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PAK ELEKTRON LIMITED

Head Office: : 14-Km, Ferozepur Road, Lahore-54760 Pakistan
G.P.O. Box No. 1614, Lahore - Pakistan.
Tel: : (+92 42) 35920151-9
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August 27, 2026

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

Subject: **Financial Results for the 2nd Quarter (Half Year) Ended June 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of **Pak Elektron Limited** in their Meeting held on **August 27, 2026 at 11:30 A.M.,** at 14-KM, Ferozepur 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.

a. Statement of Profit or Loss alongwith appropriations, Earning/(Loss) Per Share comparative figures of immediately preceding corresponding period;
b. Statement of Financial Position;
c. Statement of Changes in Equity; and
d. Statement of Cash Flows.

The quarterly Report of the Company for the period ended June 30, 2026, will be transmitted through PUCARS separately, within the specified time.

Thanking you.

Yours faithfully,
for **PAK ELEKTRON LIMITED**

KHAWAJA SAFEE SULTAN
Company Secretary

PAK ELEKTRON LIMITED

60 YEARS Celebration

PAK ELEKTRON LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	30-Jun-26	31-Dec-25
	Rupees '000	*Rupees '000*
	[Un-audited]	[Audited]
EQUITY AND LIABILITIES		
EQUITY		
Authorized share capital	**11,000,000**	11,000,000
Issued ordinary share capital	**9,236,495**	9,236,495
Share premium	**5,575,128**	5,575,128
Revaluation reserve	**7,062,727**	7,150,053
Retained earnings	**30,180,839**	27,474,606
TOTAL EQUITY	**52,055,189**	49,436,282
LIABILITIES		
NON-CURRENT LIABILITIES		
Long term borrowings	**2,999,909**	3,335,417
Lease liabilities	**33,758**	59,376
Warranty obligations	**215,287**	219,667
Deferred tax liability	**5,500,203**	5,536,666
Deferred income	**29,852**	25,685
	8,779,009	9,176,811
CURRENT LIABILITIES		
Trade and other payables	**6,434,761**	6,039,575
Unclaimed dividend	**10,178**	10,220
Short term borrowings	**11,819,643**	17,786,977
Accrued interest/profit on borrowings	**448,939**	465,990
Income taxes payable	**3,840,269**	2,332,243
Current maturity of non-current liabilities	**2,326,524**	2,157,206
	24,880,314	28,792,211
TOTAL LIABILITIES	**33,659,323**	37,969,022
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	**85,714,512**	87,405,304

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CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	30-Jun-26	31-Dec-25
	Rupees '000	*Rupees '000*
	[Un-audited]	[Audited]
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	**32,696,533**	31,910,110
Intangible assets	**272,261**	273,919
Long term investments	**29,164**	38,611
Long term deposits	**658,988**	709,217
Long term advances	**580,400**	578,476
	34,237,346	33,510,333
CURRENT ASSETS		
Stores, spares and loose tools	**788,452**	1,186,392
Stock in trade	**17,895,436**	20,777,888
Trade receivables	**18,976,243**	19,649,708
Construction work in progress	**189,693**	204,251
Short term advances	**3,109,830**	3,203,877
Short term deposits and prepayments	**1,354,250**	1,386,443
Short term investments	**59,955**	62,572
Income taxes refundable/adjustable	**7,526,013**	6,067,194
Other receivables	**209,566**	215,645
Cash and bank balances	**1,367,728**	1,141,001
	51,477,166	53,894,971
TOTAL ASSETS	**85,714,512**	87,405,304

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CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026

	Six-months period ended		Three-months period ended	
	30-Jun-26	30-Jun-25	30-Jun-26	30-Jun-25
	Rupees '000	*Rupees '000*	*Rupees '000*	*Rupees '000*
	[Un-audited]	[Un-audited]	[Un-audited]	[Un-audited]
Revenue from contracts with customers	**56,989,227**	48,738,246	**29,911,235**	29,351,147
Sales tax, excise duty and discounts	**(14,667,887)**	(13,217,179)	**(7,812,500)**	(8,300,777)
Net revenue	**42,321,340**	35,521,067	**22,098,735**	21,050,370
Cost of sales	**(31,844,918)**	(25,916,162)	**(16,592,207)**	(15,210,739)
Gross profit	**10,476,422**	9,604,905	**5,506,528**	5,839,631
Other income	**52,038**	46,177	**35,860**	23,747
Selling and distribution expenses	**(3,146,099)**	(2,362,421)	**(1,429,200)**	(1,261,201)
Administrative expenses	**(1,611,626)**	(1,339,145)	**(740,032)**	(679,281)
Other expenses	**(321,445)**	(345,228)	**(187,324)**	(239,829)
	(5,079,170)	(4,046,794)	**(2,356,556)**	(2,180,311)
Impairment allowance for expected credit losses	**(72,467)**	(101,763)	**(23,522)**	(38,950)
Operating profit	**5,376,823**	5,502,525	**3,162,310**	3,644,117
Finance cost	**(1,286,617)**	(1,389,237)	**(592,982)**	(680,173)
	4,090,206	4,113,288	**2,569,328**	2,963,944
Share of profit of associate	**950**	226	**178**	44
Profit before levies and income taxes	**4,091,156**	4,113,514	**2,569,506**	2,963,988
Provision for levies	**(686)**	(1,258)	**(686)**	(1,258)
Profit before income taxes	**4,090,470**	4,112,257	**2,568,820**	2,962,731
Provision for income taxes	**(1,471,563)**	(1,742,424)	**(819,327)**	(1,249,928)
Profit after income taxes	**2,618,907**	2,369,832	**1,749,493**	1,712,802
Basic earnings per share *[Rupees]*	**2.84**	2.66	**1.89**	1.85

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CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026

	Six-months period ended		Three-months period ended	
	30-Jun-26	30-Jun-25	**30-Jun-26**	30-Jun-25
	Rupees '000	*Rupees '000*	***Rupees '000***	*Rupees '000*
	[Un-audited]	[Un-audited]	**[Un-audited]**	[Un-audited]
Profit after income taxes	**2,618,907**	2,369,832	**1,748,671**	1,712,802
Other comprehensive income:				
Items that will not be reclassified subsequently to profit or loss				
Revaluation surplus	**-**	-	**-**	-
Income tax relating to items that will not be reclassified	**-**	-	**-**	-
	-	-	**-**	-
Items that may be reclassified subsequently to profit or loss	**-**	-	**-**	-
Other comprehensive income after income taxes	**-**	-	**-**	-
Total comprehensive income	**2,618,907**	2,369,832	**1,748,671**	1,712,802

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CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026

	Issued ordinary share capital	Issued preference share capital	Share premium	Revaluation reserve	Retained earnings	Total equity
	Rupees '000	*Rupees '000*	*Rupees '000*	*Rupees '000*	*Rupees '000*	*Rupees '000*
As at 01 January 2025 - [Audited]	8,560,121	449,576	5,610,856	5,520,508	23,623,904	43,764,965
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	2,369,832	2,369,832
Other comprehensive loss after income taxes	-	-	-	-	-	-
	-		-	-	2,369,832	2,369,832
Other transactions						
Incremental depreciation	-	-	-	(87,232)	87,232	-
Conversion of preference shares into ordinary shares	676,374	(449,576)	(35,728)	-	(191,070)	-
As at 30 June 2025 - [Un-audited]	9,236,495	-	5,575,128	5,433,276	25,889,898	46,134,797
As at 01 July 2025 - [Un-audited]	9,236,495	-	5,575,128	5,433,276	25,889,898	46,134,797
Total comprehensive income for the period						
Profit after income taxes	-	-	-	-	1,476,843	1,476,843
Other comprehensive loss after income taxes	-	-	-	1,824,642	-	1,824,642
	-		-	1,824,642	1,476,843	3,301,485
Other transactions						
Incremental depreciation	-	-	-	(103,949)	103,949	-
Transfer of revaluation surplus on disposal of property, plant and equipment	-	-	-	(3,916)	3,916	-
As at 31 December 2025 - [Audited]	9,236,495	-	5,575,128	7,150,053	27,474,606	49,436,282
As at 01 January 2026 - [Audited]	**9,236,495**	-	**5,575,128**	**7,150,053**	**27,474,606**	**49,436,282**
Total comprehensive income for the year						
Profit after income taxes	-	-	-	-	**2,618,907**	**2,618,907**
Other comprehensive loss after income taxes	-	-	-	-	-	-
	-		-	-	**2,618,907**	**2,618,907**
Other transactions						
Incremental depreciation	-	-	-	**(87,326)**	**87,326**	-
	-	-	-	**(87,326)**	**87,326**	-
As at 30 June 2026 - [Un-audited]	**9,236,495**	-	**5,575,128**	**7,062,727**	**30,180,839**	**52,055,189**

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CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTHS PERIOD ENDED 30 JUNE 2026

	30-Jun-26 *Rupees '000* [Un-audited]	30-Jun-25 *Rupees '000* [Un-audited]
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income taxes	**4,090,470**	4,112,257
Adjustments for non-cash and other items:	**1,835,185**	1,666,658
Operating profit before working capital changes	**5,925,655**	5,778,914
Changes in working capital	**4,541,826**	181,933
Cash generated from operations	**10,467,481**	5,960,847
Payment for interest/profit and taxes/levies	**(2,679,969)**	(2,920,283)
Net cash generated from operating activities	**7,787,512**	3,040,564
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	**(1,523,965)**	(1,176,755)
Proceeds from disposal of property, plant and equipment	**39,057**	22,332
Advances for capital expenditure	**91,920**	14,545
Dividend received	**2,744**	5,030
Net cash used in investing activities	**(1,390,244)**	(1,134,848)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term borrowings	**(775,053)**	(628,542)
Long term borrowings obtained	**607,477**	-
Lease liabilities paid	**(35,589)**	(24,834)
Dividend paid	**(42)**	(60)
Net decrease in short term borrowings	**(5,967,334)**	(1,282,955)
Net cash used in financing activities	**(6,170,541)**	(1,936,391)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**226,727**	(30,675)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	**1,141,001**	1,093,599
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	**1,367,728**	1,062,924

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