

Pak Agro Packaging Limited

Statement of Financial Position as at June 30, 2025

<u>Equity and liabilities</u>	<u>Note</u>	<u>2025</u> (Rupees)	<u>2024</u> (Rupees)
Share capital and reserves			
Share capital	6	200,000,000	200,000,000
Reserves	7	107,283,257	107,283,257
Revenue reserves			
Unappropriated profit		136,654,174	104,077,081
		443,937,431	411,360,338
Non-current liabilities			
Obligation against assets subject to finance lease	8	57,733,014	46,112,073
Deferred taxation	9	60,428,941	53,741,807
Payable against vehicle	10	1,604,860	-
Employees' gratuity fund	11	4,213,846	3,254,940
		123,980,661	103,108,820
Current liabilities			
Short term bank borrowings	12	79,011,004	125,763,250
Current maturity of long term liabilities	13	25,785,390	11,343,286
Accrued and other liabilities	14	24,685,085	31,649,903
Refund due to government	20	-	1,473,041
Taxation - net	22	2,513,823	-
		131,995,302	170,229,480
Contingencies and commitments			
	15	-	-
Total equity & liabilities		699,913,394	684,698,638
<u>Property and assets</u>			
Non-current assets			
Property, plant and equipment	16	468,966,112	457,612,101
Long term deposits	17	33,031,435	20,789,309
Current assets			
Stock in trade	18	120,360,765	169,950,140
Advances, deposits and other receivables	19	19,256,678	9,627,390
Refund due from government	20	33,933,631	-
Prepayments	21	4,026,863	4,112,960
Taxation - net	22	-	4,068,890
Cash and bank balances	23	20,337,910	18,537,848
		197,915,847	206,297,228
Total assets		699,913,394	684,698,638

The annexed notes 1 to 40 form an integral part of these financial statements.

Chief Financial Officer

Chief Executive

Director

Pak Agro Packaging Limited
Statement of Profit or Loss
For the year ended June 30, 2025

	<u>Note</u>	<u>2025</u> (Rupees)	<u>2024</u> (Rupees)
Sales	24	858,693,123	833,801,274
Cost of sales	25	739,137,239	699,696,447
Gross profit		119,555,884	134,104,827
Operating expenses			
Administrative	26	26,050,372	24,956,332
Selling and distribution	27	388,430	299,470
		26,438,802	25,255,802
Profit from operations		93,117,082	108,849,025
Financial expenses	28	25,370,546	20,742,896
Other charges	29	6,953,855	7,510,583
		32,324,401	28,253,479
Profit for the year before taxation		60,792,681	80,595,546
Taxation	30	28,858,072	41,331,371
Profit for the year		31,934,609	39,264,175
Basic and diluted earnings per share (PKR)		1.60	1.96

The annexed notes 1 to 40 form an integral part of these financial statements.


Chief Financial Officer


Chief Executive


Director