



October 27, 2026

REF:CORP/WTL/PSX/FR-03/10/26

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

Form-3
Through: **PUCARS, & Courier**

Subject: FINANCIAL RESULTS FOR THE NINE MONTHS & 3RD QUARTER ENDED 30 SEPTEMBER 2026

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on **27 October 2026 at 04:00 p.m.** at Head Office: Plot No. 112-113, Block-S, Quaid-e-Azam Industrial Estate, Kot Lakhpat, Lahore. have recommended the following:

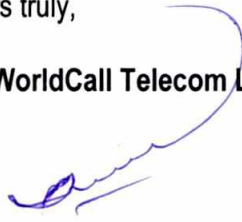
- | | |
|--|-----|
| a) Cash Dividend | NIL |
| b) Bonus Shares | NIL |
| c) Right Shares | NIL |
| d) Any other Entitlement/ Corporate Action | NIL |
| e) Any other price- sensitive information | NIL |

The required consolidated and standalone Statement of Financial Position, Statement of Profit and Loss, Statement of Changes in Equity, and Statement of Cash Flows are attached as Annexures Consolidated & Standalone.

Since the company has not declared any payouts, therefore no book closure is required.

Yours truly,

For **WorldCall Telecom Limited**


Muhammad Sarfraz Javed
Company Secretary

CC:

The Executive Director/HOD,
Offsite-II Department SECP,
Islamabad.

Head Office:

Plot No. 112-113, Block S, Quaid-e-Azam Industrial Estate,
Kot Lakhpat Lahore.
Tel # (+ 92 42) 35400544, 35400609, 35110965
www.worldcall.com.pk , www.worldcall.net.pk

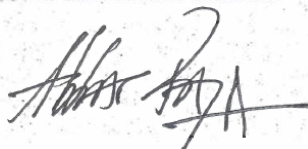
WORLDCALL TELECOM LIMITED

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026

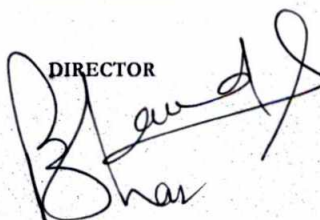
		September 30, 2026 (Un-Audited)	December 31, 2025 (Audited)
	Note	(Rupees in '000)	
SHARE CAPITAL AND RESERVES			
Authorized share capital		29,000,000	29,000,000
Ordinary share capital	5	7,033,838	14,124,134
Preference share capital	6	425,271	890,665
Dividend on preference shares	7	1,516,338	320,329
Capital reserves		269,076	272,796
Accumulated loss		(10,123,865)	(19,050,713)
Surplus on revaluation of fixed assets	8	-	3,035,276
		(879,342)	(407,513)
NON-CURRENT LIABILITIES			
Term finance certificates	9	-	-
Long term financing	10	31,347	174,958
Sponsor's loan	11	3,034,980	2,854,998
License fee payable		45,513	45,513
Post employment benefits		219,357	197,613
Lease liabilities	12	119,344	133,215
		3,450,541	3,406,297
CURRENT LIABILITIES			
Trade and other payables		7,606,252	7,441,075
Accrued mark up		1,738,794	1,655,911
Current and overdue portion of non-current liabilities		2,332,738	2,178,729
Short term borrowings	13	-	32,745
Unclaimed dividend		1,807	1,807
Provision for taxation - net		104,253	74,967
		11,783,844	11,385,234
Contingencies and Commitments			
	14	-	-
TOTAL EQUITY AND LIABILITIES			
		14,355,043	14,384,018
PROPERTY, PLANT AND EQUIPMENT			
Property, plant and equipment	15	5,921,047	6,207,297
Right of use assets	16	3,171,035	3,217,213
Intangible assets		128,989	139,400
Investment properties		65,400	65,400
Deferred taxation	17	1,651,370	1,651,370
Long term deposits		9,171	9,127
		10,947,012	11,289,807
CURRENT ASSETS			
Stores and spares		21,031	23,404
Stock-in-trade		210,857	210,858
Trade debts		1,513,613	1,243,348
Loans and advances		581,952	566,748
Deposits and prepayments		797,746	781,997
Short term investments		55,662	59,627
Other receivables		209,424	187,027
Cash and bank balances		17,746	21,202
		3,408,031	3,094,211
TOTAL ASSETS			
		14,355,043	14,384,018

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

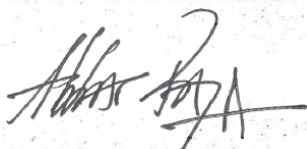


WORLDCALL TELECOM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

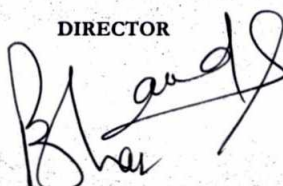
	Nine months ended September 30,		Quarter ended September 30,	
	2026	2025	2026	2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	----- (Rupees in '000) -----			
Revenue	4,674,279	4,334,725	1,584,268	1,553,874
Direct costs excluding depreciation and amortization	(4,099,863)	(3,860,692)	(1,378,329)	(1,348,122)
Operating costs	(328,705)	(321,441)	(108,419)	(107,703)
Other Income	89,178	75,843	25,635	27,303
Other Expenses	(5,475)	-	(2,634)	-
Profit before Interest, Taxation, Depreciation and Amortization	329,414	228,435	120,521	125,352
Depreciation and amortization	(447,964)	(483,638)	(145,456)	(161,081)
Finance cost	(304,223)	(366,946)	(99,099)	(130,743)
Loss before levy and income taxes	(422,773)	(622,149)	(124,034)	(166,472)
Levy-final/ minimum taxes	(45,335)	(54,184)	(6,710)	(19,423)
Loss before income tax	(468,108)	(676,333)	(130,744)	(185,895)
Taxation				
- Current year	-	-	-	-
- Prior year	-	-	-	-
Deferred tax	-	-	-	-
Loss after income tax	(468,108)	(676,333)	(130,744)	(185,895)
Loss per Share - basic (Rupees)	(0.09)	(0.14)	(0.03)	(0.04)
Loss per Share - diluted (Rupees)	(0.06)	(0.09)	(0.02)	(0.02)

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

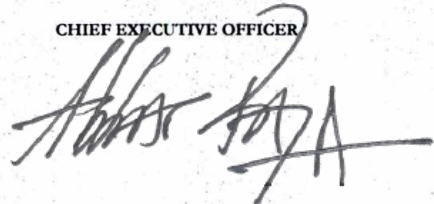


WORLDCALL TELECOM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

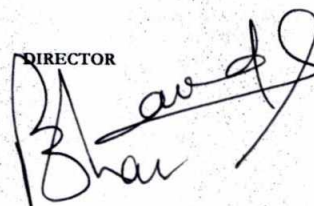
Particulars	Ordinary Share Capital	Preference Share Capital	Dividend on Preference Shares	Capital Reserves			Revenue Reserve (Accumulated Loss)	Surplus on Revaluation of Fixed Assets	Total
				Fair Value Reserve	Exchange Translation Reserve	Total Capital Reserves			
				(Rupees in '000)					
Balance as at December 31, 2024	14,124,134	890,665	320,329	72,055	161,224	233,279	(18,796,711)	3,237,162	8,858
Net loss for the period	-	-	-	-	-	-	(676,333)	-	(676,333)
Other comprehensive income for the period- net of tax	-	-	-	9,785	-	9,785	-	-	9,785
Total comprehensive loss for the period - net of tax	-	-	-	9,785	-	9,785	(676,333)	-	(666,548)
Incremental depreciation / amortization for the period on surplus on revaluation of fixed assets	-	-	-	-	-	-	63,996	(65,996)	-
Balance as at September 30, 2025	14,124,134	890,665	320,329	81,840	161,224	243,064	(19,407,048)	3,171,166	(637,690)
Net loss for the year	-	-	-	-	-	-	217,040	-	217,040
Other comprehensive income for the period- net of tax	-	-	-	23,638	-	23,638	9,500	-	33,138
Transfer on sale of fair value OCI investment	-	-	-	6,094	-	6,094	(6,094)	-	-
Total comprehensive income for the year - net of tax	-	-	-	29,732	-	29,732	220,446	-	250,178
Incremental depreciation / amortization for the year on surplus on revaluation of fixed assets	-	-	-	-	-	-	135,890	(135,890)	-
Balance as at December 31, 2025	14,124,134	890,665	320,329	111,572	161,224	272,796	(19,050,713)	3,035,276	(407,513)
Net loss for the period	-	-	-	-	-	-	(468,108)	-	(468,108)
Other comprehensive income for the period - net of tax	-	-	-	(3,720)	-	(3,720)	-	-	(3,720)
Total comprehensive loss for the period - net of tax	-	-	-	(3,720)	-	(3,720)	(468,108)	-	(471,828)
Incremental depreciation / amortization for the period on surplus on revaluation of fixed assets	-	-	-	-	-	-	100,942	(100,942)	-
Conversion of preference shares and dividend thereon	20,515,496	(465,394)	1,196,009	-	-	-	(2,326,566)	-	18,919,545
Discount on issuance of ordinary shares	(18,919,545)	-	-	-	-	-	-	-	(18,919,545)
Reduction of ordinary share capital	(8,686,247)	-	-	-	-	-	8,686,247	-	-
Reversal of Revaluation surplus	-	-	-	-	-	-	2,934,334	(2,934,334)	-
Total transactions with owners, recognized directly in equity	(7,090,296)	(465,394)	1,196,009	-	-	-	9,294,015	(2,934,334)	-
Balance as at September 30, 2026	7,033,838	425,271	1,516,338	107,852	161,224	269,076	(10,123,865)	-	(879,342)

The annexed notes from 1 to 25 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER



DIRECTOR



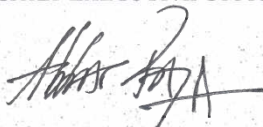
CHIEF FINANCIAL OFFICER



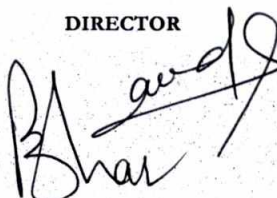
WORLDCALL TELECOM LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Nine months ended September 30,		
	2026	2025	
Note	(Rupees in '000)		
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	18	26,471	(12,460)
<i>Increase / (Decrease) in non-current liabilities:</i>			
- Long term deposit		-	-
<i>Decrease / (Increase) in non-current assets:</i>			
- Long term deposits		(44)	(15)
		26,427	(12,475)
Post employment benefits paid		(5,468)	(986)
Finance cost paid		(179,531)	(188,759)
Income tax paid		(16,049)	(15,603)
Net cash (used in) / generated from Operating Activities		(174,621)	(217,823)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	15	(10,369)	(12,657)
Purchase of Right of use assets	16	-	-
Dividend income		56	5,274
Short term investments-net		245	(3,070)
Income on deposit and savings accounts		36,892	58,264
Proceeds from disposal of inventory		-	-
Proceeds from disposal of property, plant and equipment		-	-
Net cash generated from Investing Activities		26,824	47,811
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of term finance certificates	9	-	-
Repayment of long term financing	10	(8,000)	(47,985)
Sponsor's loan - net	11	218,356	166,061
Short term borrowings - net	13	(35,575)	3,508
Repayment of lease liability	12	(30,440)	(28,937)
Net cash generated from / (used in) Financing Activities		144,341	92,649
Net increase/decrease in Cash and Cash Equivalents		(3,456)	(77,363)
Cash and cash equivalents at the beginning of the Period		21,202	99,450
Cash and Cash Equivalents at the End of the Period		17,746	22,087

CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

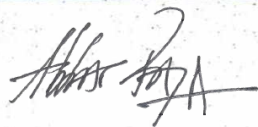


WORLDCALL TELECOM LIMITED
STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026

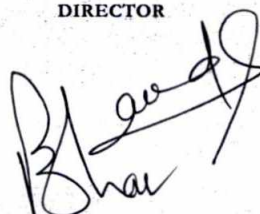
		September 30, 2026	December 31, 2025
		(Un-Audited)	(Audited)
	Note	----- (Rupees in '000) -----	
SHARE CAPITAL AND RESERVES			
Authorized share capital		29,000,000	29,000,000
Ordinary share capital	5	7,033,838	14,124,134
Preference share capital	6	425,271	890,665
Dividend on preference shares	7	1,516,338	320,329
Capital reserves		269,077	272,796
Accumulated loss		(10,105,884)	(19,014,141)
Surplus on revaluation of fixed assets	8	-	3,035,276
		(861,360)	(370,941)
NON-CURRENT LIABILITIES			
Term finance certificates	9	-	-
Long term financing	10	31,347	174,958
Sponsor's loan	11	3,034,980	2,854,998
License fee payable		45,513	45,513
Post employment benefits		219,357	197,613
Lease liabilities	12	119,343	133,215
		3,450,540	3,406,297
CURRENT LIABILITIES			
Trade and other payables		7,603,566	7,438,652
Accrued mark up		1,738,794	1,655,911
Current and overdue portion of non-current liabilities		2,332,738	2,178,729
Short term borrowings	13	-	32,745
Unclaimed dividend		1,807	1,807
Provision for taxation - net		104,285	75,000
		11,781,190	11,382,844
Contingencies and Commitments			
	14	-	-
TOTAL EQUITY AND LIABILITIES			
		14,370,370	14,418,200
ASSETS			
Property, plant and equipment	15	5,920,904	6,206,931
Right of use assets	16	3,171,035	3,217,213
Intangible assets		128,989	139,400
Investment properties		65,400	65,400
Long term investment	17	2,507	-
Deferred taxation	18	1,651,370	1,651,370
Long term deposits		9,171	9,127
		10,949,376	11,289,441
CURRENT ASSETS			
Stores and spares		21,031	23,404
Stock-in-trade		210,857	210,858
Trade debts		1,492,465	1,243,150
Loans and advances		581,915	566,711
Deposits and prepayments		797,721	781,997
Short term investments		55,662	59,627
Other receivables		246,301	221,827
Cash and bank balances		15,042	21,185
		3,420,994	3,128,759
TOTAL ASSETS			
		14,370,370	14,418,200

The annexed notes from 1 to 26 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER



DIRECTOR



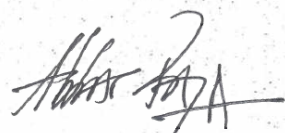
CHIEF FINANCIAL OFFICER



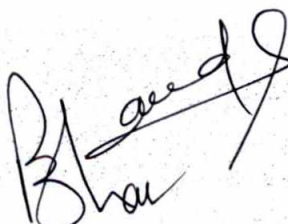
WORLDCALL TELECOM LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

	Nine months ended September 30,		Quarter ended September 30,	
	2026	2025	2026	2025
	Un-Audited	Un-Audited	Un-Audited	Un-Audited
	----- (Rupees in '000) -----			
Revenue	3,626,767	4,334,725	536,756	1,553,874
Direct costs excluding depreciation and amortization	(3,073,301)	(3,860,692)	(351,767)	(1,348,122)
Operating costs	(328,338)	(321,144)	(108,052)	(107,406)
Other Income	90,909	77,898	27,366	29,358
Other Expenses	(5,437)	-	(2,596)	-
Profit before Interest, Taxation, Depreciation and Amortization	310,600	230,787	101,707	127,704
Depreciation and amortization	(447,741)	(483,415)	(145,233)	(160,858)
Finance cost	(304,223)	(366,946)	(99,099)	(130,743)
Loss before levy and income taxes	(441,364)	(619,574)	(142,625)	(163,897)
Levy-final/ minimum taxes	(45,335)	(54,184)	(6,710)	(19,423)
Loss before income tax	(486,699)	(673,758)	(149,335)	(183,320)
Taxation				
- Current year	-	-	-	-
- Prior year	-	-	-	-
Deferred tax	-	-	-	-
Loss after income tax	(486,699)	(673,758)	(149,335)	(183,320)
Loss per Share - basic (Rupees)	(0.10)	(0.14)	(0.03)	(0.04)
Loss per Share - diluted (Rupees)	(0.06)	(0.09)	(0.02)	(0.02)

The annexed notes from 1 to 26 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR



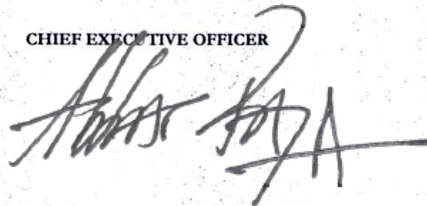
CHIEF FINANCIAL OFFICER

WORLDCALL TELECOM LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

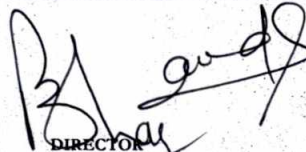
Particulars	Ordinary Share Capital	Preference Share Capital	Dividend on Preference Shares	Capital Reserves			Revenue Reserve (Accumulated Loss)	Surplus on Revaluation of Fixed Assets	Total
				Fair Value Reserve	Exchange Translation Reserve	Total Capital Reserves			
(Rupees in '000)									
Balance as at December 31, 2024	14,124,134	890,665	320,329	72,055	161,224	233,279	(18,763,413)	3,237,162	42,156
Net loss for the period	-	-	-	-	-	-	(673,758)	-	(673,758)
Other comprehensive income for the period- net of tax	-	-	-	9,785	-	9,785	-	-	9,785
Total comprehensive loss for the period - net of tax	-	-	-	9,785	-	9,785	(673,758)	-	(663,973)
Incremental depreciation / amortization for the period on surplus on revaluation of fixed assets	-	-	-	-	-	-	65,996	(65,996)	-
Balance as at September 30, 2025	14,124,134	890,665	320,329	81,840	161,224	243,064	(19,371,175)	3,171,166	(621,817)
Net loss for the year	-	-	-	-	-	-	217,739	-	217,739
Other comprehensive income for the period- net of tax	-	-	-	23,638	-	23,638	9,500	-	33,138
Transfer on sale of fair value OCI investment	-	-	-	6,094	-	6,094	(6,094)	-	-
Total comprehensive income for the year - net of tax	-	-	-	29,732	-	29,732	221,145	-	250,877
Incremental depreciation / amortization for the year on surplus on revaluation of fixed assets	-	-	-	-	-	-	135,890	(135,890)	-
Balance as at December 31, 2025	14,124,134	890,665	320,329	111,572	161,224	272,796	(19,014,141)	3,035,276	(370,941)
Net loss for the period	-	-	-	-	-	-	(486,699)	-	(486,699)
Other comprehensive income for the period - net of tax	-	-	-	(3,719)	-	(3,719)	-	-	(3,719)
Total comprehensive loss for the period - net of tax	-	-	-	(3,719)	-	(3,719)	(486,699)	-	(490,418)
Incremental depreciation / amortization for the period on surplus on revaluation of fixed assets	-	-	-	-	-	-	100,942	(100,942)	-
Conversion of preference shares and dividend thereon	20,515,496	(465,394)	1,196,009	-	-	-	(2,326,566)	-	18,919,545
Discount on issuance of ordinary shares	(18,919,545)	-	-	-	-	-	-	-	(18,919,545)
Reduction of ordinary share capital	(8,686,247)	-	-	-	-	-	8,686,247	-	-
Reversal of Revaluation surplus	-	-	-	-	-	-	2,934,334	(2,934,334)	-
Total transactions with owners, recognized directly in equity	(7,090,296)	(465,394)	1,196,009	-	-	-	9,294,015	(2,934,334)	-
Balance as at September 30, 2026	7,033,838	425,271	1,516,338	107,853	161,224	269,077	(10,105,884)	-	(861,360)

The annexed notes from 1 to 26 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER



DIRECTOR

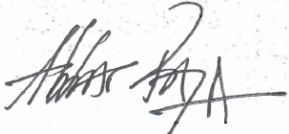


CHIEF FINANCIAL OFFICER



WORLDCALL TELECOM LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED SEPTEMBER 30, 2026

		Nine months ended September 30,	
		2026	2025
		Note -----(Rupees in '000)-----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	19	24,560	(14,522)
<i>Increase / (Decrease) in non-current liabilities:</i>			
- Long term deposit		-	-
<i>Decrease / (Increase) in non-current assets:</i>			
- Long term deposits		(44)	(15)
		<u>24,516</u>	<u>(14,537)</u>
Post employment benefits paid		(5,468)	(986)
Finance cost paid		(179,531)	(188,759)
Income tax paid		(16,050)	(15,602)
Net cash (used in) / generated from Operating Activities		<u>(176,533)</u>	<u>(219,884)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	15	(10,369)	(12,652)
Purchase of Right of use assets	16	-	-
Cash paid for acquisition of subsidiary		(2,507)	-
Dividend income		56	5,274
Short term investments-net		246	(3,070)
Income on deposit and savings accounts		38,623	60,319
Proceeds from disposal of inventory		-	-
Proceeds from disposal of property, plant and equipment		-	-
Net cash generated from Investing Activities		26,049	49,871
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of term finance certificates	9	-	-
Repayment of long term financing	10	(8,000)	(47,985)
Sponsor's loan - net	11	218,356	166,061
Short term borrowings - net	13	(35,575)	3,508
Repayment of lease liability	12	(30,440)	(28,937)
Net cash generated from / (used in) Financing Activities		<u>144,341</u>	<u>92,649</u>
Net increase/decrease in Cash and Cash Equivalents		(6,143)	(77,364)
Cash and cash equivalents at the beginning of the Period		21,185	99,433
Cash and Cash Equivalents at the End of the Period		<u>15,042</u>	<u>22,069</u>


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER