

Pak Agro Packaging Limited
Statement of Financial Position as at March 31, 2026

		09 Month Ended		
		March 2026	March 2025	June 2025
		(Rupees)	(Rupees)	(Rupees)
Equity and liabilities				
Share capital and reserves				
Share capital	6	200,000,000	200,000,000	200,000,000
Reserves	7	107,283,257	107,283,257	107,283,257
Revenue reserves				
Unappropriated profit		168,113,294	139,409,395	136,654,174
		<u>475,396,551</u>	<u>446,692,652</u>	<u>443,937,431</u>
Non-current liabilities				
Obligation against assets subject to finance lease	8	57,733,014	60,377,446	57,733,014
Term Finance		77,683,262	-	-
Deferred taxation	9	54,346,263	53,741,807	60,428,941
Payable against vehicle		-	-	1,604,860
Employees' gratuity fund	10	4,213,846	2,495,802	4,213,846
		<u>193,976,385</u>	<u>116,615,055</u>	<u>123,980,661</u>
Current liabilities				
Short term borrowings	11	102,124,080	79,996,004	79,011,004
Current maturity of long term liabilities	12	9,682,375	28,039,723	25,785,390
Accrued and other liabilities	13	16,938,214	33,216,508	24,685,085
Taxation - Net	21	2,490,313	16,139	2,513,823
		<u>131,234,982</u>	<u>141,268,374</u>	<u>131,995,302</u>
Contingencies and commitments	14	-	-	-
Total equity & liabilities		<u>800,607,919</u>	<u>704,576,081</u>	<u>699,913,394</u>
Property and assets				
Non-current assets				
Property, plant and equipment	15	427,471,503	480,979,685	468,966,112
Long term deposits	16	33,031,435	32,242,390	33,031,435
Current assets				
Stock in trade	17	233,307,868	141,725,628	120,360,765
Advances, deposits and other receivables	18	80,520,196	27,411,999	19,256,678
Refund due from government	19	14,604,848	-	33,933,631
Prepayments	20	2,033,466	3,114,013	4,026,863
Cash and bank balances	22	9,638,602	19,102,365	20,337,910
		<u>340,104,981</u>	<u>191,354,006</u>	<u>197,915,847</u>
Total assets		<u>800,607,919</u>	<u>704,576,081</u>	<u>699,913,394</u>

The annexed notes 1 to 34 form an integral part of these financial statements.


Chief Financial Officer


Director


Chief Executive

Pak Agro Packaging Limited
Statement of Profit or Loss
For the period ended March 31, 2026

		09 Month Ended		
	Note	March 2026 (Rupees)	March 2025 (Rupees)	June 2025 (Rupees)
Sales	23	725,127,907	736,531,641	858,693,123
Cost of sales	24	648,130,017	643,171,480	739,137,239
Gross profit		<u>76,997,890</u>	<u>93,360,161</u>	<u>119,555,884</u>
Operating expenses				
Administrative	25	17,243,404	22,003,328	26,050,372
Selling and distribution	26	630,627	441,830	388,430
		<u>17,874,031</u>	<u>22,445,158</u>	<u>26,438,802</u>
Profit from operations		<u>59,123,859</u>	<u>70,915,003</u>	<u>93,117,082</u>
Financial expenses	27	15,750,678	16,258,044	25,370,546
Other charges	28	4,437,027	4,893,135	6,953,855
		<u>20,187,705</u>	<u>21,151,180</u>	<u>32,324,401</u>
		38,936,154	49,763,823	60,792,681
Other income		7,429,883	-	-
Profit for the year before taxation		<u>46,366,037</u>	<u>49,763,823</u>	<u>60,792,681</u>
Taxation	29	11,705,167	14,431,509	28,858,072
Profit for the year		<u><u>34,660,870</u></u>	<u><u>35,332,314</u></u>	<u><u>31,934,609</u></u>
Basic and diluted earnings per share (PKR)		<u>1.73</u>	<u>1.77</u>	<u>1.60</u>

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