PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

FORM-7
Ref: PABC/FS-26C
Date: 20/08/2026

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

Subject: Financial Results for the Six Months ended on June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held virtually on August 20, 2026 at 01:00 p.m. recommended the following:

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

The financial results of the Company for the six months ended on 30-Jun-2026 are annexed, comprising of:

1. Statement of Profit and Loss for the six months ended 30-06-2026
2. Statement of Financial position as at 30-06-2026
3. Statement of Changes in Equity for the six months ended 30-06-2026
4. Statement of Cashflow for the six months ended 30-06-2026

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

The Company shall be transmitted quarterly report through PUCARS in due time.

Yours sincerely,

For Pakistan Aluminium Beverage Cans Limited

Sohail Akhtar Gogal
Company Secretary

Pakistan Aluminium Beverage Cans Limited
Company Secretary

CC: Executive Director / HOD
Off site-II Department, Supervision Division
Securities and Exchange Commission of Pakistan
63, NIC Building, Jinnah Avenue, Blue Area, Islamabad

PABC

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

ANNEXURE

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Half year ended		Quarter ended	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
	(Rupees)			
Sales - net	**7,594,020,858**	13,544,291,212	**3,814,163,281**	8,894,522,344
Cost of sales	**(4,639,524,464)**	(8,817,136,538)	**(2,231,958,832)**	(5,612,307,217)
Gross profit	**2,954,496,394**	4,727,154,674	**1,582,204,450**	3,282,215,127
Selling and distribution expenses	**(259,046,506)**	(691,523,371)	**(152,800,039)**	(455,966,849)
Administrative expenses	**(323,041,167)**	(370,618,271)	**(159,415,493)**	(184,261,634)
Other expenses	**(274,616,258)**	(392,419,957)	**(131,701,643)**	(262,534,674)
	(856,703,931)	(1,454,561,599)	**(443,917,175)**	(902,763,157)
Operating profit	**2,097,792,463**	3,272,593,075	**1,138,287,275**	2,379,451,970
Other income	**1,097,154,021**	1,061,155,129	**512,112,970**	476,094,453
	3,194,946,484	4,333,748,204	**1,650,400,245**	2,855,546,423
Finance cost	**(328,749,832)**	(418,383,793)	**(172,879,277)**	(217,665,747)
Profit before income tax	**2,866,196,652**	3,915,364,411	**1,477,520,968**	2,637,880,676
Taxation	**(11,328,917)**	(24,158,709)	**(11,328,917)**	(24,158,709)
Profit for the period	**2,854,867,735**	3,891,205,702	**1,466,192,051**	2,613,721,967
Earning per share - basic and dilut	**7.91**	10.78	**4.06**	7.24

Pakistan Aluminium Beverage Cans Limited
Company Secretary

Registered Office: PHA Flat No.04, Block No.12, G-8 / 4, Islamabad, Pakistan. Tel: +92 51 2288746 - 47
Main Office: 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad - 38000,- Pakistan. Ph: +92 41 8731364

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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Un-Audited June 30, 2026	Audited December 31, 2025
EQUITY AND LIABILITIES	---------- (Rupees)	----------
Share Capital And Reserves		
Authorised share capital		
400,000,000 ordinary shares of Rs.10 each	4,000,000,000	4,000,000,000
Issued, subscribed and paid-up capital		
361,108,254 ordinary shares of Rs. 10 each	3,611,082,540	3,611,082,540
Capital reserve - Share premium	810,040,795	810,040,795
Unappropriated profit	20,389,581,399	17,534,713,664
	24,810,704,734	21,955,836,999
Non-Current Liabilities		
Long term financing - secured	839,752,281	1,010,109,764
Deferred tax liability	1,525,884,139	1,515,493,322
	2,365,636,420	2,525,603,086
Current Liabilities		
Trade and other payables	4,983,845,459	4,855,216,197
Accrued finance cost	88,733,127	87,221,108
Short-term borrowings - secured	6,125,339,960	9,691,015,467
Unclaimed dividend	369,099	369,099
Current portion of long term financing	349,269,888	323,182,955
	11,547,557,533	14,957,004,826
CONTINGENCIES AND COMMITMENTS	-	-
	38,723,898,687	39,438,444,911
ASSETS		
Non-Current Assets		
Property, plant and equipment	6,942,963,888	7,226,445,884
Intangible assets	6,926,605	8,658,164
Long term investments	2,137,546,592	1,602,111,493
Long term loans	-	279,467
Long term deposits	4,452,620	4,452,620
	9,091,889,705	8,841,947,628
Current Assets		
Stores and spares	1,247,934,682	1,172,042,613
Stock in trade	5,373,447,904	5,631,112,363
Trade debts	1,329,243,915	710,069,575
Advances, deposits, prepayments and other receivables	65,904,066	337,361,207
Accrued Income	64,695,857	161,586,529
Income tax refundable	78,047,556	75,650,625
Short-term investments	18,458,435,587	19,954,073,507
Current maturity of long term investment	40,000	40,000
Cash and bank balances	3,014,259,415	2,554,560,864
	29,632,008,982	30,596,497,283
	38,723,898,687	39,438,444,911

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Share Capital	Capital reserve - Share Premium	Unappropriated Profit	Total Reserves	Total Equity
	----------	----------	Rupees	----------	----------
Balance as at December 31, 2024 - (Audited)	3,611,082,540	810,040,795	12,318,531,782	13,128,572,577	16,739,655,117
Total comprehensive income for half year ended June 30, 2025					
Profit for the period	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Other comprehensive income	-	-	-	-	-
	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Balance as at June 30, 2025 (Un-audited)	3,611,082,540	810,040,795	16,209,737,484	17,019,778,279	20,630,860,819
Balance as at December 31, 2025 - (Audited)	**3,611,082,540**	**810,040,795**	**17,534,713,664**	**18,344,754,459**	**21,955,836,999**
Total comprehensive income for half year ended June 30, 2026					
Profit for the period	-	-	2,854,867,735	2,854,867,735	2,854,867,735
Other comprehensive income	-	-	-	-	-
	-	-	2,854,867,735	2,854,867,735	2,854,867,735
Balance as at June 30, 2026 (Un-audited)	3,611,082,540	810,040,795	20,389,581,399	21,199,622,194	24,810,704,734

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Un-Audited	
	Half year ended	
	June 30, 2026	June 30, 2025
	----------- (Rupees)	-----------
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	2,866,196,652	3,915,364,411
Adjustments for:		
Depreciation on property, plant and equipment	295,609,457	289,915,062
Amortization of intangible assets	1,731,559	-
Income on short term investments and bank deposits	(1,097,154,021)	(1,061,155,129)
Liabilities written back	(9,563,206)	(13,262,919)
Loss on disposal of property, plant and equipments	-	1,845,890
Finance cost	328,749,832	418,383,793
	2,385,570,273	3,551,091,108
(Increases) / decrease in cash flow due to working capital changes:		
Stores and spares	(75,892,069)	(136,775,426)
Stock in trade	257,664,459	(3,533,267,738)
Trade debts	(619,174,340)	(640,588,533)
Advances, deposits, prepayments and other receivables	271,457,141	(235,764,353)
Trade and other payables	138,192,468	2,370,650,683
	(27,752,341)	(2,175,745,367)
Cash generated from operations	2,357,817,932	1,375,345,741
Adjustments for:		
Finance cost paid	(327,237,813)	(371,106,201)
Long term deposits - net	-	(945,000)
Long term loans - net decrease	279,467	6,700,000
Income tax paid	(3,335,031)	(5,566,025)
	(330,293,377)	(370,917,226)
Net cash generated from operating activities	2,027,524,555	1,004,428,515
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(12,127,461)	(67,590,040)
Proceeds from disposal of property, plant and equipment	-	11,500,000
Increase in short term investments - net	1,495,637,920	(942,136,226)
Income on investment and deposits received	1,194,044,693	1,073,943,941
(Decrease) / increase in long term investments	(535,435,099)	20,000
Net cash generated from investing activities	2,142,120,053	75,737,675
CASH FLOWS FROM FINANCING ACTIVITIES		
Net decrease in long term financing - secured	(144,270,550)	(180,322,378)
Net decrease in short term borrowing	(3,430,696,800)	(49,421,368)
Dividends paid	-	(30,463)
Net cash used in financing activities	(3,574,967,350)	(229,774,209)
Net increase in cash and cash equivalents	594,677,258	850,391,981
Cash and cash equivalent at the beginning of the period	1,539,183,907	3,038,138,001
Cash and cash equivalent at the end of the period	2,133,861,165	3,888,529,982

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

DISCLOSURE FORM
IN TERMS OF SECTION 96 & 131 OF THE SECURITIES ACT, 2015

Name of the Company	Pakistan Aluminium Beverages Cans Limited
Date of report (Date of earliest event reported if applicable)	20-08-2026
Registered Office	Flat No. 04, Block No. 12, G-8/4, Islamabad
Contact Information	Company Secretary Plot No. 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad

Disclosure of inside information by Listed Company in terms of Section 96 & 131 of the Securities Act, 2015.

The Board of Directors of Pakistan Aluminium Beverages Cans Limited in their meeting held virtually on August 20, 2026 at 01:00 pm (PST) recommended the following:

(i) CASH DIVIDEND **NIL**

And/or

(ii) BONUS SHARES **NIL**

And/or

(iii) RIGHT SHARES **NIL**

And/or

(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION **NIL**

And/or

(v) ANY OTHER PRICE-SENSITIVE INFORMATION

THE FINANCIAL RESULTS OF THE COMPANY:

The financial results of the Company for the six months ended on 30-Jun-2026 are annexed, comprising of:

1. Statement of Profit and Loss for the six months ended 30-06-2026
2. Statement of Financial position as at 30-06-2026
3. Statement of Changes in Equity for the six months ended 30-06-2026
4. Statement of Cashflow for the six months ended 30-06-2026

Pakistan Aluminium Beverage Cans Limited
Company Secretary

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

In case of the company, pursuant to the requirements of the Section 96 & 131 of the Securities Act, 2015 the company has duly caused this form/statement to be signed on its behalf by the undersigned hereunto duly authorized.

Sohail Akhtar Gogal
Company Secretary

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

ANNEXURE

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Half year ended		Quarter ended	
	June 30, 2026	June 30, 2025	**June 30, 2026**	June 30, 2025
	(Rupees)			
Sales - net	**7,594,020,858**	13,544,291,212	**3,814,163,281**	8,894,522,344
Cost of sales	**(4,639,524,464)**	(8,817,136,538)	**(2,231,958,832)**	(5,612,307,217)
Gross profit	**2,954,496,394**	4,727,154,674	**1,582,204,450**	3,282,215,127
Selling and distribution expenses	**(259,046,506)**	(691,523,371)	**(152,800,039)**	(455,966,849)
Administrative expenses	**(323,041,167)**	(370,618,271)	**(159,415,493)**	(184,261,634)
Other expenses	**(274,616,258)**	(392,419,957)	**(131,701,643)**	(262,534,674)
	(856,703,931)	(1,454,561,599)	**(443,917,175)**	(902,763,157)
Operating profit	**2,097,792,463**	3,272,593,075	**1,138,287,275**	2,379,451,970
Other income	**1,097,154,021**	1,061,155,129	**512,112,970**	476,094,453
	3,194,946,484	4,333,748,204	**1,650,400,245**	2,855,546,423
Finance cost	**(328,749,832)**	(418,383,793)	**(172,879,277)**	(217,665,747)
Profit before income tax	**2,866,196,652**	3,915,364,411	**1,477,520,968**	2,637,880,676
Taxation	**(11,328,917)**	(24,158,709)	**(11,328,917)**	(24,158,709)
Profit for the period	**2,854,867,735**	3,891,205,702	**1,466,192,051**	2,613,721,967
Earning per share - basic and dilut	**7.91**	10.78	**4.06**	7.24

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Un-Audited June 30, 2026	Audited December 31, 2025
	---------- (Rupees)	----------
EQUITY AND LIABILITIES		
Share Capital And Reserves		
Authorised share capital		
400,000,000 ordinary shares of Rs.10 each	4,000,000,000	4,000,000,000
Issued, subscribed and paid-up capital		
361,108,254 ordinary shares of Rs. 10 each	3,611,082,540	3,611,082,540
Capital reserve - Share premium	810,040,795	810,040,795
Unappropriated profit	20,389,581,399	17,534,713,664
	24,810,704,734	21,955,836,999
Non-Current Liabilities		
Long term financing - secured	839,752,281	1,010,109,764
Deferred tax liability	1,525,884,139	1,515,493,322
	2,365,636,420	2,525,603,086
Current Liabilities		
Trade and other payables	4,983,845,459	4,855,216,197
Accrued finance cost	88,733,127	87,221,108
Short-term borrowings - secured	6,125,339,960	9,691,015,467
Unclaimed dividend	369,099	369,099
Current portion of long term financing	349,269,888	323,182,955
	11,547,557,533	14,957,004,826
CONTINGENCIES AND COMMITMENTS	-	-
	38,723,898,687	39,438,444,911
ASSETS		
Non-Current Assets		
Property, plant and equipment	6,942,963,888	7,226,445,884
Intangible assets	6,926,605	8,658,164
Long term investments	2,137,546,592	1,602,111,493
Long term loans	-	279,467
Long term deposits	4,452,620	4,452,620
	9,091,889,705	8,841,947,628
Current Assets		
Stores and spares	1,247,934,682	1,172,042,613
Stock in trade	5,373,447,904	5,631,112,363
Trade debts	1,329,243,915	710,069,575
Advances, deposits, prepayments and other receivables	65,904,066	337,361,207
Accrued Income	64,695,857	161,586,529
Income tax refundable	78,047,556	75,650,625
Short-term investments	18,458,435,587	19,954,073,507
Current maturity of long term investment	40,000	40,000
Cash and bank balances	3,014,259,415	2,554,560,864
	29,632,008,982	30,596,497,283
	38,723,898,687	39,438,444,911

Pakistan Aluminium Beverage Cans Limited
Company Secretary

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PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Share Capital	Capital reserve - Share Premium	Unappropriated Profit	Total Reserves	Total Equity
	----- Rupees -----				
Balance as at December 31, 2024 - (Audited)	3,611,082,540	810,040,795	12,318,531,782	13,128,572,577	16,739,655,117
Total comprehensive income					
for half year ended June 30, 2025					
Profit for the period	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Other comprehensive income	-	-	-	-	-
	-	-	3,891,205,702	3,891,205,702	3,891,205,702
Balance as at June 30, 2025 (Un-audited)	3,611,082,540	810,040,795	16,209,737,484	17,019,778,279	20,630,860,819
Balance as at December 31, 2025 - (Audited)	**3,611,082,540**	**810,040,795**	**17,534,713,664**	**18,344,754,459**	**21,955,836,999**
Total comprehensive income					
for half year ended June 30, 2026					
Profit for the period	-	-	**2,854,867,735**	**2,854,867,735**	**2,854,867,735**
Other comprehensive income	-	-	-	-	-
	-	-	**2,854,867,735**	**2,854,867,735**	**2,854,867,735**
Balance as at June 30, 2026 (Un-audited)	**3,611,082,540**	**810,040,795**	**20,389,581,399**	**21,199,622,194**	**24,810,704,734**

Pakistan Aluminium Beverage Cans Limited
Company Secretary

PABC

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED JUNE 30, 2026

	Un-Audited	
	Half year ended	
	June 30, 2026	June 30, 2025
	---------- (Rupees) ----------	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income tax	2,866,196,652	3,915,364,411
Adjustments for:		
Depreciation on property, plant and equipment	295,609,457	289,915,062
Amortization of intangible assets	1,731,559	-
Income on short term investments and bank deposits	(1,097,154,021)	(1,061,155,129)
Liabilities written back	(9,563,206)	(13,262,919)
Loss on disposal of property, plant and equipments	-	1,845,890
Finance cost	328,749,832	418,383,793
	2,385,570,273	3,551,091,108
(Increases) / decrease in cash flow due to working capital changes:		
Stores and spares	(75,892,069)	(136,775,426)
Stock in trade	257,664,459	(3,533,267,738)
Trade debts	(619,174,340)	(640,588,533)
Advances, deposits, prepayments and other receivables	271,457,141	(235,764,353)
Trade and other payables	138,192,468	2,370,650,683
	(27,752,341)	(2,175,745,367)
Cash generated from operations	2,357,817,932	1,375,345,741
Adjustments for:		
Finance cost paid	(327,237,813)	(371,106,201)
Long term deposits - net	-	(945,000)
Long term loans - net decrease	279,467	6,700,000
Income tax paid	(3,335,031)	(5,566,025)
	(330,293,377)	(370,917,226)
Net cash generated from operating activities	2,027,524,555	1,004,428,515
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(12,127,461)	(67,590,040)
Proceeds from disposal of property, plant and equipment	-	11,500,000
Increase in short term investments - net	1,495,637,920	(942,136,226)
Income on investment and deposits received	1,194,044,693	1,073,943,941
(Decrease) / increase in long term investments	(535,435,099)	20,000
Net cash generated from investing activities	2,142,120,053	75,737,675
CASH FLOWS FROM FINANCING ACTIVITIES		
Net decrease in long term financing - secured	(144,270,550)	(180,322,378)
Net decrease in short term borrowing	(3,430,696,800)	(49,421,368)
Dividends paid	-	(30,463)
Net cash used in financing activities	(3,574,967,350)	(229,774,209)
Net increase in cash and cash equivalents	594,677,258	850,391,981
Cash and cash equivalent at the beginning of the period	1,539,183,907	3,038,138,001
Cash and cash equivalent at the end of the period	2,133,861,165	3,888,529,982

Aluminium Beverage Cans Limited
Company Secretary