# NETS International Communication Limited
# Condensed Interim Statement of Financial Position

As at September 30, 2026

| | Notes | September 30, 2026 (Un-audited) (Rupees) | June 30, 2026 (Audited) (Rupees) |
|---|---|---|---|
| **ASSETS** | | | |
| **Non-current assets** | | | |
| Property, plant and equipment | 4 | 93,460,485 | 95,746,794 |
| Deferred taxation-net | | 32,888,789 | 35,092,468 |
| Contract assets | | 111,136,823 | 111,136,823 |
| Long term advances and deposits | | 4,542,397 | 5,642,107 |
| | | **242,028,493** | **247,618,192** |
| **Current assets** | | | |
| Stock in trade | | 91,520,187 | 21,236,709 |
| Trade receivables | | 161,273,722 | 296,529,457 |
| Contract assets | | 76,219,845 | 59,444,020 |
| Loan, advances and other receivables | | 616,800,123 | 564,100,121 |
| Deposits and prepayments | | 69,657,267 | 58,763,133 |
| Short term investments | | 24,400,000 | 24,400,000 |
| Cash and bank balances | | 13,104,205 | 44,769,680 |
| | | **1,052,975,349** | **1,069,243,120** |
| **TOTAL ASSETS** | | **1,295,003,844** | **1,316,861,312** |
| **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 | 7,000,000 |
| Unappropriated profits | | 148,740,873 | 139,787,210 |
| **Total equity** | | **523,316,834** | **514,363,170** |
| **Non-current liabilities** | | | |
| Lease liabilities | | 2,894,820 | 4,887,486 |
| Deferred liabilities | | 123,000,175 | 120,879,193 |
| Contract liabilities | | 21,367,034 | 29,295,488 |
| Long term loan - secured | | 4,238,000 | 7,401,333 |
| | | **151,500,028** | **162,463,500** |
| **Current liabilities** | | | |
| Trade and other payables | | 373,519,218 | 386,307,748 |
| Contract liabilities | | 5,855,980 | 5,697,876 |
| Short term borrowing - secured | | 216,587,154 | 225,212,464 |
| Accrued markup | | 10,143,447 | 7,773,779 |
| Current portion of long term loan | | 10,000,000 | 10,000,000 |
| Current portion of lease liabilities | | 4,081,183 | 5,042,775 |
| | | **620,186,982** | **640,034,642** |
| Contingencies and commitments | | - | - |
| **TOTAL EQUITY AND LIABILITIES** | | **1,295,003,844** | **1,316,861,312** |

The annexed notes 1 to 8 form an integral part of these financial statements.

**Chief Executive Officer** | **Chief Financial Officer** | **Director**

# NETS International Communication Limited
# Condensed Interim Statement of Profit or Loss

For the period ended September 30, 2026 (Un-audited)

| | Notes | September 30, 2026 (Rupees) | September 30, 2025 (Rupees) |
|---|---|---|---|
| Revenue - net | | 471,367,377 | 376,573,251 |
| Cost of revenue | | (377,899,523) | (272,704,833) |
| **Gross profit** | | **93,467,855** | **103,868,418** |
| Selling and distribution expenses | | (20,016,775) | (12,196,893) |
| Administrative expenses | | (52,335,331) | (61,168,028) |
| Other operating expenses | | (483,057) | (150,656,467) |
| | | **(72,835,163)** | **(224,021,388)** |
| Other operating income | | 5,277,976 | 163,277,408 |
| **Profit from operations** | | **25,910,668** | **43,124,438** |
| Other income | | 11,993,769 | - |
| Finance cost | | (8,212,651) | (5,001,816) |
| **Profit before levies and income tax** | | **29,691,786** | **38,122,622** |
| Levies | | (10,405,484) | - |
| **Profit before income tax** | | **19,286,302** | **38,122,622** |
| Taxation | | (10,332,638) | (7,838,572) |
| **Profit after taxation** | | **8,953,663** | **30,284,050** |
| **Earnings per share - basic and diluted** | | **0.24** | **0.82** |

The annexed notes 1 to 8 form an integral part of these financial statements.

**Chief Executive Officer** | **Chief Financial Officer** | **Director**

# NETS International Communication Limited
# Condensed Interim Statement of Comprehensive Income

For the period ended September 30, 2026 (Un-audited)

| | September 30, 2026 (Rupees) | September 30, 2025 (Rupees) |
|---|---|---|
| Profit after taxation | 8,953,663 | 30,284,050 |
| **Other comprehensive income** | | |
| *Items that will not be reclassified to profit or loss;* | | |
| Actuarial gain on defined benefit plan - net of deferred tax | - | - |
| **Total comprehensive income for the year** | **8,953,663** | **30,284,050** |

The annexed notes 1 to 8 form an integral part of these financial statements.

**Chief Executive Officer** | **Chief Financial Officer** | **Director**

# NETS International Communication Limited
# Condensed Interim Statement of Cash Flows

For the period ended September 30, 2026 (Un-audited)

| | Notes | September 30, 2026 (Rupees) | September 30, 2025 (Rupees) |
|---|---|---|---|
| **Cash generated from operations** | 5 | **19,705,270** | **2,777,840** |
| Levies and income tax paid | | (23,109,471) | (11,055,561) |
| Gratuity paid | | (3,856,513) | (3,663,900) |
| Finance cost paid | | (5,498,307) | (7,380,317) |
| **Net cash used in operating activities** | | **(12,759,021)** | **(22,099,777)** |
| **Cash flows from investing activities** | | | |
| Additions to property, plant and equipment | | (3,818,877) | (5,137,817) |
| **Net cash used in investing activities** | | **(3,818,877)** | **(5,137,817)** |
| **Cash flows from financing activities** | | | |
| Repayment of long term loan | | (3,163,333) | (2,316,334) |
| Short term financing - net | | 1,042,382 | 30,218,687 |
| Running finance facility - net | | (9,667,692) | - |
| Interest paid on lease liabilities | | (344,675) | - |
| Principal repayment of lease liabilities | | (2,954,261) | (879,004) |
| **Net cash generated from/(used in) financing activities** | | **(15,087,578)** | **27,023,350** |
| **Net increase/(decrease) in cash and cash equivalents** | | **(31,665,476)** | **2,563,595** |
| Cash and cash equivalents at the beginning of the year | | 44,769,680 | 33,319,649 |
| **Cash and cash equivalents at the end of the year** | | **13,104,205** | **35,883,244** |

The annexed notes 1 to 8 form an integral part of these financial statements.

**Chief Executive Officer** | **Chief Financial Officer** | **Director**

# NETS International Communication Limited
# Condensed Interim Statement of Changes in Equity

For the period ended September 30, 2026 (Un-audited)

| | Issued, subscribed and paid-up capital | Capital Reserves Loan from director | Revenue Reserves Unappropriated profits | Total |
|---|---|---|---|---|
| | | *(Rupees)* | | |
| **Balance as at July 01, 2025** | **367,575,960** | **-** | **94,600,913** | **462,176,873** |
| Profit after tax for the year | - | - | 30,284,050 | 30,284,050 |
| Other comprehensive income | - | - | - | - |
| **Balance as at September 30, 2025** | **367,575,960** | **-** | **124,884,963** | **492,460,923** |
| **Balance as at July 01, 2026** | **367,575,960** | **7,000,000** | **139,787,210** | **514,363,170** |
| Profit after tax for the year | - | - | 8,953,663 | 8,953,663 |
| Other comprehensive income | - | - | - | - |
| **Balance as at September 30, 2026** | **367,575,960** | **7,000,000** | **148,740,873** | **523,316,833** |

The annexed notes 1 to 8 form an integral part of these financial statements.

**Chief Executive Officer** | **Chief Financial Officer** | **Director**