

Arpak International Investments Ltd.

King's Arcade, 20-A, Markaz F-7, P.O. Box 1529, Islamabad

TEL : (051) 2650805-7

FAX : (051) 2651285-6

Ref: Arpak/PSX/17/2626

LES

October 02, 2026

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

FINANCIAL RESULTS FOR THE YEAR ENDED ON JUNE 30, 2026

Dear Sir,

We are pleased to inform you that the Board of Directors of Arpak International Investments Limited in the meeting held on Friday, October 02, 2026 at 11:00 am, has approved the following Financial Results of the Company for the year ended on June 30, 2026.

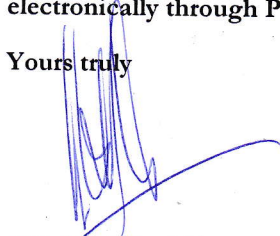
The Financial Results are as follows:

	2026	2025
	---- Rupees ----	
Income	11,537,362	11,780,844
Operating and general expenses	(16,935,406)	(15,301,596)
Operating loss	(5,398,044)	(3,520,752)
Bank charges	(2,734)	(6,771)
	(5,400,778)	(3,527,523)
Share of loss from Associated Companies - net	(124,572,323)	(333,123,725)
Reversal made for impairment of investment - in Associated Companies -net	407,808,427	211,769,288
	283,236,104	(121,354,437)
Profit / (loss) before taxation and final tax levies	277,835,326	(124,881,960)
Final tax levies	(13,423)	(17,605)
Profit / (loss) before taxation	277,821,903	(124,899,565)
Taxation	(294,056)	(354,644)
Profit/ (loss) after taxation	277,527,847	(125,254,209)
Earnings/ (loss) per share	69.38	(31.31)

The Annual General Meeting of the Company will be held at 11:00 am on October 26, 2026 at King's Arcade, 20-A, Markaz F-7, Islamabad. The share Transfer Books of the Company will be closed from October 20, 2026 to October 26, 2026 (both days inclusive).

The Annual Reports for the year ended on June 30, 2026 of the Company will be submitted electronically through PUCARS as per PSX Notice No. PSX/N-5036 dated: September 03, 2018.

Yours truly


(Mujahid Bashir)
Company Secretary

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

		2026	2025
	Note	----- Rupees -----	
Equity and Liabilities			
Share Capital and Reserves			
Authorised capital			
5,000,000 ordinary shares of Rs.10 each		50,000,000	50,000,000
Issued, subscribed and paid-up capital			
4,000,000 ordinary shares of Rs.10 each			
issued for cash	6	40,000,000	40,000,000
Reserves	7	12,840,781	12,840,781
Accumulated loss		(189,772,773)	(460,928,955)
Share in surplus on revaluation of property, plant and equipment of Associated Companies		586,480,211	674,748,736
Shareholders' equity		449,548,219	266,660,562
Non-current Liabilities			
Deferred taxation	8	344,977	207,363
Current Liabilities			
Accruals and other payables	9	4,732,969	2,584,127
Unclaimed dividend		1,034,847	1,039,042
Provision for tax levies		13,423	17,605
Taxation	10	1,801,865	1,645,423
		7,583,104	5,286,197
Contingencies and commitments	11		
		457,476,300	272,154,122
Assets			
Non-current Assets			
Operating fixed assets	12	1,184,653	60,623
Investment property	13	8,426,604	8,601,091
Long term investments	14	419,362,656	230,766,742
Loan to an Associated Company	15	21,875,000	25,000,000
		450,848,913	264,428,456
Current Assets			
Short term investments	16	573,688	531,451
Advances to employees - considered good		139,750	139,750
Accrued mark-up	17	713,266	3,091,974
Prepaid tax levies		13,423	17,605
Advance income tax and tax deducted at source		4,070,457	2,478,236
Bank balances	18	1,116,803	1,466,650
		6,627,387	7,725,666
		457,476,300	272,154,122

The annexed notes 1 to 29 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ----- Rupees -----	2025
Income	19	11,537,362	11,780,844
Operating and general expenses	20	(16,935,406)	(15,301,596)
Operating loss		(5,398,044)	(3,520,752)
Bank charges		(2,734)	(6,771)
		(5,400,778)	(3,527,523)
Share of loss from Associated Companies - net	14	(124,572,323)	(333,123,725)
Reversal made for impairment of investments in Associated Companies - net	14	407,808,427	211,769,288
		283,236,104	(121,354,437)
Profit / (loss) before taxation and final tax levies		277,835,326	(124,881,960)
Final tax levies		(13,423)	(17,605)
Profit / (loss) before taxation		277,821,903	(124,899,565)
Taxation	21	(294,056)	(354,644)
Profit / (loss) after taxation		277,527,847	(125,254,209)
Earnings / (loss) per share	22	69.38	(31.31)

The annexed notes 1 to 29 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 ---- Rupees ----	2025
Profit / (loss) after taxation		277,527,847	(125,254,209)
Other comprehensive income			
Items that will not be reclassified to statement of profit or loss subsequently			
Share of other comprehensive loss from Associated Company - net		(619,682)	(38,649,317)
Share of surplus arisen on revaluation of property, plant and equipment carried out by Associated Companies	14	19,208,859	64,924,492
		18,589,177	26,275,175
Total comprehensive income / (loss) for the year		296,117,024	(98,979,034)

The annexed notes 1 to 29 form an integral part of these financial statements.



Chief Executive Officer



Director



Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Reserves				Share of surplus on revaluation of property, plant and equipment of an Associated Company	Total
	Share capital	Capital reserve	General reserve	Accumulated loss		
	----- Rupees -----					
Balance as at June 30, 2024	40,000,000	7,440,781	5,400,000	(323,348,568)	609,824,244	339,316,457
Total comprehensive income / (loss) for the year ended June 30, 2025						
- loss for the year	0	0	0	(125,254,209)	0	(125,254,209)
- other comprehensive income / (loss)	0	0	0	(38,649,317)	64,924,492	26,275,175
	0	0	0	(163,903,526)	64,924,492	(98,979,034)
Effects of items directly credited in equity by an Associated Company	0	0	0	2,772,463	23,550,676	26,323,139
Share in surplus on revaluation of property, plant and equipment realised during the year by an Associated Company on account of incremental depreciation and upon sale of revalued assets - (net of deferred taxation)	0	0	0	23,550,676	(23,550,676)	0
Balance as at June 30, 2025	40,000,000	7,440,781	5,400,000	(460,928,955)	674,748,736	266,660,562
Total comprehensive income / (loss) for the year ended June 30, 2026						
- profit for the year	0	0	0	277,527,847	0	277,527,847
- other comprehensive income / (loss)	0	0	0	(619,682)	19,208,859	18,589,177
	0	0	0	276,908,165	19,208,859	296,117,024
Effects of items directly credited in equity by an Associated Company	0	0	0	(113,229,367)	0	(113,229,367)
Share in surplus on revaluation of property, plant and equipment realised during the year by an Associated Company on account of incremental depreciation and upon sale of revalued assets - (net of deferred taxation)	0	0	0	107,477,384	(107,477,384)	0
Balance as at June 30, 2026	40,000,000	7,440,781	5,400,000	(189,772,773)	586,480,211	449,548,219

The annexed notes 1 to 29 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 --- Rupees ---	2025
Cash flows from operating activities			
Loss for the year before taxation, final tax levies and share of loss from Associated Companies		(5,400,778)	(3,527,523)
Adjustments for non-cash charges and other items:			
Depreciation on property, plant and equipment	12	75,970	17,758
Depreciation on investment property	13	174,487	183,671
Mark-up on loan to an Associated Company	19	(3,121,292)	(4,121,976)
Dividend income	19	(409)	(70,421)
Gain / (loss) on re-measurement of short term investments	19	(3,746)	711
Gain on redemption of short term investments	19	(51,504)	0
Loss before working capital changes		(8,327,272)	(7,517,780)
Effect on cash flows due to working capital changes			
Increase / (decrease) in accruals and other payables		2,148,842	(5,245,154)
Cash used in operating activities		(6,178,430)	(12,762,934)
Taxes and levies paid		(1,592,222)	(980,468)
Net cash used in operating activities		(7,770,652)	(13,743,402)
Cash flows from investing activities			
Fixed assets acquired	12	(1,200,000)	0
Mark-up received on loan to an Associated Company		5,500,000	12,681,305
Principal amount of loan received from an Associated Company		3,125,000	0
Dividends received		0	52,816
Net cash generated from investing activities		7,425,000	12,734,121
Cash flows from financing activities			
Dividend paid		(4,195)	0
Net decrease in cash and cash equivalents		(349,847)	(1,009,281)
Cash and cash equivalents - at beginning of the year		1,466,650	2,475,931
Cash and cash equivalents - at end of the year		1,116,803	1,466,650

The annexed notes 1 to 29 form an integral part of these financial statements.


Chief Executive Officer


Director


Chief Financial Officer