



Rupali Polyester Limited

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

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E-mail : info@rupaligroup.com
Website : www.rupaligroup.com

RL-CA/PSX-2353

1 October 2026

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

Form-3
Through PUCARS and hand delivery

Sub: **Financial Results For The Year Ended 30.06.2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on 1 October 2026 at 1130 hrs. 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) **Any Other Price-Sensitive Information**
NIL

Financial Results

The following financial statements of the Company for the year ended 30 June 2026 are attached:

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

The Annual General Meeting of our Company will be held at Lahore on 27 October 2026 at 10:30 a.m.

The Share Transfer Books of the Company will remain closed from 22 October 2026 to 27 October 2026 (both days inclusive). Transfers received at the registered office or Share Registrar M/s. THK Associates (Pvt.) Limited, Plot No. 32-C, Jami Commercial Area, Street 2, D.H.A. Phase VII, Karachi before close of business on 21 October 2026 will be treated in time for the purpose of attending and voting at the forthcoming Annual General Meeting.

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The Annual Report of the Company will be transmitted through PUCARS atleast 21 days before holding of Annual General Meeting.

Thanking you.

Sincerely yours,

S. Ghulam Shabbir Gilani
Company Secretary



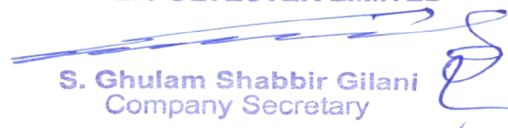
Encl: a.a.

cc: Executive Director/HOD
Offsite-II Department
Supervision Division
Securities and Exchange Commission of Pakistan
NIC Building, 63 Jinnah Avenue, Blue Area, Islamabad

RUPALI POLYESTER LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		2026	2025
Note		(Rupees in '000')	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	7,614,385	7,776,268
Investment properties	6	862,500	850,000
Long term security deposits		4,481	4,481
Deferred tax asset	7	660,063	600,462
		9,141,429	9,231,211
CURRENT ASSETS			
Stores, spares and loose tools	8	1,081,338	1,113,571
Stock in trade	9	528,614	752,577
Trade receivables	10	322,272	9,426
Advances, deposits, prepayments and other receivables	11	589,529	599,862
Tax refunds due from government - income tax		140,046	169,714
Cash and bank balances	12	36,187	138,422
		2,697,986	2,783,572
TOTAL ASSETS		11,839,415	12,014,783
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	13	340,685	340,685
Reserves	14	5,376,578	5,556,175
		5,717,263	5,896,860
NON-CURRENT LIABILITIES			
Long term loan	15	1,098,862	1,220,417
Deferred interest income	16	585,257	953,703
Staff retirement gratuity	17	277,121	275,532
		1,961,240	2,449,652
CURRENT LIABILITIES			
Trade and other payables	18	513,197	999,135
Short-term borrowings	19	3,557,927	2,485,875
Accrued markup on borrowings		85,192	88,593
Unclaimed dividend		4,596	4,596
Provision for taxation-Income tax		-	90,072
		4,160,912	3,668,271
CONTINGENCIES AND COMMITMENTS		-	-
TOTAL EQUITY AND LIABILITIES		11,839,415	12,014,783

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

ATTESTED
RUPALI POLYESTER LIMITED

S. Ghulam Shabbir Gilani
 Company Secretary

Nooruddin Feerasta
 Chief Executive Officer

Zeeshan Feerasta
 Director

Abdul Hayee
 Chief Financial Officer

RUPALI POLYESTER LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000')	
Sales - net	21	3,803,592	6,162,278
Cost of sales	22	4,113,930	7,241,472
Gross loss		(310,338)	(1,079,194)
Other income	23	767,626	190,006
		457,288	(889,188)
Distribution costs	24	31,675	23,174
Administrative expenses	25	299,302	221,479
Finance costs	26	360,882	448,481
Other operating expenses	27	1,018	39,010
		692,877	732,144
Loss before levy and taxation		(235,589)	(1,621,332)
Levy - minimum tax differential	28	(49,717)	(78,221)
Loss for the year before taxation		(285,306)	(1,699,553)
Provision for taxation	29	97,310	173,171
Loss for the year		(187,996)	(1,526,382)
		2026	2025
Loss per share - basic and diluted (Rupees per share)	30	(5.52)	(44.80)

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RUPALI POLYESTER LIMITED

S. Ghulam Shabbir Gilani
 Company Secretary

Nooruddin Feerasta
 Chief Executive Officer

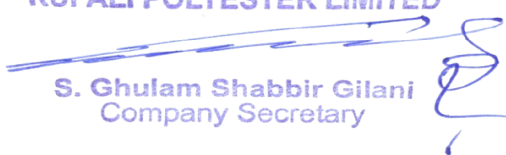
Zeeshan Feerasta
 Director

Abdul Hayee
 Chief Financial Officer

RUPALI POLYESTER LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000')	
Loss for the year		(187,996)	(1,526,382)
Other comprehensive income			
Items that will not be subsequently reclassified to profit or loss			
Surplus on revaluation of land	14.2	-	783,705
Remeasurements of retirement benefit obligations	17	11,829	45,061
Related deferred tax	7	(3,430)	(13,068)
		8,399	815,698
Total comprehensive loss for the year		<u>(179,597)</u>	<u>(710,684)</u>

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

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 Chief Financial Officer

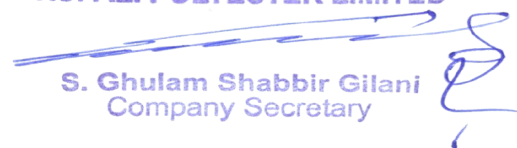
RUPALI POLYESTER LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid up capital	Reserves						Total	
		Capital reserves			Revenue reserves				
		Share premium	Surplus on revaluation of land	Sub-total	General reserve	Accumulated losses	Sub-total		Total
----- (Rupees in '000) -----									
Balance as at July 01, 2024	340,685	71,490	5,697,866	5,769,356	1,664,125	(1,166,622)	497,503	6,266,859	6,607,544
Total comprehensive loss									
Loss for the year	-	-	-	-	-	(1,526,382)	(1,526,382)	(1,526,382)	(1,526,382)
Other comprehensive income for the year	-	-	783,705	783,705	-	31,993	31,993	815,698	815,698
	-	-	783,705	783,705	-	(1,494,389)	(1,494,389)	(710,684)	(710,684)
Balance as at June 30, 2025	340,685	71,490	6,481,571	6,553,061	1,664,125	(2,661,011)	(996,886)	5,556,175	5,896,860
Total comprehensive loss									
Loss for the year	-	-	-	-	-	(187,996)	(187,996)	(187,996)	(187,996)
Other comprehensive income for the year	-	-	-	-	-	8,399	8,399	8,399	8,399
	-	-	-	-	-	(179,597)	(179,597)	(179,597)	(179,597)
Balance as at June 30, 2026	340,685	71,490	6,481,571	6,553,061	1,664,125	(2,840,608)	(1,176,483)	5,376,578	5,717,263

The annexed notes form an integral part of these 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
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in '000')	
A) Cash flows from operating activities			
Loss before levy and taxation		(235,589)	(1,621,332)
Adjustments for:			
Depreciation on property, plant and equipment	5.1.3	151,497	153,889
Gain on remeasurement of fair value of investment property	6	(12,500)	(50,000)
Provision for staff retirement benefits	17.1	52,601	63,619
Interest income from banks	23	(5,695)	(10,264)
Balances written back/recovered-net	23	(76,360)	(17,287)
Gain on disposal of property, plant and equipment	23	(506,940)	(16,976)
Finance cost	26	360,882	448,481
		(36,515)	571,462
Cash flow before working capital changes		(272,104)	(1,049,870)
Working capital changes			
(Increase) / decrease in current assets:			
Stores, spares and loose tools		32,233	15,326
Stock in trade		223,963	1,789,055
Trade receivables		(312,846)	18,003
Advances, deposits and receivables		9,857	217,324
Decrease in current liabilities:			
Trade and other payables		(409,578)	(1,145,765)
		(456,371)	893,943
Cash flow from operations		(728,475)	(155,927)
Income tax paid		(75,842)	(76,717)
Staff retirement benefits paid	17	(39,183)	(61,983)
Finance cost paid		(364,283)	(508,499)
Net cash flow from operating activities		(1,207,783)	(803,126)
B) Cash flows from investing activities			
Additions in property, plant and equipment		(5,963)	(25,085)
Proceeds from disposal of property, plant and equipment		523,288	16,976
Interest income received		6,171	10,924
Net cash flow from investing activities		523,496	2,815
C) Cash flows from financing activities			
Dividend paid		-	(3)
Proceeds from long term financing		55,000	-
Repayment of long term financing		(545,000)	-
Short-term borrowings obtained - net		1,072,052	678,138
Net cash flow from financing activities		582,052	678,135
Net decrease in cash and cash equivalents (A + B + C)		(102,235)	(122,176)
Cash and cash equivalents at the beginning of the year		138,422	260,598
Cash and cash equivalents at the end of the year		36,187	138,422

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

Nooruddin Feerasta
Chief Executive Officer

Zeeshan Feerasta
Director

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