,871
Balance as on 01 July 2026 (Audited)	1,419,000,000	1,994,789,058	4,365,972,763	1,245,933,373	7,606,695,194	9,025,695,194
Total comprehensive income for the period	-	-	-	(1,786,052)	(1,786,052)	(1,786,052)
Loss for the period	-	-	-		-	-
Other comprehensive income for the period						
Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the period - net of tax	-	-	(14,570,760)	14,570,760	-	-
	-	-	(14,570,760)	12,784,708	(1,786,052)	(1,786,052)
Balance as on 30 September 2026 (Un-audited)	1,419,000,000	1,994,789,058	4,351,402,003	1,258,718,081	7,604,909,142	9,023,909,142

ROSHAN PACKAGES Ltd LAHORE

Roshan Packages Limited

Condensed Interim Consolidated Statement Of Cash Flows (Un-audited)

For the quarter ended 30 September 2026

	Un-audited 30 September 2026 Rupees	Un-audited 30 September 2025 Rupees
Cash flows from operating activities		
Profit before taxation	**20,800,025**	38,564,589
Adjustments for:		
Depreciation on operating fixed assets	**74,147,338**	65,488,169
Depreciation of investment property	**300,132**	300,132
Depreciation on right-of-use assets	**2,557,767**	1,103,991
Finance cost	**75,053,864**	57,678,488
Provision for gratuity	**3,446,759**	2,372,659
Profit on bank deposits	**(1,186,874)**	(1,080,817)
Dividend received from mutual funds	**-**	(3,868,122)
Worker's Profit Participation Fund	**1,839,704**	2,330,053
Worker's Welfare Fund	**699,088**	1,252,358
Reversal for loss allowance against trade debts	**-**	(1,677,400)
Exchange (gain) / loss - unrealized	**(64,588)**	-
(Gain) / loss on disposal of operating fixed assets	**(2,238,577)**	-
Fair value gain on mutual fund	**(2,049,549)**	-
Final tax on dividends	**-**	852,720
	152,505,064	124,752,231
Cash generated from operations before working capital changes	**173,305,089**	163,316,820
(Increase) / decrease in current assets:		
Stores, spares and other consumables	**(34,704,770)**	(19,210,881)
Stock-in-trade	**275,826,327**	(88,123,260)
Trade receivables	**(278,273,420)**	(582,241,994)
Contract assets	**909,068**	(491,546)
Advances, deposits, prepayments and other receivables	**3,486,707**	(110,931,653)
	(32,756,088)	(800,999,334)
(Decrease) / Increase in current liabilities:		
Contract liabilities	**(47,541,448)**	(68,011,372)
Trade and other payables	**(50,943,985)**	601,006,908
Sales tax payable - net	**77,002,978**	29,542,452
	(21,482,455)	562,537,988
Cash generated from operations	**119,066,546**	(75,144,526)
Finance cost paid	**(60,178,219)**	(31,379,988)
Taxes paid	**(29,228,756)**	(72,231,157)
Final tax paid	**-**	(852,720)
Gratuity paid	**(1,945,509)**	(3,636,633)
Net increase in long term deposits	**(3,083,200)**	(13,463,900)
	(94,435,684)	(121,564,398)
Net cash generated from / (used in) operating activities	**24,630,862**	(196,708,924)
Cash flow from investing activities		
Purchase of property, plant and equipment	**(14,126,733)**	(51,952,969)
Proceeds from disposal of operating fixed assets	**6,755,060**	-
Fair value gain on mutual fund	**2,049,549**	-
Short term investments - net	**(178,985,462)**	(3,868,122)
Profit on bank deposits received	**2,458,605**	5,904,765
Net cash used in investing activities	**(181,848,981)**	(49,916,326)
Cash flow from financing activities		
Repayment of long term loans	**(8,674,017)**	(8,943,463)
Dividend paid	**(73,484)**	(118,931)
Short term borrowings - net	**57,515,326**	137,843,939
Repayment of long term musharika - net	**(636,639)**	-
Repayment of lease liabilities	**(3,230,491)**	(1,797,001)
Net cash from financing activities	**44,900,695**	126,984,544
Net decrease in cash and cash equivalents	**(112,317,424)**	(119,640,706)
Cash and cash equivalents at the beginning of the period	**(442,304,085)**	(260,140,825)
Cash and cash equivalents at the end of the period	**(554,621,509)**	(379,781,531)

ROSHAN PACKAGES Ltd LAHORE