FORM 3

September 01, 2026

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

Subject: Financial Results for the Year Ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on **September 01, 2026** at **04:30 PM** 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) PRICE-SENSITIVE INFORMATION

Mr. Fahad Munshi has resigned from the Board of Directors of Macpac Films Limited with immediate effect due to his professional commitments.

The Board has appointed Ms. Semeen Akhter for the remainder of the term to fill the casual vacancy created by the aforesaid resignation.

Ms. Semeen is a global business and technology leader with over 25 years of diversified experience across the energy, infrastructure, FMCG, and industrial sectors.

Semeen has spent over 22 years in global technology and business leadership roles in Europe, the Middle East, Africa and Latin America. She brings deep technology expertise in Digital Twins, Industrial IoT, Artificial Intelligence, and Digital Transformation, having led large-scale technology and innovation programmes across multiple global organizations.

The Board of Directors of Macpac Films Limited wishes to place on record its appreciation for the contribution made by Mr. Fahad Munshi and welcomes Ms. Semeen Akhter on the Board of the Company.

The Company is in the process of fulfilling the legal and regulatory formalities in this respect.

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REGISTERED OFFICE: 44-C, Block-6, P.E.C.H.S., Main Razi Road, Karachi-Pakistan.
REGIONAL OFFICE: Room# 21, 2nd Floor, Lahore Center, Gulberg Lahore-Pakistan.

MACPAC FILMS ltd.

The financial statements of the Company are attached.

The Annual General Meeting will be held on **Tuesday**, **October 27, 2026** at **10:30 AM** at **Karachi**

The share transfer books of the Company will be closed from **October 20, 2026 to October 27, 2026** **(**both days inclusive). Transfers received at the CDC Registrar Services Limited, CDC House, 99-B, Block-B, S.M.C.H.S., Main Shahrah-e-Faisal, Karachi at the close of business on **October 19, 2026** will be treated in time to determine entitlement to attend the Annual General Meeting.

The Annual Financial Statements (Annual Report) of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours Sincerely,

Aquil A. Khan
Company Secretary

MACPAC Films Limited
Statement of Financial Position
As at June 30, 2026

	Note	2026	2025
		(Rupees)	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	9	2,511,208,215	2,358,472,441
Intangible assets	10	9,334,444	13,501,671
Long-term deposits	11	32,175,100	29,516,490
		2,552,717,759	2,401,490,602
CURRENT ASSETS			
Inventories	12	1,394,533,016	1,235,718,099
Stores and spares		156,049,580	120,313,493
Trade receivables - net	13	1,452,841,599	1,025,180,289
Loans and advances	14	110,767,100	35,718,329
Short-term deposits, prepayments and other receivables	15	155,381,782	152,820,721
Taxation - net	16	229,177,534	184,120,839
Short term investment	17	48,524,062	48,524,062
Cash and bank balances	18	189,120,174	65,091,237
		3,736,394,847	2,867,487,069
TOTAL ASSETS		6,289,112,606	5,268,977,671
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
AUTHORISED SHARE CAPITAL			
70,000,000 (June 30, 2025: 70,000,000) ordinary shares of Rs.10/- each		700,000,000	700,000,000
Issued, subscribed and paid-up capital	19	593,011,500	593,011,500
Share premium	20	173,566,620	173,566,620
Revenue reserves	20	745,042,437	654,990,615
Surplus on revaluation of property, plant and equipment	20	823,040,000	823,040,000
		2,334,660,557	2,244,608,735
NON-CURRENT LIABILITIES			
Diminishing musharika arrangement	21	153,804,066	204,769,570
Lease liabilities	22	59,193,238	36,878,962
Deferred tax liability	23	95,375,770	111,109,528
Employee benefits obligations	24	237,676,887	183,756,913
		546,049,961	536,514,973
CURRENT LIABILITIES			
Trade and other payables	25	2,303,455,207	1,555,757,833
Contract liabilities	26	101,121,498	172,942,125
Short-term borrowings - secured	27	681,494,191	472,647,025
Unclaimed dividend		1,371,135	1,569,189
Current portion of liabilities	28	320,960,057	284,937,791
		3,408,402,088	2,487,853,963
TOTAL LIABILITIES		3,954,452,049	3,024,368,936
CONTINGENCIES AND COMMITMENTS	29		
TOTAL EQUITY AND LIABILITIES		6,289,112,606	5,268,977,671

MACPAC FILMS LTD. KARACHI

The annexed notes from 1 to 51 form an integral part of these financial statements.

Chief Executive Officer   Director   Chief Financial Officer

MACPAC Films Limited
Statement of Profit or Loss
For the year ended June 30, 2026

	Note	2026	2025
		(Rupees)	
Revenue from contracts with customers - net	30	**6,725,593,866**	5,994,617,391
Cost of sales	31	**(5,778,574,962)**	(5,312,319,539)
Gross profit		947,018,904	682,297,852
Administrative expenses	32	**(462,841,960)**	(367,410,672)
Marketing and distribution expenses	33	**(222,129,470)**	(176,265,711)
Other operating expenses	34	**(14,394,889)**	(21,989,492)
Impairment (charge) / reversal on trade receivables	13.1	**(6,063,446)**	21,135,569
Operating profit		241,589,139	137,767,546
Finance costs	35	**(138,273,604)**	(109,624,271)
Other income	36	**105,776,527**	87,433,603
Profit before income taxes and levies		209,092,062	115,576,878
Taxation - levies	37	**(13,590,005)**	(48,754,100)
Profit before income taxes		195,502,057	66,822,778
Taxation - income taxes	37	**(64,809,433)**	18,461,056
Profit after taxation		130,692,624	85,283,834
Earnings per share - basic and diluted	38	2.20	1.44

MAC PAC FILMS LTD. KARACHI

The annexed notes from 1 to 51 form an integral part of these financial statements.

Chief Executive Officer	**Director**	**Chief Financial Officer**

MACPAC Films Limited

Statement of Comprehensive Income

For the year ended June 30, 2026

	Note	2026	2025
		(Rupees)	
Profit after taxation		130,692,624	85,283,834
Other comprehensive (loss) / income			
Item that will not be subsequently reclassified to profit or loss			
Re-measurement loss on defined benefit obligation	24.2	(15,479,193)	(5,543,202)
Related tax		4,488,966	2,023,269
		(10,990,227)	(3,519,933)
Total comprehensive income for the year		119,702,397	81,763,901

The annexed notes from 1 to 51 form an integral part of these financial statements.

MACPAC FILMS LTD. KARACHI

Chief Executive Officer

Director

Chief Financial Officer

MACPAC Films Limited
Statement of Changes in Equity
For the year ended June 30, 2026

		Reserves				
		Capital reserves		Revenue reserve	Total	
	Issued, subscribed and paid - up capital	Share premium	Surplus on revaluation of property, plant and equipment	Unappropriated profit	Total reserves	Total equity
	(Rupees)					
Balance as at July 01, 2024	593,011,500	173,566,620	823,040,000	647,353,151	1,643,959,771	2,236,971,271
Profit for the year	-	-	-	85,283,834	85,283,834	85,283,834
Other comprehensive loss for the year	-	-	-	(3,519,933)	(3,519,933)	(3,519,933)
	-	-	-	81,763,901	81,763,901	81,763,901
Transaction with owners:						
Final cash dividend for the year ended June 30, 2024 at the rate of Rs. 1.25 per share	-	-	-	(74,126,437)	(74,126,437)	(74,126,437)
Balance as at June 30, 2025	593,011,500	173,566,620	823,040,000	654,990,615	1,651,597,235	2,244,608,735
Balance as at July 01, 2025	**593,011,500**	**173,566,620**	**823,040,000**	**654,990,615**	**1,651,597,235**	**2,244,608,735**
Profit for the year	-	-	-	**130,692,624**	**130,692,624**	**130,692,624**
Other comprehensive loss for the year	-	-	-	**(10,990,227)**	**(10,990,227)**	**(10,990,227)**
	-	-	-	**119,702,397**	**119,702,397**	**119,702,397**
Transaction with owners:						
Final cash dividend for the year ended June 30, 2025 at the rate of Rs. 0.5 per share	-	-	-	**(29,650,575)**	**(29,650,575)**	**(29,650,575)**
Balance as at June 30, 2026	593,011,500	173,566,620	823,040,000	745,042,437	1,741,649,057	2,334,660,557

The annexed notes from 1 to 51 form an integral part of these financial statements.

MAC PAC FILMS LTD. KARACHI

Chief Executive Officer

Director

Chief Financial Officer

MACPAC Films Limited
Statement of Cash Flows
For the year ended June 30, 2026

	Note	2026	2025
		(Rupees)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operating activities	41	592,856,015	298,603,637
Long term deposit paid		(2,658,610)	-
Taxes paid		(134,700,925)	(213,998,659)
Gratuity paid	24.2	(24,304,609)	(16,424,686)
Finance costs paid		(160,033,551)	(83,848,502)
Net cash generated from / (used in) operating activities		271,158,320	(15,668,210)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed assets expenditure		(274,322,838)	(67,837,364)
Proceeds from disposal of fixed assets		21,117,485	28,046,892
Investment in term deposit receipts		-	(38,000,000)
Net cash used in investing activities		(253,205,353)	(77,790,472)
CASH FLOWS FROM FINANCING ACTIVITIES			
Short-term borrowings - proceeds		2,242,959,809	1,959,952,452
Short-term borrowings - repayments		(2,036,042,591)	(1,823,878,428)
Repayment of diminishing musharika		(36,347,872)	(31,545,878)
Payment of lease liabilities	22.1	(34,644,747)	(18,805,041)
Dividend paid		(29,848,629)	(73,766,538)
Net cash generated from financing activities		106,075,970	11,956,567
Net increase / (decrease) in cash and cash equivalents		124,028,937	(81,502,115)
Cash and cash equivalents at beginning of the year		65,091,237	146,593,352
Cash and cash equivalents at end of the year	18.2	189,120,174	65,091,237

The annexed notes from 1 to 51 form an integral part of these financial statements.

MACPAC FILMS LTD KARACHI

Chief Executive Officer | Director | Chief Financial Officer