



PAK ELEKTRON LIMITED

Head Office: : 14-Km, Ferozepur Road, Lahore-54760 Pakistan
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August 28, 2025

The General Manager

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

Subject: **Financial Results for the 2nd Quarter (Half Year) Ended June 30, 2025**

Dear Sir,

We have to inform you that the Board of Directors of **Pak Elektron Limited** in their Meeting held on **August 28, 2025 at 11:30 A.M.**, at 14-KM, Ferozepur Road, Lahore, recommended the following;

(i)	CASH DIVIDEND	NIL
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Financial statements of the Company are attached.

- Statement of Profit or Loss alongwith appropriations, Earning/(Loss) Per Share comparative figures of immediately preceding corresponding period;
- Statement of Financial Position;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

The quarterly Report of the Company for the period ended June 30, 2025, will be transmitted through PUCARS separately, within the specified time.

Thanking you.

Yours faithfully,

for **PAK ELEKTRON LIMITED**

MUHAMMAD OMER FAROOQ

Company Secretary



PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

	Six-month period ended		Three-month period ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]
Revenue from contracts with customers	48,738,246	39,862,307	29,351,147	23,391,148
Sales tax, excise duty and discounts	(13,217,179)	(9,777,626)	(8,300,777)	(6,024,409)
Net revenue	35,521,067	30,084,681	21,050,370	17,366,739
Cost of sales	(25,916,162)	(22,031,012)	(15,210,739)	(12,750,730)
Gross profit	9,604,905	8,053,669	5,839,631	4,616,009
Other income	46,177	60,169	23,747	34,733
Selling and distribution expenses	(2,362,421)	(2,039,741)	(1,261,201)	(1,237,239)
Administrative expenses	(1,339,145)	(1,191,353)	(679,281)	(652,112)
Other expenses	(10,601)	(9,154)	7,131	(3,106)
	(3,712,167)	(3,240,248)	(1,933,351)	(1,892,457)
Impairment allowance for expected credit losses	(101,763)	-	(38,950)	-
Operating profit	5,837,152	4,873,590	3,891,077	2,758,285
Finance cost	(1,389,237)	(2,096,902)	(680,173)	(1,099,815)
	4,447,915	2,776,688	3,210,904	1,658,470
Share of profit of associate	226	324	44	90
Profit before statutory levies and income taxes	4,448,141	2,777,012	3,210,948	1,658,560
Provision for statutory levies	(335,885)	(192,571)	(248,219)	(114,299)
Profit before income taxes	4,112,257	2,584,441	2,962,730	1,544,261
Provision for income taxes	(1,742,424)	(1,168,878)	(1,249,928)	(573,695)
Profit after income taxes	2,369,832	1,415,563	1,712,801	970,566
Basic earnings per share [Rupees]	2.66	1.63	1.95	1.12



PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	30-Jun-25	31-Dec-24
	Rupees '000 [Un-audited]	Rupees '000 [Audited]
EQUITY AND LIABILITIES		
EQUITY		
<i>Authorized share capital</i>	11,000,000	11,000,000
Issued share capital	9,236,495	9,009,697
Share premium	5,575,128	5,610,856
Revaluation reserve	5,433,276	5,520,508
Retained earnings	25,889,898	23,623,904
TOTAL EQUITY	46,134,797	43,764,965
LIABILITIES		
NON-CURRENT LIABILITIES		
Long term borrowings	3,433,333	4,250,000
Lease liabilities	36,568	53,795
Warranty obligations	108,729	118,765
Deferred tax liability	5,453,883	5,511,983
Deferred income	26,361	27,037
	9,058,874	9,961,580
CURRENT LIABILITIES		
Trade and other payables	3,386,976	3,067,911
Unclaimed dividend	10,241	10,301
Short term borrowings	11,032,030	12,314,985
Accrued interest/profit on borrowings	417,026	547,676
Income taxes payable	2,981,800	1,181,276
Current maturity of non-current liabilities	1,831,179	1,690,637
	19,659,252	18,812,786
TOTAL LIABILITIES	28,718,126	28,774,366
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	74,852,923	72,539,331



FOR
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PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

	30-Jun-25 [Un-audited]	31-Dec-24 [Audited]
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	29,297,105	28,798,479
Intangible assets	275,832	277,745
Long term investments	20,810	21,888
Long term deposits	592,286	639,930
Long term advances	448,400	496,520
	30,634,433	30,234,562
CURRENT ASSETS		
Stores, spares and loose tools	934,734	921,749
Stock in trade	13,168,527	12,978,544
Trade receivables	17,859,253	17,554,764
Construction work in progress	139,689	297,922
Short term advances	3,383,416	3,356,047
Short term deposits and prepayments	1,404,265	1,393,324
Short term investments	55,636	48,499
Income taxes refundable/adjustable	6,019,913	4,470,225
Other receivables	190,133	190,096
Cash and bank balances	1,062,924	1,093,599
	44,218,490	42,304,769
TOTAL ASSETS	74,852,923	72,539,331



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PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

	Six-month period ended		Three-month period ended	
	30-Jun-25	30-Jun-24	30-Jun-25	30-Jun-24
	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]	Rupees '000 [Un-audited]
Profit after income taxes	2,369,832	1,415,563	1,712,801	970,566
Other comprehensive income:				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Revaluation surplus	-	-	-	-
Income tax relating to items that will not be reclassified	-	(26,987)	-	(26,987)
	-	(26,987)	-	(26,987)
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-	-	-
Other comprehensive (loss)/income after income taxes	-	(26,987)	-	(26,987)
Total comprehensive income	2,369,832	1,388,576	1,712,801	943,579



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PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

	Issued ordinary share capital Rupees '000	Issued preference share capital Rupees '000	Share premium Rupees '000	Revaluation reserve Rupees '000	Retained earnings Rupees '000	Total equity Rupees '000
As at 01 January 2024 - [Audited]	8,560,121	449,576	5,610,856	5,737,289	21,067,369	41,425,211
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	1,415,563	1,415,563
Other comprehensive loss after income taxes	-	-	-	(26,987)	-	(26,987)
Other transactions				(26,987)	1,415,563	1,388,576
Incremental depreciation	-	-	-	(98,819)	98,819	-
As at 30 June 2024 - [Un-audited]	8,560,121	449,576	5,610,856	5,611,483	22,581,751	42,813,787
As at 01 July 2024 - [Un-audited]	8,560,121	449,576	5,610,856	5,611,483	22,581,751	42,813,787
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	951,511	951,511
Other comprehensive loss after income taxes	-	-	-	(333)	-	(333)
Other transactions				(333)	951,511	951,178
Incremental depreciation	-	-	-	(90,642)	90,642	-
As at 31 December 2024 - [Audited]	8,560,121	449,576	5,610,856	5,520,508	23,623,904	43,764,965
As at 01 January 2025 - [Audited]	8,560,121	449,576	5,610,856	5,520,508	23,623,904	43,764,965
Total comprehensive income for the year						
Profit after income taxes	-	-	-	-	2,369,832	2,369,832
Other comprehensive loss after income taxes	-	-	-	-	-	-
Other transactions				-	2,369,832	2,369,832
Incremental depreciation	-	-	-	(87,232)	87,232	-
Conversion of preference shares into ordinary shares	676,374	(449,576)	(35,728)	-	(191,070)	-
	676,374	(449,576)	(35,728)	(87,232)	(103,838)	-
As at 30 June 2025 - [Un-audited]	9,236,495	-	5,575,128	5,433,276	25,889,898	46,134,797



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PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE SIX-MONTH PERIOD ENDED 30 JUNE 2025

	30-Jun-25	30-Jun-24
	Rupees '000	Rupees '000
	[Un-audited]	[Un-audited]
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income taxes	4,112,257	2,584,441
Adjustments for non-cash and other items:	1,671,688	2,705,177
Operating profit before working capital changes	5,783,944	5,289,618
Changes in working capital	181,933	(2,260,240)
Cash generated from operations	5,965,877	3,029,378
Payment for interest/profit and taxes/levies	(2,920,283)	(2,708,952)
Net cash generated from operating activities	3,045,594	320,426
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,176,755)	(969,658)
Proceeds from disposal of property, plant and equipment	22,332	28,737
Advances for capital expenditure	14,545	(4,975)
Net cash used in investing activities	(1,139,878)	(945,896)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term borrowings	(628,542)	(1,153,366)
Lease liabilities paid	(24,834)	(6,734)
Dividend paid	(60)	(329)
Net (decrease)/increase in short term borrowings	(1,282,955)	1,952,169
Net cash (used in)/generated from financing activities	(1,936,391)	791,740
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(30,675)	166,270
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	1,093,599	784,116
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	1,062,924	950,386



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