PABC
PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

NINE MONTHS ENDED REPORT SEPTEMBER 30, 2024

Forbes Asia
BEST UNDER A BILLION
2024

PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

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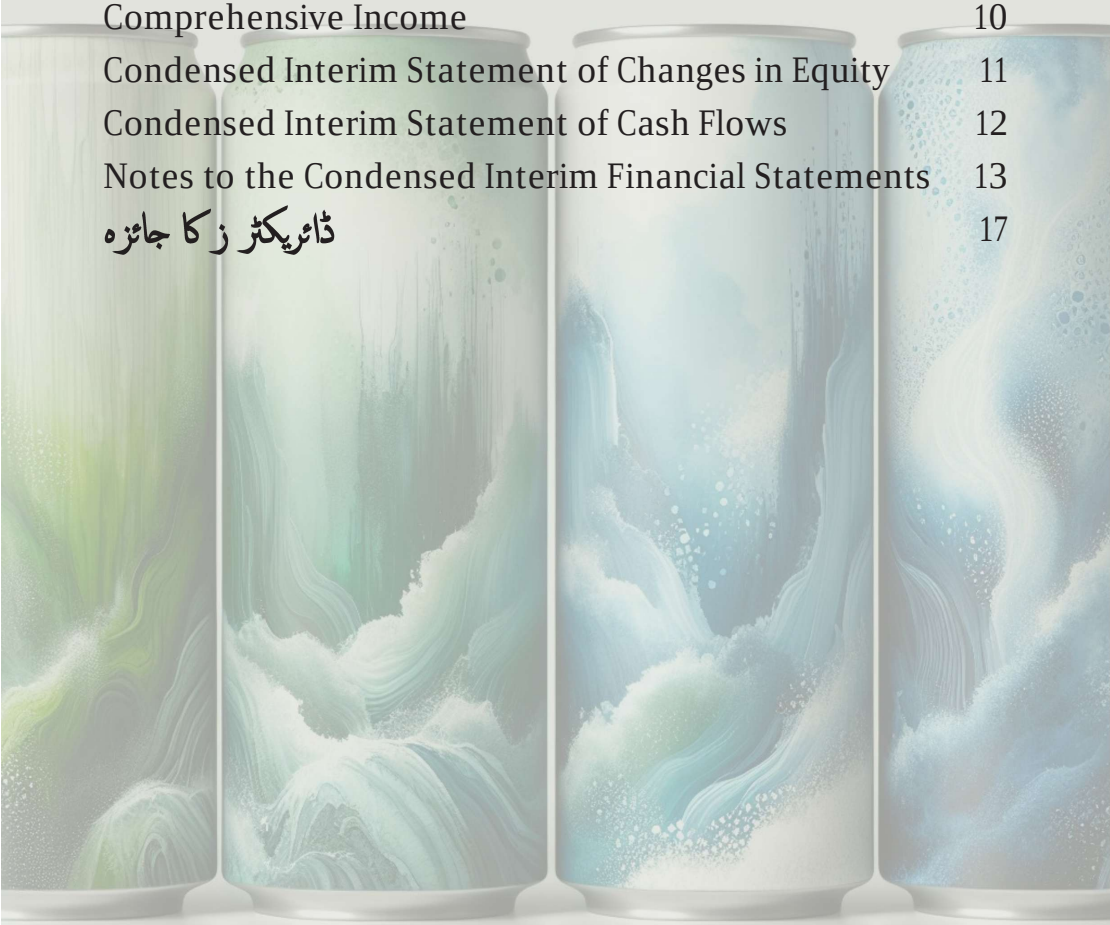


COMPANY INFORMATION

Board of Directors

• Mr. Simon Michael Gwyn Jennings	Chairman and Non-Executive Director
• Mr. Zain Ashraf Mukaty	CEO and Director
• Mr. Azam Sakrani	Non-Executive Director
• Mr. Asad Shahid Soorty	Non-Executive Director
• Ms. Hamida Salim Mukaty	Non-Executive Director
• Mr. Salim Parekh	Independent Director
• Mr. Irfan Zakaria	Independent Director

Audit Committee

• Mr. Irfan Zakaria	Chairman
• Mr. Asad Shahid Soorty	Member
• Mr. Azam Sakrani	Member

Human Resource and Remuneration Committee

• Mr. Salim Parekh	Chairman
• Mr. Simon Michael Gwyn Jennings	Member
• Mr. Azam Sakrani	Member

Chief Financial Officer

- Mr. Syed Asad Hussain Zaidi

Company Secretary

- Mr. Sohail Akhtar Gogal

Registered Office

- 29 & 30, M-3 Industrial City,
  Main Boulevard, Sahianwala,
  Faisalabad

Auditors

- Kreston Hyder Bhimji &
  Co. Chartered Accountants

Legal Advisor

- Mr. Muhammad Mehmood Arif

Share Registrar

- THK Associates (Pvt) Ltd
  Plot No. 32-C, Jami Commercial Street 2,
  D.H.A Phase VII, Karachi, 75500 Pakistan.
  Tel: +92 111 000 322 Email: it@thk.com.pk

Website

- www.pkbevcan.com

DIRECTORS' REPORT

The Directors of the Pakistan Aluminium Beverage Cans Limited (the "Company") are pleased to submit the interim financial statements of your Company for the quarter and nine months ended September 30, 2024.

Business Performance Review

The overall net sales for the period ending September 30, 2024 rose to PKR17.51 Bn, an increase of 5.86% compared to the same period last year. The local volume during the period under review continued to be under pressure decreasing by 5.64% compared to same period last year due to domestic inflationary factors driven by fuel and energy costs. However, the decline in domestic revenues was compensated through increased exports. Our gross profit margin decreased to 37.68% from 39.15% in the same period last year due to a higher proportion of export sales, inflation and increased costs. Our profit before tax increased by Rs. 834.95 million to Rs. 5.29 billion. It's important to note that as the Company operates in Special Economic Zone and its income has been exempt from minimum taxation through Finance Act 2024, therefore the Company has not recorded any current tax provision for period ended September 30, 2024. However, for corresponding period in 2023, the Company had provisioned for minimum taxation despite filing a petition challenging the chargeability of minimum tax. The decision on this matter is pending in court. Further, we have provisioned for deferred taxation based on future tax liability under the income tax ordinance 2001 arising due to all export income now being treated under normal tax regime instead of presumptive tax regime. As a result, our net profit margin during period ended September 30, 2024 was 25.54% compared to 25.37% during same period last year and our Earnings per Share for the period was Rs. 12.38, compared to Rs. 11.62 in 2023.

Summarized Financial Results

The operating results of the Company are summarized as follows:

Operating Results	Period Ended September 30,		Variance %
	2024	2023	
	(Rs. in Million)		
Sales -net	17,509	16,540	5.86%
Gross Profit	6,597	6,475	1.89%
Profit before Tax	5,296	4,461	18.72%
Less: Tax Expense	825	264	212.63%
Profit after Tax	4,471	4,197	6.53%
Earnings per share - basic and diluted (Rs.)	12.38	11.62	6.53%

Future Outlook

Our company's performance is related to the economic environment in Pakistan which is uncertain at present. Although we had seen a continuous reduction in interest rates by the government throughout this year which is encouraging for the businesses, however its anticipated impact on improving domestic demand is yet to be seen, which still remains sluggish due to strain on consumers' disposable income and to an extent reactions to unrest in the Middle East. The Middle East conflict, if further escalated may result in logistical disruptions for the region. Our company also faces challenges from increased fuel and energy costs, ongoing government policies, and regional issues, all of which contribute to the pressure on businesses. These cost pressures especially fuel and energy will intensify if the situation in the Middle East further escalates. Furthermore, our company remains watchful of logistical disruptions arising from the disturbances at the Afghan border which have impacted our exports to Afghanistan and Central Asia in this quarter. In addition, the latest imposition of 2% Infrastructure Cess by the KPK Government on Exports through the province will affect our export revenues and profitability as our ability to pass on the increase to Afghan and Central Asian customer may be limited as well as our competitiveness against international suppliers. It is worth noting that while KPK cess is applicable on Pakistani exports to Afghanistan and Central Asia, this cess does not apply to Afghan Transit trade goods passing through KPK. This creates an uneven playing field where international competitors are able to bypass the KPK Cess and enjoy a cost advantage over Pakistani exporters.

Despite challenges, we are hopeful that the local demand will recover considering the Government policies leading to a decrease in inflation in the future and increased activity in beverage sector generated by the new local brands being launched in beverage cans, the most sustainable beverage pack.

We are grateful for the unwavering support of our stakeholders and remain committed to overcoming these economic challenges with a focus on sustainable growth and long-term stability.

Acknowledgements

We would like to express our sincere gratitude to our shareholders, customers, employees, vendors, lenders, and all other stakeholders who have demonstrated unwavering dedication, support, and trust in our Company. Your contributions have been invaluable, and we appreciate your commitment to our success.

On behalf of the Board of Directors

Chief Executive Officer

Director

28th October 2024

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT SEPTEMBER 30, 2024

	Note	Un-audited September 30, 2024	Audited December 31, 2023
		--------- Rupees ---------	
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorised capital			
400,000,000 (December 31, 2023: 400,000,000) ordinary shares of Rs 10 each		4,000,000,000	4,000,000,000
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
Unappropriated profit		10,685,300,014	6,214,333,727
		15,106,423,349	10,635,457,062
Non-current liabilities			
Long term loans - secured		1,276,665,979	1,425,108,499
Deferred tax liability		1,588,309,000	763,772,327
		2,864,974,979	2,188,880,826
Current liabilities			
Trade and other payables		4,818,457,701	3,049,405,661
Short-term borrowings - secured		6,752,796,602	4,978,451,876
Accrued finance cost		116,972,373	183,309,492
Unclaimed dividend		649,323	649,323
Provision for taxation - net of payments		-	-
Current portion of long term loans		350,363,385	421,316,590
		12,039,239,384	8,633,132,942
Contingencies and commitments	4	-	-
		30,010,637,712	21,457,470,830

The annexed notes 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT SEPTEMBER 30, 2024

	Note	Un-audited September 30, 2024	Audited December 31, 2023
		--------- Rupees ---------	
ASSETS			
Non-current assets			
Property, plant and equipment	5	7,517,123,030	7,584,662,599
Long term investment		99,940,000	99,960,000
Long term loans		7,700,000	-
Long term deposit		2,876,120	2,876,120
		7,627,639,150	7,687,498,719
Current assets			
Stores and spares		865,919,818	634,416,281
Stock in trade		4,875,515,956	5,913,343,547
Trade debts		979,526,988	456,763,812
Advances, deposits, prepayments and other receivables		224,767,288	175,005,711
Accrued income		183,363,456	41,482,813
Income tax refundable		65,082,149	57,470,708
Short-term investments		10,307,223,702	4,512,125,138
Cash and bank balances		4,881,599,205	1,979,364,101
		22,382,998,562	13,769,972,111
		30,010,637,712	21,457,470,830

Chief Executive Officer | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

	Note	Three Months Ended		Nine Months Ended	
		September 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023
		---------- Rupees ----------			
Sales - net	6	5,774,128,001	5,420,037,143	17,509,099,730	16,540,421,070
Cost of sales		(3,536,672,001)	(3,351,515,717)	(10,911,659,748)	(10,065,423,815)
Gross profit		2,237,456,000	2,068,521,426	6,597,439,981	6,474,997,255
Administrative expenses		(192,355,824)	(208,396,140)	(501,948,584)	(469,013,946)
Selling and distribution expenses		(536,575,227)	(178,251,151)	(886,651,487)	(914,229,637)
Other operating incomes		603,013,321	115,210,925	1,343,391,990	425,421,921
Other operating expenses		(141,883,290)	(73,615,666)	(458,900,694)	(533,355,821)
Finance costs		(263,327,298)	(195,703,701)	(797,828,247)	(523,267,772)
Profit before taxation		1,706,327,683	1,527,765,693	5,295,502,960	4,460,552,000
Taxation	7	-	(45,145,265)	(824,536,673)	(263,741,920)
Profit for the period		1,706,327,683	1,482,620,428	4,470,966,287	4,196,810,080
Earnings per share - basic and diluted		4.73	4.11	12.38	11.62

The annexed notes 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

	Three Months Ended		Nine Months Ended	
	September 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023
	---------- Rupees ----------			
Profit for the period	1,706,327,683	1,482,620,428	4,470,966,287	4,196,810,080
Other comprehensive income:				
Items that may be reclassified subsequently to profit or loss	-	-	-	-
Items that will not be reclassified subsequently to profit or loss	-	-	-	-
	-	-	-	-
Total comprehensive income for the period	1,706,327,683	1,482,620,428	4,470,966,287	4,196,810,080

The annexed notes 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

	Share Capital	Capital Reserve	Revenue Reserve	
	Issued, Subscribed and paid up Capital	Share Premium	Accumulated profit / (loss)	Total
	---------- Rupees ----------			
Balance as at December 31, 2022 (audited)	3,611,082,540	810,040,795	2,460,376,721	6,881,500,056
Transaction with owners, Interim dividend for the year ended December 31, 2023	-	-	(1,263,878,889)	(1,263,878,889)
Total comprehensive income for the period ended September 30, 2023				
- Profit for the period	-	-	4,196,810,080	4,196,810,080
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	4,196,810,080	4,196,810,080
Balance as at September 30, 2023 (un-audited)	3,611,082,540	810,040,795	5,393,307,912	9,814,431,247
Balance as at December 31, 2023 (audited)	3,611,082,540	810,040,795	6,214,333,727	10,635,457,062
Transaction with owners, Interim dividend for the year ended December 31, 2024	-	-	-	-
Total comprehensive income for the period ended September 30, 2024				
- Profit for the period	-	-	4,470,966,287	4,470,966,287
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	4,470,966,287	4,470,966,287
Balance as at September 30, 2024 (un-audited)	3,611,082,540	810,040,795	10,685,300,014	15,106,423,349

The annexed notes 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Chief Financial Officer | Director

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

	Note	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
		--------- Rupees ---------	
Cash flows from operating activities			
Cash generated from operations	8	7,067,904,611	5,280,661,499
Finance cost paid		(864,165,366)	(488,485,097)
Income on deposits received		723,903,452	279,587,094
Taxes paid		(7,611,441)	(400,240,732)
Net cash generated from operating activities		6,920,031,255	4,671,522,764
Cash flows from investing activities			
Fixed capital expenditure		(210,220,666)	(903,585,578)
Encashment of Term finance certificates		20,000	-
Payment of other long term loans		(8,700,000)	-
Proceeds from other long term loans		1,000,000	-
Short term investments in term deposits and funds		(4,254,880,016)	86,703,000
Net cash used in investing activities		(4,472,780,682)	(816,882,578)
Cash flows from financing activities			
Repayment of long-term loans - secured		(269,395,725)	(1,531,491,453)
Proceeds from long-term loans - secured		50,000,000	-
Net proceeds from short term loans - secured		1,191,391,599	1,856,003,339
Dividends paid		-	(1,263,878,889)
Net cash generated/(used) in financing activities		971,995,874	(939,367,003)
Net increase in cash and cash equivalents		3,419,246,447	2,915,273,183
Cash and cash equivalents at the beginning of the period		1,691,663,225	785,211,259
Effects of exchange rate changes on cash and cash equivalents		(17,599,918)	114,798,081
Cash and cash equivalents at the end of the period	8.1	5,093,309,754	3,815,282,523

The annexed notes 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive Officer | Chief Financial Officer | Director

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2024

1 LEGAL STATUS AND NATURE OF BUSINESS

Pakistan Aluminium Beverage Cans Limited (the Company) was incorporated in Pakistan under the Companies Ordinance, 1984 (now the Companies Act, 2017), as a public unlisted company on December 4, 2014. The Company has been listed on Pakistan Stock Exchange on July 16, 2021. The principal activity of the Company is manufacturing and sale of aluminium cans. The Company completed the installation, testing, commissioning of its manufacturing facility at Faisalabad Special Economic Zone commenced commercial operations in September, 2017.

1.1 Geographical location and addresses of all business units are as follows:

Sr. No	Manufacturing units and offices	Address
1	Can manufacturing facility	29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard ('IAS') 34, Interim Financial Reporting, issued by the International Accounting Standards Board ('IASB') as notified under the Companies Act, 2017 (the Act); and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Act differ with the requirements of IAS 34, the provisions of and directives issued under the Act have been followed.

2.2 These condensed interim financial statements do not include all the information and disclosures required in the annual financial statements, and should be read in conjunction with the Company's annual financial statements for the year ended December 31, 2023.

2.3 These condensed interim financial statements are being submitted to the shareholders as required by section 237 of the Act and Pakistan Stock Exchange Regulations.

3. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of these condensed interim financial statements are the same as those applied in the preparation of preceding annual financial statements of the Company for the year ended December 31, 2023. Further, the basis of significant estimates are same as those that were applied to the financial statements for the year ended December 31, 2023.

4. CONTINGENCIES AND COMMITMENTS

4.1 Contingencies

i) There is no change in status of contingencies, as set out in note 12.1(i) to the annual financial statements of the Company for the year ended December 31, 2023.

ii) The banks have issued guarantees on Company's behalf in favour of Director Excise and Taxation, Karachi, Faisalabad Electric Supply Company, Sui Northern Gas Pipe Lines Ltd and Others aggregating to Rs. 485.873 million (December 31, 2023: Rs. 435.873 million).

iii) Post dated cheques issued to Collector of Customs for custom duties on imports amounting to Rs 2,968.675 million (December 31, 2023: Rs 3,181.45 million) and to Khyber Pakhtunkhwa Revenue Authority on exports amounting to Rs. 3.629 million (December 31, 2023: Rs. Nil).

4.2 Commitments

i) Letters of credit for capital expenditure amounting to Rs 22.877 million (December 31, 2023: Rs. Nil).

ii) Letter of credits (LCs) other than for capital expenditure amounting to Rs 2,871.064 million (December 31,2023: Rs 1,597.557 million).

iii) The Company has commitment in respect of short term lease rentals against properties amounting to Rs Nil (December 31, 2023: Rs 2.850 million).

	Note	Un-audited September 30, 2024	Audited December 31, 2023
5. PROPERTY, PLANT AND EQUIPMENT		--------- Rupees ---------	
Operating fixed assets	5.1	7,454,331,934	6,893,066,908
Capital work in progress		62,791,096	691,595,691
		7,517,123,030	7,584,662,599

5.1 Operating fixed assets

Opening book value		6,893,066,908	6,880,793,046
Additions during the period / year		839,025,261	327,843,336
Depreciation charged for the period / year		(277,760,235)	(315,569,474)
Closing book value		7,454,331,934	6,893,066,908

	Note	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
6 SALES		--------- Rupees ---------	
Local		8,189,684,067	8,095,240,347
Export		10,631,062,567	9,722,517,948
		18,820,746,634	17,817,758,295
Sales tax		(1,311,646,904)	(1,277,337,225)
		17,509,099,730	16,540,421,070

		Note	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
			--------- Rupees ---------	
7	TAXATION			
	Current tax	7.1	-	184,150,064
	Deferred tax	7.2	824,536,673	79,591,856
			824,536,673	263,741,920

7.1 The Company's income is exempt from tax under Clause 126E of Part I of Second Schedule of the Income Tax Ordinance 2001. Furthermore through Finance Act, 2024, the entities operating in Special Economic Zones are also allowed exemption from minimum taxation after amendment in Clause11A of Part IV of Second Schedule of the Income Tax Ordinance. Accordingly the Company has not recorded any current tax provision. The corresponding provision for taxation represented provision for minimum tax under then prevailing Income Tax Ordinance, 2001.

7.2 Provision for deferred taxation has been made on the basis of future tax liability under the Income Tax Ordinance, 2001.

		Note	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
			--------- Rupees ---------	
8.	CASH FLOW FROM OPERATING ACTIVITIES			
	Profit before taxation		5,295,502,960	4,460,552,000
	Adjustments for:			
	Depreciation on property, plant and equipment		277,760,235	231,197,420
	Amortization of intangible assets		-	-
	Finance costs		797,828,247	523,267,772
	Loss allowance on trade debts		-	-
	Provision for slow moving stores and spares		-	-
	Income on investments and bank deposits		(1,322,882,658)	(305,124,308)
	Impairment loss on financial assets		-	1,154,000
	Exchange (gain) / loss		(3,487,763)	168,890,141
			5,044,721,021	5,079,937,025
	Effect on cash flow due to working capital changes:			
	(Increase) in stores and spares		(231,503,537)	(190,405,148)
	(Increase) / decrease in stock in trade		1,037,827,591	(859,663,563)
	(Increase) / decrease in trade debts		(515,091,482)	255,671,303
	(Increase) / decrease in advances, deposits, prepayments and other receivables		(44,088,820)	1,387,813,095
	Increase / (decrease) in trade and other payables		1,776,039,838	(392,691,214)
			2,023,183,590	200,724,473
	Cash generated from operations		7,067,904,611	5,280,661,499

	Note	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
		--------- Rupees ---------	
8.1 Cash and cash equivalents			
Short-term borrowings - secured	8.2	(1,475,859,435)	-
Short-term investment-Less than three month TDRs		1,687,569,984	1,680,754,110
Cash and bank balances		4,881,599,205	2,134,528,413
		5,093,309,754	3,815,282,523

8.2 During the period, the Company has classifed only running finances as part of cash and cash equivalents to ensure conformity with the requirements of IAS-7 "Statement of Cash Flows" and the Company's annual audited financial statements for the year ended December 31,2023.

9 TRANSACTIONS WITH RELATED PARTIES

Relationship with the Company	Nature of transaction	Un-audited Nine Months Ended September 30, 2024	September 30, 2023
		--------- Rupees ---------	
Provident Fund	Expenses charged in respect of Provident Fund Contribution	19,760,671	12,279,235

10 DATE OF AUTHORISATION FOR ISSUE

These condensed interim financial statements were authorized for issue in the Board of Directors meeting held on 28 October 2024.

Chief Executive Officer | Chief Financial Officer | Director

ڈائریکٹرز کا جائزہ

پاکستان ایلومینیم بیوریج کینز لمیٹڈ (''کمپنی'') کے ڈائریکٹرز آپ کی کمپنی کے 30 ستمبر2024 کو ختم ہونے والی سہ ماہی اور نو ماہ کے عبوری مالیاتی گوشوارے پیش کرتے ہوئے مسرت محسوس کر رہے ہیں۔

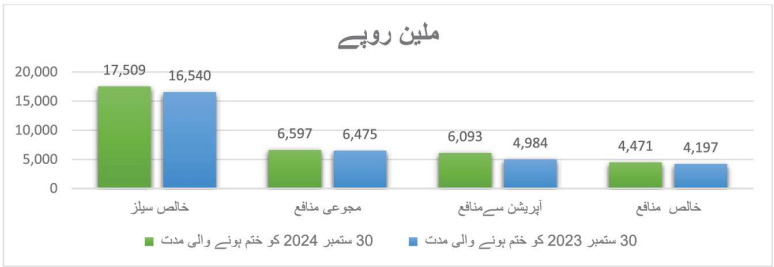
کاروباری کارکردگی کا جائزہ

30 ستمبر 2024 کو ختم ہونے والے عرصے کے دوران، کمپنی کی مجموعی خالص فروخت بڑھ کر 17.51 ارب روپے تک پہنچ گئی، جو کہ پچھلے سال کے اسی عرصے کے مقابلے میں 5.86 فیصد کا اضافہ ہے۔ اس عرصے کے دوران مقامی حجم میں 5.64 فیصد کمی دیکھی گئی، جس کی وجہ ایندھن اور توانائی کی بڑھتی ہوئی قیمتوں سے پیدا ہونے والی مقامی مہنگائی تھی۔ تاہم، مقامی آمدنی میں اس کمی کو برآمدات میں اضافے کے ذریعے پورا کیا گیا۔ کمپنی کا مجموعی منافع کا مارجن، پچھلے سال کے اسی عرصے میں 39.15 فیصد سے کم ہو کر 37.68 فیصد ہوگیا، جس کی وجہ برآمدات کی زیادہ مقدار، مہنگائی اور بڑھتی ہوئی لاگتیں تھیں۔ ٹیکس سے قبل منافع 834.95 ملین روپے بڑھ کر 5.29 ارب روپے ہوگیا۔ یہ بات قابل ذکر ہے کہ چونکہ کمپنی اسپیشل اکنامک زون میں کام کر رہی ہے اور اس کی آمدنی کو فنانس ایکٹ 2024 کے ذریعے کم از کم ٹیکسیشن سے مستثنیٰ قرار دیا گیا ہے، اس لیے کمپنی نے 30 ستمبر 2024 کو ختم ہونے والے عرصے کے لیے کوئی ٹیکس کی پروژن ریکارڈ نہیں کی۔ تاہم، 2023 کے متعلقہ عرصے کے لیے، کمپنی نے کم از کم ٹیکسیشن کی پروژن کی تھی حالانکہ اس نے اس کی چارج ایبلٹی کو چیلنج کرنے کے لیے ایک پٹیشن دائر کی تھی۔ یہ معاملے فلحال عدالت میں زیر التوا ہے۔ مزید برآں، ہم نے انکم ٹیکس آرڈیننس 2001 کے تحت مستقبل میں پیدا ہونے والی ٹیکس کی پروژن ریکارڈ کی ہے کیونکہ تمام برآمدی آمدنی کو اب معمول کے ٹیکس نظام کے تحت قرار دیا جا رہا ہے بجائے مفروضاتی ٹیکس نظام کے۔ نتیجتاً، 30 ستمبر 2024 کو ختم ہونے والے عرصے میں خالص منافع کا مارجن 25.54 فیصد تھا، جبکہ پچھلے سال کے اسی عرصے میں یہ 25.37 فیصد تھا، اور اس عرصے کے لیے فی حصص آمدنی 12.38 روپے تھی، جو کہ 2023 میں 11.62 روپے تھی۔

مالیاتی نتائج کا خلاصہ

کمپنی کے آپریٹنگ نتائج کا خلاصہ ذیل میں دیا گیا ہے:

آپریٹنگ نتائج	30 ستمبر کو ختم ہونے والی مدت		
	2024	2023	فرق
	ملین روپے		٪
خالص سیلز	17,509	16,540	5.86
مجموعی منافع	6,597	6,475	1.89
منافع قبل از ٹیکس	5,296	4,461	18.72
کم: ٹیکس کا خرچ	825	264	212.63
بعد از ٹیکس منافع	4,471	4,197	6.53
فی حصص آمدنی - (روپے)	12.38	11.62	6.53



مستقبل کا نقطہ نظر

ہمارے کاروبار کی کارکردگی کا دارومدار پاکستان کے معاشی حالات پر ہے، جو اس وقت غیر یقینی ہیں۔ اگرچہ حکومت نے اس سال کے دوران مسلسل شرح سود میں کمی کی ہے جو کاروباروں کے لیے حوصلہ افزا ہے، مگر مقامی طلب میں بہتری کے متوقع اثرات ابھی تک نظر نہیں آئے ہیں۔ اس کی وجہ صارفین کی آمدنی میں کمی اور مشرق وسطیٰ میں بدامنی کے ردعمل ہیں۔ مشرق وسطیٰ میں جاری تنازعہ، اگر مزید شدت اختیار کرتا ہے، تو اس کے نتیجے میں اس خطے کے لیے لاجسٹک میں خلل پیدا ہو سکتا ہے۔ ہمارا کاروبار ایندھن اور توانائی کی بڑھتی ہوئی لاگت، حکومتی پالیسیوں اور علاقائی مسائل سے چیلنجز کا سامنا کر رہا ہے، جو کاروباروں پر دباؤ ڈالتے ہیں۔ اگر مشرق وسطیٰ کی صورتحال مزید خراب ہوتی ہے تو ایندھن اور توانائی کے اخراجات میں دباؤ مزید بڑھے گا۔ علاوہ ازیں، ہماری کمپنی افغانستان اور وسطی ایشیا کو برآمدات میں افغان سرحد پر بدامنی سے پیدا ہونے والی لاجسٹک رکاوٹوں کی نگرانی کر رہی ہے۔ مزید برآں، خیبر پختونخواہ حکومت کی جانب سے برآمدات پر 2 فیصد انفراسٹرکچر سیس کے نفاذ کا اثر ہماری برآمدی آمدنی اور منافع پر ہوگا۔ یہ قابل ذکر ہے کہ اگرچہ خیبر پختونخواہ سیس ، افغانستان اور وسطی ایشیا کے لیے پاکستانی برآمدات پر لاگو ہوتا ہے، لیکن یہ سیس افغان ٹرانزٹ تجارت کے سامان پر لاگو نہیں ہوتا جو خیبر پختونخواہ سے گزرتے ہیں۔ اس سے غیر مساوی مواقع پیدا ہوتے ہیں جہاں بین الاقوامی مقابلین خیبر پختونخواہ سیس سے بچ کر پاکستانی برآمد کنندگان کے مقابلے میں لاگت کا فائدہ حاصل کرتے ہیں۔

چیلنجز کے باوجود، ہمیں امید ہے کہ مستقبل میں حکومت کی پالیسیوں کے نتیجے میں افراط زر میں کمی ہوگی، اور نئے مقامی برانڈز کے کین میں مشروبات متعارف کرانے کی وجہ سے مقامی طلب میں بہتری آئے گی۔

ہم اپنے اسٹیک ہولڈرز کی مستقل حمایت کے شکر گزار ہیں اور پائیدار ترقی اور طویل مدتی استحکام پر توجہ مرکوز کرتے ہوئے ان اقتصادی چیلنجوں پر قابو پانے کے لیے پرعزم ہیں۔

اظہار تشکر

ہم اپنے شیئر ہولڈرز، صارفین، ملازمین، وینڈرز، قرض دہندگان، اور دیگر تمام متعلقین کا شکریہ ادا کرتے ہیں جنہوں نے کمپنی پر غیر متزلزل حمایت، اعتماد اور عزم کا اظہار کیا ہے۔ آپ کی شراکتیں انمول ہیں، اور ہم آپ کے عزم کو سراہتے ہیں۔

بورڈ آف ڈائریکٹرز کی جانب سے

ڈائریکٹر

چیف ایگزیکٹو

28 اکتوبر 2024

SHARE TRADING DETAIL BY DIRECTORS, EXECUTIVES, SUBSTANTIAL SHAREHOLDER DURING NINE MONTHS ENDED SEPTEMEBR 30, 2024

Name of Person with Description	Details of Transactions					
	Date	Nature	No. of Shares	Rate	Form of Share Certificates	Market
Hamida Salim Mukaty (Director/ Substantial shareholder)	14-02-2024	Gift-Out	124,994,877	-	CDC	Through CDC
Temoor Ashraf Mukaty	14-02-2024	Gift-In	62,494,439	-	CDC	Through CDC
Ahmed Ashraf Mukaty	14-02-2024	Gift-In	62,494,438	-	CDC	Through CDC
Azam Sakrani (Director)	04-06-2024	Purchase	5,000	73.9427	CDC	Ready

PABC

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