

05-October-2026

FORM - 3

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

Contact: 021-32439618; 021-35274381

Fax: 021-111-573-329

Subject: **Announcement-Financial Results for the Year Ended June 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on Monday 05 October, 2026 at 10:30 AM at 325 GIII M.A. Johar Town Lahore recommended the following;

I. CASH DIVIDEND	10%
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 both separate and consolidated are attached herewith.

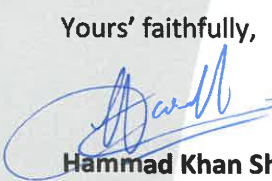
Annual General Meeting of the company will be held on Tuesday 27th October 2026 at 10:30 AM at Lahore.

The share transfer books of the company will remain close from 20th October 2026 to 27th October 2026 (both days inclusive).

Further, Annual Report of the company will be transmitted through PUCAR at least 21 days before holding Annual General Meeting.

You may inform the same to TREC holders of your exchange.

Yours' faithfully,


Hammad Khan Sherwani
Company Secretary
Copy To: The Executive Director,
Corporate Supervision Department,
Securities and Exchange Commission of Pakistan



Roshan Packages Limited**Unconsolidated Statement of Financial Position**

As at 30 June 2026

ASSETS**Non-current assets**

Property, plant and equipment
Investment property
Right-of-use assets
Investment in subsidiary
Long-term deposits

**2026
Rupees****2025
Rupees**

5,894,397,501	5,735,901,089
208,769,872	209,970,400
35,706,821	45,937,891
986,010,517	956,010,517
40,964,127	24,981,825
7,165,848,838	6,972,801,722

Current assets

Stores, spares and other consumables
Stock-in-trade
Contract assets
Trade debts - unsecured, considered good
Advances, deposits, prepayments and other receivables
Tax refunds due from Government
Short-term investments
Cash and bank balances

533,138,281	465,490,124
1,434,640,443	1,431,035,400
3,174,430	18,730,809
2,560,535,306	2,202,336,274
146,020,119	170,481,547
456,624,682	401,037,355
701,552,138	384,893,832
102,131,478	114,420,071
5,937,816,877	5,188,425,412

TOTAL ASSETS**13,103,665,715** **12,161,227,134****EQUITY AND LIABILITIES****Share capital and reserves****Authorized share capital**

200,000,000 (2025: 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
Surplus on revaluation of property, plant and equipment

1,994,789,058	1,994,789,058
2,768,411,994	2,692,202,637
4,763,201,052	4,686,991,695

Revenue reserve

Un-appropriated profit

1,793,162,138 **1,598,880,488****TOTAL EQUITY****7,975,363,190** **7,704,872,183****Non-current liabilities**

Long-term financing
Lease liabilities
Long term musharika
Deferred tax liabilities
Deferred liabilities

242,337,390	34,696,083
28,812,738	34,260,145
-	1,369,130
792,774,354	999,920,165
89,825,690	73,901,301
1,153,750,172	1,144,146,824

Current liabilities

Current portion of non-current liabilities
Short-term borrowings
Trade and other payables
Contract liabilities
Unclaimed dividend

116,626,875	104,524,296
2,464,201,993	1,564,276,299
1,332,867,287	1,552,189,477
57,760,238	88,002,864
3,095,960	3,215,191
3,974,552,353	3,312,208,127

TOTAL LIABILITIES**5,128,302,525** **4,456,354,951****CONTINGENCIES AND COMMITMENTS****TOTAL EQUITY AND LIABILITIES****13,103,665,715** **12,161,227,134**

Roshan Packages Limited**Unconsolidated Statement of Profit or loss**

For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
Revenue from contracts with customers	12,825,732,628	11,423,984,858
Less: sales tax	(1,988,911,841)	(1,763,292,884)
Net revenue	10,836,820,787	9,660,691,974
Cost of revenue	(9,932,661,507)	(8,886,282,578)
Gross profit	904,159,280	774,409,396
Administrative expenses	(351,408,154)	(308,969,420)
Selling and distribution expenses	(124,370,937)	(118,647,637)
(Provision)/Reversal of allowance for expected credit losses	(11,920,700)	35,310,578
Other operating expenses	(16,497,514)	(19,179,279)
	(504,197,305)	(411,485,758)
Operating profit	399,961,975	362,923,638
Other income	71,695,951	75,092,319
Other expenses	(2,385,483)	(8,489,332)
Finance costs	(260,685,737)	(190,006,177)
Profit before income tax, final tax & minimum tax differential	208,586,706	239,520,448
Final tax	(2,630,601)	(5,741,215)
Minimum tax differential	(60,721,003)	(38,019,947)
Profit before taxation	145,235,102	195,759,286
Taxation		
- Current	(77,228,133)	(94,150,938)
- Deferred	78,961,411	39,431,309
	1,733,278	(54,719,629)
Profit for the year	146,968,380	141,039,657
Earnings per share - Basic and diluted	1.04	0.99



Roshan Packages Limited

Unconsolidated Statement of Comprehensive Income

For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
Profit for the year	146,968,380	141,039,657
<u>Other comprehensive income</u>		
Items that will not be subsequently reclassified in profit or loss:		
Actuarial loss on remeasurement of retirement benefits	(4,661,773)	(11,697,009)
Decrease in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments	128,184,400	45,225,033
	123,522,627	33,528,024
Total comprehensive income for the year	270,491,007	174,567,681



Roshan Packages Limited

Unconsolidated Statement of Changes in Equity

For the year ended 30 June 2026

Balance as on 01 July 2024

Profit for the year

Other comprehensive income for the year

Total comprehensive income

Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 19)

Final cash dividend for the year ended 30 June 2024 (Rs.1 per share)

Balance as on 30 June 2025

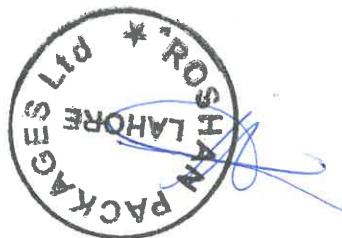
Profit for the year

Other comprehensive income for the year

Total comprehensive income

Surplus transferred to un-appropriated profit on account of incremental depreciation charged during the year - net of tax (Note 19)

Balance as on 30 June 2026



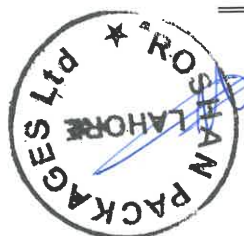
Roshan Packages Limited
Unconsolidated Statement of Cash Flows
For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
OPERATING ACTIVITIES		
Profit before taxation	145,235,102	195,759,286
Adjustments for non-cash and other items:		
Depreciation of operating fixed assets	265,206,601	246,173,150
Depreciation of investment property	1,200,528	1,200,528
Depreciation of right-of-use assets	10,231,070	12,180,915
Interest income on loan	-	(3,613,673)
Finance costs	260,685,737	190,006,177
Provision for gratuity	20,204,189	23,015,415
Provision/(Reversal) of allowance for expected credit losses	11,920,700	(35,310,578)
Profit on bank deposits	(4,918,358)	(6,209,169)
Dividend received from mutual funds	(10,387,579)	(19,797,292)
Fair value gain on mutual fund	(134,823)	-
Profit on short term investments	(22,507,737)	(30,526,940)
Final tax on dividends	2,630,601	5,741,215
Minimum tax differential	60,721,003	38,019,947
Liabilities no longer payable written back	(6,445,286)	(9,380,420)
Exchange (gain) / loss	(121,942)	3,037,295
Gain on disposal of operating fixed assets	(12,915,550)	(1,564,091)
	575,369,154	412,972,479
Cash generated from operations before working capital changes	720,604,256	608,731,765
Working capital adjustments:		
(Increase) / Decrease in current assets:		
Stores, spares and other consumables	(67,648,157)	(76,973,863)
Stock-in-trade	(3,605,043)	(234,494,052)
Trade debts - unsecured, considered good	(370,119,732)	84,626,257
Contract assets	15,556,379	(520,379)
Advances, deposits, prepayments and other receivables	23,061,646	(4,541,291)
Sales tax receivable - net	18,150,108	(30,939,997)
(Decrease) / Increase in current liabilities:		
Contract liabilities	(30,242,626)	68,692,816
Trade and other payables	(212,754,960)	(328,408,807)
	(627,602,385)	(522,559,316)
Net cash generated from operations	93,001,871	86,172,449
Finance costs paid	(239,687,407)	(197,306,476)
Income tax paid	(150,965,568)	(156,545,077)
Minimum tax differential	(60,721,003)	(38,019,947)
Final tax paid	(2,630,601)	(4,462,928)
Gratuity paid	(8,941,573)	(56,492,226)
Net increase in long term-deposits	(15,982,302)	(4,127,650)
	(478,928,454)	(456,954,304)
Net cash used in operating activities	(385,926,583)	(370,781,855)
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(431,668,628)	(208,994,313)
Investment in subsidiary	(30,000,000)	(8,876,230)
Proceeds from disposal of property, plant and equipment	20,881,163	22,878,990
Long-term loan given	-	(59,200,000)
Interest on long-term loan received	-	42,723,490
Dividend received on short term investments	10,387,579	19,797,292
Purchases of short term investments	(400,917,315)	(662,212,227)
Proceed from sale of short term investments	384,893,832	428,151,352
Profit on treasury-bills received	24,403,211	35,843,706
Profit on bank deposits received	4,422,666	4,618,653
Net cash used in investing activities	(417,597,492)	(385,269,287)
FINANCING ACTIVITIES		
Repayment of long-term financing	(34,696,068)	(34,696,068)
Proceeds from long-term financing	255,091,990	-
Repayment of long term musharika - net	(1,267,920)	(1,704,356)
Repayment of lease liabilities	(12,218,340)	(17,115,696)
Dividend paid	(119,230)	(141,491,283)
Short-term borrowings - net	414,092,042	610,586,505
Net cash used in financing activities	620,882,474	415,579,102
Net decrease in cash and cash equivalents	(182,641,601)	(340,472,040)
Cash and cash equivalents at the beginning of the year	(260,251,278)	80,220,762
Cash and cash equivalents at the end of the year	(442,892,879)	(260,251,278)



Roshan Packages Limited
Consolidated Statement of Financial Position
As at 30 June 2026

ASSETS	2026 Rupees	2025 Rupees
<u>Non-current assets</u>		
Property, plant and equipment	7,915,355,028	7,759,216,607
Investment property	208,769,872	209,970,400
Right-of-use assets	35,706,821	45,937,891
Long-term deposits	40,964,127	24,981,825
	8,200,795,848	8,040,106,723
<u>Current assets</u>		
Stores, spares and other consumables	533,138,281	465,490,124
Stock-in-trade	1,434,640,443	1,431,035,400
Contract assets	3,174,430	18,730,809
Trade debts - unsecured, considered good	2,560,535,306	2,202,336,274
Advances, deposits, prepayments and other receivables	146,606,759	171,376,687
Tax refunds due from Government	483,367,747	427,115,329
Short-term investments	701,552,138	384,893,832
Cash and bank balances	102,720,272	114,530,524
	5,965,735,376	5,215,508,979
TOTAL ASSETS	14,166,531,224	13,255,615,702
EQUITY AND LIABILITIES		
<u>Share capital and reserves</u>		
Authorized share capital	2,000,000,000	2,000,000,000
200,000,000 (2025: 200,000,000) ordinary shares of Rs. 10 each		
Issued, subscribed and paid up share capital	1,419,000,000	1,419,000,000
<u>Capital reserves</u>		
Share premium	1,994,789,058	1,994,789,058
Surplus on revaluation of property, plant and equipment	4,365,972,763	4,288,456,240
	6,360,761,821	6,283,245,298
Revenue reserve		
Un-appropriated profit	1,245,933,373	1,083,083,572
TOTAL EQUITY	9,025,695,194	8,785,328,870
<u>Non-current liabilities</u>		
Long-term financing	242,337,390	34,696,083
Lease liabilities	28,812,738	34,260,145
Long term musharika	-	1,369,130
Deferred tax liabilities	799,900,713	1,009,197,238
Deferred liabilities	89,825,690	73,901,301
	1,160,876,531	1,153,423,897
<u>Current liabilities</u>		
Current portion of non-current liabilities	116,626,875	104,524,296
Short-term borrowings	2,464,201,993	1,564,276,299
Trade and other payables	1,338,274,433	1,556,844,285
Contract liabilities	57,760,238	88,002,864
Unclaimed dividend	3,095,960	3,215,191
	3,979,959,499	3,316,862,935
TOTAL LIABILITIES	5,140,836,030	4,470,286,832
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	14,166,531,224	13,255,615,702

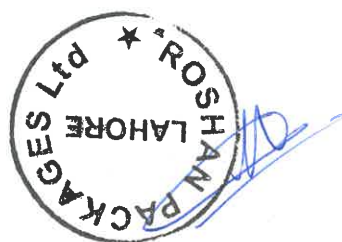


Roshan Packages Limited

Consolidated Statement of Profit or Loss

For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
Revenue from contracts with customers	12,825,732,628	11,423,984,858
Less: sales tax	(1,988,911,841)	(1,763,292,884)
Net revenue	10,836,820,787	9,660,691,974
Cost of revenue	(9,932,661,507)	(8,886,282,578)
Gross profit	904,159,280	774,409,396
Administrative expenses	(383,680,451)	(336,575,227)
Selling and distribution expenses	(124,370,937)	(118,647,637)
(Provision)/Reversal of allowance for expected credit losses	(11,920,700)	35,310,578
Other operating expenses	(16,497,514)	(19,179,279)
	(536,469,602)	(439,091,565)
Operating profit	367,689,678	335,317,831
Other income	71,695,951	71,478,646
Other expenses	(2,385,483)	(8,489,332)
Finance costs	(260,688,837)	(190,013,787)
Profit before income tax, final tax & minimum tax differential	176,311,309	208,293,358
Final tax	(2,630,601)	(5,741,215)
Minimum tax differential	(60,721,003)	(38,019,947)
Profit before taxation	112,959,705	164,532,196
Taxation		
- Current	(77,228,133)	(94,150,938)
- Deferred	79,269,306	39,760,293
	2,041,173	(54,390,645)
Profit for the year	115,000,878	110,141,551
Earnings per share - Basic and diluted	0.81	0.78



Roshan Packages Limited

Consolidated Statement of Comprehensive Income

For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
Profit for the year	115,000,878	110,141,551

Other comprehensive income

Items that will not be subsequently reclassified in profit or loss:

Actuarial loss on remeasurement of retirement benefits

Decrease / (Increase) in deferred tax liability on revaluation surplus on fixed assets resulting from change in tax rate and other adjustments

Total comprehensive income for the year

(4,661,773)	(11,697,009)
130,027,219	45,948,363
125,365,446	34,251,354
240,366,324	144,392,905



Consolidated Statement of Changes in Equity
For the year ended 30 June 2026



Roshan Packages Limited
Consolidated Statement of Cash Flows
For the year ended 30 June 2026

	2026 Rupees	2025 Rupees
OPERATING ACTIVITIES		
Profit before taxation	112,959,705	164,532,196
Adjustments for non-cash and other items:		
Depreciation of operating fixed assets	268,436,411	249,387,169
Depreciation of Investment property	1,200,528	1,200,528
Depreciation of right-of-use assets	10,231,070	12,180,915
Finance costs	260,688,837	190,013,787
Provision for gratuity	20,204,189	23,015,415
Provision /(Reversal) of allowance for expected credit loss	11,920,700	(35,310,578)
Profit on bank deposits	(4,918,358)	(6,209,169)
Dividend received from mutual funds	(10,387,579)	(19,797,292)
Fair value gain on mutual fund	(134,823)	-
Profit on short term investments	(22,507,737)	(30,526,940)
Final tax on dividends	2,630,601	5,741,215
Minimum tax differential	60,721,003	38,019,947
Liabilities no longer payable written back	(6,445,286)	(9,380,420)
Exchange loss - unrealized	(121,942)	3,037,295
Gain on disposal of operating fixed assets	(12,915,550)	(1,564,091)
	578,602,064	419,807,781
Cash generated from operations before working capital changes	691,561,769	584,339,977
Working capital adjustments:		
(Increase) / Decrease in current assets:		
Stores, spares and other consumables	(67,648,157)	(76,973,863)
Stock-in-trade	(3,605,043)	(234,494,052)
Trade debts - unsecured, considered good	(370,119,732)	84,626,257
Contract assets	15,556,379	(520,379)
Sales tax receivable - net	17,510,636	(31,258,567)
Advances, deposits, prepayments and other receivables	23,370,146	(4,919,316)
(Decrease) / Increase in current liabilities:		
Contract liabilities	(30,242,626)	68,692,816
Trade and other payables	(212,002,623)	(329,062,376)
	(627,181,020)	(523,909,480)
Net cash generated from operations	64,380,749	60,430,497
Finance costs paid	(239,690,505)	(197,314,086)
Income tax paid	(150,991,187)	(156,553,221)
Minimum tax differential	(60,721,003)	(38,019,947)
Final tax paid	(2,630,601)	(4,462,928)
Gratuity paid	(8,941,573)	(56,492,226)
Net increase in long term-deposits	(15,982,302)	(4,127,650)
	(478,957,171)	(456,970,058)
Net cash generated from operating activities	(414,576,422)	(396,539,561)
INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(432,540,448)	(209,219,733)
Proceeds from disposal of property, plant and equipment	20,881,163	22,878,990
Dividend received on short term investments	10,387,579	19,797,292
Purchases of short term investments	(400,917,315)	(662,212,227)
Proceed from sale of short term investments	384,893,832	428,151,352
Proceeds from sale of market treasury bills on maturity	24,403,211	35,843,706
Profit on bank deposits	4,422,666	4,618,653
Net cash used in investing activities	(388,469,312)	(360,141,967)
FINANCING ACTIVITIES		
Repayment of long-term financing	(34,696,068)	(34,696,068)
Proceeds from long-term financing	255,091,990	-
Dividend paid	(119,230)	(141,491,283)
Proceeds/(Repayment) of short-term borrowings - net	414,092,042	610,586,505
Repayment of Long term musharika - net	(1,267,920)	(1,704,356)
Repayment of lease liabilities	(12,218,340)	(17,115,696)
Net cash used in financing activities	620,882,474	415,579,102
Net decrease in cash and cash equivalents	(182,163,260)	(341,102,426)
Cash and cash equivalents at the beginning of the year	(260,140,825)	80,961,601
Cash and cash equivalents at the end of the year	(442,304,085)	(260,140,825)

