

30, September, 2026

The General Manager,
Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock exchange road, Kalachi

SUBJECT: FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026.

Dear Sir,

We have to inform you that the Board Directors Of the Company in their meeting held on Wednesday, 30 September 2026 at 02:00 P.M. at CG House, 7C, 21st Commercial Street, Phase-II, Extension DHA, Karachi and via Video link.

1. CASH DIVIDEND

The Board of Directors has recommended final cash dividend for the year ended June 30, 2026, i.e. Re. 0.50 per share (25%). This is in addition to the interim cash dividends already declared and paid during the year at Re. 0.40 per share, i.e. 20%.

2. BONUS SHARES	NIL
3. RIGHT SHARES	NIL
4. ANY OTHER ENTITLEMENT / CORPORATION ACT	NIL
5. ANY OTHER PRICE SENSITIVE INFORMATION	NIL

The Financial Results of the Company for the year ended June 30, 2026 are attached herewith as **"ANNEXURE-A"**

The Annual General Meeting of the Company will be held on Monday, October 26, 2026 at 11:00 AM at Karachi, as well as through Video Conference facility may do so.

The recommended entitlement will be paid to the shareholders whose names will appear in the Register of Members on Monday, October 19, 2026.

The share transfer books of the Company will remain closed from October 19, 2026 to October 26, 2026 (both days inclusive). Transfers received at the office of Share Registrar (**M/s. CDC Share Registrar Services Limited**) CDC House, Shahrah-e-Faisal, Karachi by the close of business on 19 October 2026, will be considered in time for the purpose of the entitlement of shareholders to cash dividend and to attend and vote at the AGM.




Registered Office & Factory:
92, S.I.T.E, Karachi-75700, Pakistan.
0211-22575701, 22572055, 22581307

Sales & Marketing Office:
2nd Floor, C.G. House, 7-C, 21st Commercial Street,
Phase-II Ext., D.H.A., Karachi-75500 Pakistan.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Thanking You,

For and on behalf of AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED



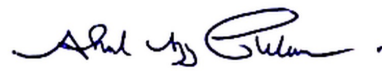
Adnan Owais
Company Secretary

ANNEXURE - A

AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026 Rupees	2025
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	1,665,379,036	1,597,669,584
Capital work in progress	7	6,304,700	18,188,304
Intangible assets	8	17,766,524	-
Long term loans	9	2,846,553	6,576,241
Long term deposits	10	21,201,498	16,813,862
Deferred taxation- net	11	25,877,073	36,883,099
		<u>1,739,375,384</u>	<u>1,676,131,090</u>
CURRENT ASSETS			
Stores and spares		13,220,395	9,006,603
Stock-in-trade	12	3,064,972,702	3,919,577,769
Trade debts	13	2,641,947,688	2,256,454,705
Short term investments	14	99,583,277	58,782,172
Loans and advances	15	79,107,179	41,231,504
Short term deposits and prepayments	16	73,843,738	62,260,642
Other receivables	17	62,048,922	125,059,757
Taxation - net	18	5,315,225	79,202,137
Tax refunds due from government	19	250,684,465	186,980,379
Cash and bank balances	20	336,356,094	150,817,468
		<u>6,627,079,685</u>	<u>6,889,373,135</u>
		<u>8,366,455,069</u>	<u>8,565,504,226</u>
TOTAL ASSETS			
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital	21	<u>1,250,000,000</u>	<u>1,000,000,000</u>
Issued, subscribed and paid-up capital	22	657,894,800	657,894,800
Capital reserve			
Share premium		541,579,164	541,579,164
Surplus on revaluation of property	23	<u>865,712,198</u>	<u>805,632,206</u>
		1,407,291,362	1,347,211,370
Revenue reserve			
Unappropriated profit		2,373,701,791	1,699,753,668
		<u>4,438,387,953</u>	<u>3,704,859,838</u>
NON - CURRENT LIABILITIES			
Lease liabilities against assets subject to finance lease	25	<u>55,684,373</u>	<u>52,433,707</u>
Staff retirement benefits	26	<u>124,052,282</u>	<u>97,687,840</u>
		179,736,655	150,121,547
CURRENT LIABILITIES			
Trade and other payables	27	<u>2,036,174,559</u>	<u>2,786,852,144</u>
Markup accrued	28	14,483,575	16,003,825
Short term borrowings	29	1,677,265,067	1,859,638,467
Current portion of :			
- Long term loan	24	-	30,000,004
- Lease liabilities against assets subject to finance lease	25	19,907,260	18,028,401
		<u>3,747,830,461</u>	<u>4,710,522,841</u>
		<u>8,366,455,069</u>	<u>8,565,504,226</u>
TOTAL EQUITY AND LIABILITIES			
CONTINGENCIES AND COMMITMENTS	30		

The annexed notes from 1 to 53 form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

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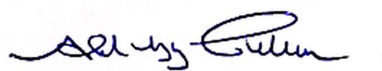


AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
STATEMENT OF PROFIT OR LOSS
AS AT JUNE 30, 2026

	Note	2026 ----- Rupees -----	2025
Sales - net	31	19,933,390,475	18,072,250,541
Cost of sales	32	(16,656,029,629)	(15,478,990,682)
Gross profit		3,277,360,846	2,593,259,859
Administrative expenses	33	(286,432,833)	(243,255,100)
Selling and distribution expenses	34	(1,453,389,163)	(1,143,828,124)
Other charges	35	(119,138,979)	(71,343,156)
		(1,858,960,975)	(1,458,426,380)
Operating profit		1,418,399,871	1,134,833,479
Finance cost	36	(199,338,425)	(448,552,906)
		1,219,061,446	686,280,573
Other income	37	32,421,249	239,382,926
Profit before levy and taxation		1,251,482,695	925,663,499
Taxation	38	(375,908,953)	(368,500,399)
Profit for the year		875,573,742	557,163,100
			(Restated)
Earnings per share – basic and diluted (Rupees)	39	2.66	1.69

The annexed notes from 1 to 53 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER


DIRECTOR

AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	----- Rupees -----	
Profit for the year		875,573,742	557,163,100
Other comprehensive income			
- Item that will not be reclassified to profit or loss			
Remeasurement loss of defined benefit obligation	26.1	(9,932,354)	(3,389,327)
Impact of deferred tax		2,880,383	982,905
Surplus on revaluation of property	23	88,556,034	155,000,000
Impact of deferred tax		(25,681,250)	-
		55,822,813	152,593,578
Total comprehensive income for the year		931,396,555	709,756,678

The annexed notes from 1 to 53 form an integral part of these financial statements.

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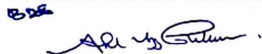
CHIEF EXECUTIVE OFFICER

[Signature]
DIRECTOR

AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	Capital Reserve		Revenue Reserve	Total
	Issued, subscribed and paid-up capital	Share premium	Surplus on Revaluation of property	Unappropriated profit	
	Rupees				
Balance as at July 01, 2025	657,894,800	541,579,164	653,601,567	1,192,815,730	3,045,891,261
Total comprehensive income for the year					
Profit for the year	-	-	-	557,163,100	557,163,100
Remeasurement of defined benefit liability - net of tax	-	-	-	2,406,422	2,406,422
Surplus on revaluation of property - net of tax	-	-	155,000,000	-	155,000,000
	-	-	155,000,000	559,569,522	714,569,522
Transferred from surplus on revaluation of property on account of incremental depreciation - net of tax	-	-	(2,969,361)	-	(2,969,361)
Transactions with owners :					
Final cash dividend for the year ended June 30, 2024 @ Rs. 3 per ordinary share	-	-	-	(19,736,844)	(19,736,844)
Interim cash dividend for the year ended June 30, 2025 @ Rs. 5 per ordinary share	-	-	-	(32,894,740)	(32,894,740)
Balance as at June 30, 2025	657,894,800	541,579,164	805,632,206	1,699,753,668	3,704,859,838
Total comprehensive income for the year					
Profit for the year	-	-	-	875,573,742	875,573,742
Remeasurement of defined benefit liability - net of tax	-	-	-	(7,051,971)	(7,051,971)
Surplus on revaluation of property- net of tax	-	-	62,874,784	-	62,874,784
	-	-	62,874,784	868,521,771	931,396,555
Transferred from surplus on revaluation of property on account of incremental depreciation - net of tax	-	-	(2,794,792)	2,794,792	-
Transactions with owners :					
Final cash dividend for the year ended June 30, 2025 @ Rs. 10 per ordinary share	-	-	-	(65,789,480)	(65,789,480)
Interim cash dividend for the year ended June 30, 2026 @ Rs. 20 per ordinary share	-	-	-	(131,578,960)	(131,578,960)
Balance as at June 30, 2026	657,894,800	541,579,164	865,712,198	2,373,701,791	4,438,887,953

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AGRO PROCESSORS AND ATMOSPHERIC GASES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		1,251,482,695	925,663,499
Adjustment for non cash and other items :			
Gratuity	26	32,877,469	32,010,602
Depreciation	6	58,985,478	56,390,725
Amortisation	8	935,080	-
Gain on disposal of fixed assets	37	(11,573,685)	(4,939,977)
Sindh Workers' Profit Participation Fund	35	67,284,016	49,850,333
Sindh Workers' Welfare Fund	35	26,913,606	19,940,133
Charge for expected credit loss	13.2	24,631,673	1,552,690
Finance costs		199,338,425	448,552,906
		<u>1,650,874,758</u>	<u>1,529,020,912</u>
(Increase) / decrease in current assets			
Stores and spares		(4,213,792)	1,677,821
Stock in trade		854,605,067	(1,361,934,123)
Trade debts		(408,842,950)	223,117,673
Loan and advances		(37,875,675)	19,108,224
Tax refunds due from government		(63,704,086)	100,358,566
Short term deposits and prepayments		(11,583,096)	(1,540,469)
Other receivables		63,010,835	(121,847,209)
Increase in current liability			
Trade and other payables		(776,738,111)	337,807,712
Cash generated from operations		<u>1,265,532,949</u>	<u>725,769,107</u>
Finance costs paid		(192,918,970)	(486,896,043)
Long term loans and deposits		-	(17,844,527)
Gratuity paid		(16,445,381)	(27,716,315)
Sindh Workers' Profit Participation Fund - paid		(49,850,333)	(31,825,798)
Sindh Workers' Welfare Fund - paid		(19,940,133)	(11,573,018)
Taxes paid		(313,816,972)	(446,493,668)
Net cash generated from / (used in) operating activities		<u>672,561,160</u>	<u>(296,580,262)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure - paid		(20,014,941)	(138,379,945)
Proceeds from sale of vehicles		13,700,000	14,794,727
Long term loans and deposits		(657,948)	-
Purchase of short term investments		(40,801,105)	5,950,000
Net cash (used in) investing activities		<u>(47,773,994)</u>	<u>(117,635,219)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term financing		(30,000,004)	(40,000,000)
Repayment of lease liabilities against assets subject to finance lease		(29,878,454)	(14,421,543)
Dividend paid		(196,996,682)	(52,565,195)
Isasna financing received / (paid)		472,906,632	(175,574,395)
Net cash generated from / (used in) financing activities	43	<u>216,031,492</u>	<u>(282,561,133)</u>
Net increase / (decrease) in cash and cash equivalents		840,818,658	(696,776,614)
Cash and cash equivalent at beginning of the year		<u>(1,559,395,392)</u>	<u>(862,618,778)</u>
Cash and cash equivalent at end of the year	42	<u>(718,576,734)</u>	<u>(1,559,395,392)</u>

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