

PSX – BOD8-26

February 28, 2026

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

Subject: Financial Results For The Half Year Ended December 31, 2025

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the NETS International Communication Limited (“Company”), in their meeting held on Saturday, February 28, 2026 at 2:00 pm (PST) at the head office of the company and via video link, reviewed and approved the un-audited standalone financial results of the company for the half year ended December 31, 2025, recommended the following:

- Interim cash dividend for the half year ended December 31,2025 – NIL
- Bonus / Right shares – NIL

The unaudited standalone financial results of the company for the half year ended December 31,2025 are attached. The share transfer books of the company will be closed from Friday, February 20, 2026 till Saturday 28,2026 (both days Inclusive).

The quarterly report of the company for the half year ended December 31,2025 will be transmitted through PUCAR separately within the specified time.

Yours sincerely

For and behalf of
NETS International Communication Limited



Danial Khushnood
Company Secretary
Nets International Communication Limited

LAHORE HEAD OFFICE

Office No. 3, Level 8, Arfa Software Technology Park,
346-B, Ferozpur Road, Lahore, Pakistan.

Ph: +92 42 3597 2002 - 4 | +92 42 3597 2016

ISLAMABAD BRANCH

Office No. 216, 2nd Floor, ISE Tower,
55-Jinnah Avenue Blue Area, Islamabad, Pakistan.

Ph: +92 51 289 4230 | +92 51 289 4250

KARACHI BRANCH

Office# 706-707, 7th Floor Hill Trade Center,
Shaheed-e-Millat Road, Karachi.

Ph: +92 21 3432 2702 | +92 21 3432 2703

NETS International Communication Limited
Condensed Interim Statement of Financial Position



As at December 31, 2025

| | Notes | December 31, 2025 Un-Audited (Rupees) | June 30, 2025 Audited (Rupees) |
|---|-------|---|--------------------------------------|
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 4 | 103,063,984 | 79,747,041 |
| Deferred taxation-net | | 23,392,535 | 23,025,979 |
| Long term advances and deposits | | 9,352,918 | 7,490,851 |
| | | 135,809,437 | 110,263,871 |
| Current Assets | | | |
| Stock in trade | | 50,525,670 | 154,195,682 |
| Trade debts | | 397,405,093 | 462,699,096 |
| Loan and advances | | 944,565,845 | 255,589,003 |
| Deposits and prepayments | | 85,135,554 | 49,717,367 |
| Short term investments | | 24,400,000 | 24,400,000 |
| Cash and bank balances | | 41,374,667 | 33,319,649 |
| | | 1,543,406,829 | 979,920,798 |
| TOTAL ASSETS | | 1,679,216,266 | 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 | | 135,863,495 | 94,600,913 |
| Total equity | | 503,439,455 | 462,176,873 |
| Non-current liabilities | | | |
| Lease liabilities | | 6,886,586 | 1,163,413 |
| Deferred liabilities | | 78,084,384 | 73,447,155 |
| Long term loan - secured | | 11,088,333 | 15,904,667 |
| | | 96,059,303 | 90,515,235 |
| Current Liabilities | | | |
| Trade and other payables | | 829,518,271 | 394,883,893 |
| Short term borrowing - secured | | 228,928,817 | 122,386,504 |
| Accrued markup | | 4,580,922 | 6,316,728 |
| Current portion of long term loan | | 10,000,000 | 10,000,000 |
| Current portion of lease liabilities | | 6,689,498 | 3,905,436 |
| | | 1,079,717,508 | 537,492,561 |
| Contingencies and commitments | | - | - |
| TOTAL EQUITY AND LIABILITIES | | 1,679,216,266 | 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 half year ended December 31, 2025



| | Half Year Ended | | Quarter Ended | |
|---|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | December 31, 2025 (Rupees) | December 31, 2024 (Rupees) | December 31, 2025 (Rupees) | December 31, 2024 (Rupees) |
| Revenue | 1,020,886,610 | 757,222,040 | 644,313,359 | 477,724,215 |
| Cost of revenue | (806,812,728) | (573,895,470) | (534,107,896) | (358,879,183) |
| Gross profit | 214,073,882 | 183,326,570 | 110,205,463 | 118,845,032 |
| Selling and distribution expenses | (33,439,467) | (33,024,650) | (21,242,575) | (27,016,375) |
| Administrative expenses | (122,389,029) | (93,555,626) | (61,221,000) | (57,570,621) |
| Other operating expenses | (150,968,813) | (1,269,796) | (312,346) | (762,042) |
| | (92,723,427) | 55,476,498 | 27,429,543 | 33,495,993 |
| Other income | 172,180,246 | 3,714,555 | 8,902,837 | 1,525,167 |
| Profit from operations | 79,456,819 | 59,191,053 | 36,332,380 | 35,021,160 |
| Finance cost | (11,772,068) | (8,362,702) | (6,770,251) | (5,226,944) |
| Profit before levies and income tax | 67,684,751 | 50,828,351 | 29,562,128 | 29,794,216 |
| Levies | (7,876,411) | (13,893,641) | (7,876,411) | (8,765,366) |
| Profit before income tax | 59,808,340 | 36,934,710 | 21,685,717 | 21,028,849 |
| Taxation | (18,545,758) | (14,363,569) | (10,707,187) | (9,538,278) |
| Profit after taxation | 41,262,582 | 22,571,141 | 10,978,530 | 11,490,572 |
| Earnings per share - basic and diluted | 1.12 | 0.68 | 0.30 | 0.35 |

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 half year ended December 31, 2025



| | Half Year Ended | | Quarter Ended | |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| | December 31, 2025 (Rupees) | December 31, 2024 (Rupees) | December 31, 2025 (Rupees) | December 31, 2024 (Rupees) |
| Profit after taxation | 41,262,582 | 22,571,141 | 10,978,530 | 11,490,572 |
| Other comprehensive income | - | - | - | - |
| Total comprehensive income for the year | 41,262,582 | 22,571,141 | 10,978,530 | 11,490,572 |

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 half year ended December 31, 2025

| | Notes | December 31, 2025 (Rupees) | December 31, 2024 (Rupees) |
|---|-------|-------------------------------|-------------------------------|
| Cash used in operations | 5 | (18,375,123) | (166,007,247) |
| Levies and income tax paid | | (27,964,837) | (30,369,111) |
| Worker welfare fund paid | | - | (823,253) |
| Gratuity paid | | (8,567,563) | - |
| Finance cost paid | | (13,507,874) | (3,667,800) |
| Net cash used in operating activities | | (68,415,397) | (200,867,411) |
| Cash flows from investing activities | | | |
| Additions to property, plant and equipment | | (22,203,027) | (18,885,400) |
| Proceeds from disposal of property, plant and equipment | | 235,000 | - |
| Net cash used in investing activities | | (21,968,027) | (18,885,400) |
| Cash flows from financing activities | | | |
| Repayment / Receipt of long term loan | | (4,816,334) | 6,612,000 |
| Short term borrowing -net | | 106,542,313 | 112,083,247 |
| Lease liabilities-net | | (3,287,537) | (1,692,508) |
| Net cash generated from financing activities | | 98,438,443 | 117,002,739 |
| Net increase/(decrease) in cash and cash equivalents | | 8,055,018 | (102,750,072) |
| 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 | | 41,374,667 | 743,437 |

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 Changes in Equity (Un-audited)



For the half year ended December 31, 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 | - | 22,571,141 | 22,571,141 |
| Other comprehensive income for the period | - | - | - |
| Balance as at December 31, 2024 | 330,815,960 | 52,927,442 | 383,743,402 |
| Balance as at July 01, 2025 | 367,575,960 | 94,600,913 | 462,176,873 |
| Profit after tax for the period | - | 41,262,582 | 41,262,582 |
| Other comprehensive income for the period | - | - | - |
| Balance as at December 31, 2025 | 367,575,960 | 135,863,495 | 503,439,455 |

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

Chief Executive Officer

Chief Financial Officer

Director