KPMG Taseer Hadi & Co.
Chartered Accountants
351 Shadman-1, Jail Road,
Lahore 54000 Pakistan
+92 (42) 111-KPMGTH (576484), Fax +92 (42) 3742 9907

Independent Reasonable Assurance Report on Statement of Free Float of Shares

To the Chief Executive of the Roshan Packages Limited

1. Introduction

We have been engaged to perform a reasonable assurance engagement on the annexed Statement of Free Float of Shares (the 'Statement') of Roshan Packages Limited ("the Company") as of 30 September 2025, 31 December 2025, 31 March 2026 and 30 June 2026.

2. Applicable Criteria

The criteria against which the Statement is assessed is Regulation No. 5.7.2(b)(ii) of Pakistan Stock Exchange Limited Regulations ("PSX Regulations") which requires every listed company/ modaraba/ mutual fund to submit directly to Pakistan Stock Exchange ("PSX") an annual Free-Float Certificate duly verified by the auditors along with the annual audited accounts as prescribed under regulation 5.6.9(a) of the PSX Regulations.

3. Management's Responsibility for the Statement

Management is responsible for the preparation of the Statement as of 30 September 2025, 31 December 2025, 31 March 2026 and 30 June 2026, in accordance with the applicable criteria. This responsibility includes maintaining adequate records and internal controls as determined necessary to enable the preparation of the Statement such that it is free from material misstatement, whether due to fraud or error.

4. Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Chartered Accountants issued by the Institute of Chartered Accountants of Pakistan, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

The firm applies International Standard on Quality Management 1 "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

5. Our responsibility and summary of the work performed

Our responsibility is to carry out an independent reasonable assurance engagement and to express an opinion as to whether the Statement is prepared in accordance with the applicable criteria, based on the procedures we have performed and the evidence we have obtained.

KPMG Taseer Hadi & Co., a Partnership firm registered in Pakistan and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee.

KPMG Taseer Hadi & Co.

We conducted our reasonable assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised). *Assurance Engagements other than audits or reviews of historical financial statements'* (ISAE 3000) (Revised) issued by the International Auditing and Assurance Standards Board. That standard requires that we plan and perform this engagement to obtain reasonable level of assurance about whether the Statement is free from material misstatement.

A reasonable assurance engagement in accordance with ISAE 3000 (Revised) involves performing procedures to obtain evidence about the free float of shares and related information in the Statement. The nature, timing and extent of procedures selected depend on the practitioner's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error, in the Statement. In making those risk assessments, we considered internal control relevant to the Company's preparation of the Statement. A reasonable assurance engagement also includes assessing the applicable criteria used and significant estimates made by management, as well as, evaluating the overall presentation of the Statement.

We have carried out the procedures considered necessary for the purpose of providing reasonable assurance on the Statement. Our assurance procedures performed included verification of information in the Statement with the underlying data and record comprising of Central Depository Company statements, forms submitted by the Company with the Securities & Exchange Commission of Pakistan relating to its pattern of shareholding and other related information. Verification that the computation of free float of shares is in accordance with the PSX regulation also forms part of our assurance procedures.

With respect to identification of associates of an individual as defined in section 2 (ii) (a) of the Securities Act, 2015, we have obtained and relied on management's representations that are based on written declarations from individuals (i.e. directors, sponsors and senior management officers of the company) about their associates.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for conclusion.

6. Opinion

In our opinion, the Statement as of 30 September 2025, 31 December 2025, 31 March 2026 and 30 June 2026 is prepared, in all material respects, in accordance with the PSX Regulations.

7. Restriction on use and distribution

This report is issued in relation to the requirements as stipulated under Regulation No. 5.7.2(b)(ii) of the PSX Regulations and is not to be used or distributed for any other purpose. This report is restricted to the facts stated herein and the attachments.

KPMG Taseer Hadi & Co.

Lahore

Date: 23 October 2026

KPMG Taseer Hadi & Co.
Chartered Accountants
(Bilal Ali)

ROSHAN
Packages Limited.

STATEMENT OF FREE FLOAT OF SHARES

	Quarter – 1 September 30, 2025	Quarter - 2 December 31, 2025	Quarter - 3 March 31, 2026	Quarter – 4 June 30, 2026
Total Outstanding Shares	141,900,000	141,900,000	141,900,000	141,900,000
Less: Government holdings	(145,958)	(145,958)	(145,958)	(145,958)
Less: Shares held by Directors/sponsors/senior management officers and associates	(96,738,512) *	(96,738,512) *	(96,738,512) *	(96,738,512) *
Less: Shares in physical form	(755,273)	(747,066)	(742,164)	(741,781)
Less: Shares held by associated companies/group companies (cross holdings)	NIL	NIL	NIL	NIL
Less: Shares issued under employee stock option schemes that cannot be sold in open market in normal course.	NIL	NIL	NIL	NIL
Less: Treasury Shares	NIL	NIL	NIL	NIL
Less: Any other category that are barred from selling at the review date	NIL	NIL	NIL	NIL
FREE FLOAT	**44,260,257**	**44,268,464**	**44,273,366**	**44,273,749**

Basis of Preparation: This Statement is prepared in accordance with the requirements of Regulation No. 5.7.2(b)(ii) of Pakistan Stock Exchange Limited Regulations (PSX Regulations).

Company Secretary

ROSHAN PACKAGES LTD. SECRETARY

KPMG TASEER HADI & CO. Chartered Accountants LAHORE

Chief Executive Officer

KARACHI
23 OCT 2026

ROSHAN
Packages Limited.

ROSHAN PACKAGES LIMITED
Pattern of Shareholding Report
As of June 30, 2026

Categories of Shareholders	Shareholders	Shares Held	Percentage
Directors and their spouse(s) and minor children			
TAYYAB AIJAZ	1	38,087,809	26.84
SADDAT AIJAZ	1	16,830,000	11.86
ZAKI AIJAZ	1	16,833,538	11.86
KHALID EIJAZ QURESHI	1	20,790,000	14.65
QUASIM AIJAZ	1	4,196,562	2.96
MRS. AYESHA MUSSADAQUE HAMID	1	56	0.00
MR. NADEEM AMJAD KHAN	1	547	0.00
Associated Companies, undertakings and related parties	-	-	-
Governement Holding	1	145,958	0.10
NIT & ICP	-	-	-
Banks Development Financial Institutions, Non Banking Financial Financial Instit	1	1,087,900	0.77
Insurance Companies	-	-	-
Modarabas and Mutual Funds	4	1,062,678	0.75
General Public			
a. Local	5,080	37,960,757	26.75
b. Foreign	90	1,308,051	0.92
Foreign Companies	-	-	-
Others	21	3,596,144	2.53
Totals	**5,204**	**141,900,000**	**100.00**

Share holders holding 10% or more	Shares Held	Percentage
TAYYAB AIJAZ	38,087,809	26.84
SADDAT AIJAZ	16,830,000	11.86
ZAKI AIJAZ	16,833,538	11.86
KHALID EIJAZ QURESHI	20,790,000	14.65