



# PABC

PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

**FORM-7**

Ref: PABC/FS-25A

Date: 27/08/2025

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

**Subject: Financial Results for the Half Yearly Review as at June 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held virtually on August 27, 2025 at 01:00 p.m. recommended the following:

<b>(i) CASH DIVIDEND</b>	<b>NIL</b>
<i>And/or</i>	
<b>(ii) BONUS SHARES</b>	<b>NIL</b>
<i>And/or</i>	
<b>(iii) RIGHT SHARES</b>	<b>NIL</b>
<i>And/or</i>	
<b>(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION</b>	<b>NIL</b>
<i>And/or</i>	
<b>(v) ANY OTHER PRICE-SENSITIVE INFORMATION</b>	<b>NIL</b>

The financial results of the Company for half year ended 30-Jun-2025 are annexed, comprising of:  
1. Statement of Profit and Loss for the year ended 30-06-2025





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2. Statement of Financial position as at 30-06-2025
3. Statement of Changes in Equity for the year ended 30-06-2025
4. Statement of Cash flow for the year ended 30-06-2025

The Company shall be transmitted quarterly report through PUCARS in due time.

Yours sincerely,

**For Pakistan Aluminium Beverage Cans Limited**

**Sohail Akhtar Gogal**  
(Company Secretary)



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



# PABC

PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2025

	Un-Audited June 30, 2025	Audited December 31, 2024
	----- (Rupees) -----	
<b>EQUITY AND LIABILITIES</b>		
<b>Share Capital And Reserves</b>		
Authorised share capital 400,000,000 ordinary shares of Rs.10 each	4,000,000,000	4,000,000,000
Issued, subscribed and paid-up capital 361,108,254 ordinary shares of Rs. 10 each	3,611,082,540	3,611,082,540
Capital reserve - Share premium	810,040,795	810,040,795
Unappropriated profit	16,209,737,484	12,318,531,782
	20,630,860,819	16,739,655,117
<b>Non-Current Liabilities</b>		
Long term financing - secured	1,000,426,127	1,176,711,512
Deferred tax liability	1,417,297,921	1,394,428,677
	2,417,724,048	2,571,140,189
<b>Current Liabilities</b>		
Trade and other payables	6,288,172,621	3,930,784,857
Short-term borrowings - secured	8,748,168,218	8,041,049,586
Accrued finance cost	113,631,858	66,354,266
Unclaimed dividend	471,746	502,209
Current portion of long term financing	351,006,946	355,043,940
	15,501,451,389	12,393,734,858
<b>CONTINGENCIES AND COMMITMENTS</b>	-	-
	38,550,036,256	31,704,530,164
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	7,113,011,667	7,348,682,580
Intangible assets	-	-
Long term investment	99,860,000	99,880,000
Long term loans	-	6,700,000
Long term deposits	4,452,620	3,507,620
	7,217,324,287	7,458,770,200
<b>Current Assets</b>		
Stores and spares	1,099,790,138	963,014,712
Stock in trade	8,069,785,138	4,536,517,400
Trade debts	1,518,013,131	877,424,598
Advances, deposits, prepayments and other receivables	392,147,786	156,383,433
Income tax refundable	70,391,423	66,114,863
Accrued Income	27,787,705	40,576,517
Short-term investments	15,509,686,666	14,597,550,440
Current maturity of long term investment	40,000	40,000
Cash and bank balances	4,645,069,982	3,008,138,001
	31,332,711,969	24,245,759,964
	38,550,036,256	31,704,530,164

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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

## ANNEXURE

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS  
FOR THE HALF YEAR ENDED JUNE 30, 2025

	Un-Audited Half year ended		Un-Audited Quarter ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
	----- (Rupees) -----			
Sales - net	13,544,291,212	11,734,971,728	8,894,522,344	7,126,837,317
Cost of sales	(8,817,136,538)	(7,374,987,747)	(5,612,307,217)	(4,152,419,109)
Gross profit	4,727,154,674	4,359,983,981	3,282,215,127	2,974,418,208
Selling and distribution expenses	(691,523,371)	(350,656,506)	(455,966,849)	(266,700,317)
Administrative expenses	(370,618,271)	(309,012,329)	(184,261,634)	(72,549,106)
Other expenses	(392,419,957)	(322,574,795)	(262,534,674)	(203,021,539)
	(1,454,561,599)	(982,243,630)	(902,763,157)	(542,270,962)
Operating profit	3,272,593,075	3,377,740,351	2,379,451,970	2,432,147,246
Other income	1,061,155,129	745,935,889	476,094,453	481,311,564
	4,333,748,204	4,123,676,240	2,855,546,423	2,913,458,810
Finance cost	(418,383,793)	(534,500,940)	(217,665,747)	(281,444,603)
Profit before income tax	3,915,364,411	3,589,175,300	2,637,880,676	2,632,014,207
Taxation	(24,158,709)	(824,536,673)	(24,158,709)	(770,660,469)
Profit for the period	3,891,205,702	2,764,638,627	2,613,721,967	1,861,353,738
Earning per share - basic and diluted	10.78	7.66	7.24	5.15







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BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
FOR THE HALF YEAR ENDED JUNE 30, 2025

	Share Capital	Capital reserve - Share Premium	Unappropriated Profit	Total Reserves	Total Equity
	----- Rupees -----				
Balance as at December 31, 2023 - (Audited)	3,611,082,540	810,040,795	6,214,333,727	7,024,374,522	10,635,457,062
Total comprehensive income for half year ended June 30, 2024					
Profit for the period	-	-	2,764,638,627	2,764,638,627	2,764,638,627
Other comprehensive	-	-	-	-	-
	-	-	2,764,638,627	2,764,638,627	2,764,638,627
Balance as at June 30, 2024 (Un-audited)	3,611,082,540	810,040,795	8,978,972,354	9,789,013,149	13,400,095,689
Balance as at December 31, 2024 - (Audited)	3,611,082,540	810,040,795	12,318,531,782	13,128,572,577	16,739,655,117
Total comprehensive income for half year ended June 30, 2025					
Profit for the period	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Other comprehensive	-	-	-	-	-
	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Balance as at June 30, 2025 (Un-audited)	3,611,082,540	810,040,795	16,209,737,484	17,019,778,279	20,630,860,819



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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

**PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF CASH FLOWS  
FOR THE HALF YEAR ENDED JUNE 30, 2025**

Un-Audited	
Half year ended	
June 30, 2025	June 30, 2024

----- (Rupees) -----

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit before income tax	3,915,364,411	3,589,175,300
Adjustments for:		
Depreciation on property, plant and equipment	289,915,062	182,874,034
Income on short term investments and bank deposits	(1,061,155,129)	(745,935,889)
Liabilities written back	(13,262,919)	-
Loss on disposal of property, plant and equipments	1,845,890	-
Finance cost	418,383,793	534,500,940
	3,551,091,108	3,560,614,385
Effect on cash flow due to working capital changes:		
(Increase) in stores and spares	(136,775,426)	(208,598,340)
(Increase) / decrease in stock in trade	(3,533,267,738)	1,560,863,316
(Increase) in trade debts	(640,588,533)	(714,024,529)
(Increase) in advances, deposits, prepayments and other receivables	(235,764,353)	(223,321,350)
Increase in trade and other payables	2,370,650,683	1,162,838,799
	(2,175,745,367)	1,577,757,896
Cash generated from operations	1,375,345,741	5,138,372,281
Adjustments for:		
Finance cost paid	(371,106,201)	(562,303,133)
Long term deposits	(945,000)	-
Long term loans	6,700,000	(8,700,000)
Income tax paid	(5,566,025)	(2,923,448)
	(370,917,226)	(573,926,581)
Net cash generated from operating activities	1,004,428,515	4,564,445,700

**CASH FLOWS FROM INVESTING ACTIVITIES**

Additions in property, plant and equipment	(67,590,040)	(149,912,293)
Cash proceeds from disposal of property, plant and equipment	11,500,000	-
Increase in short term investments	(942,136,226)	(1,008,308,873)
Income on investment and deposits received	1,073,943,941	614,737,824
Decrease in long term investments	20,000	20,000
Net cash generated from / (used in) investing activities	75,737,675	(543,463,342)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from long term financing - secured	-	50,000,000
Repayment of long term financing - secured	(180,322,378)	(179,643,270)
Net Increase / (decrease) in short term borrowing	(49,421,368)	871,086,190
Dividends paid	(30,463)	-
Net cash (used in) / generated from from financing activities	(229,774,209)	741,442,920

Net increase in cash and cash equivalents	850,391,981	4,762,425,278
Cash and cash equivalent at the beginning of the period	3,038,138,001	1,691,663,225
Cash and cash equivalent at the end of the period	3,888,529,982	6,454,088,503



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BEVERAGE CANS LIMITED

**DISCLOSURE FORM**  
**IN TERMS OF SECTION 96 & 131 OF THE SECURITIES ACT, 2015**

<b>Name of the Company</b>	Pakistan Aluminium Beverages Cans Limited
<b>Date of report (Date of earliest event reported if applicable)</b>	27-08-2025
<b>Address</b>	29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad
<b>Contact Information</b>	Company Secretary 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad

**Disclosure of inside information by Listed Company in terms of Section 96 & 131 of the Securities Act, 2015.**

The Board of Directors of Pakistan Aluminium Beverages Cans Limited in their meeting held virtually on August 27, 2025 at 01:00 pm (PST) recommended the following:

(i) CASH DIVIDEND	NIL
And/or	
(ii) BONUS SHARES	NIL
And/or	
(iii) RIGHT SHARES	NIL
And/or	
(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
And/or	
(v) ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

**THE FINANCIAL RESULTS OF THE COMPANY:**

The financial results of the Company for half year ended 30-Jun-2025 are annexed, comprising of:

1. Statement of Profit and Loss for the year ended 30-06-2025
2. Statement of Financial position as at 30-06-2025
3. Statement of Changes in Equity for the year ended 30-06-2025





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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

4. Statement of Cashflow for the year ended 30-06-2025

In case of the company, pursuant to the requirements of the Section 96 & 131 of the Securities Act, 2015 the company has duly caused this form/statement to be signed on its behalf by the undersigned hereunto duly authorized.

**Sohail Akhtar Gogal**  
(Company Secretary)







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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

## ANNEXURE

### PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE HALF YEAR ENDED JUNE 30, 2025

	Un-Audited Half year ended		Un-Audited Quarter ended	
	June 30, 2025	June 30, 2024	June 30, 2025	June 30, 2024
	----- (Rupees) -----			
Sales - net	13,544,291,212	11,734,971,728	8,894,522,344	7,126,837,317
Cost of sales	(8,817,136,538)	(7,374,987,747)	(5,612,307,217)	(4,152,419,109)
Gross profit	4,727,154,674	4,359,983,981	3,282,215,127	2,974,418,208
Selling and distribution expenses	(691,523,371)	(350,656,506)	(455,966,849)	(266,700,317)
Administrative expenses	(370,618,271)	(309,012,329)	(184,261,634)	(72,549,106)
Other expenses	(392,419,957)	(322,574,795)	(262,534,674)	(203,021,539)
	(1,454,561,599)	(982,243,630)	(902,763,157)	(542,270,962)
Operating profit	3,272,593,075	3,377,740,351	2,379,451,970	2,432,147,246
Other income	1,061,155,129	745,935,889	476,094,453	481,311,564
	4,333,748,204	4,123,676,240	2,855,546,423	2,913,458,810
Finance cost	(418,383,793)	(534,500,940)	(217,665,747)	(281,444,603)
Profit before income tax	3,915,364,411	3,589,175,300	2,637,880,676	2,632,014,207
Taxation	(24,158,709)	(824,536,673)	(24,158,709)	(770,660,469)
Profit for the period	3,891,205,702	2,764,638,627	2,613,721,967	1,861,353,738
Earning per share - basic and diluted	10.78	7.66	7.24	5.15



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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT JUNE 30, 2025

	Un-Audited June 30, 2025	Audited December 31, 2024
	----- (Rupees) -----	
<b>EQUITY AND LIABILITIES</b>		
<b>Share Capital And Reserves</b>		
Authorised share capital 400,000,000 ordinary shares of Rs.10 each	4,000,000,000	4,000,000,000
Issued, subscribed and paid-up capital 361,108,254 ordinary shares of Rs. 10 each	3,611,082,540	3,611,082,540
Capital reserve - Share premium	810,040,795	810,040,795
Unappropriated profit	16,209,737,484	12,318,531,782
	20,630,860,819	16,739,655,117
<b>Non-Current Liabilities</b>		
Long term financing - secured	1,000,426,127	1,176,711,512
Deferred tax liability	1,417,297,921	1,394,428,677
	2,417,724,048	2,571,140,189
<b>Current Liabilities</b>		
Trade and other payables	6,288,172,621	3,930,784,857
Short-term borrowings - secured	8,748,168,218	8,041,049,586
Accrued finance cost	113,631,858	66,354,266
Unclaimed dividend	471,746	502,209
Current portion of long term financing	351,006,946	355,043,940
	15,501,451,389	12,393,734,858
<b>CONTINGENCIES AND COMMITMENTS</b>	-	-
	38,550,036,256	31,704,530,164
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	7,113,011,667	7,348,682,580
Intangible assets	-	-
Long term investment	99,860,000	99,880,000
Long term loans	-	6,700,000
Long term deposits	4,452,620	3,507,620
	7,217,324,287	7,458,770,200
<b>Current Assets</b>		
Stores and spares	1,099,790,138	963,014,712
Stock in trade	8,069,785,138	4,536,517,400
Trade debts	1,518,013,131	877,424,598
Advances, deposits, prepayments and other receivables	392,147,786	156,383,433
Income tax refundable	70,391,423	66,114,863
Accrued Income	27,787,705	40,576,517
Short-term investments	15,509,686,666	14,597,550,440
Current maturity of long term investment	40,000	40,000
Cash and bank balances	4,645,069,982	3,008,138,001
	31,332,711,969	24,245,759,964
	38,550,036,256	31,704,530,164



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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
FOR THE HALF YEAR ENDED JUNE 30, 2025

	Share Capital	Capital reserve - Share Premium	Unappropriated Profit	Total Reserves	Total Equity
	----- Rupees-----				
Balance as at December 31, 2023 - (Audited)	3,611,082,540	810,040,795	6,214,333,727	7,024,374,522	10,635,457,062
Total comprehensive income for half year ended June 30, 2024					
Profit for the period	-	-	2,764,638,627	2,764,638,627	2,764,638,627
Other comprehensive	-	-	-	-	-
	-	-	2,764,638,627	2,764,638,627	2,764,638,627
Balance as at June 30, 2024 (Un-audited)	3,611,082,540	810,040,795	8,978,972,354	9,789,013,149	13,400,095,689
Balance as at December 31, 2024 - (Audited)	3,611,082,540	810,040,795	12,318,531,782	13,128,572,577	16,739,655,117
Total comprehensive income for half year ended June 30, 2025					
Profit for the period	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Other comprehensive	-	-	-	-	-
	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Balance as at June 30, 2025 (Un-audited)	3,611,082,540	810,040,795	16,209,737,484	17,019,778,279	20,630,860,819







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PAKISTAN ALUMINIUM  
BEVERAGE CANS LIMITED

**PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED  
CONDENSED INTERIM STATEMENT OF CASH FLOWS  
FOR THE HALF YEAR ENDED JUNE 30, 2025**

Un-Audited	
Half year ended	
June 30, 2025	June 30, 2024
----- (Rupees) -----	

**CASH FLOWS FROM OPERATING ACTIVITIES**

Profit before income tax	3,915,364,411	3,589,175,300
Adjustments for:		
Depreciation on property, plant and equipment	289,915,062	182,874,034
Income on short term investments and bank deposits	(1,061,155,129)	(745,935,889)
Liabilities written back	(13,262,919)	-
Loss on disposal of property, plant and equipments	1,845,890	-
Finance cost	418,383,793	534,500,940
	3,551,091,108	3,560,614,385
Effect on cash flow due to working capital changes:		
(Increase) in stores and spares	(136,775,426)	(208,598,340)
(Increase) / decrease in stock in trade	(3,533,267,738)	1,560,863,316
(Increase) in trade debts	(640,588,533)	(714,024,529)
(Increase) in advances, deposits, prepayments and other receivables	(235,764,353)	(223,321,350)
Increase in trade and other payables	2,370,650,683	1,162,838,799
	(2,175,745,367)	1,577,757,896
Cash generated from operations	1,375,345,741	5,138,372,281
Adjustments for:		
Finance cost paid	(371,106,201)	(562,303,133)
Long term deposits	(945,000)	-
Long term loans	6,700,000	(8,700,000)
Income tax paid	(5,566,025)	(2,923,448)
	(370,917,226)	(573,926,581)
Net cash generated from operating activities	1,004,428,515	4,564,445,700

**CASH FLOWS FROM INVESTING ACTIVITIES**

Additions in property, plant and equipment	(67,590,040)	(149,912,293)
Cash proceeds from disposal of property, plant and equipment	11,500,000	-
Increase in short term investments	(942,136,226)	(1,008,308,873)
Income on investment and deposits received	1,073,943,941	614,737,824
Decrease in long term investments	20,000	20,000
Net cash generated from / (used in) investing activities	75,737,675	(543,463,342)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from long term financing - secured	-	50,000,000
Repayment of long term financing - secured	(180,322,378)	(179,643,270)
Net Increase / (decrease) in short term borrowing	(49,421,368)	871,086,190
Dividends paid	(30,463)	-
Net cash (used in) / generated from from financing activities	(229,774,209)	741,442,920

**Net increase in cash and cash equivalents**

**Cash and cash equivalent at the beginning of the period**

**Cash and cash equivalent at the end of the period**

850,391,981	4,762,425,278
3,038,138,001	1,691,663,225
3,888,529,982	6,454,088,503