



October 27, 2025

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building,
Stock Exchange Road,
Karachi

Subject: Financial Results for the period ended September 30, 2025

السلام عليكم

We have to inform you that the Board of Directors of our Company in their meeting held on October 25, 2025 at 10:30 am at Karachi recommended the following:

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

The financial results of the Company are attached.

The Quarterly Report of the Company for the period ended September 30, 2025 will be transmitted through PUCARS separately, within the specified time.

Yours truly,
For and on behalf of
Macter International Limited

Asif Javed
Company Secretary

Encl: As above

MACTER INTERNATIONAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		Quarter ended	
		September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
	Note		
Revenue from contracts with customers		2,768,985	2,164,536
Cost of sales		(1,530,494)	(1,259,572)
Gross profit		1,238,491	904,964
Selling and Distribution expenses		(769,604)	(573,408)
Administrative expenses		(174,070)	(141,004)
Charge on loss allowance on trade deposits		-	(1,953)
Other expenses		(21,542)	(13,698)
Other income		7,990	8,914
		(957,226)	(721,149)
Operating profit		281,265	183,815
Finance cost	10.2	(30,117)	(24,152)
Profit before income tax		251,148	159,663
Income tax expense	13	(94,928)	(66,703)
Profit after taxation		156,220	92,960
		----- (Rupees) -----	
Earnings per share - basic and diluted		3.41	2.03

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
	Note	----- (Rupees in '000) -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,644,936	2,650,686
Intangible assets		1,383	1,478
Long-term investment	6	300,000	300,000
Long-term loans		8,483	7,327
Long-term deposits		16,951	16,483
		<u>2,971,753</u>	<u>2,975,974</u>
CURRENT ASSETS			
Stores and spares		26,938	25,051
Stock-in-trade	7	2,293,229	2,550,058
Trade debts	8	754,442	401,020
Loans and advances		327,088	215,280
Trade deposits, prepayments and other receivables		103,281	65,128
Taxation - net		53,183	38,952
Short-term investments		16,838	16,838
Cash and bank balances	9	342,665	280,675
		<u>3,917,664</u>	<u>3,593,002</u>
TOTAL ASSETS		<u>6,889,417</u>	<u>6,568,976</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
65,000,000 (2024: 65,000,000) ordinary shares of Rs 10/- each		650,000	650,000
Issued, subscribed and paid-up capital		458,111	458,111
Capital reserve		1,225,860	1,225,860
Revenue reserve - accumulated profit		2,277,613	2,121,393
		<u>3,961,584</u>	<u>3,805,364</u>
NON-CURRENT LIABILITIES			
Deferred liabilities		309,924	293,771
Long-term financing	10	491,858	528,500
Lease liabilities		42,830	48,347
Deferred taxation - net		41,762	22,691
		<u>886,374</u>	<u>893,309</u>
CURRENT LIABILITIES			
Trade and other payables	11	1,729,919	1,531,054
Current portion of long-term financing	10	199,939	196,737
Current portion of lease liabilities		19,153	40,071
Provision for Gas Infrastructure Development Cess		85,650	85,650
Sales tax payable		6,166	16,159
Unclaimed dividends		632	632
		<u>2,041,459</u>	<u>1,870,303</u>
TOTAL LIABILITIES		<u>2,927,833</u>	<u>2,763,612</u>
CONTINGENCIES AND COMMITMENTS	12		
TOTAL EQUITY AND LIABILITIES		<u>6,889,417</u>	<u>6,568,976</u>

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	Issued, subscribed and paid-up share capital	Reserves			Total
		Capital reserves	Revenue reserves	Total reserves	
		Share premium	Accumulated profit		
(Rupees in '000)					
Balance as at July 01, 2024	458,111	1,225,860	1,513,138	2,738,998	3,197,109
Profit after taxation	-	-	92,960	92,960	92,960
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	92,960	92,960	92,960
Balance as at September 30, 2024	458,111	1,225,860	1,606,098	2,831,958	3,290,069
Balance as at July 01, 2025	458,111	1,225,860	2,121,393	3,347,253	3,805,364
Profit after taxation	-	-	156,220	156,220	156,220
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	156,220	156,220	156,220
Balance as at September 30, 2025	458,111	1,225,860	2,277,613	3,503,473	3,961,584

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		Quarter ended	
		September 30, 2025	September 30, 2024
Note		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	314,396	183,251
Financial charges paid		(32,439)	(19,761)
Income tax paid		(90,089)	(35,620)
Gratuity paid		(1,881)	(920)
Long-term loans extended		(1,156)	(1,463)
Long-term deposits paid		(468)	510
Advance received against motor vehicles		2,644	133
		(123,389)	(57,121)
Net cash generated from operating activities		191,007	126,130
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant & equipment		(69,994)	(141,919)
Proceeds from disposal of operating fixed asset		4,050	5,218
Short-term investment made		-	(16,838)
Net cash used in investing activities		(65,944)	(153,539)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing obtained		16,012	-
Long-term financing repaid		(49,452)	(27,545)
Principal portion of lease liabilities paid		(29,633)	(10,340)
Net cash used in financing activities		(63,073)	(37,885)
Net increase / (decrease) in cash and cash equivalent		61,990	(65,294)
Cash and cash equivalents at the beginning of the period		280,675	184,251
Cash and cash equivalents at the end of the period		342,665	118,957

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

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MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

		Quarter ended	
		September 30, 2025	September 30, 2024
		----- (Rupees in '000) -----	
	Note		
Revenue from contracts with customers		2,860,293	2,258,479
Cost of sales		(1,568,831)	(1,294,172)
Gross profit		1,291,462	964,307
Selling and Distribution expenses		(826,543)	(624,018)
Administrative expenses		(175,524)	(143,211)
Charge on loss allowance on trade deposits		-	(1,953)
Other expenses		(21,542)	(13,698)
Other income		7,990	8,914
		(1,015,619)	(773,966)
Operating profit		275,843	190,341
Finance cost	9.3	(33,782)	(33,799)
Profit before income tax		242,061	156,542
Income tax expense	13	(96,772)	(68,104)
Profit after taxation		145,289	88,438
		----- (Rupees) -----	
Earnings per share - basic and diluted		3.22	1.95
		----- (Rupees in '000) -----	
Attributable to:			
Owners of the Holding Company		147,496	89,213
Non-controlling interest		(2,207)	(775)
		145,289	88,438

The annexed notes 1 to 17 form an integral part of these consolidated condensed interim financial statements.

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MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

		(Un-audited) September 30, 2025	(Audited) June 30, 2025
	Note	----- (Rupees in '000) -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,667,222	2,672,819
Intangible assets		41,630	42,480
Long-term loans		8,483	7,327
Long-term deposits		19,883	19,415
Deferred taxation - net		9,968	29,039
		2,747,186	2,771,080
CURRENT ASSETS			
Stores and spares		26,938	25,051
Stock-in-trade	6	2,419,218	2,648,835
Trade debts	7	826,098	508,617
Loans and advances		336,187	260,121
Trade deposits, prepayments and other receivables		104,388	65,558
Sales tax refundable		4,725	2,962
Taxation - net		50,251	35,671
Short-term investments		16,838	16,838
Cash and bank balances	8	346,463	288,605
		4,131,106	3,852,258
TOTAL ASSETS		6,878,292	6,623,338
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital 65,000,000 (June 30, 2025: 65,000,000) ordinary shares of Rs 10/- each		650,000	650,000
Issued, subscribed and paid-up capital		458,111	458,111
Capital reserve		1,225,860	1,225,860
Revenue reserve - accumulated profit		2,064,075	1,916,579
Equity attributable to the owner's of the Holding Company		3,748,046	3,600,550
Non controlling interest		11,777	13,984
		3,759,823	3,614,534
NON-CURRENT LIABILITIES			
Deferred liabilities		322,931	306,283
Long-term financing	9	525,820	563,510
Lease liabilities		42,830	48,347
		891,581	918,140
CURRENT LIABILITIES			
Trade and other payables	10	1,772,383	1,593,443
Short-term borrowings		144,941	169,941
Current portion of long-term financing	9	204,129	200,927
Current portion of lease liabilities		19,153	40,071
Provision for Gas Infrastructure Development Cess		85,650	85,650
Unclaimed dividends		632	632
		2,226,888	2,090,664
TOTAL LIABILITIES		3,118,469	3,008,804
CONTINGENCIES AND COMMITMENTS			
	11		
TOTAL EQUITY AND LIABILITIES		6,878,292	6,623,338

The annexed notes 1 to 17 form an integral part of these consolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

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DIRECTOR

MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Particulars	Issued, subscribed and paid-up share capital	Reserves			Non- controlling interest	Total
		Capital reserves	Revenue reserves	Total reserves		
		Share premium	Accumulate d profit			
(Rupees in '000)						
Balance as at July 01, 2024	458,111	1,225,860	1,270,529	2,496,389	3,583	2,958,083
Profit after taxation	-	-	89,213	89,213	(775)	88,438
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	89,213	89,213	(775)	88,438
Balance as at September 30, 2024	458,111	1,225,860	1,359,742	2,585,602	2,808	3,046,521
Balance as at July 01, 2025	458,111	1,225,860	1,916,579	3,142,439	13,984	3,614,534
Profit after taxation	-	-	147,496	147,496	(2,207)	145,289
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	147,496	147,496	(2,207)	145,289
Balance as at September 30, 2025	458,111	1,225,860	2,064,075	3,289,935	11,777	3,759,823

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MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UNAUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2025

	Quarter ended	
	September 30, 2025	September 30, 2024
Note	----- (Rupees in '000) -----	

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	14	346,441	173,208
Financial charges paid		(39,062)	(24,801)
Income tax paid		(92,282)	(36,394)
Gratuity paid		(2,372)	(920)
Long-term loans extended		(1,156)	(1,463)
Long-term deposits paid		(468)	510
Advance received against motor vehicles		2,644	133
		(132,696)	(62,935)
Net cash generated from operating activities		213,745	110,273

CASH FLOWS FROM INVESTING ACTIVITIES

Additions to property, plant & equipment		(70,816)	(143,635)
Proceeds from disposal of operating fixed asset		4,050	5,218
Short-term investment made		-	(16,838)
Net cash used in investing activities		(66,766)	(155,255)

CASH FLOWS FROM FINANCING ACTIVITIES

Short-term borrowings obtained		54,945	24,946
Short-term borrowings repaid		(79,945)	(800)
Long-term financing obtained		16,012	-
Long-term financing repaid		(50,500)	(28,594)
Principal portion of lease liabilities paid		(29,633)	(10,340)
Net cash used in financing activities		(89,121)	(14,788)
Net increase / (decrease) in cash and cash equivalent		57,858	(59,770)
Cash and cash equivalents at the beginning of the period		288,605	187,673
Cash and cash equivalents at the end of the period		346,463	127,903

The annexed notes 1 to 17 form an integral part of these consolidated condensed interim financial statements.

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DIRECTOR