



PAK ELEKTRON LIMITED

Head Office: : 14-Km, Ferozepur Road, Lahore-54760 Pakistan
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October 29, 2026

The General Manager

Pakistan Stock Exchange Limited,
Stock Exchange Building/Road,
Karachi.

Subject: **Financial Results for the 3rd Quarter Ended September 30, 2026 (Un-Audited)**

Dear Sir,

We would like to inform you that the Board of Directors of **Pak Elektron Limited** in their Meeting held on 11:30 A.M., at Factory Premises, 14-Kilometers 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:

- Statement of Profit or Loss including Earning/(Loss) Per Share for the current interim period and cumulatively for the current financial year to date with comparative Statement of Profit or Loss for the comparable interim periods (current and year-to-date of the immediately preceding financial year);
- Statement of Financial Position;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

The 3rd Quarter/Nine-Months Report of the Company for the period ended September 30, 2026 will be transmitted through PUCARS separately, within the specified time. Kindly convey the above information to the members of your Stock Exchange.

Thanking you.

Yours faithfully,

for **PAK ELEKTRON LIMITED**


Khawaja Safee Sultan
Company Secretary



PAK ELEKTRON LIMITED

STATEMENT OF PROFIT OR LOSS

FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Nine-month Period Ended		Three Months Period ended	
	September 30,	September 30,	September 30,	September 30,
	2026	2025	2026	2025
	(Rupees in thousand)			
Revenue from contracts with customers	72,746,069	63,303,386	15,756,842	14,565,140
Sales Tax and discounts	(18,330,344)	(16,510,074)	(3,662,457)	(3,292,895)
Net Revenue	54,415,725	46,793,312	12,094,385	11,272,245
Cost of Sales	(40,667,592)	(34,084,248)	(8,822,674)	(8,168,086)
Gross Profit	13,748,133	12,709,064	3,271,711	3,104,159
Other Income	61,490	92,183	9,452	46,006
Selling and distribution expenses	(3,781,893)	(3,177,266)	(635,794)	(814,845)
Administrative expenses	(2,356,201)	(2,021,471)	(744,575)	(682,326)
Other Expenses	(400,403)	(401,694)	(79,644)	(55,208)
	(6,538,497)	(5,600,431)	(1,460,013)	(1,552,379)
Impairment allowance for expected credit loss	(72,467)	(118,285)	-	(16,522)
Operating Profit	7,198,659	7,082,531	1,821,150	1,581,264
Finance Cost	(1,893,667)	(1,905,143)	(607,050)	(515,906)
Share of profit/(loss) of associate	223	253	(727)	27
Profit before statutory lavies and Income taxes	5,305,214	5,177,641	1,213,372	1,065,385
Provision for statutory lavies	(686)	-	-	-
Profit before Income Taxes	5,304,528	5,177,641	1,213,372	1,065,385
Provision for Income Taxes	(1,973,948)	(2,126,442)	(502,385)	(384,018)
Profit after Income taxes	3,330,580	3,051,199	710,987	681,367
Basic Earnings per share	3.61	3.38	0.77	0.74



PAK ELEKTRON LIMITED
STATEMENT OF FINANCIAL POSITION (Un- Audited)
AS AT SEPTEMBER 30, 2026

	September 30, 2026 (Rupees in Thousands)	December 31, 2025 (Rupees in Thousands)		September 30, 2026 (Rupees in Thousands)	December 31, 2025 (Rupees in Thousands)
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS		
Authorized Capital	11,000,000	11,000,000			
Issued, subscribed and paid up capital	9,236,495	9,236,495	Property, plant and equipment	33,305,742	31,910,110
Share Premium	5,575,128	5,575,128	Intangible assets	271,431	273,919
Revaluation reserve	6,996,741	7,150,053		33,577,173	32,184,029
Retained earnings	30,958,498	27,474,606			
	52,766,862	49,436,282	Long-term investments	38,834	38,611
			Long-term deposits	674,393	709,217
NON-CURRENT LIABILITIES			Long term advances	675,615	578,476
Long term financing	4,808,270	3,335,417			
Lease Liabilities	30,571	59,376	CURRENT ASSETS		
Warranty obligations	103,687	219,667	Stores, spare parts and loose tools	763,140	1,186,392
Deferred taxation	5,506,438	5,536,666	Stock-in-trade	18,768,328	20,777,888
Deferred income	29,531	25,685	Trade debts	19,097,111	19,649,708
			Construction work in progress	187,381	204,251
CURRENT LIABILITIES			Short Term Advances	3,129,949	3,203,877
Trade and other payables	4,856,690	6,039,575	Short term deposits and prepayments	1,378,295	1,386,443
Unclaimed Dividend	10,178	10,220	Other receivables	238,278	215,645
Accrued interest/ mark up	459,583	465,990	Short term investments	54,904	62,572
Short term borrowings	12,228,446	17,786,977	Advance income tax	6,101,471	6,067,194
Income taxes payable	2,225,518	2,332,243	Cash and bank balances	1,032,978	1,141,001
Current Portion of Non Current Liabilities	2,692,076	2,157,206		50,751,835	53,894,971
	22,472,491	28,792,211		85,717,851	87,405,304
CONTINGENCIES AND COMMITMENTS					
	85,717,851	87,405,304			



PAK ELEKTRON LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)

	Issued, ordinary share Capital	Issued Preference Share capital	Share premium	Revaluation reserve	Retained Earnings	Total
(Rupees in thousand)						
Balance as at January 1, 2025	8,560,121	449,576	5,610,856	5,520,508	23,623,904	43,764,965
Profit for the period	-	-	-	-	3,051,199	3,051,199
Incremental depreciation	-	-	-	(141,676)	141,676	-
Other comprehensive income after income taxes	-	-	-	1,824,642	-	1,824,642
Conversion of preference shares into ordinary shares	676,374	(449,576)	(35,728)	-	(191,070)	-
Balance as at September 30, 2025	9,236,495	-	5,575,128	7,203,474	26,625,709	48,640,806
Comprehensive income for the period	-	-	-	-	795,476	795,476
Incremental depreciation	-	-	-	(49,505)	49,505	-
Transfer of revaluation surplus on disposal of property plant and equipment	-	-	-	(3,916)	3,916	-
Balance as at December 31, 2025	9,236,495	-	5,575,128	7,150,053	27,474,606	49,436,282
Profit for the period.	-	-	-	-	3,330,580	3,330,580
Other comprehensive income after income taxes	-	-	-	-	-	-
Incremental depreciation	-	-	-	(153,312)	153,312	-
Balance as at September 30, 2026	9,236,495	-	5,575,128	6,996,741	30,958,498	52,766,862



PAK ELEKTRON LIMITED**CASH FLOW STATEMENT****FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2026 (Un-Audited)**

	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
Cash flows from operating activities		
Profit/(Loss) before taxation	5,304,528	5,177,641
Adjustments for non cash items and others	2,982,693	2,829,285
Cash generated from operations before working capital changes	8,287,222	8,006,926
Working capital changes	1,708,435	(2,728,328)
Cash generated from operations	9,995,657	5,278,598
Finance cost paid	(1,900,074)	(2,070,733)
Income taxes and levies paid	(2,145,178)	(2,102,530)
Payment of interest and taxes	(4,045,252)	(4,173,263)
Net cash used in operating activities	5,950,404	1,105,335
Cash flows from investing activities		
Purchase of property, plant and equipment	(2,534,319)	(1,784,467)
Proceeds from disposal of property, plant and equipment	58,291	22,956
Net cash used in investing activities	(2,476,028)	(1,761,511)
Cash flows from financing activities		
Long Term Finances obtained	3,274,091	750,000
Repayment of Long Term Finances	(1,297,917)	(925,625)
Increase/ (Decrease) in liabilities against finance lease		(39,015)
Increase / (Decrease) in Short Term Borrowing	(5,558,531)	817,826
Dividend paid	(42)	(72)
Effect of exchange rate changes		
Net cash from financing activities	(3,582,399)	603,114
Net increase/(decrease) in cash and cash equivalents	(108,023)	(53,062)
Cash and cash equivalents at beginning of the period	1,141,001	1,093,599
Cash and cash equivalents at end of the period	1,032,978	1,040,537

