

NETS International Communication Limited
Condensed Interim Statement of Financial Position
As at September 30, 2025

		September 30, 2025	June 30, 2025
	Notes	Un-Audited	Audited
		(Rupees)	(Rupees)
ASSETS			
Non-current assets			
Property, plant and equipment	4	79,021,549	79,747,041
Deferred taxation-net		26,242,968	23,025,979
Long term advances and deposits		5,851,140	7,490,851
		111,115,657	110,263,871
Current Assets			
Stock in trade		67,116,474	154,195,682
Trade debts		259,402,589	462,699,096
Loan and advances		639,354,454	255,589,003
Deposits and prepayments		154,853,630	49,717,367
Short term investments		24,400,000	24,400,000
Cash and bank balances		35,883,244	33,319,649
		1,181,010,391	979,920,798
TOTAL ASSETS		1,292,126,048	1,090,184,669
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorized Share Capital:			
40,000,000 ordinary shares of Rs.10 each		400,000,000	400,000,000
Issued, subscribed and paid-up share capital		367,575,960	367,575,960
Unappropriated profit		124,884,963	94,600,913
Total equity		492,460,923	462,176,873
Non-current liabilities			
Lease liabilities		-	1,163,413
Deferred liabilities		78,361,306	73,447,155
Long term loan - secured		13,588,333	15,904,667
		91,949,639	90,515,235
Current Liabilities			
Trade and other payables		536,982,221	394,883,893
Short term borrowing - secured		152,605,192	122,386,504
Accrued markup		3,938,228	6,316,728
Current portion of long term loan		10,000,000	10,000,000
Current portion of lease liabilities		4,189,845	3,905,436
		707,715,486	537,492,561
Contingencies and commitments	5	-	-
TOTAL EQUITY AND LIABILITIES		1,292,126,048	1,090,184,669

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Chief Financial Officer



Director

NETS International Communication Limited
Condensed Interim Statement of Profit or Loss (Un-audited)
For the period ended September 30, 2025

	Notes	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Revenue		376,573,251	279,497,825
Cost of revenue		(272,704,833)	(215,016,287)
Gross profit		103,868,418	64,481,538
Selling and distribution expenses		(12,196,893)	(6,008,274)
Administrative expenses		(61,168,028)	(35,985,004)
Other operating expenses		(150,656,467)	(507,754)
		(120,152,969)	21,980,505
Other income		163,277,408	2,189,388
Profit from operations		43,124,439	24,169,893
Finance cost		(5,001,816)	(3,135,758)
Profit before levies and income tax		38,122,622	21,034,135
Levies		-	(5,128,274)
Profit before income tax		38,122,622	15,905,861
Taxation	6	(7,838,572)	(4,825,291)
Profit after taxation		30,284,050	11,080,570
Earnings per share - basic and diluted		0.82	0.33

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Chief Financial Officer



Director

NETS International Communication Limited
Condensed Interim Statement of Comprehensive Income (Un-audited)
For the period ended September 30, 2025

	Notes	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Profit after taxation		30,284,050	10,780,570
Other comprehensive income		-	-
Total comprehensive income for the year		30,284,050	53,464,042

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Chief Financial Officer



Director

NETS International Communication Limited
Condensed Interim Statement of Cash Flow (Un-audited)
For the period ended September 30, 2025

	Notes	September 30, 2025 (Rupees)	September 30, 2024 (Rupees)
Cash generated from/(used) in operations	7	2,777,840	(50,643,085)
Levies and income tax paid		(11,055,561)	(12,568,120)
Worker welfare fund paid		-	(823,253)
Gratuity paid		(3,663,900)	-
Finance cost paid		(7,380,317)	(682,649)
Net cash used in operating activities		(22,099,777)	(14,074,022)
Cash flows from investing activities			
Additions to property, plant and equipment		(5,137,817)	(5,433,424)
Net cash used in investing activities		(5,137,817)	(5,433,424)
Cash flows from financing activities			
Repayment of long term loan		(2,316,334)	-
Short term borrowing -net		30,218,687	(24,229,377)
Lease liabilities-net		(879,004)	(975,920)
Net cash generated from/(used) in financing activities		27,023,350	(25,205,297)
Net increase/(decrease) in cash and cash equivalents		2,563,595	(95,355,828)
Cash and cash equivalents at the beginning of the year		33,319,649	103,493,509
Cash and cash equivalents at the end of the year		35,883,244	8,137,681

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Chief Executive Officer



Chief Financial Officer



Director

NETS International Communication Limited
Condensed Interim Statement of Changes in Equity (Un-audited)

For the period ended September 30, 2025

Issued, subscribed and paid-up capital	Revenue Reserves	Total
	Unappropriated profit	

.....Rupees.....

Balance as at July 01, 2024	330,815,960	30,356,301	361,172,261
Profit after tax for the period	-	11,080,570	11,080,570
Other comprehensive income for the period	-	-	-
Balance as at September 30, 2024	330,815,960	41,436,871	372,252,831
Balance as at July 01, 2025	367,575,960	94,600,913	462,176,873
Profit after tax for the period	-	30,284,050	30,284,050
Other comprehensive income for the period	-	-	-
Balance as at September 30, 2025	367,575,960	124,884,963	492,460,923

The annexed notes form an integral part of these financial statements.



Chief Executive Officer



Chief Financial Officer



Director