



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

FORM-7

Ref: PABC/FS-25A

Date: 30/10/2025

The General Manager

Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: Financial Results for the Nine Months Ended September 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held virtually on October 30, 2025 at 01:00 p.m. recommended the following:

(i) CASH DIVIDEND	NIL
And/or	
(ii) BONUS SHARES	NIL
And/or	
(iii) RIGHT SHARES	NIL
And/or	
(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
And/or	

(v) ANY OTHER PRICE-SENSITIVE INFORMATION

Following a review, the Board of Directors of the Company has endorsed plans to move forward with the construction of a new beverage can manufacturing facility with a capacity of 1.3 billion cans in Afghanistan. These plans represent a project with overall capital outlay of approximately \$110 million, subject to regulatory and other customary approvals. Further details of the same shall be provided in due course.






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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

The financial results of the Company for the nine months ended 30-Sep-2025 are annexed, comprising of:

1. Statement of Profit and Loss for the nine months ended 30-09-2025
2. Statement of Financial position as at 30-09-2025
3. Statement of Changes in Equity for the nine months ended 30-09-2025
4. Statement of Cashflow for the nine months ended 30-09-2025

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

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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, 2025

	Three months ended		Nine months ended	
	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Sales - net	7,491,134,344	5,774,128,001	21,035,425,555	17,509,099,730
Cost of sales	(5,250,995,684)	(3,536,672,001)	(14,038,365,337)	(10,911,659,748)
Gross profit	2,240,138,660	2,237,456,000	6,997,060,219	6,597,439,981
Administrative expenses	(184,330,831)	(192,355,824)	(552,669,030)	(501,948,584)
Selling and distribution expenses	(403,914,975)	(536,575,227)	(1,094,918,379)	(886,651,487)
Other operating income	500,217,801	603,013,321	1,548,110,011	1,343,391,990
Other operating expenses	(168,983,044)	(141,883,290)	(561,402,581)	(458,900,694)
Finance costs	(216,816,240)	(263,327,298)	(654,504,376)	(797,828,247)
Profit before taxation	1,766,311,371	1,706,327,683	5,681,675,863	5,295,502,960
Taxation			(24,158,709)	(824,536,673)
Profit for the period	1,766,311,371	1,706,327,683	5,657,517,154	4,470,966,287
Earnings per share - basic and diluted	4.89	4.73	15.67	12.38

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[Circular Stamp: Pakistan Aluminium Beverage Cans Limited, Company Secretary]



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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025	Audited December 31, 2024		Un-audited September 30, 2025	Audited December 31, 2024
	Rupees			Rupees	
EQUITY AND LIABILITIES			ASSETS		
Share Capital and Reserves			Non-current assets		
Authorised capital			Property, plant and equipment	7,301,936,157	7,348,682,580
400,000,000 (December 31, 2024: 400,000,000) ordinary shares of Rs 10 each	4,000,000,000	4,000,000,000	Long term investment	99,860,000	99,880,000
			Long term loans	-	6,700,000
			Long term deposit	4,452,620	3,507,620
				7,406,248,777	7,458,770,200
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	17,976,048,936	12,318,531,782			
	22,397,172,271	16,739,655,117			
Non-current liabilities			Current assets		
Long term loans - secured	1,101,713,578	1,176,711,512	Stores and spares	1,154,033,018	963,014,712
Deferred tax liability	1,417,297,921	1,394,428,677	Stock in trade	6,877,653,767	4,536,517,400
	2,519,011,499	2,571,140,189	Trade debts	867,078,738	877,424,600
			Advances, deposits, prepayments and other receivables	383,165,550	156,383,433
Current liabilities			Accrued income	48,867,833	40,576,515
Trade and other payables	5,791,830,826	3,930,784,857	Income tax refundable	75,986,856	66,114,863
Short-term borrowings - secured	9,409,721,217	8,041,049,586	Short-term investments	18,277,680,896	14,597,550,440
Accrued finance cost	163,133,525	66,354,266	Current portion of long term investments	40,000	40,000
Unclaimed dividend	462,311	502,209	Cash and bank balances	5,540,166,878	3,008,138,001
Provision for taxation - net of payments	-	-		33,224,673,536	24,245,759,964
Current portion of long term loans	349,590,663	355,043,940			
	15,714,738,542	12,393,734,858			
Contingencies and commitments					
	40,630,922,312	31,704,530,164		40,630,922,313	31,704,530,164





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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, 2025

	<u>Share capital</u> Issued, subscribed and paid up capital	<u>Capital reserve</u> Share premium	<u>Revenue reserve</u> Accumulated profit / (loss)	Total
	(Rupees)			
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)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>10,685,300,014</u>	<u>15,106,423,349</u>
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, Interim dividend for the year ended December 31, 2025	-	-	-	-
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)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>17,976,048,936</u>	<u>22,397,172,271</u>

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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, 2025

	Un-audited	
	Nine months ended	
	September 30, 2025	September 30, 2024
	(Rupees)	
Cash flows from operating activities		
Cash generated from operations	4,447,924,441	7,067,904,611
Finance cost paid	(557,725,117)	(864,165,366)
Income on deposits and investments received	1,226,188,849	723,903,452
Income taxes paid	(11,161,458)	(7,611,441)
Net cash generated from operating activities	5,105,226,714	6,920,031,255
Cash flows from investing activities		
Fixed capital expenditure	(469,007,573)	(210,220,666)
Proceeds from disposal of property, plant and equipment	69,287,000	-
Encashment of term finance certificates	20,000	20,000
Payment of other long term loans	-	(8,700,000)
Proceeds from other long term loans and deposits	5,755,000	1,000,000
Proceeds from encashment of short term investments	12,147,423,094	-
Short term investments in term deposits and funds	(15,630,000,000)	(4,254,880,016)
Net cash used in investing activities	(3,876,522,479)	(4,472,780,682)
Cash flows from financing activities		
Repayment of long-term loans - secured	(264,805,392)	(269,395,725)
Proceeds from long-term loans - secured	184,354,181	50,000,000
Net proceeds from short term loans - secured	351,490,202	1,191,391,598
Dividends paid	(39,897)	-
Net cash generated/(used) in financing activities	270,999,094	971,995,873
Net increase in cash and cash equivalents	1,499,703,330	3,419,246,446
Cash and cash equivalents at the beginning of the period	3,038,138,001	1,691,663,225
Effects of exchange rate changes on cash and cash equivalents	(14,855,883)	(17,599,918)
Cash and cash equivalents at the end of the period	4,522,985,448	5,093,309,753





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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)	30-10-2025
Address	29 & 30, M-3 Industrial City, Main Boulevard Sahianwalla, Faisalabad
Contact Information	Company Secretary 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 30, 2025 at 01:00 pm (PST) 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 | |

Following a review, the Board of Directors of the Company has endorsed plans to move forward with the construction of a new beverage can manufacturing facility with a capacity of 1.3 billion cans in Afghanistan. These plans represent a project with overall capital outlay of approximately \$110 million, subject to regulatory and other customary approvals. Further details of the same shall be provided in due course.





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BEVERAGE CANS LIMITED

THE FINANCIAL RESULTS OF THE COMPANY:

The financial results of the Company for the nine months ended 30-Sep-2025 are annexed, comprising of:

1. Statement of Profit and Loss for the nine months ended 30-09-2025
2. Statement of Financial position as on 30-09-2025
3. Statement of Changes in Equity for the nine months ended 30-09-2025
4. Statement of Cashflow for the nine months ended 30-09-2025

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)





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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, 2025

	Three months ended		Nine months ended	
	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Sales - net	7,491,134,344	5,774,128,001	21,035,425,555	17,509,099,730
Cost of sales	(5,250,995,684)	(3,536,672,001)	(14,038,365,337)	(10,911,659,748)
Gross profit	2,240,138,660	2,237,456,000	6,997,060,219	6,597,439,981
Administrative expenses	(184,330,831)	(192,355,824)	(552,669,030)	(501,948,584)
Selling and distribution expenses	(403,914,975)	(536,575,227)	(1,094,918,379)	(886,651,487)
Other operating income	500,217,801	603,013,321	1,548,110,011	1,343,391,990
Other operating expenses	(168,983,044)	(141,883,290)	(561,402,581)	(458,900,694)
Finance costs	(216,816,240)	(263,327,298)	(654,504,376)	(797,828,247)
Profit before taxation	1,766,311,371	1,706,327,683	5,681,675,863	5,295,502,960
Taxation			(24,158,709)	(824,536,673)
Profit for the period	1,766,311,371	1,706,327,683	5,657,517,154	4,470,966,287
Earnings per share - basic and diluted	4.89	4.73	15.67	12.38





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BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025	Audited December 31, 2024		Un-audited September 30, 2025	Audited December 31, 2024
	Rupees			Rupees	
EQUITY AND LIABILITIES			ASSETS		
Share Capital and Reserves			Non-current assets		
Authorised capital			Property, plant and equipment	7,301,936,157	7,348,682,580
400,000,000 (December 31, 2024: 400,000,000) ordinary shares of Rs 10 each	4,000,000,000	4,000,000,000	Long term investment	99,860,000	99,880,000
			Long term loans	-	6,700,000
			Long term deposit	4,452,620	3,507,620
				7,406,248,777	7,458,770,200
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	17,976,048,936	12,318,531,782			
	22,397,172,271	16,739,655,117			
Non-current liabilities			Current assets		
Long term loans - secured	1,101,713,578	1,176,711,512	Stores and spares	1,154,033,018	963,014,712
Deferred tax liability	1,417,297,921	1,394,428,677	Stock in trade	6,877,653,767	4,536,517,400
	2,519,011,499	2,571,140,189	Trade debts	867,078,738	877,424,600
Current liabilities			Advances, deposits, prepayments and other receivables	383,165,550	156,383,433
Trade and other payables	5,791,830,826	3,930,784,857	Accrued income	48,867,833	40,576,515
Short-term borrowings - secured	9,409,721,217	8,041,049,586	Income tax refundable	75,986,856	66,114,863
Accrued finance cost	163,133,525	66,354,266	Short-term investments	18,277,680,896	14,597,550,440
Unclaimed dividend	462,311	502,209	Current portion of long term investments	40,000	40,000
Provision for taxation - net of payments	-	-	Cash and bank balances	5,540,166,878	3,008,138,001
Current portion of long term loans	349,590,663	355,043,940		33,224,673,536	24,245,759,964
	15,714,738,542	12,393,734,858			
Contingencies and commitments					
	-	-			
	40,630,922,312	31,704,530,164		40,630,922,313	31,704,530,164





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BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2025

	<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, 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)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>10,685,300,014</u>	<u>15,106,423,349</u>
Balance as at December 31, 2024 (audited)	3,611,082,540	810,040,795	12,318,531,782	16,739,655,117
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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)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>17,976,048,936</u>	<u>22,397,172,271</u>

[Signature]

Pakistan Aluminium Beverage Cans Limited
Company Secretary



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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, 2025

	Un-audited	
	Nine months ended	
	September 30, 2025	September 30, 2024
	(Rupees)	
Cash flows from operating activities		
Cash generated from operations	4,447,924,441	7,067,904,611
Finance cost paid	(557,725,117)	(864,165,366)
Income on deposits and investments received	1,226,188,849	723,903,452
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Proceeds from other long term loans and deposits	5,755,000	1,000,000
Proceeds from encashment of short term investments	12,147,423,094	-
Short term investments in term deposits and funds	(15,630,000,000)	(4,254,880,016)
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Cash and cash equivalents at the beginning of the period	3,038,138,001	1,691,663,225
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Cash and cash equivalents at the end of the period	4,522,985,448	5,093,309,753

