

HALF YEAR ACCOUNTS

Name of Listed Company: **ATLANTIC & PACIFIC PACKAGING COMPANY LIMITED**
STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31ST DECEMBER 2025

31.12.2025	*Increase/ Decrease %	31.12.2024
Current half year F\$000		Current half year F\$000

1 Operating revenue

(a) Sales Revenue

(b) Other Income

(c) Total operating revenue

2 (a) Net profit/loss before tax

(b) Income Tax

(c) Net profit/loss after tax

3 (a) Extraordinary item after tax

(b) Net profit/loss after tax & extraordinary item

4 (a) Outside equity interest in net profit and extraordinary items after income tax

(b) Net profit/loss after extraordinary items and income tax attributable to members of the company

(c) Revenue Reserve at beginning

(d) Total available for appropriation

(e) Ordinary dividend provided for

(f) Preference dividend provided for

(g) Transfer to general reserves

(h) Total appropriations

(i) Retained profit at year end

5 Earnings per share

(a) Basic earnings per share (Cents)

(b) Diluted earnings per share (Cents)

11,526	6%	10,825
116		118
11,642		10,943
1,549	-15%	1,829
387		457
1,162		1,372
-		-
1,162		1,372
-		-
1,162	-15%	1,372
10,798		9,191
11,960		10,563
-		-
-		-
-		-
-		-
11,960	13%	10,563
14.52 cents		17.15 cents
14.52 cents		17.15 cents



Sanjay Punja
Chairman



Swastika Prasad
Company Secretary

STATEMENT OF FINANCIAL POSITION
FOR THE HALF YEAR ENDED 31ST DECEMBER 2025

	31.12.2025	30.06.2025	31.12.2024
	At end of current half year F\$000	As shown in last Annual Report F\$000	At end of current half year F\$000
6 Current Assets			
(a) Cash Assets	1	1	1
(b) Trade receivables	2,350	2,296	1,950
(c) Other receivables	2,396	1,891	1,153
(d) Inventories	7,024	6,941	3,866
(e) Current income tax assets	119	1	-
(f) Amounts owing by related companies	421	1,456	6,752
(g) Total current assets	12,311	12,586	13,722
Non Current Assets			
(h) Property, plant and equipment	6,669	7,338	5,709
(i) Long-term investment	-	-	-
(j) Term deposit	-	-	-
(k) Future Income tax benefit	194	194	191
(l) Intangible assets	-	-	-
(m) Other - Right of Use Asset	716	955	1,194
(n) Total non-current assets	7,579	8,487	7,094
(o) Total assets	19,890	21,073	20,816
7 Current Liabilities			
(a) Trade payables	889	1,286	731
(b) Other payables and accruals	433	347	948
(c) Current tax liabilities	-	-	378
(d) Interest-bearing borrowings	-	-	-
(e) Term loan - secured	-	-	-
(f) Bank overdraft	478	2,197	1,244
(g) Unsecured advance	-	-	-
(h) Inter-company loan	209	287	496
(i) Provisions	-	-	-
(j) Other - Lease Liability	240	477	234
(k) Total current liabilities	2,249	4,594	4,031
Non-Current Liabilities			
(l) Term loan - secured	-	-	-
- unsecured	-	-	-
(m) Unsecured advance	-	-	-
(n) Inter-company loan	-	-	-
(o) Deferred tax liabilities	1,189	1,189	1,253
(p) Provisions	-	-	-
(q) Other - Lease Liability	492	492	969
(r) Total non-current liabilities	1,681	1,681	2,222
(s) Total liabilities	3,930	6,275	6,253
(t) Net Assets	15,960	14,798	14,563
8 EQUITY			
(a) Contributed equity	4,000	4,000	4,000
(b) Reserves	-	-	-
(c) Retained profits/accumulated losses	11,960	10,798	10,563
(d) Equity attributable to members	15,960	14,798	14,563
OEI in controlled entities			
(e) Contributed equity	-	-	-
(f) Reserves	-	-	-
(g) Retained profits/accumulated losses	-	-	-
(h) Total outside equity interest in controlled entities	-	-	-
(i) Total Equity	15,960	14,798	14,563



Sanjay Punja
Chairman



Swastika Prasad
Company Secretary

STATEMENT OF CASH FLOWS
FOR HALF YEAR ENDED 31 DECEMBER 2025 - ATLANTIC & PACIFIC PACKAGING COMPANY LIMITED

31.12.2025	31.12.2024
Current half year F\$000	Current half year F\$000

9 CASH FLOW FROM OPERATING ACTIVITIES

(a) Cash received from trading activities	12,418	10,872
(b) Cash payments	(10,077)	(8,032)
(c) Interest received	-	53
(d) Dividend received	-	-
(e) Interest paid	(53)	(30)
(f) Income tax paid	(505)	(764)
(g) Net vat paid	-	-
(h) Net cash inflow from operating activities	1,783	2,100

10 CASH FLOWS FROM INVESTING ACTIVITIES

(a) Acquisition of fixed assets	(27)	(317)
(b) Proceeds from sale of fixed assets	-	-
(c) Acquisition of investment	-	-
(d) Long term deposit	-	-
(e) Proceeds from sale of associate	-	-
(f) Proceed from sale of investment	-	-
(g) Net cash (outflow) from investing activities	(27)	(317)

11 CASH FLOWS FROM FINANCING ACTIVITIES

(a) Dividend paid	-	-
(b) Repayment of secured loan	-	-
(c) Proceed from issue of shares	-	-
(d) Loan from / to related companies	200	(4,900)
(e) Repayment of lease principal	(237)	(230)
(f) Net cash (outflow)/inflow from financing activities	(37)	(5,130)

12 Net increase/(decrease) in cash held

(a) Cash/(overdraft) at beginning of year	2,196	2,104
Cash/(overdraft) at end of year	(477)	(1,243)



Sanjay Punja
Director



Swastika Prasad
Company Secretary