

PSX – BOD9-27

April 30, 2026

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

**Subject: Financial Results For The Third Quarter Ended March 31, 2026**

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 Thursday, April 30, 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 Third Quarter Ended March 31, 2026, recommended the following:

- Interim cash dividend for the third quarter ended March 31,2026 – NIL
- Bonus / Right shares – NIL

The unaudited standalone financial results of the company for the third quarter ended March 31,2026 are attached. The company has declared the Closed Period from 2026-04-22 to 2026-04-30 as required under PSX Regulation 5.6.4.

The quarterly report of the company for the third quarter ended March 31,2026 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

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**NETS International Communication Limited**  
**Condensed Interim Statement of Financial Position**



As at March 31, 2026

	Notes	March 31, 2026 Un-Audited (Rupees)	June 30, 2025 Audited (Rupees)
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4	100,434,655	79,747,041
Deferred taxation-net		24,826,156	23,025,979
Long term advances and deposits		8,499,918	7,490,851
		133,760,729	110,263,871
<b>Current Assets</b>			
Stock in trade		196,821,346	154,195,682
Trade debts		148,191,390	462,699,096
Loan and advances		1,087,255,906	255,589,003
Deposits and prepayments		53,585,109	49,717,367
Short term investments		24,400,000	24,400,000
Cash and bank balances		19,492,789	33,319,649
		1,529,746,540	979,920,799
<b>TOTAL ASSETS</b>		<b>1,663,507,269</b>	<b>1,090,184,669</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Share capital and reserves</b>			
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		148,652,047	94,600,913
Total equity		516,228,007	462,176,873
<b>Non-current liabilities</b>			
Lease liabilities		4,743,980	1,163,413
Deferred liabilities		86,076,751	73,447,155
Long term loan - secured		8,175,086	15,904,667
		98,995,817	90,515,235
<b>Current Liabilities</b>			
Trade and other payables		850,645,060	394,883,893
Short term borrowing - secured		175,110,164	122,386,504
Accrued markup		6,524,286	6,316,728
Current portion of long term loan		10,000,000	10,000,000
Current portion of lease liabilities		6,003,935	3,905,436
		1,048,283,445	537,492,561
Contingencies and commitments		-	-
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>1,663,507,269</b>	<b>1,090,184,669</b>

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 Nine Months & Quarter Ended March 31, 2026

	9 Months Ended		Quarter Ended	
	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)
Revenue	1,506,649,458	1,056,036,524	485,762,848	298,814,484
Cost of revenue	(1,165,309,088)	(797,458,830)	(358,496,360)	(223,563,360)
<b>Gross profit</b>	<b>341,340,370</b>	<b>258,577,694</b>	<b>127,266,487</b>	<b>75,251,124</b>
Selling and distribution expenses	(56,496,859)	(52,114,704)	(23,057,391)	(19,090,054)
Administrative expenses	(178,695,460)	(123,814,284)	(56,306,433)	(30,258,658)
Other operating expenses	(152,854,726)	(1,949,660)	(3,139,811)	(679,864)
	(46,706,675)	80,699,046	44,762,853	25,222,548
Other income	171,411,035	5,239,722	484,687	1,525,167
<b>Profit from operations</b>	<b>124,704,360</b>	<b>85,938,768</b>	<b>45,247,540</b>	<b>26,747,715</b>
Finance cost	(19,617,880)	(12,329,505)	(7,845,812)	(3,966,803)
<b>Profit before levies and income tax</b>	<b>105,086,480</b>	<b>73,609,263</b>	<b>37,401,728</b>	<b>22,780,912</b>
Levies	(19,311,806)	(19,376,340)	(11,435,395)	(5,482,700)
<b>Profit before income tax</b>	<b>85,774,674</b>	<b>54,232,923</b>	<b>25,966,333</b>	<b>17,298,212</b>
Taxation	(31,723,539)	(17,953,234)	(13,177,781)	(3,589,665)
<b>Profit after taxation</b>	<b>54,051,135</b>	<b>36,279,689</b>	<b>12,788,552</b>	<b>13,708,547</b>
<b>Earnings per share - basic and diluted</b>	<b>1.47</b>	<b>1.10</b>	<b>0.35</b>	<b>0.41</b>

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 Nine Months & Quarter Ended March 31, 2026



	9 Months Ended		Quarter Ended	
	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)
Profit after taxation	54,051,135	36,279,689	12,788,552	13,708,547
Other comprehensive income	-	-	-	-
<b>Total comprehensive income for the year</b>	<b>54,051,135</b>	<b>36,279,689</b>	<b>12,788,552</b>	<b>13,708,547</b>

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 Nine Months & Quarter Ended March 31, 2026

	Notes	March 31, 2026 (Rupees)	March 31, 2025 (Rupees)
<b>Cash generated from/(used in) operations</b>	5	96,134,157	(135,823,643)
Levies and income tax paid		(90,661,694)	(49,696,541)
Worker welfare fund paid		(3,158,638)	(823,253)
Gratuity paid		(9,899,107)	-
Finance cost paid		(19,410,321)	(10,163,922)
<b>Net cash used in operating activities</b>		(26,995,604)	(196,507,359)
<b>Cash flows from investing activities</b>			
Additions to property, plant and equipment		(37,766,401)	(52,319,712)
Proceeds from disposal of property, plant and equipment		262,000	-
<b>Net cash used in investing activities</b>		(37,504,401)	(52,319,712)
<b>Cash flows from financing activities</b>			
(Repayment) / Receipt of long term loan		(7,729,581)	28,404,667
Short term borrowing - net		52,723,660	126,251,964
Lease liabilities - net		5,679,066	(2,459,592)
<b>Net cash generated from financing activities</b>		50,673,145	152,197,039
<b>Net decrease in cash and cash equivalents</b>		(13,826,860)	(96,630,032)
Cash and cash equivalents at the beginning of the year		33,319,649	103,493,509
<b>Cash and cash equivalents at the end of the year</b>		<b>19,492,789</b>	<b>6,863,477</b>

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 Nine Months & Quarter Ended March 31, 2026



	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	-	36,279,689	36,279,689
Other comprehensive income for the period	-	-	-
Balance as at March 31, 2025	<u>330,815,960</u>	<u>66,635,990</u>	<u>397,451,950</u>
Balance as at July 01, 2025	367,575,960	94,600,913	462,176,873
Profit after tax for the period	-	54,051,135	54,051,135
Other comprehensive income for the period	-	-	-
Balance as at March 31, 2026	<u>367,575,960</u>	<u>148,652,047</u>	<u>516,228,007</u>

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

**Chief Executive Officer**

**Chief Financial Officer**

**Director**