



PABC

PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

FORM-7

Ref: PABC/FS-26B

Date: 30/04/2026

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

Subject: Financial Results for the Three Months Ended March 31, 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held virtually on April 30, 2026 at 12:00 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 three months ended 31-Mar-2026 are annexed comprising of:

1. Statement of Profit and Loss for the three months ended 31-03-2026
2. Statement of Financial position as at 31-03-2026
3. Statement of Changes in Equity for the three months ended 31-03-2026
4. Statement of Cashflow for the three months ended 31-03-2026





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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



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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 THREE MONTHS ENDED MARCH 31, 2026

	Three Months Ended	
	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)
Sales - net	3,779,857,577	4,649,768,868
Cost of sales	(2,407,565,632)	(3,204,829,321)
Gross profit	1,372,291,944	1,444,939,547
Selling and distribution expenses	(106,246,467)	(235,556,522)
Administrative expenses	(163,625,674)	(186,356,637)
Other operating incomes	585,041,051	585,060,676
Other operating expenses	(142,914,615)	(129,885,283)
Finance costs	(155,870,555)	(200,718,046)
Profit before taxation	1,388,675,684	1,277,483,735
Taxation	-	-
Profit/(Loss) for the period	1,388,675,684	1,277,483,735
Earnings per share - basic and diluted	3.85	3.54





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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT MARCH 31, 2026

	Un-Audited March 31, 2026	Audited December 31, 2025
Rupees		
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorised capital		
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>
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	<u>18,923,389,348</u>	<u>17,534,713,664</u>
	23,344,512,683	21,955,836,999
Non-current liabilities		
Long term loans - secured	924,720,281	1,010,109,764
Deferred tax liability	<u>1,515,493,322</u>	<u>1,515,493,322</u>
	2,440,213,603	2,525,603,086
Current liabilities		
Trade and other payables	3,904,934,999	4,855,216,197
Short-term borrowings - secured	8,391,682,707	9,691,015,467
Accrued finance cost	97,356,666	87,221,108
Unclaimed dividend	369,099	369,099
Current portion of long term loans	<u>351,668,112</u>	<u>323,182,955</u>
	12,746,011,583	14,957,004,826
Contingencies and commitments		
	<u>38,530,737,869</u>	<u>39,438,444,911</u>





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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

Un-Audited
March 31,
2026

Audited
December 31,
2025

Rupees

ASSETS

Non-current assets

Property, plant and equipment	7,079,888,163	7,226,445,884
Intangibles	7,792,429	8,658,164
Long term investments	1,602,111,493	1,602,111,493
Long term deposits	4,452,620	4,452,620
Long term loans	220,505	279,467
	<u>8,694,465,210</u>	<u>8,841,947,628</u>

Current assets

Stores and spares	1,184,090,852	1,172,042,613
Stock in trade	5,368,693,254	5,631,112,363
Trade debts	1,664,644,637	710,069,575
Advances, deposits, prepayments and other receivables	156,305,692	337,361,207
Accrued income	-	-
Income tax refundable	72,226,081	161,586,529
Short-term investments	77,850,922	75,650,625
Current Maturity of long term investments	17,207,864,147	19,954,073,507
Cash and bank balances	40,000	40,000
	<u>4,104,557,074</u>	<u>2,554,560,864</u>
	29,836,272,659	30,596,497,283

38,530,737,869

39,438,444,911





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BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTHS ENDED MARCH 31, 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 March 31, 2025				
- Profit for the period	-	-	1,277,483,735	1,277,483,735
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	1,277,483,735	1,277,483,735
Balance as at March 31, 2025 (un-audited)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>13,596,015,517</u>	<u>18,017,138,852</u>
Balance as at December 31, 2025 (audited)	3,611,082,540	810,040,795	17,534,713,664	21,955,836,999
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended March 31, 2026				
- Profit for the period	-	-	1,388,675,684	1,388,675,684
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	1,388,675,684	1,388,675,684
Balance as at March 31, 2026 (un-audited)	<u>3,611,082,540</u>	<u>810,040,795</u>	<u>18,923,389,348</u>	<u>23,344,512,683</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 THREE MONTHS ENDED MARCH 31, 2026

	Un-audited	
	Three months ended	
	March 31, 2026	March 31, 2025
	(Rupees)	
Cash flows from operating activities		
Cash generated from operations	(359,957,884)	875,073,317
Finance cost paid	(145,734,997)	(137,151,011)
Income on deposits received	1,296,014,334	796,708,291
Taxes (paid)/refunded	(2,200,297)	1,113,656
Net proceeds from employees' loans	58,962	837,000
Net cash generated from operating activities	788,180,117	1,536,581,253
Cash flows from investing activities		
Fixed capital expenditure	(5,164,400)	(27,799,743)
Encashment of Term deposit receipts and funds	14,013,451,739	5,581,627,430
Investment in Term deposit receipts and funds	(11,889,000,000)	(8,030,000,000)
Net cash used in investing activities	2,119,287,339	(2,476,172,313)
Cash flows from financing activities		
Repayment of long-term loans - secured	(56,904,326)	(86,077,076)
Repayment of short-term loans - secured	(1,162,977,185)	(200,000,000)
Proceeds from short-term borrowings	-	1,473,498,836
Proceeds from long term loans - secured	-	-
Net cash generated from / (used in) financing activities	(1,219,881,511)	1,187,421,760
Net increase in cash and cash equivalents	1,687,585,945	247,830,700
Cash and cash equivalents at the beginning of the period	1,539,183,907	3,008,138,001
Effects of exchange rate changes on cash and cash equivalents	(4,190,500)	(8,816,878)
Cash and cash equivalents at the end of the period	3,222,579,352	3,247,151,823





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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)	30-04-2026
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 April 30, 2026 at 12:00 pm (PST) recommended the following:

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

THE FINANCIAL RESULTS OF THE COMPANY:

The financial results of the Company for the three months ended 31-Mar-2026 are annexed, comprising of:

1. Statement of Profit and Loss for the three months ended 31-03-2026
2. Statement of Financial position as at 31-03-2026
3. Statement of Changes in Equity for the three months ended 31-03-2026
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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 THREE MONTHS ENDED MARCH 31, 2026

	Three Months Ended	
	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)
Sales - net	3,779,857,577	4,649,768,868
Cost of sales	(2,407,565,632)	(3,204,829,321)
Gross profit	1,372,291,944	1,444,939,547
Selling and distribution expenses	(106,246,467)	(235,556,522)
Administrative expenses	(163,625,674)	(186,356,637)
Other operating incomes	585,041,051	585,060,676
Other operating expenses	(142,914,615)	(129,885,283)
Finance costs	(155,870,555)	(200,718,046)
Profit before taxation	1,388,675,684	1,277,483,735
Taxation	-	-
Profit/(Loss) for the period	1,388,675,684	1,277,483,735
Earnings per share - basic and diluted	3.85	3.54





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PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT MARCH 31, 2026

	Un-Audited March 31, 2026	Audited December 31, 2025
Rupees		
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorised capital		
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>
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	<u>18,923,389,348</u>	<u>17,534,713,664</u>
	23,344,512,683	21,955,836,999
Non-current liabilities		
Long term loans - secured	924,720,281	1,010,109,764
Deferred tax liability	<u>1,515,493,322</u>	<u>1,515,493,322</u>
	2,440,213,603	2,525,603,086
Current liabilities		
Trade and other payables	3,904,934,999	4,855,216,197
Short-term borrowings - secured	8,391,682,707	9,691,015,467
Accrued finance cost	97,356,666	87,221,108
Unclaimed dividend	369,099	369,099
Current portion of long term loans	<u>351,668,112</u>	<u>323,182,955</u>
	12,746,011,583	14,957,004,826
Contingencies and commitments		
	-	-
	<u>38,530,737,869</u>	<u>39,438,444,911</u>





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March 31,
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Stock in trade	5,368,693,254	5,631,112,363
Trade debts	1,664,644,637	710,069,575
Advances, deposits, prepayments and other receivables	156,305,692	337,361,207
	-	-
Accrued income	72,226,081	161,586,529
Income tax refundable	77,850,922	75,650,625
Short-term investments	17,207,864,147	19,954,073,507
Current Maturity of long term investments	40,000	40,000
Cash and bank balances	4,104,557,074	2,554,560,864
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BEVERAGE CANS LIMITED
PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTHS ENDED MARCH 31, 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 March 31, 2025				
- Profit for the period	-	-	1,277,483,735	1,277,483,735
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	1,277,483,735	1,277,483,735
Balance as at March 31, 2025 (un-audited)	3,611,082,540	810,040,795	13,596,015,517	18,017,138,852
Balance as at December 31, 2025 (audited)	3,611,082,540	810,040,795	17,534,713,664	21,955,836,999
Transaction with owners, recognized directly in equity	-	-	-	-
Total comprehensive income for the period ended March 31, 2026				
- Profit for the period	-	-	1,388,675,684	1,388,675,684
- Other comprehensive income	-	-	-	-
Total comprehensive income	-	-	1,388,675,684	1,388,675,684
Balance as at March 31, 2026 (un-audited)	3,611,082,540	810,040,795	18,923,389,348	23,344,512,683



S. J. Khan



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PAKISTAN ALUMINIUM
BEVERAGE CANS LIMITED

PAKISTAN ALUMINIUM BEVERAGE CANS LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE THREE MONTHS ENDED MARCH 31, 2026

	Un-audited	
	Three months ended	
	March 31, 2026	March 31, 2025
	(Rupees)	
Cash flows from operating activities		
Cash generated from operations	(359,957,884)	875,073,317
Finance cost paid	(145,734,997)	(137,151,011)
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Proceeds from short-term borrowings	-	1,473,498,836
Proceeds from long term loans - secured	-	-
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Cash and cash equivalents at the end of the period	3,222,579,352	3,247,151,823

