



Ref: UFL/25-26/PSX281025

October 28, 2025

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

Subject: Financial Results for the Quarter Ended September 30, 2025

Dear Sir,

We would like to inform the Pakistan Stock Exchange that the Board of Directors of Unity Foods Limited (the Company), in its meeting held on Tuesday, October 28, 2025, at 11:30 a.m. at the Company's registered office located at Unity Tower, Plot # 8-C, Shahrah-e-Faisal, P.E.C.H.S, Block-6, Karachi, considered and approved the financial statements for the quarter ended September 30, 2025, and recommended the following:

i.	Cash Dividend	NIL
ii.	Bonus Shares	NIL
iii.	Right Shares	NIL

The financial results as approved by the Board of Directors are appended to this letter.

The Quarterly Financial Statements of the Company will be transmitted through PUCARS within 30 days of close of Quarter in compliance with applicable regulations.

Regards,

For Unity Foods Limited

(Altaf Hussain Advani)
Company Secretary
Encl: As above

UNITY FOODS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

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	(Un-audited) 30 September 2025	(Audited) 30 June 2025
----- (Rupees in '000) -----		
ASSETS		
Non-current assets		
Property, plant and equipment	10,000,113	10,089,943
Intangible assets	47,311	51,982
Long-term security deposits	47,218	47,218
Long-term investment	7,827,641	7,827,641
	17,922,283	18,016,784
Current assets		
Stock-in-trade	7,489,358	10,179,185
Stores and spares	40,380	34,306
Trade debts	23,285,530	21,722,291
Loans and advances	11,637,730	10,889,602
Deposits, prepayments and other receivables	911,159	586,408
Taxation - net	4,820,469	4,709,080
Short-term investments	15,897,593	8,289,970
Cash and bank balances	1,798,189	9,132,874
	65,880,408	65,543,716
Total assets	83,802,691	83,560,500
EQUITY AND LIABILITIES		
Authorised share capital		
1,200,000,000 (June 30, 2024: 1,200,000,000) ordinary shares of Rs.10/- each	12,000,000	12,000,000
Share capital and reserves		
Issued, subscribed and paid-up capital	11,940,500	11,940,500
Share premium	3,400,000	3,400,000
Unappropriated profit	3,843,357	3,747,384
	19,183,857	19,087,884
Non-current liabilities		
Long-term financing	410,928	433,288
Deferred income	110,486	122,276
	521,414	555,564
Current liabilities		
Trade and other payables	25,483,890	26,076,787
Accrued mark-up	981,411	1,217,886
Short-term borrowings	37,396,845	36,382,095
Unclaimed dividend	487	487
Current portion of non-current liabilities	234,787	239,797
	64,097,420	63,917,052
Total equity and liabilities	83,802,691	83,560,500

CONTINGENCIES AND COMMITMENTS



UNITY FOODS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

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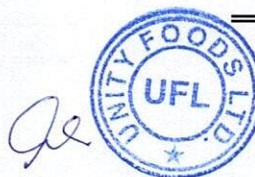
	Three months period ended	
	30 September 2025	30 September 2024 (Restated)
	----- (Rupees in '000) -----	
Turnover - gross	10,612,429	14,850,324
Less: sales tax / discount	(1,263,545)	(1,924,916)
Turnover - net	9,348,884	12,925,408
Cost of sales	(8,249,699)	(11,097,309)
Gross profit	1,099,185	1,828,099
Selling and distribution expenses	(227,400)	(244,209)
Administrative expenses	(183,994)	(201,384)
Other operating expenses	(17,364)	(10,084)
	(428,758)	(455,677)
Other income	818,717	248,548
Operating profit	1,489,144	1,620,970
Finance cost	(1,254,854)	(1,592,261)
Profit / (loss) before levies and taxation	234,290	28,709
Levies	(138,317)	(169,854)
Net profit / (loss) after levies and taxation for the period	95,973	(141,145)
Earnings / (loss) per share - basic and diluted (Rupees)	0.08	(0.12)



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UNITY FOODS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Three months period ended	
	30 September 2025	30 September 2024 (Restated)
	----- (Rupees in '000) -----	
Net profit / (loss) for the period	95,973	(141,145)
Other comprehensive income	-	-
Total comprehensive profit / (loss) for the period	<u>95,973</u>	<u>(141,145)</u>



UNITY FOODS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

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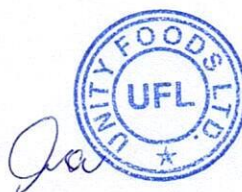
	Share capital	Capital reserve Share premium	Revenue reserve Unappropriated (Loss)/profit	Total
	(Rupees in '000)			
Balance as at 30 June 2024(Audited) - as restated	11,940,500	3,400,000	2,517,768	17,858,268
Total comprehensive income for the quarter ended September 30, 2024 (un-audited)				
Loss after taxation for the period - restated	-	-	(141,145)	(141,145)
Other comprehensive income for the period	-	-	-	-
Balance as at September 30, 2024 (Un-audited)	<u>11,940,500</u>	<u>3,400,000</u>	<u>2,376,623</u>	<u>17,717,123</u>
Balance as at June 30, 2025 (audited)	11,940,500	3,400,000	3,747,384	19,087,884
Total comprehensive income for the quarter ended September 30, 2025 (un-audited)				
Profit after taxation for the period	-	-	95,973	95,973
Other comprehensive income for the period	-	-	-	-
Balance as at September 30, 2025 (Un-audited)	<u>11,940,500</u>	<u>3,400,000</u>	<u>3,843,357</u>	<u>19,183,857</u>



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UNITY FOODS LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	30 September 2025	30 September 2024
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from / (used in) operations	669,501	(48,013)
Income tax paid	(249,706)	329,174
Donations paid	-	(11,120)
Long-term security deposits - net	-	(4,396)
Net cash generated from / (used in) operating activities	419,795	265,645
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure - net	(32,456)	599,810
Proceeds from disposal of fixed assets	158	6,258
Short-term investments - net	(7,586,712)	(4,510,579)
Profit received from bank deposits and short-term investments	376,931	141,432
Net cash (used in) / generated from investing activities	(7,242,079)	(3,763,079)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term borrowings - net	893,548	(442,821)
Long term financing - net	(42,903)	5,788
Lease rentals paid	-	(1,250)
Finance cost paid	(1,484,247)	(615,723)
Net cash (used in) / generated from financing activities	(633,602)	(1,054,006)
Net increase in cash and cash equivalents	(7,455,886)	(4,551,440)
Cash and cash equivalents at the beginning of the period	598,750	(2,986,164)
Cash and cash equivalents at the end of the period	(6,857,136)	(7,537,604)



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UNITY FOODS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2025

	(Un-audited) 30 September 2025	(Audited) 30 June 2025
----- (Rupees in '000) -----		
ASSETS		
Non-current assets		
Property, plant and equipment	17,612,174	17,357,800
Intangible assets	527,707	535,788
Long-term security deposits	100,208	100,208
Long-term investment	1,004,101	455,980
	19,244,190	18,449,776
Current assets		
Stock-in-trade	10,422,961	12,283,947
Stores and spares	70,663	57,225
Trade debts	24,784,488	23,311,919
Loans and advances	18,624,896	16,256,085
Deposits, prepayments and other receivables	1,350,803	2,129,792
Taxation - net of provision	4,908,455	4,709,080
Short-term investments	16,194,421	8,289,970
Cash and bank balances	1,994,392	9,530,297
	78,351,079	76,568,315
Total assets	97,595,269	95,018,091
EQUITY AND LIABILITIES		
Authorised share capital		
1,200,000,000 (June 30, 2025: 1,200,000,000) ordinary shares of Rs. 10/- each	12,000,000	12,000,000
Issued, subscribed and paid-up capital		
Share capital	11,940,500	11,940,500
Share premium	3,400,000	3,400,000
Reserve for remeasurement of investment at FVOCI	388,238	(159,883)
Unappropriated profit	2,973,010	2,852,983
	18,701,748	18,033,600
Non-current liabilities		
Long-term financing	2,401,168	2,423,527
Deferred income	110,486	122,276
Staff retirement benefits	24,381	19,268
Deferred taxation - net	87,633	87,633
	2,623,668	2,652,704
Current liabilities		
Trade and other payables	32,303,629	31,232,961
Accrued mark-up	1,177,437	1,438,132
Short-term borrowings	42,245,845	41,232,095
Taxation - net	307,668	188,315
Unclaimed dividend	487	487
Current portion of non-current liabilities	234,787	239,797
	76,269,853	74,331,787
Total equity and liabilities	97,595,269	95,018,091
CONTINGENCIES AND COMMITMENTS		



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UNITY FOODS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

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	Three months period ended	
	30 September 2025	30 September 2024 (Restated)
	----- (Rupees in '000) -----	
CONTINUING OPERATIONS:		
Turnover - gross	13,183,128	18,091,164
Less: sales tax / discount	(1,353,268)	(2,115,294)
Turnover - net	11,829,860	15,975,870
Cost of sales	(9,777,495)	(13,657,485)
Gross profit	2,052,365	2,318,385
Selling and distribution expenses	(445,633)	(462,377)
Administrative expenses	(285,143)	(336,844)
Other operating expenses	(18,014)	(10,261)
	(748,790)	(809,482)
Other income	548,089	253,957
Operating profit	1,851,664	1,762,860
Finance cost	(1,447,071)	(1,874,211)
Profit / (loss) before levies and taxation	404,593	(111,351)
Levies	(138,763)	(14,126)
Profit / (loss) before taxation	265,830	(125,477)
Taxation		
Current	(145,803)	(162,700)
Deferred	-	43,325
Net profit / (loss) after levies and taxation from continuing operations	120,027	(244,852)
DISCONTINUED OPERATIONS:		
Net profit from discontinued operations	-	130,550
Net profit / (loss) for the period	120,027	(114,302)
Earning / (loss) per share - basic and diluted (Rupees)	0.10	(0.10)



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UNITY FOODS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	Three months period ended	
	30 September 2025	30 September 2024 (Restated)
	----- (Rupees in '000) -----	
Net profit / (loss) for the period	120,027	(114,302)
Other comprehensive income	-	-
Items that will not be subsequently reclassified to consolidated statement of profit or loss		
Fair value gain / (loss) on financial asset classified as fair value through other comprehensive income (FVOCI)	548,121	(102,007)
Total comprehensive income / (loss) for the period	668,148	(216,309)

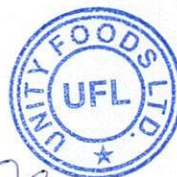


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UNITY FOODS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

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	Share Capital	Capital reserve		Revenue reserve	Total
		Share premium	Reserve for remeasurement of investment at FVOCI	Unappropriated profit	
----- (Rupees in '000) -----					
Balance as at 30 June 2024(Restated)	11,940,500	3,400,000	(163,486)	1,245,533	16,422,547
Total comprehensive income for the quarter ended September 30, 2024 (un-audited)					
Loss after taxation for the period - Restated	-	-	-	(114,302)	(114,302)
Other comprehensive loss for the period	-	-	(102,007)	-	(102,007)
Balance as at September 30, 2024 (Un-audited)	<u>11,940,500</u>	<u>3,400,000</u>	<u>(265,493)</u>	<u>1,131,231</u>	<u>16,206,238</u>
Balance as at June 30, 2025 (audited)	11,940,500	3,400,000	(159,883)	2,852,983	18,033,600
Total comprehensive income for the quarter ended September 30, 2025 (un-audited)					
Profit after taxation for the period	-	-	-	120,027	120,027
Other comprehensive income for the period	-	-	548,121	-	548,121
Balance as at September 30, 2025 (Un-audited)	<u>11,940,500</u>	<u>3,400,000</u>	<u>388,238</u>	<u>2,973,010</u>	<u>18,701,748</u>



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UNITY FOODS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED 30 SEPTEMBER 2025

	30 September 2025	30 September 2024
	----- (Rupees in '000') -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from / (used in) operations	1,083,897	(4,446,444)
Taxes refunded / (paid) - net	(364,588)	156,072
Long-term deposits paid	-	(9,574)
Donations paid	-	(11,120)
Staff retirement benefits paid	-	(273)
Net cash generated from / (used in) operating activities	719,309	(4,311,339)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure - net	(430,019)	294,044
Proceeds from disposal of property, plant & equipment	228	6,258
Proceeds / (payments) from long term investments in listed equity securities- net	-	80,700
Short-term investments - net	(7,877,112)	(4,510,579)
Profit received from bank deposits and short-term investments	376,931	141,432
Net cash (used in) / generated from investing activities	(7,929,972)	(3,988,145)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short-term borrowings - net	892,669	3,803,731
Long-term financing - net	(42,903)	100
Lease rentals paid	-	(1,250)
Finance cost paid	(1,700,682)	(753,170)
Net cash (used in) / generated from financing activities	(850,916)	3,049,411
Net decrease in cash and cash equivalents	(8,061,579)	(5,250,073)
Cash and cash equivalents at the beginning of the period	1,245,547	(2,337,690)
Cash and cash equivalents at the end of the period	(6,816,032)	(7,587,763)

