

August 29, 2025

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

Subject: Financial Results for the Year Ended June 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on **August 29, 2025 at 04:00 PM** at Karachi recommended the following:

(i) CASH DIVIDEND

A final Cash Dividend for the year ended June 30, 2025 at Rs. **0.5** per share i.e. **5 %**. This is in addition to Interim Dividend(s) already paid at Rs. NIL per share i.e. NIL.

AND/OR

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

The financial statements of the Company are attached.

The Annual General Meeting will be held on **October 24, 2025 at 10 AM** at **Karachi**

*The recommended entitlement will be paid to the shareholders whose names will appear in the Register of Members on **October 16, 2025**.

The share transfer books of the Company will be closed from **October 17, 2025 to October 24, 2025** (both days inclusive). Transfers received at the CDC Registrar Services Limited, **CDC House, 99-B, Block-B, S.M.C.H.S., Main Shahrah-e-Faisal, Karachi** at the close of business on **October 16, 2025** will be treated in time for the purpose of above entitlement to the transferees.



The Annual Financial Statements (Annual Report) of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours Sincerely,



Aquil A. Khan
Company Secretary



MACPAC Films Limited Statement of Financial Position

As at June 30, 2025

ASSETS

NON-CURRENT ASSETS

Property, plant and equipment
Intangible assets
Long-term deposits

CURRENT ASSETS

Inventories
Stores and spares
Trade receivables - net
Loans and advances
Short-term deposits, prepayments and other receivables
Taxation - net
Short term investment
Cash and bank balances

TOTAL ASSETS

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Authorized capital
70,000,000 (2024: 70,000,000) ordinary
shares of Rs.10/- each

Issued, subscribed and paid-up capital
Share premium
Revenue reserves
Surplus on revaluation of property, plant and equipment

NON-CURRENT LIABILITIES

Diminishing musharika arrangement
Lease liabilities
Deferred tax liability
Employee benefits obligations

CURRENT LIABILITIES

Trade and other payables
Short-term borrowings - secured
Unclaimed dividend
Current portion of liabilities

CONTINGENCIES AND COMMITMENTS

TOTAL EQUITY AND LIABILITIES

2025
(Rupees)

2024

2,358,472,441	2,234,636,499
13,501,671	17,668,898
29,516,490	29,516,490
2,401,490,602	2,281,821,887
1,235,718,099	1,131,640,060
120,313,493	61,475,107
1,025,180,289	899,842,277
35,718,329	47,299,910
152,820,721	151,789,824
184,120,839	74,674,822
48,524,062	10,524,062
65,091,237	146,593,352
2,867,487,069	2,523,839,414
5,268,977,671	4,805,661,301
700,000,000	700,000,000
593,011,500	593,011,500
173,566,620	173,566,620
654,990,615	647,353,151
823,040,000	823,040,000
2,244,608,735	2,236,971,271
204,769,570	16,721,796
36,878,962	47,262,164
111,109,528	152,528,133
183,756,913	140,549,985
536,514,973	357,062,078
1,728,699,958	1,606,718,847
472,647,025	336,573,001
1,569,189	1,209,289
284,937,791	267,126,815
2,487,853,963	2,211,627,952
5,268,977,671	4,805,661,301



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MACPAC Films Limited

Statement of Profit or Loss

For the year ended June 30, 2025

	2025	2024
	(Rupees)	
Revenue from contract with customers - net	5,994,617,391	5,619,408,233
Cost of sales	(5,303,887,314)	(4,693,065,958)
Gross profit	690,730,077	926,342,275
Administrative expenses	(370,371,539)	(302,619,397)
Marketing and distribution expenses	(175,704,844)	(156,583,388)
Other operating expenses	(28,021,717)	(31,311,707)
Impairment reversal / (charge) on trade receivables	21,135,569	(149,980)
Operating profit	137,767,546	435,677,803
Finance costs	(109,624,271)	(135,118,869)
Other income	87,433,603	118,084,462
Profit before income taxes and levy	115,576,878	418,643,396
Taxation - levy	(48,754,100)	(1,029,422)
Profit before income tax	66,822,778	417,613,974
Taxation - income tax	18,461,056	(159,893,665)
Profit after taxation	85,283,834	257,720,309
Earning per share - basic and diluted	1.44	4.35




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REGISTERED OFFICE: 44-C, Block-6, P.E.C.H.S., Main Razi Road, Karachi-Pakistan.

REGIONAL OFFICE: Room# 21, 2nd Floor, Lahore Center, Gulberg Lahore-Pakistan.



MACPAC Films Limited
Statement of Comprehensive Income
For the year ended June 30, 2025

	2025	2024
	(Rupees)	
Profit after taxation	85,283,834	257,720,309
Other comprehensive (loss) / income		
Item that will not be subsequently reclassified to profit or loss		
Surplus on revaluation of property, plant and equipment	-	200,000,000
Re-measurement loss on defined benefit obligation	(5,543,202)	(39,763,292)
Related tax	2,023,269	14,712,418
	(3,519,933)	(25,050,874)
Other comprehensive (loss) / income for the year	(3,519,933)	174,949,126
Total comprehensive income for the year	81,763,901	432,669,435



MACPAC Films Limited
Statement of Changes in Equity
For the year ended June 30, 2025

	Reserves					Total equity
	Capital reserves		Revenue reserve	Total		
	Share premium	Surplus on revaluation of property, plant and equipment	Unappropriated profit	Total reserves		
Issued, subscribed and paid - up capital						
(Rupees)						
Balance as at July 01, 2023	593,011,500	173,566,620	623,040,000	503,635,441	1,300,242,061	1,893,253,561
Profit for the year	-	-	-	257,720,309	257,720,309	257,720,309
Other comprehensive income for the year	-	-	200,000,000	(25,050,874)	174,949,126	174,949,126
	-	-	200,000,000	232,669,435	432,669,435	432,669,435
Transaction with owners:						
Final cash dividend for the year ended June 30, 2023 at the rate of Rs. 1.5 per share	-	-	-	(88,951,725)	(88,951,725)	(88,951,725)
Balance as at June 30, 2024	593,011,500	173,566,620	823,040,000	647,353,151	1,643,959,771	2,236,971,271
Balance as at July 01, 2024	593,011,500	173,566,620	823,040,000	647,353,151	1,643,959,771	2,236,971,271
Profit for the year	-	-	-	85,283,834	85,283,834	85,283,834
Other comprehensive loss for the year	-	-	-	(3,519,933)	(3,519,933)	(3,519,933)
	-	-	-	81,763,901	81,763,901	81,763,901
Transaction with owners:						
Final cash dividend for the year ended June 30, 2024 at the rate of Rs. 1.25 per share	-	-	-	(74,126,437)	(74,126,437)	(74,126,437)
Balance as at June 30, 2025	593,011,500	173,566,620	823,040,000	654,990,615	1,651,597,235	2,244,608,735

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MACPAC Films Limited

Statement of Cash Flows

For the year ended June 30, 2025

	2025	2024
	(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operating activities	434,677,661	546,171,328
Long term deposit paid	-	(4,125,000)
Taxes paid	(213,998,659)	(170,528,419)
Gratuity paid	(16,424,686)	(11,409,936)
Finance costs paid	(83,848,502)	(88,858,023)
	(314,271,847)	(274,921,378)
Net cash generated from operating activities	120,405,814	271,249,950
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed assets expenditure	(67,837,364)	(233,461,707)
Proceeds from disposal of fixed assets	28,046,892	6,411,241
Investment in term deposit receipts	(38,000,000)	-
Additions in intangibles	-	(20,000,000)
Net cash used in investing activities	(77,790,472)	(247,050,466)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of diminishing musharika	(31,545,878)	(41,652,565)
Payment of lease liabilities	(18,805,041)	(15,220,492)
Dividend paid	(73,766,538)	(88,595,647)
Net cash used in financing activities	(124,117,457)	(145,468,704)
Net decrease in cash and cash equivalents	(81,502,115)	(121,269,220)
Cash and cash equivalents at the beginning of the year	146,593,352	267,862,572
Cash and cash equivalents at the end of the year	65,091,237	146,593,352


