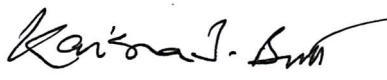


PAK AGRO PACKAGING LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

EQUITY AND LIABILITIES	NOTES	2026 RUPEES	2025 RUPEES
SHARE CAPITAL AND RESERVES			
Authorized share capital	5	400,000,000	400,000,000
Share capital	5	200,000,000	200,000,000
Capital reserves	6	107,283,257	107,283,257
Unappropriated profit	SOCE	142,046,906	136,654,174
		449,330,163	443,937,431
NON-CURRENT LIABILITIES			
Lease liability	7	79,435,320	57,733,014
Term finance	8	62,460,433	-
Deferred taxation	9	69,674,323	60,428,941
Employees' gratuity fund	10	-	4,213,846
Payable against vehicle	11	-	1,604,860
		211,570,077	123,980,661
CURRENT LIABILITIES			
Short term bank borrowings	12	-	79,011,004
Current maturity of long term liabilities	13	51,458,698	25,785,390
Advances from customer	14	29,721,954	-
Accrued and other liabilities	15	30,211,775	24,685,085
Provision for taxation	16	15,784,906	21,413,855
		127,177,332	150,895,334
Contingencies and commitments	17	-	-
TOTAL EQUITY AND LIABILITIES		788,077,572	718,813,426
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	18	574,028,746	468,966,112
Long term deposits	19	2,624,811	33,031,435
Capital Work in Progress - CWIP	20	9,400,000	-
		586,053,557	501,997,547
CURRENT ASSETS			
Stock in trade	21	149,451,082	120,360,765
Advances, deposits and other receivables	22	17,579,558	19,256,678
Refund due from government	23	4,931,453	33,933,631
Prepayments	24	3,894,623	4,026,863
Prepaid asset - advance tax	25	21,608,390	18,900,032
Cash and bank balances	26	4,558,908	20,337,910
		202,024,015	216,815,879
TOTAL ASSETS		788,077,572	718,813,426

The annexed notes (1) to (52) form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

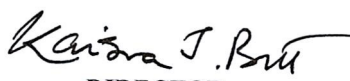

Chief Financial Officer

PAK AGRO PACKAGING LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

PARTICULARS	NOTES	2026 RUPEES	2025 RUPEES
Sales	27	947,105,530	858,693,123
Cost of sales	28	(860,997,836)	(739,137,239)
Gross profit		86,107,694	119,555,884
Administrative	29	(34,591,214)	(26,050,372)
Selling and distribution	30	(632,127)	(388,430)
		(35,223,341)	(26,438,802)
Operating profit		50,884,353	93,117,082
Other income	31	7,402,906	-
Financial expenses	32	(21,668,630)	(25,370,546)
Other charges	33	(2,921,304)	(6,953,855)
		(17,187,028)	(32,324,401)
Profit for the year before levies & taxation		33,697,325	60,792,681
Levies	34	(110,640)	-
Profit for the year before taxation		33,586,685	60,792,681
Taxation	35	(24,992,203)	(28,858,072)
PROFIT FOR THE YEAR		8,594,482	31,934,608
Basic and diluted earnings per share	36	0.43	1.60

The annexed notes (1) to (52) form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


Chief Financial Officer

PAK AGRO PACKAGING LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

PARTICULARS	<u>NOTES</u>	2026 <u>RUPEES</u>	2025 <u>RUPEES</u>
Profit for the year after taxation		8,594,482	31,934,608
Other comprehensive income:			
Items that will not classified to profit or loss			
Remeasurement gain on staff retirement benefit plan		-	642,484
TOTAL COMPREHENSIVE INCOME FOR YEAR		<u><u>8,594,482</u></u>	<u><u>32,577,092</u></u>

The annexed notes (1) to (52) form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER

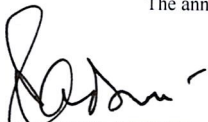

DIRECTOR

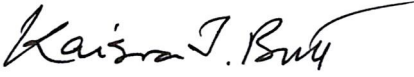

Chief Financial Officer

PAK AGRO PACKAGING LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30, 2026

PARTICULARS	SHARE CAPITAL	CAPITAL RESERVES	ACCUMULATED PROFITS	TOTAL
	<u>RUPEES</u>	<u>RUPEES</u>	<u>RUPEES</u>	<u>RUPEES</u>
Balance as at June 30, 2024	200,000,000	107,283,257	104,077,082	411,360,339
Total comprehensive income for the year	-	-	32,577,092	32,577,092
Balance as at June 30, 2025	<u>200,000,000</u>	<u>107,283,257</u>	<u>136,654,174</u>	<u>443,937,431</u>
Total comprehensive income for the year	-	-	8,594,482	8,594,482
Dividend - Interim 2026 @ Rs. 0.5 per share (Minority Shareholders)	-	-	(3,201,750)	(3,201,750)
BALANCE AS AT JUNE 30, 2026	<u><u>200,000,000</u></u>	<u><u>107,283,257</u></u>	<u><u>142,046,906</u></u>	<u><u>449,330,163</u></u>

The annexed notes (1) to (52) form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR

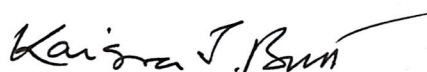

Chief Financial Officer

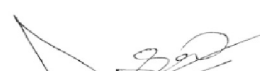
PAK AGRO PACKAGING LIMITED
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED JUNE 30, 2026

PARTICULARS	<u>NOTES</u>	2026 <u>RUPEES</u>	2025 <u>RUPEES</u>
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating profit before working capital changes	37.1	105,431,630	126,051,056
Working capital changes:			
(Increase) / decrease in Stock in trade	21	(29,090,317)	49,589,375
(Increase) / decrease in Advances, deposits and other	22	1,677,120	(9,629,288)
(Increase) / decrease in Refund due from government	23	29,002,178	(35,406,672)
(Increase) / decrease in Pre-payments	24	132,240	86,097
Increase / (decrease) in Advances from customer	14	29,721,954	-
Increase / (decrease) in Accrued and other liabilities	15	4,356,690	(6,964,818)
Cash flows generated from operating activities		141,231,494	123,725,750
Income tax paid	25	(24,194,769)	(15,588,225)
Net Cash Flow From Operating Activities	(A)	117,036,726	108,137,525
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures	18.1	(41,041,626)	(76,612,386)
Right of use of asset	18.2	(136,241,050)	-
Long term deposits	19	30,406,624	(12,242,126)
Proceeds from Asset Disposal	18	10,000,000	-
Capital work in progress	20	(9,400,000)	-
Net Cash Flow From Operating Activities	(B)	(146,276,052)	(88,854,512)
CASH FLOWS FROM INVESTING ACTIVITIES			
Asset subject to finance lease	7	37,600,317	26,063,045
Term Finance	8	80,000,000	-
Payment of term finance	8.1	(9,556,000)	-
Short term bank borrowings	12	(79,011,004)	(46,752,246)
Long term payable against vehicle	11	(3,851,664)	1,604,860
Employees' gratuity fund	10	(8,519,574)	1,601,390
Dividend paid	SOCE	(3,201,750)	-
Net Cash Flow From Financing Activities	(C)	13,460,325	(17,482,951)
Net Changes In Cash & Equivalents	(A+B+C)	(15,779,002)	1,800,062
Cash & Equivalents At The Beginning Of The Year		20,337,910	18,537,848
CASH & EQUIVALENT AT END OF YEAR	26	4,558,908	20,337,910

The annexed notes (1) to (52) form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


Chief Financial Officer