

Arpak International Investments Ltd.

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

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LES

Ref: Arpak/PSX/23/2026

October 28, 2026

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

Sub: FINANCIAL RESULTS FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

Dear Sir,

We are pleased to inform the Exchange that the Board of Directors of the Company in the meeting held on Wednesday, October 28, 2026 at 11:00 a.m, has approved the following Financial Results of the Company for the 1st quarter ended September 30, 2026:

	September 30, 2026	September 30, 2025
	-----Rupees-----	
Income	2,894,937	2,801,086
Operating and General Expenses	(3,594,931)	(3,891,711)
Operating Loss	(699,994)	(1,090,625)
Bank Charges	(34)	(2,700)
	(700,028)	(1,093,325)
Share of loss from Associated Companies - net of taxation	(1,941,608)	(26,866,134)
Reversal / (provision made) for impairment in Investment in an Associated Company	(186,860,377)	(59,527,023)
Loss before taxation and final tax levies	(189,502,013)	(87,486,482)
Final tax levies	-	-
Loss before taxation	(189,502,013)	(87,486,482)
Taxation	(503,297)	(449,405)
Loss after taxation	(190,005,310)	(87,935,887)
Loss per share	(47.50)	(21.98)

The Quarterly Report for the three months period ended on September 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

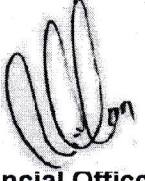
ARPAK INTERNATIONAL INVESTMENTS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	-----Rupees-----	
Income	2,894,937	2,801,086
Operating and General Expenses	<u>(3,594,931)</u>	<u>(3,891,711)</u>
Operating Loss	(699,994)	(1,090,625)
Bank Charges	<u>(34)</u>	<u>(2,700)</u>
	(700,028)	(1,093,325)
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Final tax levies	-	-
Loss before taxation	<u>(189,502,013)</u>	<u>(87,486,482)</u>
Taxation	<u>(503,297)</u>	<u>(449,405)</u>
Loss after taxation	<u><u>(190,005,310)</u></u>	<u><u>(87,935,887)</u></u>
Loss per share	<u><u>(47.50)</u></u>	<u><u>(21.98)</u></u>

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


Chief Executive


Director


Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (Un-audited)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026 Rupees	September 30, 2025 Rupees
Loss after taxation	(190,005,310)	(87,935,887)
Other Comprehensive Income		
Items that may be reclassified subsequently to profit and loss:		
Share of surplus arisen on revaluation of property, plant and equipment carried out by Associated Companies	(61,704,182)	-
Share of other comprehensive profit from Associated Company - net	-	-
	(61,704,182)	-
Total Comprehensive Income for the period	(251,709,492)	(87,935,887)

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


Chief Executive


Director


Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

Share capital	Reserves			(Accumulated loss)	Share of surplus on revaluation of property, plant and equipment of an Associated Company	Total
	Capital Reserves	General Reserves	Unrealised gain on long term investments			

-----Rupees-----

Balance as at July 01, 2025	40,000,000	7,440,781	5,400,000	-	(484,479,631)	698,299,412	266,660,562
Total Comprehensive Income for the quarter ended September 30, 2025	-	-	-	-	(87,935,887)	-	(87,935,887)
Effects of items directly credited in equity by Associated Companies	-	-	-	-	110,329,157	-	110,329,157
Share of 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)					(22,263,763)	22,263,763	-
Balance as at September 30, 2025	40,000,000	7,440,781	5,400,000	-	(484,350,124)	720,563,175	289,053,832
Balance as at July 01, 2026	40,000,000	7,440,781	5,400,000	-	(189,772,773)	586,480,211	449,548,219
Total Comprehensive Income for the quarter ended September 30, 2026	-	-	-	-	(190,005,310)	(61,704,182)	(251,709,492)
Effects of items directly credited in equity by Associated Companies	-	-	-	-	88,248,935	-	88,248,935
Share of 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)	-	-	-	-	(88,248,935)	88,248,935	-
Balance as at September 30, 2026	40,000,000	7,440,781	5,400,000	-	(379,778,083)	613,024,964	286,087,662

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

Chief Executive

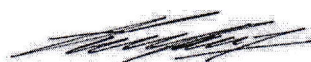
Director

Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026 Rupees	September 30, 2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Loss for the quarter - before taxation and share of profit/ (loss) of Associated Companies	(700,028)	(1,093,325)
<i>Adjustments for non-cash charges and other items:</i>		
Depreciation on property, plant and equipment	73,669	3,375
Depreciation on investment property	41,440	43,621
Mark-up on loan to an Associated Company	(683,369)	(791,223)
Dividend income	-	-
Fair value (gain)/loss on measurement of investments	(15,418)	(13,363)
Gain on redemption of short term investments - net	-	-
Loss before working capital changes	(1,283,706)	(1,850,915)
Effect on cash flow due to working capital changes		
(Increase) / decrease in current assets		
Investments - net	-	(3)
Advance to employees	-	-
Prepayments	(387,618)	(604,451)
Increase / (decrease) in current liabilities		
Accruals and other payables	(2,137,274)	(294,575)
	(2,524,892)	(899,029)
Cash used in operating activities	(3,808,598)	(2,749,944)
Income tax paid	-	-
Net cash used in operating activities	(3,808,598)	(2,749,944)
CASH FLOW FROM INVESTING ACTIVITIES		
Mark-up received on loan to an Associated Company	3,125,000	3,000,000
Dividend received	-	-
Net cash generated from investing activities	3,125,000	3,000,000
Net increase / (decrease) in cash and cash equivalents	(683,598)	250,056
Cash and cash equivalents - at beginning of the period	1,116,803	1,466,650
Cash and cash equivalents - at end of the period	433,205	1,716,706

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



Chief Executive



Director



Chief Financial Officer

ARPAK INTERNATIONAL INVESTMENTS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Un-audited September 30, 2026	Audited June 30, 2026
Note	Rupees	Rupees
Equity and Liabilities		
Share Capital and Reserves		
Authorised capital 5,000,000 ordinary shares of Rs.10 each	<u>50,000,000</u>	<u>50,000,000</u>
Issued, subscribed and paid-up capital 4,000,000 ordinary shares of Rs.10 each issued for cash	40,000,000	40,000,000
Reserves	12,840,781	12,840,781
Accumulated loss	(379,778,083)	(189,772,773)
Share of surplus on revaluation of property, plant and equipment of Associated Companies	613,024,964	586,480,211
	<u>286,087,662</u>	<u>449,548,219</u>
Deferred taxation	338,769	344,977
Current Liabilities		
Accruals and other payables	2,596,928	4,732,969
Unclaimed dividend	1,034,846	1,034,847
Provision for tax levies	-	13,423
Taxation	2,311,371	1,801,865
	<u>5,943,145</u>	<u>7,583,104</u>
Contingencies and Commitments	4	
	<u>292,369,576</u>	<u>457,476,300</u>
Assets		
Non-current Assets		
Property, plant and equipment	1,110,984	1,184,653
Investment property	8,385,164	8,426,604
Long term investments	5 257,106,656	419,362,656
Loan to an Associated Company	6 18,750,000	21,875,000
	<u>285,352,804</u>	<u>450,848,913</u>
Current Assets		
Current portion of loan to an Associated Company	-	-
Short term investment	7 589,106	573,688
Advance to employees - considered good	139,750	139,750
Prepayments	387,618	
Accrued Mark-up	1,396,635	713,266
Prepaid tax levies	-	13,423
Advance income tax and tax deducted at source	4,070,458	4,070,457
Bank balances	433,205	1,116,803
	<u>7,016,772</u>	<u>6,627,387</u>
	<u>292,369,576</u>	<u>457,476,300</u>

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Chief Executive


Director


Chief Financial Officer