PECO

PAKISTAN ENGINEERING COMPANY LTD.

Company of State Engineering Corporation, Ministry of Industries and Production, Government of Pakistan.

August18, 2026

Ref No. : PECO/Fin/OOBC/2026-081
PUCARS/TCS

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

Dear Sir

Subject: **ANNOUNCEMENT - FINANCIAL RESULTS FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026**

We would like to inform you that the Directors of our Company, in their meeting held on August18, 2026 at 11:30AM at Lahore and as well as through*Zoom Workplace*, recommended the following:

1. **CASH DIVIDEND**: NIL
2. **BONUS SHARS**: NIL
3. **RIGHT SHARES**:NIL
4. **ANY OTHER ENTITLEMENT/CORPORATE ACTION**: NIL
5. **ANY OTHER PRICE-SENSITIVE INFORMATION**: NIL

The Condensed Interim Financial Statements of the Company for the nine months period ended March 31, 2026 are attached:

Statement of Profit and Loss is attached as **Annexure A**
Statement of Financial Position is attached as **Annexure B**
Statement of Changes in Equity is attached as **Annexure C**
Statement of Cash Flows is attached as **Annexure D**

The Quarterly Report of the Company for the period ended March 31,2026will be transmitted through PUCARS separately, within thespecified time.

The above disclosure will also suffice the requirements under Section 96 and 131of the Securities Act, 2015.

Thanking you

For and on behalf of
Pakistan Engineering Company Limited

Mian Anwar Aziz
Company Secretary (CS)/Chief Financial Officer (CFO)

cc: Executive Director / HOD
Offsite-II Department, Supervision Department
Securities & Exchange Commission of Pakistan
63, NIC Building, Jinnah Avenue, Blue Area,
Islamabad

6/7, Sir Ganga Ram Trust Building, Shahrah-e-Quaid-e-Azam, Lahore-54000 - Pakistan.
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Annexure A

PAKISTAN ENGINEERING COMPANY LIMITED

STATEMENT OF PROFIT & LOSS

FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Nine months ended		Quarter ended	
	March 31, 2026	March 31, 2025	**March 31, 2026**	March 31, 2025
	--------- Rupees in '000 ---------		--------- Rupees in '000 ---------	
Sales	-	26,695	-	-
Cost of sales	-	(46,552)	-	(7,387)
Gross (loss)	-	(19,857)	-	(7,387)
Selling and distribution expenses	-	(2)	-	-
Administrative expenses	**(39,895)**	(32,014)	**(12,513)**	(10,995)
Other operating charges	**(914)**	(915)	**(305)**	(305)
	(40,809)	(32,931)	**(12,818)**	(11,300)
Other operating income	**2,310**	1,519	**987**	506
Operating (loss)	**(38,499)**	(51,269)	**(11,831)**	(18,179)
Finance cost	**(4)**	(54)	**(1)**	(18)
(Loss) before taxation and levies	**(38,503)**	(51,323)	**(11,832)**	(18,197)
Levy	-	(334)	-	-
(Loss) before taxation	**(38,503)**	(51,657)	**(11,832)**	(18,197)
Taxation	**(3,598)**	(2,362)	**1,208**	1,203
(Loss) after taxation	**(42,101)**	(54,019)	**(10,624)**	(16,994)
BASIC AND DILUTED LOSS PER SHARE				
Basic and diluted loss per share – Rs per share	**(7.40)**	(9.49)	**(1.87)**	(2.99)

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Annexure B

PAKISTAN ENGINEERING COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	March 31, 2026	June 30, 2025
	--------- Rupees in '000 ---------	
ASSETS		
NON - CURRENT ASSETS		
Property, plant and equipment	**39,035,539**	39,055,427
Investment property	**370**	385
Long term investment	**819**	819
Long term deposits	**2,053**	2,053
	39,038,781	39,058,684
CURRENT ASSETS		
Stores, spares and loose tools	**11,094**	11,094
Stock-in-trade	**18,485**	18,485
Short term investments	**11**	11
Trade debts - unsecured	**8,754**	8,754
Advances	**36,901**	37,168
Trade deposits, prepayments and other receivables	**21,950**	25,349
Tax refunds due from Government	**134,851**	134,100
Cash and bank balances	**1,329**	7,367
Total current assets	**233,375**	242,328
Free hold land - held for sale	**314,724**	314,724
Total assets	**39,586,880**	39,615,736

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Annexure B

PAKISTAN ENGINEERING COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 2026

	March 31, 2026	June 30, 2025
	--------- Rupees in '000 ---------	
EQUITY AND LIABILITIES		
Share capital	56,902	56,902
Revenue reserve - general	10,000	10,000
Accumulated loss	(2,235,997)	(2,204,700)
Surplus on revaluation of fixed assets	39,076,079	39,086,883
	36,906,984	36,949,085
NON-CURRENT LIABILITIES		
Long term deposits	4,000	4,000
Deferred liabilities - net	116,836	113,239
Total Non-current liabilities	120,836	117,239
CURRENT LIABILITIES		
Trade and other payables	595,269	585,621
Unclaimed Dividend	13,070	13,070
Short term borrowing - secured	95,930	95,930
Accrued mark-up	52,561	52,561
Provision for taxation	11,382	11,382
Total current liabilities	768,212	785,564
Liabilities directly associated with free hold land - held for sale	1,790,848	1,790,848
Total assets	39,586,880	39,615,736

Q2

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Annexure C

PAKISTAN ENGINEERING COMPANY LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Issued, subscribed and paid-up capital	Revenue Reserve – General	Accumulated Loss	Surplus on revaluation of fixed assets	Total
	------------- R U P E E S	I N	T H O U S A N D S	-------------	
Balance as at July 01, 2024 - (Audited)	56,902	10,000	(2,152980)	39,098,970	37,012,892
- Loss for the period ended March 31, 2025	-	-	(54,019)	-	(54,019)
Other comprehensive income for the period					
-Remeasurement of retirement benefit plan	-	-	-	-	-
-Related deferred tax impact	-	-	-	-	-
-Revaluation surplus	-	-	-	-	-
	-	-	-	-	-
Surplus on revaluation of property, plant and equipment realized during the year on account of:					
- incremental depreciation - net off tax	-	-	10,804	(10,804)	-
- revaluation of property, plant and equipment adjustment due to change in tax rate – OCI	-	-	-	-	-
Balance as at March 31, 2025 -(Un-audited)	56,902	10,000	(2,196,195)	39,088,165	36,958,872
Balance as at July 01, 2025 - (Audited)	**56,902**	**10,000**	**(2,204,700)**	**39,086,883**	**36,949,085**
- Loss for the period ended March 31, 2026	-	-	(42,101)	-	(42,101)
Other comprehensive income for the period					
-Remeasurement of retirement benefit plan	-	-	-	-	-
-Related deferred tax impact	-	-	-	-	-
-Revaluation surplus	-	-	-	-	-
	-	-	-	-	-
Surplus on revaluation of property, plant and equipment realized during the year on account of:					
- incremental depreciation - net off tax	-	-	10,804	(10,804)	-
- revaluation of property, plant and equipment adjustment due to change in tax rate – OCI	-	-	-	-	-
Balance as at March 31, 2026 -(Un-audited)	**56,902**	**10,000**	**(2,235,997)**	**39,076,079**	**36,906,984**

Annexure D

PAKISTAN ENGINEERING COMPANY LIMITED

STATEMENT OF CASH FLOWS

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	March 31, 2026	March31, 2025
	-------- Rupees in '000 --------	
Cash (used in)/generated from operations	**(5,282)**	642
Finance cost paid	**(4)**	(54)
Gratuity paid	-	-
Levy and tax paid	**(752)**	(928)
Workers' profit participation fund paid	-	-
Workers' welfare fund paid	-	-
Net cash (used in)operating activities	**(6,038)**	(340)
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure incurred	-	(23)
Net cash (used in) investing activities	-	(23)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	-	-
Net cash generated fromfinancing activities	-	-
Net (decrease)in cash and cash equivalents	**(6,038)**	(365)
Cash and Cash Equivalents at the beginning of the period	7,367	9,502
Cash and Cash Equivalents at the end of the period	**1,329**	9,137