



April 27, 2026

The General Manager

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

Subject: Financial Results for the period ended March 31, 2026

السلام عليكم

We have to inform you that the Board of Directors of our Company in their meeting held on April 25, 2026 at 11:00 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 March 31, 2026 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 (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	Note	Quarter ended		Nine months ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----					
Revenue from contracts with customers	15	2,786,512	2,426,952	8,896,431	7,346,481
Cost of sales		(1,450,631)	(1,343,254)	(4,617,134)	(4,060,958)
Gross profit		1,335,881	1,083,698	4,279,297	3,285,523
Selling and distribution expenses		(889,307)	(682,348)	(2,540,985)	(1,914,355)
Administrative expenses		(257,181)	(187,184)	(672,607)	(497,397)
Charge on loss allowance on trade debts and trade deposits		-	-	(5,848)	(25,234)
Other expenses		(14,116)	(16,745)	(81,607)	(66,233)
Other income		7,677	22,614	36,648	62,246
Operating profit		182,954	220,035	1,014,898	844,550
Finance cost	12.2	(30,038)	(24,821)	(88,105)	(72,391)
Profit before income tax		152,916	195,214	926,793	772,159
Income tax expense	16	(61,165)	(100,301)	(407,882)	(285,240)
Profit after taxation		91,751	94,913	518,911	486,919
----- (Rupees) -----					
Earnings per share - basic and diluted		2.00	2.07	11.33	10.63

The annexed notes 1 to 22 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 MARCH 31, 2026

	March 31, 2026	June 30, 2025
Note	----- (Rupees in '000) ----- (Un-audited)	(Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	6 2,903,283	2,650,686
Intangible assets	1,269	1,478
Long-term investment	7 300,000	300,000
Long-term loans	5,011	7,327
Long-term deposits	16,960	16,483
	<u>3,226,523</u>	<u>2,975,974</u>
CURRENT ASSETS		
Stock-in-trade	8 2,943,379	2,550,058
Stores and spares	30,318	25,051
Trade debts	9 1,098,541	401,020
Loans and advances	280,024	215,280
Trade deposits, prepayments and other receivables	82,995	65,128
Taxation - net	36,296	38,952
Short-term investments	10 16,838	16,838
Cash and bank balances	11 84,939	280,675
	<u>4,573,330</u>	<u>3,593,002</u>
TOTAL ASSETS	<u><u>7,799,853</u></u>	<u><u>6,568,976</u></u>
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	<u>650,000</u>	650,000
Issued, subscribed and paid-up capital	458,111	458,111
Capital reserve - share premium	1,225,860	1,225,860
Revenue reserve - accumulated profit	<u>2,548,682</u>	<u>2,121,393</u>
	<u>4,232,653</u>	3,805,364
NON-CURRENT LIABILITIES		
Deferred liabilities	323,086	293,771
Long-term financing	12 643,558	528,500
Lease liabilities	30,862	48,347
Deferred taxation - net	<u>48,898</u>	<u>22,691</u>
	<u>1,046,404</u>	893,309
CURRENT LIABILITIES		
Trade and other liabilities	13 1,926,896	1,531,054
Short-term borrowings	213,957	-
Current portion of long-term financing	12 263,368	196,737
Current portion of lease liabilities	22,727	40,071
Provision for Gas Infrastructure Development Cess	85,650	85,650
Sales tax payable	7,465	16,159
Unclaimed dividends	733	632
	<u>2,520,796</u>	<u>1,870,303</u>
TOTAL LIABILITIES	<u>3,567,200</u>	<u>2,763,612</u>
CONTINGENCIES AND COMMITMENTS	14	
TOTAL EQUITY AND LIABILITIES	<u><u>7,799,853</u></u>	<u><u>6,568,976</u></u>

The annexed notes 1 to 22 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 (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	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	-	-	486,919	486,919	486,919
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	486,919	486,919	486,919
Transactions with the owners					
Final cash dividend @ Rs. 1.00 per share for the year ended June 30, 2024	-	-	(45,811)	(45,811)	(45,811)
Balance as at March 31, 2025	<u>458,111</u>	<u>1,225,860</u>	<u>1,954,246</u>	<u>3,180,106</u>	<u>3,638,217</u>
Balance as at July 01, 2025	458,111	1,225,860	2,121,393	3,347,253	3,805,364
Profit after taxation	-	-	518,911	518,911	518,911
Other comprehensive income for the period	-	-	-	-	-
Total comprehensive income for the period	-	-	518,911	518,911	518,911
Transactions with the owners					
Final cash dividend @ Rs. 2.00 per share for the year ended June 30, 2025	-	-	(91,622)	(91,622)	(91,622)
Balance as at March 31, 2026	<u>458,111</u>	<u>1,225,860</u>	<u>2,548,682</u>	<u>3,774,542</u>	<u>4,232,653</u>

The annexed notes 1 to 22 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 MARCH 31, 2026

		Nine months ended	
		March 31, 2026	March 31, 2025
	Note	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	17	500,406	466,359
Financial charges paid		(82,342)	(55,086)
Income tax paid		(379,020)	(190,906)
Gratuity paid		(13,224)	(6,756)
Long-term loans receipts / (extended)		2,316	(5,106)
Long-term deposits paid		(477)	(40,176)
Advance received against motor vehicles		5,291	1,605
		(467,456)	(296,425)
Net cash generated from operating activities		32,950	169,934
CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant and equipment		(519,257)	(685,932)
Proceeds from disposal of property, plant and equipment		30,251	60,042
Short-term investment made		-	(16,838)
Net cash used in investing activities		(489,006)	(642,728)
CASH FLOWS FROM FINANCING ACTIVITIES			
Short-term borrowings obtained		213,957	150,000
Long-term financing obtained		350,013	369,590
Long-term financing repaid		(168,324)	(91,953)
Dividend paid		(91,521)	(45,811)
Principal portion of lease liabilities paid		(43,805)	(19,291)
Net cash generated from financing activities		260,320	362,535
Net decrease in cash and cash equivalent		(195,736)	(110,259)
Cash and cash equivalents at the beginning of the period		280,675	184,251
Cash and cash equivalents at the end of the period		84,939	73,992

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CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

	Note	Quarter ended		Nine months ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
----- (Rupees in '000) -----					
Revenue from contracts with customers	15	2,906,581	2,535,630	9,274,141	7,679,133
Cost of sales		(1,492,736)	(1,385,562)	(4,762,736)	(4,188,400)
Gross profit		1,413,845	1,150,068	4,511,405	3,490,733
Selling and distribution expenses		(957,032)	(741,758)	(2,739,391)	(2,085,279)
Administrative expenses		(260,439)	(188,493)	(679,130)	(500,936)
Charge on loss allowance on trade debts and trade deposits		-	-	(5,848)	(25,234)
Other expenses		(14,116)	(16,745)	(81,607)	(66,233)
Other income		7,677	22,614	36,648	62,600
Operating profit		189,935	225,686	1,042,077	875,651
Finance cost	11.3	(33,988)	(32,835)	(99,319)	(98,132)
Profit before income tax		155,947	192,851	942,758	777,519
Income tax expense	16	(63,399)	(101,672)	(413,457)	(289,423)
Profit after taxation		92,548	91,179	529,301	488,096
----- (Rupees) -----					
Earnings per share - basic and diluted		1.92	2.00	11.50	10.64
----- (Rupees in '000) -----					
Attributable to:					
Owners of the Holding Company		87,835	91,795	526,935	487,449
Non-controlling interest		4,713	(616)	2,366	647
		92,548	91,179	529,301	488,096

The annexed notes 1 to 22 form an integral part of these consolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

		March 31, 2026	June 30, 2025
	Note	----- (Rupees in '000) ----- (Un-audited)	----- (Audited) -----
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	2,926,010	2,672,819
Intangible assets		44,031	42,480
Long-term loans		5,011	7,327
Long-term deposits		20,011	19,415
Deferred taxation - net		2,832	29,039
		<u>2,997,895</u>	<u>2,771,080</u>
CURRENT ASSETS			
Stock-in-trade	7	3,066,837	2,648,835
Stores and spares		30,318	25,051
Trade debts	8	1,159,949	508,617
Loans and advances		282,441	260,121
Trade deposits, prepayments and other receivables		84,310	65,558
Sales tax refundable		7,148	2,962
Taxation - net		32,185	35,671
Short-term investments	9	16,838	16,838
Cash and bank balances	10	106,602	288,605
		<u>4,786,628</u>	<u>3,852,258</u>
TOTAL ASSETS		<u><u>7,784,523</u></u>	<u><u>6,623,338</u></u>
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		<u>650,000</u>	<u>650,000</u>
Issued, subscribed and paid-up capital		458,111	458,111
Capital reserve		1,225,860	1,225,860
Revenue reserve - accumulated profit		2,351,892	1,916,579
Equity attributable to the owner's of the Holding Company		4,035,863	3,600,550
Non-controlling interest		16,350	13,984
		<u>4,052,213</u>	<u>3,614,534</u>
NON-CURRENT LIABILITIES			
Deferred liabilities		336,649	306,283
Long-term financing	11	675,425	563,510
Lease liabilities		30,862	48,347
		<u>1,042,936</u>	<u>918,140</u>
CURRENT LIABILITIES			
Trade and other liabilities	12	1,973,768	1,593,443
Short-term borrowings		338,938	169,941
Current portion of long-term financing	11	267,558	200,927
Current portion of lease liabilities		22,727	40,071
Provision for Gas Infrastructure Development Cess		85,650	85,650
Unclaimed dividends		733	632
		<u>2,689,374</u>	<u>2,090,664</u>
TOTAL LIABILITIES		<u>3,732,310</u>	<u>3,008,804</u>
CONTINGENCIES AND COMMITMENTS	13		
TOTAL EQUITY AND LIABILITIES		<u><u>7,784,523</u></u>	<u><u>6,623,338</u></u>

The annexed notes 1 to 22 form an integral part of these consolidated condensed interim financial statements.

CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

Particulars	Issued, subscribed and paid-up share capital	Reserves			Non- controlling interest	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	1,270,529	2,496,389	3,583	2,958,083
Profit after taxation	-	-	487,449	487,449	647	488,096
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	487,449	487,449	647	488,096
Transactions with the owners						
Final cash dividend @ Rs. 1.00 per share for the year ended June 30, 2024			(45,811)	(45,811)	-	(45,811)
Balance as at March 31, 2025	<u>458,111</u>	<u>1,225,860</u>	<u>1,712,167</u>	<u>2,938,027</u>	<u>4,230</u>	<u>3,400,368</u>
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	-	-	526,935	526,935	2,366	529,301
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	526,935	526,935	2,366	529,301
Transactions with the owners						
Final cash dividend @ Rs. 2.00 per share for the year ended June 30, 2025	-	-	(91,622)	(91,622)	-	(91,622)
Balance as at March 31, 2026	<u>458,111</u>	<u>1,225,860</u>	<u>2,351,892</u>	<u>3,577,752</u>	<u>16,350</u>	<u>4,052,213</u>

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CHIEF FINANCIAL OFFICER

CHIEF EXECUTIVE

DIRECTOR

MACTER INTERNATIONAL LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED MARCH 31, 2026

Nine months ended

	March 31, 2026	March 31, 2025
Note	-----	(Rupees in '000) -----

CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	17	591,735	463,433
Financial charges paid		(98,192)	(79,798)
Income tax paid		(383,764)	(194,074)
Gratuity paid		(15,131)	(6,756)
Long-term loans receipts / (extended)		2,316	(5,106)
Long-term deposits paid		(596)	(41,051)
Advance received against motor vehicles		5,291	1,605
		(490,076)	(325,180)
Net cash generated from operating activities		101,659	138,253

CASH FLOWS FROM INVESTING ACTIVITIES

Additions to property, plant & equipment		(521,970)	(688,603)
Proceeds from disposal of operating fixed asset		30,251	60,463
Additions to intangible assets		(4,160)	-
Short-term investment made		-	(16,838)
Net cash used in investing activities		(495,879)	(644,978)

CASH FLOWS FROM FINANCING ACTIVITIES

Short-term borrowings obtained		338,839	214,946
Short-term borrowings repaid		(169,842)	(30,805)
Long-term financing obtained		350,013	369,590
Long-term financing repaid		(171,467)	(95,096)
Dividend paid		(91,521)	(45,811)
Principal portion of lease liabilities paid		(43,805)	(19,291)
Net cash generated from financing activities		212,217	393,533
Net decrease in cash and cash equivalent		(182,003)	(113,192)
Cash and cash equivalents at the beginning of the period		288,605	187,673
Cash and cash equivalents at the end of the period		106,602	74,481

The annexed notes 1 to 22 form an integral part of these consolidated condensed interim financial statements.

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