



AIR LINK COMMUNICATION LIMITED

Ref: ALC/PUCAR/2026-11

September 29, 2026

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

Subject: **Financial Results for the Year Ended June 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of Air Link Communication Limited in their meeting held on **September 29, 2026**, at **12:30 Hrs**, at **152/1 – M, Quaid-e-Azam, Industrial Estate Kot Lakh Pat, Lahore** recommended the following:

- | | |
|--|--------------|
| (i) Cash Dividend | : Nil |
| (ii) Bonus Shares | : Nil |
| (iii) Right Shares | : Nil |
| (iv) Any other entitlement / corporate action / any other price-sensitive information | |

The financial results of the Company are attached.

The Company shall give complete:

- Statement of Financial Position;
- Statement of Profit or Loss;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

The Annual General Meeting of the Company will be held on **Tuesday, October 27, 2026**, at **10:30 Hrs**, at Lahore, Pakistan.

*The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on **Tuesday, October 20, 2026**.

The Share Transfer Books of the Company will be closed from **October 21, 2026** to **October 27, 2027** (both days inclusive). Transfers received at the CDC Share Registrar Services Limited, CDC House, 99-B, Block 'B' S.M.C.H.S Main Shahra-e-Faisal, Karachi – 74400 at the close of business on **October 20, 2026** will be treated in time for the purpose of above entitlement to the transferees and/or for attending of meeting.



AIR LINK COMMUNICATION LIMITED

The Annual Report of the Company for the year ended June 30, 2026 will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours Sincerely,

Amer Latif
Company Secretary



Copy to:

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



AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	3,037,218,462	1,717,852,344
Intangible assets	7	-	2,658,275
Investment in subsidiaries	8	8,200,000,000	8,000,000,000
Long term loans	9	40,714,692	36,309,398
Long term deposits		42,546,597	30,609,746
Deferred tax asset	10	125,244,385	326,855,368
		11,445,724,136	10,114,285,131
CURRENT ASSETS			
Stores and spares		48,809,686	33,220,743
Stock in trade	11	13,195,737,475	6,933,365,217
Trade debts	12	7,811,778,061	5,810,920,561
Loans and advances	13	896,542,477	5,472,880,521
Trade deposits, prepayments and other receivables	14	4,976,703,953	4,090,731,420
Tax refunds due from the Government	15	744,825,217	92,948,715
Short term investments	16	2,096,266,281	1,108,404,318
Cash and bank balances	17	6,910,231,275	3,907,827,965
		36,680,894,425	27,450,299,460
TOTAL ASSETS		48,126,618,561	37,564,584,591
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
600,000,000 (June 30, 2025: 600,000,000) ordinary shares of Rs. 10 each	18.1	6,000,000,000	6,000,000,000
Issued, subscribed and paid up capital	18.2	3,952,692,310	3,952,692,310
Share premium - capital reserve	19	3,556,176,808	3,556,176,808
Accumulated profit - revenue reserve		7,857,941,280	6,890,523,149
General reserves - revenue reserve		44,559,977	44,559,977
		15,411,370,375	14,443,952,244
NON CURRENT LIABILITIES			
Long term loans	20	1,253,200,000	200,000,000
Lease liabilities	21	401,023,737	371,309,621
Defined benefit liability	22	115,535,322	47,987,316
		1,769,759,059	619,296,937
CURRENT LIABILITIES			
Accrued and other liabilities	23	979,270,831	886,230,046
Contract liabilities	24	1,232,823,594	403,138,941
Short term borrowings	25	26,141,043,763	18,413,703,494
Accrued markup	26	714,692,408	495,365,734
Taxation - net		-	650,245,528
Current portion of non current liabilities	27	377,497,512	313,042,552
Unclaimed dividend		1,500,161,019	1,339,609,115
		30,945,489,127	22,501,335,410
TOTAL EQUITY AND LIABILITIES		48,126,618,561	37,564,584,591
CONTINGENCIES AND COMMITMENTS			
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The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

**AIR LINK COMMUNICATION LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	29	60,083,493,569	56,120,571,701
Cost of revenue	30	(51,507,906,141)	(49,274,046,209)
Gross profit		8,575,587,428	6,846,525,492
Administrative expense	31	(1,014,362,983)	(905,027,453)
Selling and distribution expenses	32	(722,303,427)	(368,405,802)
		(1,736,666,410)	(1,273,433,255)
Operating profit		6,838,921,018	5,573,092,237
Other income	33	376,095,421	764,014,950
Other expense	34	(247,789,507)	(150,281,628)
Finance cost	35	(2,396,696,845)	(2,054,756,983)
Profit before income tax and levy		4,570,530,087	4,132,068,576
Levy		-	-
Profit before income tax		4,570,530,087	4,132,068,576
Income tax	36	(1,010,745,329)	(670,762,445)
Profit for the year		3,559,784,758	3,461,306,131
Earnings per share			
- Basic and diluted	37	9.01	8.76

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid up capital	Reserves			Total
		Capital reserves	Revenue reserves		
			Share premium	General reserves	
	Rupees				
Balance as at July 01, 2024	3,952,692,310	3,556,176,808	44,559,977	6,002,365,424	13,555,794,519
Final dividend for the year ended June 30, 2024 at the rate of Rs. 4 per share	-	-	-	(1,581,076,924)	(1,581,076,924)
Interim dividend for the period ended December 31, 2024 at the rate of Rs. 2.5 per share	-	-	-	(988,173,078)	(988,173,078)
Total comprehensive income for the year	-	-	-	3,457,407,727	3,457,407,727
Balance as at June 30, 2025	3,952,692,310	3,556,176,808	44,559,977	6,890,523,149	14,443,952,244
Final dividend for the year ended June 30, 2025 at the rate of Rs. 4.5 per share	-	-	-	(1,778,711,540)	(1,778,711,540)
Interim dividend for the period ended September 30, 2025 at the rate of Rs. 2 per share	-	-	-	(790,538,462)	(790,538,462)
Total comprehensive income for the year	-	-	-	3,536,668,133	3,536,668,133
Balance as at June 30, 2026	3,952,692,310	3,556,176,808	44,559,977	7,857,941,280	15,411,370,375

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED UNCONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before taxation		4,570,530,087	4,132,068,576
Adjustments for:			
Depreciation on property, plant and equipment	6.4	120,845,524	64,622,185
Amortization on intangible assets	7	2,658,275	4,654,107
Depreciation on right of use assets	6.4	216,263,524	91,910,661
Impairment allowance for slow moving and obsolete stock	11.1	13,950,385	11,083,090
Allowance for expected credit loss	12.3	142,035,864	3,091,647
Provision for gratuity expense	22.2	43,062,780	28,861,195
Provision for Workers' Welfare Funds (WWF)	34	84,270,841	19,172,418
Provision for Workers' Profit Participation Funds (WPPF)	34	149,568,281	120,026,120
Finance cost on WPPF	35	30,989,425	-
Finance cost on lease	21.1	90,784,380	44,635,060
Finance cost on borrowings	35	2,068,377,287	1,898,807,053
Gain on disposal of operating fixed assets	33	-	(20,653,741)
Gain on termination of lease	33	(9,482,350)	-
Markup on loan given to the subsidiary	33	(93,798,628)	(505,934,110)
Profit on savings accounts	33	(29,835,759)	(125,267,815)
Profit on short term investments	33	(176,147,392)	(97,309,917)
		2,653,542,437	1,537,697,953
Operating profit before working capital changes		7,224,072,524	5,669,766,529
Effect on cash flow due to working capital changes:			
(Increase) / decrease in current assets			
Stock in trade	11	(6,276,322,643)	(4,107,431,070)
Stores and spares		(15,588,943)	(250,579)
Trade debts	12	(2,142,893,364)	(2,286,913,004)
Loans and advances	13	4,651,162,297	(841,141,473)
Trade deposits, prepayments and other receivable	14	(885,972,533)	(1,626,047,967)
Tax refunds due from the Government	15	(126,487,641)	(357,815,611)
(Decrease) / increase in current liabilities			
Accrued and other liabilities	23	(74,608,924)	(116,174,112)
Contract liabilities		829,684,653	(175,260,103)
		755,075,729	(291,434,215)
Cash generated from / (used in) operations		3,183,045,426	(3,841,267,390)
Finance cost paid		(1,849,050,613)	(1,690,962,923)
Long term deposits		(11,936,851)	(23,155,496)
Gratuity paid	22.3	(12,004,946)	(19,939,061)
WPPF Paid	23.2	(97,178,838)	(98,681,530)
Initial direct cost on ROUA		(13,625,891)	-
Income tax paid		(1,971,395,188)	(100,000,000)
Net Cash used in operating activities		(772,146,901)	(5,774,006,400)
CASH FLOW FROM INVESTING ACTIVITIES			
Additions in operating fixed assets	6.1	(249,685,878)	(506,507,204)
Additions in capital work in progress	6.6	(1,204,936,431)	(569,552,896)
Proceeds from disposal of operating fixed assets		-	97,643,486
Investment in subsidiary	8.2	(200,000,000)	-
Interest income received		313,552,415	203,736,433
Short term investments - net	16	(1,001,632,599)	(499,000,000)
Net cash used in investing activities		(2,342,702,493)	(1,273,680,181)
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liability repaid	21.1	(250,184,173)	(143,805,806)
Long term loans - net	20	1,048,794,706	(230,000,000)
Dividend paid		(2,408,698,098)	(2,016,078,780)
Short term borrowings - net	25	7,727,340,269	12,125,942,988
Net cash generated from financing activities		6,117,252,704	9,736,058,402
Net increase in cash and cash equivalents		3,002,403,310	2,688,371,821
Cash and Cash equivalents at the beginning of the year	17	3,907,827,965	1,219,456,144
Cash and Cash equivalents at the end of the year		6,910,231,275	3,907,827,965

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	6	14,135,961,555	11,088,666,474
Investment property	7	2,134,089,000	1,935,770,352
Intangible assets	8	4,118,493	2,658,275
Long term loans and deposits	9	123,093,475	105,818,317
		16,397,262,523	13,132,913,418
CURRENT ASSETS			
Stores and spares		50,433,453	34,983,839
Stock in trade	10	23,629,774,704	18,925,063,503
Trade debts	11	15,009,085,891	7,537,001,348
Loans and advances	12	166,000,284	1,347,709,353
Trade deposits, prepayments and other receivables	13	7,557,184,749	12,174,884,857
Tax refunds due from the Government	14	1,578,121,229	3,376,738,770
Short term investments	15	3,893,522,363	2,908,499,770
Cash and bank balances	16	7,479,314,729	4,152,557,630
		59,363,437,402	50,457,439,070
TOTAL ASSETS		75,760,699,925	63,590,352,488
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
600,000,000 (June 30, 2025: 600,000,000) ordinary shares of Rs. 10 each	17.1	6,000,000,000	6,000,000,000
Issued, subscribed and paid up capital	17.2	3,952,692,310	3,952,692,310
Share premium - capital reserve	18	3,556,176,808	3,556,176,808
Unappropriated profit - revenue reserve		13,324,209,263	9,690,715,195
General reserves - revenue reserve		44,559,977	44,559,977
		20,877,638,358	17,244,144,290
NON CURRENT LIABILITIES			
Long term loans	19	3,609,540,307	1,216,863,955
Lease liabilities	20	439,430,150	426,696,510
Deferred tax liability	21	249,580,758	529,794,012
Defined benefit liability	22	115,535,322	47,987,316
		4,414,086,537	2,221,341,793
CURRENT LIABILITIES			
Trade payables, accrued and other liabilities	23	3,186,808,568	9,101,196,543
Contract liabilities	24	1,232,823,594	403,138,941
Short term borrowings	25	42,552,179,658	29,570,649,494
Accrued markup	26	980,477,357	711,597,342
Provision for taxation		-	2,012,509,321
Current portion of non current liabilities	27	1,016,524,834	986,165,648
Unclaimed dividend		1,500,161,019	1,339,609,116
		50,468,975,030	44,124,866,405
TOTAL EQUITY AND LIABILITIES		75,760,699,925	63,590,352,488
CONTINGENCIES AND COMMITMENTS			
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The annexed notes from 1 to 50 form an integral part of these consolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

**AIR LINK COMMUNICATION LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	29	89,768,544,369	104,364,252,132
Cost of revenue	30	(76,184,115,583)	(93,364,500,346)
Gross profit		13,584,428,786	10,999,751,786
Administrative expense	31	(1,442,373,003)	(1,102,025,347)
Selling and distribution costs	32	(822,850,213)	(368,405,803)
		(2,265,223,216)	(1,470,431,150)
Operating profit		11,319,205,570	9,529,320,636
Other income	33	760,290,250	897,986,675
Other expense	34	(453,339,974)	(276,697,182)
Finance cost	35	(4,380,979,536)	(3,944,423,730)
Profit before income tax and levy		7,245,176,310	6,206,186,399
Levy		-	-
Profit before income tax		7,245,176,310	6,206,186,399
Income tax	36	(1,019,315,615)	(1,458,245,210)
Profit for the year		6,225,860,695	4,747,941,189
Earnings per share			
- Basic and diluted	37	15.75	12.01

The annexed notes from 1 to 50 form an integral part of these consolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Issued, subscribed and paid up capital	Reserves			Total
		Capital reserves	Revenue reserves		
			Ordinary shares	Share premium	
	-----Rupees-----				
Balance as at July 01, 2024	3,952,692,310	3,556,176,808	44,559,977	7,515,922,412	15,069,351,507
Final dividend for the year ended June 30, 2024 at the rate of Rs. 4 per share	-	-	-	(1,581,076,924)	-
Interim dividend for the period ended December 31, 2024 at the rate of Rs. 2.5 per share	-	-	-	(988,173,078)	-
Total comprehensive income for the year	-	-	-	4,744,042,785	(988,173,078)
Balance as at June 30, 2025	3,952,692,310	3,556,176,808	44,559,977	9,690,715,195	4,744,042,785
Final dividend for the year ended June 30, 2025 at the rate of Rs. 4.5 per share	-	-	-	(1,778,711,540)	17,244,144,290
Interim dividend for the period ended September 30, 2025 at the rate of Rs. 2 per share	-	-	-	(790,538,462)	(1,778,711,540)
Total comprehensive income for the year	-	-	-	6,202,744,070	(790,538,462)
Balance as at June 30, 2026	3,952,692,310	3,556,176,808	44,559,977	13,324,209,263	6,202,744,070
					20,877,638,358

The annexed notes from 1 to 50 form an integral part of these consolidated financial statements.

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AIR LINK COMMUNICATION LIMITED

AIR LINK COMMUNICATION LIMITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOW FROM OPERATING ACTIVITIES			
Profit before taxation		7,245,176,310	6,206,186,399
Adjustments for non cash and other items:			
Depreciation on PPE and ROUA	6.5	777,690,431	540,199,871
Amortization on intangible assets	8	3,539,782	4,786,873
Impairment allowance for slow moving and obsolete stock	10.1	13,950,385	11,083,090
Allowance for expected credit loss - trade debts	11.1	164,706,301	3,091,647
Provision for gratuity	22	43,062,780	28,861,195
Provision for Workers' Welfare Funds (WWF)	34	135,893,705	40,710,782
Provision for Workers' Profit Participation Funds (WPPF)	34	290,118,292	224,903,310
Fair value gain on investment property	33	(198,318,648)	(310,645,190)
Rental income	33	(59,674,685)	(63,162,462)
Finance cost on lease	35	103,588,206	-
Finance cost on borrowings		3,904,309,373	3,647,051,223
Gain on disposal of operating fixed assets	33	(9,482,350)	(20,653,741)
Gain on termination of lease	33	(45,578,979)	-
Profit on Saving accounts	33	(366,341,433)	(470,625,684)
Profit on investments	33	4,757,463,160	3,635,600,914
		12,002,639,470	9,841,787,313
Operating profit before working capital changes			
Effect on cash flow due to working capital changes:			
(Increase) / decrease in current assets			
Stock in trade	10	(4,718,661,586)	(10,826,680,247)
Stores and spares		(15,449,614)	106,016
Trade debts	11	(7,636,790,844)	(4,012,993,791)
Loans and advances	12	1,181,709,069	(1,009,474,349)
Trade deposits, prepayments and other receivable	13	4,570,582,922	669,029,383
Tax refunds due from the Government	14	1,545,205,631	(2,531,749,465)
		(5,073,404,422)	(17,711,762,453)
Increase / (decrease) in current liabilities			
Trade payables, accrued and other liabilities	23	(6,211,446,356)	3,668,279,800
Contract liabilities	24	829,684,653	(175,260,103)
		(5,381,761,703)	3,493,019,697
Cash generated from operations		1,547,473,345	(4,376,955,443)
Finance cost paid		(3,635,429,358)	(3,357,585,466)
Gratuity paid	22.3	(12,004,946)	(19,939,061)
Long term loans and deposits - paid	9	(12,869,864)	(68,245,566)
Initial direct cost paid		(13,625,891)	-
WPPF Paid	23.3	(128,953,616)	(98,681,530)
Income tax paid		(2,850,938,065)	(816,371,111)
Net cash used in operating activities		(5,106,348,395)	(8,737,778,177)
CASH FLOW FROM INVESTING ACTIVITIES			
Additions in operating fixed assets	6.1	(365,357,633)	(1,264,264,300)
Additions in capital work in progress	6.6	(3,377,265,436)	(1,874,610,301)
Proceeds from disposal of operating fixed assets		-	97,643,486
Additions in intangible assets	8	(5,000,000)	-
Rental income received		76,159,272	61,239,469
Interest income received		76,211,578	480,894,548
Short term investments - net	15	(618,681,160)	(149,000,000)
Net cash used in investing activities		(4,213,933,379)	(2,648,097,098)
CASH FLOW FROM FINANCING ACTIVITIES			
Lease liability repaid	20.1	(275,330,173)	(166,665,806)
Long term loans - net	19	2,349,536,981	(414,924,931)
Dividend paid		(2,408,698,099)	(2,016,078,779)
Short term borrowings - net	25	12,981,530,164	15,848,062,557
Net cash generated from financing activities		12,647,038,873	13,250,393,041
Net increase in cash and cash equivalents		3,326,757,099	1,864,517,766
Cash and cash equivalents at the beginning of the year		4,152,557,630	2,288,039,864
Cash and cash equivalents at the end of the year	16	7,479,314,729	4,152,557,630

The annexed notes from 1 to 50 form an integral part of these consolidated financial statements.

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