



PAK ELEKTRON LIMITED

Head Office: : 14-Km, Ferozpur Road, Lahore-54760 Pakistan
G.P.O. Box No. 1614, Lahore - Pakistan.
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March 16, 2026

The General Manager

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

Subject: **Financial Results for the Year Ended December 31, 2025**

Dear Sir,

We have to inform you that the Board of Directors of **Pak Elektron Limited** in their Meeting held on **March 16, 2026 at 11:30 A.M.**, at 14-KM, Ferozpur 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 Annual General Meeting of the Company will be held on **Tuesday, April 28, 2026 at 11:00 A.M.**, at Factory Premises, 14-KM, Ferozpur Road, Lahore.

Share Transfer Books of the Company will remain closed from **April 22, 2026 to April 28, 2026** (both days inclusive). Physical transfers/CDS Transactions IDs received in order at Company Registrar Office M/s Corplink (Pvt.) Limited, Wings Arcade, 1-K, Commercial, Model Town, Lahore on or before **April 21, 2026** will be treated in time for Above entitlement and Attending Annual General Meeting.

The Annual Report of the Company will be transmitted through PUCARS atleast 21 days before holding of Annual General Meeting.

Thanking you.

Yours faithfully,

for **PAK ELEKTRON LIMITED**

KHAWAJA SAFEE SULTAN
Company Secretary



PAK ELEKTRON LIMITED

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	Rupees '000	Rupees '000
Revenue from contracts with customers	83,530,003	69,608,716
Sales tax, excise duty and discounts	(20,006,497)	(16,495,810)
Net revenue	63,523,506	53,112,906
Cost of sales	(46,384,719)	(38,970,306)
Gross profit	17,138,787	14,142,600
Other income	120,115	77,561
Selling and distribution expenses	(4,437,394)	(3,111,933)
Administrative expenses	(3,013,600)	(2,591,867)
Other expenses	(546,045)	(403,347)
	(7,997,039)	(6,107,147)
Impairment allowance for expected credit losses	(622,551)	(303,522)
Operating profit	8,639,312	7,809,492
Finance cost	(2,578,088)	(3,680,096)
Share of profit/(loss) of associate	3,033	(4,145)
Profit before levies and income taxes	6,064,257	4,125,251
Provision for levies	(27,805)	7,664
Profit before income taxes	6,036,452	4,132,915
Provision for income taxes	(2,189,777)	(1,765,841)
Profit after income taxes	3,846,675	2,367,074
Basic earnings per share [Rupees]	4.24	2.72



PAK ELEKTRON LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	Rupees '000	Rupees '000
EQUITY AND LIABILITIES		
EQUITY		
<i>Authorized share capital</i>	11,000,000	11,000,000
Issued ordinary share capital	9,236,495	8,560,121
Issued preference share capital	-	449,576
Share premium	5,575,128	5,610,856
Revaluation reserve	7,150,053	5,520,508
Retained earnings	27,474,606	23,623,904
TOTAL EQUITY	49,436,282	43,764,965
LIABILITIES		
NON-CURRENT LIABILITIES		
Long term borrowings	3,335,417	4,250,000
Lease liabilities	59,376	53,795
Warranty obligations	219,667	118,765
Deferred tax liability	5,536,666	5,511,983
Deferred income	25,685	27,037
	9,176,811	9,961,580
CURRENT LIABILITIES		
Trade and other payables	6,039,575	3,067,362
Unclaimed dividend	10,220	10,301
Short term borrowings	17,786,977	12,314,985
Accrued interest/profit on borrowings	465,990	547,676
Income taxes payable	2,332,243	1,181,825
Current maturity of non-current liabilities	2,157,206	1,690,637
	28,792,211	18,812,786
TOTAL LIABILITIES	37,969,022	28,774,366
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	87,405,304	72,539,331



PAK ELEKTRON LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	Rupees '000	Rupees '000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	31,910,110	28,798,479
Intangible assets	273,919	277,745
Long term investments	38,611	21,888
Long term deposits	709,217	615,942
Long term advances	578,476	496,520
	33,510,333	30,210,574
CURRENT ASSETS		
Stores, spares and loose tools	1,186,392	921,749
Stock in trade	20,777,888	12,978,544
Trade receivables	19,649,708	17,554,764
Construction work in progress	204,251	297,922
Short term advances	3,203,877	3,356,047
Short term deposits and prepayments	1,386,443	1,417,312
Short term investments	62,572	48,499
Income taxes refundable/adjustable	6,067,194	4,470,225
Other receivables	215,645	190,096
Cash and bank balances	1,141,001	1,093,599
	53,894,971	42,328,757
TOTAL ASSETS	87,405,304	72,539,331



PAK ELEKTRON LIMITED

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 DECEMBER 2025

	31-Dec-25	31-Dec-24
	Rupees '000	Rupees '000
Profit after income taxes	3,846,675	2,367,074
Other comprehensive income:		
<i>Items that will not be reclassified subsequently to profit or loss</i>		
Revaluation surplus	1,954,020	-
Income tax relating to items that will not be reclassified	(129,378)	(27,320)
	1,824,642	(27,320)
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-
Other comprehensive income/(loss) after income taxes	1,824,642	(27,320)
Total comprehensive income	5,671,317	2,339,754



PAK ELEKTRON LIMITED

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2025

	Issued ordinary share capital <i>Rupees '000</i>	Issued preference share capital <i>Rupees '000</i>	Share premium <i>Rupees '000</i>	Revaluation reserve <i>Rupees '000</i>	Retained earnings <i>Rupees '000</i>	Total equity <i>Rupees '000</i>
As at 01 January 2024	8,560,121	449,576	5,610,856	5,737,289	21,067,369	41,425,211
Total comprehensive income for the year						
Profit after income taxes	-	-	-	-	2,367,074	2,367,074
Other comprehensive loss after income taxes	-	-	-	(27,320)	-	(27,320)
Other transactions						
Incremental depreciation	-	-	-	(189,461)	189,461	-
As at 31 December 2024	8,560,121	449,576	5,610,856	5,520,508	23,623,904	43,764,965
As at 01 January 2025	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	-	-	-	-	3,846,675	3,846,675
Other comprehensive income after income taxes	-	-	-	1,824,642	-	1,824,642
Other transactions						
Incremental depreciation	-	-	-	(191,181)	191,181	-
Transfer of revaluation surplus on disposal of fixed assets	-	-	-	(3,916)	3,916	-
Conversion of preference shares into ordinary shares	676,374	(449,576)	(35,728)	-	(191,070)	-
As at 31 December 2025	9,236,495	-	5,575,128	7,150,053	27,474,606	49,436,282



PAK ELEKTRON LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2025

	31-Dec-25 Rupees '000	31-Dec-24 Rupees '000
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	2,860,812	5,172,147
Payments for:		
Interest on borrowings - <i>Conventional instruments</i>	(2,083,971)	(3,087,143)
Profit on borrowings - <i>Shariah compliant instruments</i>	(406,037)	(520,941)
Interest on lease liabilities	(23,986)	(21,998)
Income taxes and levies under Income Tax Ordinance, 2001	(2,760,278)	(1,314,378)
Net cash (used in)/generated from operating activities	(2,413,460)	227,687
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,479,731)	(1,834,930)
Proceeds from disposal of property, plant and equipment	94,439	66,457
Advances for capital expenditure	(86,001)	13,162
Dividend received during the year	6,996	4,664
Net cash used in investing activities	(2,464,297)	(1,750,647)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term borrowings obtained	750,000	4,000,000
Repayment of long term borrowings	(1,222,708)	(2,083,383)
Repayment of lease liabilities	(74,606)	(74,465)
Dividend paid during the year	(81)	(367)
Net increase/(decrease) in short term borrowings	5,471,992	(11,025)
Net cash generated from financing activities	4,924,597	1,830,760
NET INCREASE IN CASH AND CASH EQUIVALENTS	46,840	307,800
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	1,093,599	784,116
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	562	1,683
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	1,141,001	1,093,599

