

PSX – BOD11-27-1

October 05, 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/Madam,

We would like to inform you that the Board of Directors of the NETS International Communication Limited (“Company”), in their meeting held on Monday, October 05, 2026 at 3:00 pm (PST) at the head office of the company and via video link, reviewed and approved the audited standalone financial results of the company for the year ended June 30, 2026, recommended the following:

- Final cash dividend for the year ended June 30, 2026 – NIL
- Bonus / Right shares – NIL
- Any other entitlement/corporate action – NIL
- Any other price sensitive information
 - The financial results of the Company containing Statement of Financial Position, Statement of Profit & Loss, Statement of Other Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year ended June 30, 2026 are annexed herewith.

The Annual General Meeting of the Company will be held on Wednesday, October 28, 2026 at 10:00 a.m. at the Nine Tree Luxury Hotel & Suites, 32-C, Block C3, Gulberg-III, Lahore.

The share transfer books of the Company will be closed from Tuesday, October 20, 2026 to Wednesday, October 28, 2026 (both days inclusive). Transfers received at the office of the Share Registrar of the Company M/s. Digital Custodian Company Limited, Pardesi House, Old Queens Road, Karachi at the close of business on Monday October 19, 2026 will be treated in time for the purpose of above entitlement.

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

Yours sincerely

For and behalf of
NETS International Communication Limited



Danial Khushnood
Company Secretary
Nets International Communication Limited

LAHORE HEAD OFFICE

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NETS International Communication Limited
Statement of Financial Position



As at June 30, 2026

	June 30, 2026 (Rupees)	June 30, 2025 (Rupees)
ASSETS		
Non-current assets		
Property, plant and equipment	95,746,794	79,747,041
Deferred taxation-net	35,092,468	23,025,979
Contract assets	111,136,823	-
Long term advances and deposits	5,642,107	7,490,851
	247,618,192	110,263,871
Current assets		
Stock in trade	21,236,709	154,195,682
Trade debts	296,529,457	462,699,096
Contract assets	59,444,020	-
Loan, advances and other receivables	564,100,121	255,589,003
Deposits and prepayments	58,763,133	49,717,367
Short term investments	24,400,000	24,400,000
Cash and bank balances	44,769,680	33,319,649
	1,069,243,120	979,920,797
TOTAL ASSETS	1,316,861,312	1,090,184,669
EQUITY AND LIABILITIES		
Share capital and reserves		
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
Loan from director	7,000,000	-
Unappropriated profits	139,787,210	94,600,913
Total equity	514,363,170	462,176,873
Non-current liabilities		
Lease liabilities	4,887,486	1,163,413
Deferred liabilities	120,879,193	73,447,155
Contract liabilities	29,295,488	-
Long term loan - secured	7,401,333	15,904,667
	162,463,500	90,515,235
Current liabilities		
Trade and other payables	386,307,748	391,042,093
Contract liabilities	5,697,876	3,841,800
Short term borrowing - secured	225,212,464	122,386,504
Accrued markup	7,773,779	6,316,728
Current portion of long term loan	10,000,000	10,000,000
Current portion of lease liabilities	5,042,775	3,905,436
	640,034,642	537,492,562
Contingencies and commitments	-	-
TOTAL EQUITY AND LIABILITIES	1,316,861,312	1,090,184,669

Chief Executive Officer

Chief Financial Officer

Director

NETS International Communication Limited

Statement of Profit or Loss

For the Year Ended June 30, 2026



	June 30, 2026 (Rupees)	June 30, 2025 (Rupees)
Revenue	1,946,840,464	1,662,640,229
Cost of revenue	(1,405,247,446)	(1,251,235,866)
Gross profit	541,593,018	411,404,364
Selling and distribution expenses	(86,389,056)	(69,015,027)
Administrative expenses	(256,873,155)	(191,347,186)
Other operating expenses	(154,937,694)	(20,788,312)
	(498,199,905)	(281,150,525)
Other operating income	24,973,972	-
Profit from operations	68,367,085	130,253,839
Other income	87,317,518	5,860,698
Finance cost	(27,248,767)	(19,584,349)
Profit before levies and income tax	128,435,835	116,530,188
Levies	(47,709,017)	(30,506,410)
Profit before income tax	80,726,818	86,023,778
Taxation	(39,005,388)	(22,755,395)
Profit after taxation	41,721,430	63,268,383
Earnings per share - basic and diluted	1.14	1.88

Chief Executive Officer

Chief Financial Officer

Director

NETS International Communication Limited
Statement of Comprehensive Income
For the Year Ended June 30, 2026



	June 30, 2026 (Rupees)	June 30, 2025 (Rupees)
Profit after taxation	41,721,430	63,268,383
Other comprehensive income		
Items that will not be reclassified to profit or loss; Actuarial gain on defined benefit plan - net of deferred tax	3,464,867	976,229
Total comprehensive income for the year	45,186,297	64,244,611

Chief Executive Officer

Chief Financial Officer

Director

NETS International Communication Limited

Statement of Cash Flow

For the Year Ended June 30, 2026



	June 30, 2026 (Rupees)	June 30, 2025 (Rupees)
Cash generated from/(used in) operations	113,661,005	(49,429,348)
Levies and income tax paid	(115,936,294)	(76,240,429)
Workers' Welfare Fund paid	(3,158,638)	(823,253)
Gratuity paid	(14,051,191)	(5,244,459)
Finance cost paid	(23,729,112)	(13,308,006)
Net cash used in operating activities	(43,214,230)	(145,045,494)
Cash flows from investing activities		
Additions to property, plant and equipment	(39,614,744)	(58,339,427)
Proceeds from disposal of property, plant and equipment	290,000	70,000
Proceeds from maturity of term deposit receipts	24,400,000	-
Profit on maturity of term deposit receipts	1,662,342	-
Investment in term deposit receipts	(24,400,000)	(24,400,000)
Net cash used in investing activities	(37,662,402)	(82,669,427)
Cash flows from financing activities		
Proceeds from issuance of shares	-	36,760,000
Proceeds from long term loan	-	30,000,000
Loan from director	7,000,000	-
Repayment of long term loan	(8,503,333)	(4,095,333)
Short term financing - net	18,833,969	-
Running finance facility - net	83,991,991	98,157,127
Interest paid on lease liabilities	(2,062,604)	-
Principal repayment of lease liabilities	(6,933,360)	(3,280,732)
Net cash generated from financing activities	92,326,663	157,541,062
Net Increase/(decrease) in cash and cash equivalents	11,450,031	(70,173,860)
Cash and cash equivalents at the beginning of the year	33,319,649	103,493,509
Cash and cash equivalents at the end of the year	44,769,680	33,319,649

Chief Executive Officer

Chief Financial Officer

Director

NETS International Communication Limited
Statement of Changes in Equity
For the Year Ended June 30, 2026



	Issued, subscribed and paid-up capital	Capital Reserves Loan from director	Revenue Reserves Unappropriated profit	Total
	Rupees.....			
Balance as at July 01, 2024	330,815,960	-	30,356,301	361,172,261
Issuance of ordinary shares	36,760,000	-	-	36,760,000
Profit after tax for the year	-	-	63,268,383	63,268,383
Other comprehensive income	-	-	976,229	976,229
Balance as at June 30, 2025	367,575,960	-	94,600,913	462,176,873
Balance as at July 01, 2025	367,575,960	-	94,600,913	462,176,873
Loan from director	-	7,000,000	-	7,000,000
Profit after tax for the year	-	-	41,721,430	41,721,430
Other comprehensive income	-	-	3,464,867	3,464,867
Balance as at June 30, 2026	367,575,960	7,000,000	139,787,210	514,363,170

Chief Executive Officer

Chief Financial Officer

Director