



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

FORM-7

Ref: PABC/FS-26D

Date: 30/10/2026

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

Subject: Financial Results for the Nine Months ended on September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held virtually on October 29, 2026 at 05:00 p.m. recommended the following:

(i) CASH DIVIDEND	NIL
<i>And/or</i>	
(ii) BONUS SHARES	NIL
<i>And/or</i>	
(iii) RIGHT SHARES	NIL
<i>And/or</i>	
(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
<i>And/or</i>	
(v) ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The financial results of the Company for the nine months ended on 30-Sep-2026 are annexed, comprising of:

1. Statement of Profit and Loss for the nine months ended 30-09-2026
2. Statement of Financial position as at 30-09-2026
3. Statement of Changes in Equity for the nine months ended 30-09-2026
4. Statement of Cashflow for the nine months ended 30-09-2026

2



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

The Company shall be transmitted quarterly report through PUCARS in due time.

Yours sincerely,

For Pakistan Aluminium Beverage Cans Limited

Sohail Akhtar Gogal
Company Secretary



CC: Executive Director / HOD
Off site-II Department, Supervision Division
Securities and Exchange Commission of Pakistan
63, NIC Building, Jinnah Avenue, Blue Area, Islamabad



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

ANNEXURE

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Un-audited THREE MONTHS ENDED		Un-audited NINE MONTHS ENDED	
	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025
	(Rupees)		(Rupees)	
Sales - net	3,551,867,767	7,491,131,344	11,145,888,625	21,035,425,555
Cost of sales	(2,336,126,950)	(5,252,103,512)	(6,975,848,292)	(14,049,889,692)
Gross profit	1,215,740,817	2,239,030,832	4,170,040,333	6,985,535,863
Selling and distribution expenses	(114,752,149)	(396,802,892)	(377,881,513)	(1,066,912,629)
Administrative expenses	(166,547,947)	(190,335,086)	(485,309,377)	(569,150,425)
Other operating incomes	582,308,093	500,217,801	1,679,521,555	1,548,110,011
Other operating expenses	(124,803,731)	(168,983,044)	(399,581,700)	(561,402,581)
Finance costs	(87,715,461)	(216,816,240)	(416,363,022)	(654,504,376)
Profit before taxation	1,304,229,623	1,766,311,371	4,170,426,277	5,681,675,863
Taxation	-	-	(11,328,917)	(24,158,709)
Profit/(Loss) for the period	1,304,229,623	1,766,311,371	4,159,097,360	5,657,517,154
Earnings per share - basic and diluted	3.61	4.89	11.52	15.67



Signature



PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEPTEMBER 30, 2026

	Un-Audited September 30, 2026	Audited December 31, 2025		Un-Audited September 30, 2026	Audited December 31, 2025
	Rupees			Rupees	
EQUITY AND LIABILITIES			ASSETS		
Share Capital and Reserves			Non-current assets		
Authorised capital			Property, plant and equipment	6,792,797,768	7,226,445,884
400,000,000 (December 31, 2025: 400,000,000) ordinary shares of Rs 10 each	<u>4,000,000,000</u>	<u>4,000,000,000</u>	Long term investment	2,137,546,592	1,602,111,493
			Intangibles	6,310,781	8,658,253
			Long term loans	-	279,467
			Long term deposits	<u>4,452,620</u>	<u>4,452,620</u>
				<u>8,941,107,761</u>	<u>8,841,947,717</u>
Issued, subscribed and paid up share capital	3,611,082,540	3,611,082,540			
Capital reserve - share premium	810,040,795	810,040,795	Current assets		
Unappropriated profit	<u>21,693,811,026</u>	<u>17,534,713,666</u>	Stores and spares	1,250,603,309	1,172,042,613
	<u>26,114,934,361</u>	<u>21,955,837,001</u>	Stock in trade	5,982,235,708	5,631,112,272
			Trade debts	963,814,638	710,069,575
			Advances, deposits, prepayments and other receivables	207,432,987	337,361,207
Non-current liabilities			Accrued income	58,976,281	161,586,529
Long term loans - secured	756,659,439	1,010,109,764	Income tax refundable	-	75,650,625
Deferred tax liability	<u>1,525,884,139</u>	<u>1,515,493,322</u>	Short-term investments	18,268,600,058	19,954,073,508
	<u>2,282,543,578</u>	<u>2,525,603,086</u>	Current Maturity of long term investments	40,000	40,000
			Cash and bank balances	<u>2,306,271,522</u>	<u>2,554,560,864</u>
				<u>29,117,974,503</u>	<u>30,596,497,194</u>
Current liabilities					
Trade and other payables	4,616,613,149	4,855,216,199			
Short-term borrowings - secured	4,518,761,422	9,691,015,463			
Accrued finance cost	50,505,771	87,221,108			
Unclaimed dividend	359,898	369,099			
Provision for taxation	130,305,679	-			
Current portion of long term loans	<u>345,058,407</u>	<u>323,162,955</u>			
	<u>9,661,604,325</u>	<u>14,957,004,824</u>			
Contingencies and commitments					
	<u>38,059,082,264</u>	<u>39,435,444,911</u>		<u>38,059,082,264</u>	<u>39,438,444,911</u>



glt



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	<u>Share capital</u> Issued, subscribed and paid up capital	<u>Capital reserve</u> Share premium (Rupees)	<u>Revenue reserve</u> Accumulated profit / (loss)	Total
Balance as at December 31, 2024 (audited)	3,611,082,540	810,040,795	12,318,531,782	16,739,655,117
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended September 30, 2025	-	-	5,657,517,154	5,657,517,154
- Profit for the period	-	-	-	-
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	5,657,517,154	5,657,517,154
Balance as at September 30, 2025 (un-audited)	3,611,082,540	810,040,795	17,976,048,936	22,397,172,271
Balance as at December 31, 2025 (audited)	3,611,082,540	810,040,795	17,534,713,666	21,955,837,001
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended September 30, 2026	-	-	4,159,097,360	4,159,097,360
- Profit for the period	-	-	-	-
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	4,159,097,360	4,159,097,360
Balance as at September 30, 2026 (un-audited)	3,611,082,540	810,040,795	21,693,811,026	26,114,934,361



Signature



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Un-audited	
	Nine months ended	
	September 30, 2026	September 30, 2025
	(Rupees)	
Profit before taxation	4,170,426,277	5,681,675,863
Adjustments for:		
Depreciation on property, plant and equipment	447,331,577	441,822,002
Loss on disposal of property, plant and equipment	-	4,644,998
Finance costs	416,363,022	654,504,376
Income on investments and bank deposits	(1,646,260,122)	(1,462,033,717)
Exchange (gain) / loss	6,971,967	49,636,752
	3,394,832,721	5,370,250,274
Effect on cash flow due to working capital changes:		
(Increase) in stores and spares	(78,560,695)	(191,018,306)
(Increase) / decrease in stock in trade	(351,123,436)	(2,341,136,367)
(Increase) / decrease in trade debts	(253,745,063)	10,345,862
(Increase) / decrease in advances, deposits, prepayments and other receivables	129,928,220	(226,782,117)
Increase / (decrease) in trade and other payables	(242,089,033)	1,826,265,094
Cash generated from operations	2,599,242,714	4,447,924,440
Finance cost paid	(453,078,359)	(557,725,117)
Income on deposits received	971,007,902	1,226,188,849
Net taxes (paid)/refunded	205,018,204	(11,161,458)
Net cash generated from operating activities	3,322,190,461	5,105,226,714
Cash flows from investing activities		
Fixed capital expenditure	(11,335,989)	(469,007,573)
Proceeds from disposal of property, plant and equipment	-	69,287,000
Proceeds from other long term loans and deposits	279,467	5,755,000
Encashment of Term deposit receipts and funds	20,000	20,000
Proceeds from encashment of short term investments	13,818,000,000	12,147,423,094
Long term investments in fund	(621,000,000)	-
Short term investments in term deposits and funds	(11,269,119,081)	(15,630,000,000)
Net cash (used in)/generated from investing activities	1,916,844,397	(3,876,522,479)
Cash flows from financing activities		
Repayment of long-term loans - secured	(231,574,873)	(264,805,392)
Proceeds from long term loans - secured	-	184,354,181
Net receipts/(re-payments) of short-term borrowings	(5,037,275,338)	351,490,202
Dividend paid	(9,201)	(39,897)
Net cash generated from / (used in) financing activities	(5,268,859,412)	270,999,094
Net increase in cash and cash equivalents	(29,824,554)	1,499,703,329
Cash and cash equivalents at the beginning of the period	1,539,183,907	3,038,138,001
Effects of exchange rate changes on cash and cash equivalents	(3,486,080)	(14,855,883)
Cash and cash equivalents at the end of the period	1,505,873,273	4,522,985,447

Registered Office: PHA Flat No.04, Block No.12, G-8 / 4, Islamabad, Pakistan. Tel: +92 51 2288746 - 47

Main Office: 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad - 38000,- Pakistan. Ph: +92 41 8731364



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

**DISCLOSURE FORM
IN TERMS OF SECTION 96 & 131 OF THE SECURITIES ACT, 2015**

Name of the Company	Pakistan Aluminium Beverages Cans Limited
Date of report (Date of earliest event reported if applicable)	30-10-2026
Registered Office	Flat No. 04, Block No. 12, G-8/4, Islamabad
Contact Information	Company Secretary Plot No. 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad

Disclosure of inside information by Listed Company in terms of Section 96 & 131 of the Securities Act, 2015.

The Board of Directors of Pakistan Aluminium Beverages Cans Limited in their meeting held virtually on October 29, 2026 at 05:00 pm (PST) recommended the following:

- | | | |
|---|--------|-----|
| (i) CASH DIVIDEND | And/or | NIL |
| (ii) BONUS SHARES | And/or | NIL |
| (iii) RIGHT SHARES | And/or | NIL |
| (iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION | And/or | NIL |
| (v) ANY OTHER PRICE-SENSITIVE INFORMATION | | |

THE FINANCIAL RESULTS OF THE COMPANY:

The financial results of the Company for the nine months ended on 30-Sep-2026 are annexed, comprising of:

1. Statement of Profit and Loss for the nine months ended 30-09-2026
2. Statement of Financial position as at 30-09-2026
3. Statement of Changes in Equity for the nine months ended 30-09-2026
4. Statement of Cashflow for the nine months ended 30-09-2026

2



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

In case of the company, pursuant to the requirements of the Section 96 & 131 of the Securities Act, 2015 the company has duly caused this form/statement to be signed on its behalf by the undersigned hereunto duly authorized.

Sohail Akhtar Gogal
Company Secretary





PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

ANNEXURE

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED) FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Un-audited THREE MONTHS ENDED		Un-audited NINE MONTHS ENDED	
	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025
	(Rupees)		(Rupees)	
Sales - net	3,551,867,767	7,491,134,344	11,145,888,625	21,035,425,555
Cost of sales	(2,336,126,950)	(5,252,103,512)	(6,975,848,292)	(14,049,889,692)
Gross profit	1,215,740,817	2,239,030,832	4,170,040,333	6,985,535,863
Selling and distribution expenses	(114,752,149)	(396,802,892)	(377,881,513)	(1,066,912,629)
Administrative expenses	(166,547,947)	(190,335,086)	(485,309,377)	(569,150,425)
Other operating incomes	582,308,093	500,217,801	1,679,521,555	1,548,110,011
Other operating expenses	(124,803,731)	(168,983,044)	(399,581,700)	(561,402,581)
Finance costs	(87,715,461)	(216,816,240)	(416,363,022)	(654,504,376)
Profit before taxation	1,304,229,623	1,766,311,371	4,170,426,277	5,681,675,863
Taxation	-	-	(11,328,917)	(24,158,709)
Profit/(Loss) for the period	1,304,229,623	1,766,311,371	4,159,097,360	5,657,517,154
Earnings per share - basic and diluted	3.61	4.89	11.52	15.67



Signature



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEPTEMBER 30, 2026

	Un-Audited September 30, 2026	Audited December 31, 2025		Un-Audited September 30, 2026	Audited December 31, 2025
	Rupees			Rupees	
EQUITY AND LIABILITIES			ASSETS		
Share Capital and Reserves			Non-current assets		
Authorised capital			Property, plant and equipment	6,792,797,768	7,226,445,884
400,000,000 (December 31, 2025: 400,000,000) ordinary shares of Rs 10 each	<u>4,000,000,000</u>	<u>4,000,000,000</u>	Long term investment	2,137,546,592	1,602,111,493
			Intangibles	6,310,781	8,658,253
			Long term loans	-	279,467
			Long term deposits	<u>4,452,620</u>	<u>4,452,620</u>
				<u>8,941,107,761</u>	<u>8,841,947,717</u>
Issued, subscribed and paid up share capital	3,611,082,540	3,611,082,540			
Capital reserve - share premium	810,040,795	810,040,795	Current assets		
Unappropriated profit	<u>21,693,811,026</u>	<u>17,534,713,666</u>	Stores and spares	1,250,603,309	1,172,042,613
	<u>26,114,934,361</u>	<u>21,955,837,001</u>	Stock in trade	5,982,235,708	5,631,112,272
			Trade debts	963,814,638	710,069,575
Non-current liabilities			Advances, deposits, prepayments and other receivables	<u>207,432,987</u>	<u>337,361,207</u>
Long term loans - secured	756,659,439	1,010,109,764	Accrued income	58,976,281	161,586,529
Deferred tax liability	<u>1,525,884,139</u>	<u>1,515,493,322</u>	Income tax refundable	-	75,650,625
	<u>2,282,543,578</u>	<u>2,525,603,086</u>	Short-term investments	18,268,600,058	19,954,073,508
Current liabilities			Current Maturity of long term investments	40,000	40,000
Trade and other payables	4,616,613,149	4,855,216,199	Cash and bank balances	<u>2,386,271,522</u>	<u>2,554,560,864</u>
Short-term borrowings - secured	4,518,761,422	9,691,015,463		<u>29,117,974,503</u>	<u>30,596,497,194</u>
Accrued finance cost	50,505,771	87,221,108			
Unclaimed dividend	359,898	369,099			
Provision for taxation	130,305,679	-			
Current portion of long term loans	<u>345,058,407</u>	<u>323,182,955</u>			
	<u>9,661,604,325</u>	<u>14,957,004,824</u>			
Contingencies and commitments					
	<u>38,059,082,264</u>	<u>39,438,444,911</u>		<u>38,059,082,264</u>	<u>39,438,444,911</u>



[Handwritten Signature]



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	<u>Share capital</u> Issued, subscribed and paid up capital	<u>Capital reserve</u> Share premium (Rupees)	<u>Revenue reserve</u> Accumulated profit / (loss)	Total
Balance as at December 31, 2024 (audited)	3,611,082,540	810,040,795	12,318,531,782	16,739,655,117
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended September 30, 2025				
- Profit for the period	-	-	5,657,517,154	5,657,517,154
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	5,657,517,154	5,657,517,154
Balance as at September 30, 2025 (un-audited)	3,611,082,540	810,040,795	17,976,048,936	22,397,172,271
Balance as at December 31, 2025 (audited)	3,611,082,540	810,040,795	17,534,713,666	21,955,837,001
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended September 30, 2026				
- Profit for the period	-	-	4,159,097,360	4,159,097,360
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	4,159,097,360	4,159,097,360
Balance as at September 30, 2026 (un-audited)	3,611,082,540	810,040,795	21,693,811,026	26,114,934,361



Signature



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Un-audited	
	Nine months ended	
	September 30, 2026	September 30, 2025
	(Rupees)	
Profit before taxation	4,170,426,277	5,681,675,863
Adjustments for:		
Depreciation on property, plant and equipment	447,331,577	441,822,002
Loss on disposal of property, plant and equipment	-	4,644,998
Finance costs	416,363,022	654,504,376
Income on investments and bank deposits	(1,646,260,122)	(1,462,033,717)
Exchange (gain) / loss	6,971,967	49,636,752
	3,394,832,721	5,370,250,274
Effect on cash flow due to working capital changes:		
(Increase) in stores and spares	(78,560,695)	(191,018,306)
(Increase) / decrease in stock in trade	(351,123,436)	(2,341,136,367)
(Increase) / decrease in trade debts	(253,745,063)	10,345,862
(Increase) / decrease in advances, deposits, prepayments and other receivables	129,928,220	(226,782,117)
Increase / (decrease) in trade and other payables	(242,089,033)	1,826,265,094
Cash generated from operations	2,599,242,714	4,447,924,440
Finance cost paid	(453,078,359)	(557,725,117)
Income on deposits received	971,007,902	1,226,188,849
Net taxes (paid)/refunded	205,018,204	(11,161,458)
Net cash generated from operating activities	3,322,190,461	5,105,226,714
Cash flows from investing activities		
Fixed capital expenditure	(11,335,989)	(469,007,573)
Proceeds from disposal of property, plant and equipment	-	69,287,000
Proceeds from other long term loans and deposits	279,467	5,755,000
Encashment of Term deposit receipts and funds	20,000	20,000
Proceeds from encashment of short term investments	13,818,000,000	12,147,423,094
Long term investments in fund	(621,000,000)	-
Short term investments in term deposits and funds	(11,269,119,081)	(15,630,000,000)
Net cash (used in)/generated from investing activities	1,916,844,397	(3,876,522,479)
Cash flows from financing activities		
Repayment of long-term loans - secured	(231,574,873)	(264,805,392)
Proceeds from long term loans - secured	-	184,354,181
Net receipts/(re-payments) of short-term borrowings	(5,037,275,338)	351,490,202
Dividend paid	(9,201)	(39,897)
Net cash generated from / (used in) financing activities	(5,268,859,412)	270,999,094
Net increase in cash and cash equivalents	(29,824,554)	1,499,703,329
Cash and cash equivalents at the beginning of the period	1,539,183,907	3,038,138,001
Effects of exchange rate changes on cash and cash equivalents	(3,486,080)	(14,855,883)
Cash and cash equivalents at the end of the period	1,505,873,273	4,522,985,447

Registered Office: PHA Flat No.04, Block No.12, G-8 / 4, Islamabad, Pakistan. Tel: +92 51 2288746 - 47

Main Office: 29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad - 38000,- Pakistan. Ph: +92 41 8731364