



PAK ELEKTRON LIMITED

Head Office: : 14-Km, Ferozpur Road, Lahore-54760 Pakistan
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October 30, 2025

The General Manager

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

Subject: **Financial Results for the Quarter Ended September 30, 2025**

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 Ferozpur 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:

- a. 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);
- b. Statement of Financial Position;
- c. Statement of Changes in Equity; and
- d. Statement of Cash Flows.

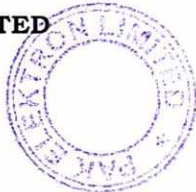
The 3rd Quarter/Nine-Months Report of the Company for the period ended September 30, 2025 will be transmitted through PUCARS separately, within the specified time. Kindly convey the above information to the members of your Stock Exchange.

Thanking you.

Yours faithfully,

for **PAK ELEKTRON LIMITED**

Khawaja Saife Sultan
Company Secretary



PAK ELEKTRON LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2025 (Un- Audited)

	Nine Months Period Ended		Three Months Period ended	
	September 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024
	(Rupees in thousand)			
Revenue from contracts with customers	63,303,386	54,766,184	14,565,140	14,903,877
Sales Tax and discounts	(16,510,074)	(13,412,841)	(3,292,895)	(3,635,215)
Net Revenue	46,793,312	41,353,343	11,272,245	11,268,662
Cost of Sales	(34,084,249)	(30,386,437)	(8,168,087)	(8,355,425)
Gross Profit	12,709,064	10,966,906	3,104,159	2,913,237
Other Income	92,183	49,624	46,006	(10,545)
Selling and distribution expenses	(3,177,266)	(2,816,163)	(814,845)	(776,422)
Administrative expenses	(2,021,471)	(1,836,088)	(682,326)	(644,735)
Other Expenses	(14,647)	(8,443)	(4,046)	711
	(5,213,384)	(4,660,694)	(1,501,217)	(1,420,446)
Impairment allowance for expected credit loss	(118,285)	-	(16,522)	-
Operating Profit	7,469,577	6,355,836	1,632,425	1,482,246
Finance Cost	(1,905,143)	(2,928,230)	(515,906)	(831,328)
Share of profit/(loss) of associate	253	42	27	(282)
Profit before statutory lavies and Income taxes	5,564,688	3,427,648	1,116,547	650,636
Provision for statutory lavies	(387,047)	(235,516)	(51,162)	(42,945)
Profit before Income Taxes	5,177,641	3,192,132	1,065,385	607,691
Provision for Income Taxes	(2,126,442)	(1,329,561)	(384,018)	(160,683)
Profit after Income taxes	3,051,199	1,862,571	681,367	447,008
Basic Earnings per share	3.38	2.06	0.74	0.48



PAK ELEKTRON LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	September 30, 2025 (Rupees in Thousands)	December 31, 2024 (Rupees in Thousands)		September 30, 2025 (Rupees in Thousands)	December 31, 2024 (Rupees in Thousands)
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS		
Authorized Capital	11,000,000	11,000,000	Property, plant and equipment	31,514,590	28,798,479
Issued, subscribed and paid up capital	9,236,495	9,009,697	Intangible assets	274,876	277,745
Share Premium	5,575,128	5,610,856	Advances for capital expenditure	-	-
Revaluation reserve	7,203,096	5,520,508		31,789,466	29,076,224
Retained earnings	26,625,708	23,623,904	Long-term investments	78,324	21,888
	48,640,427	43,764,965	Long-term deposits	610,931	639,930
NON-CURRENT LIABILITIES			Long term advances	442,585	496,520
Long term financing	3,806,250	4,250,000	CURRENT ASSETS		
Lease Liabilities	30,061	53,795	Stores, spare parts and loose tools	922,182	921,749
Warranty obligations	154,369	118,765	Stock-in-trade	16,632,766	12,978,544
Deferred taxation	5,664,276	5,511,983	Trade debts	16,808,709	17,554,764
Deferred income	26,023	27,037	Construction work in progress	137,488	297,922
CURRENT LIABILITIES			Short Term Advances	3,655,740	3,356,047
Trade and other payables	3,408,244	3,067,911	Short term deposits and prepayments	1,481,499	1,393,324
Unclaimed Dividend	10,229	10,301	Other receivables	205,909	190,096
Accrued interest/ mark up	382,086	547,676	Short term investments	63,322	48,499
Short term borrowings	13,132,811	12,314,985	Advance income tax	6,651,481	4,470,225
Income taxes payable	3,284,561	1,181,276	Cash and bank balances	1,040,537	1,093,599
Current Portion of Non Current Liabilities	1,981,603	1,690,637		47,599,633	42,304,769
	22,199,533	18,812,786		80,520,939	72,539,331
CONTINGENCIES AND COMMITMENTS				80,520,939	72,539,331
	-	-		80,520,939	72,539,331
	80,520,939	72,539,331		80,520,939	72,539,331



PAK ELEKTRON LIMITED

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2025 (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, 2024	8,560,121	449,576	5,610,856	5,737,289	21,067,369	41,425,211
Profit for the period	-	-	-	-	1,862,571	1,862,571
Other comprehensive loss	-	-	-	-	-	-
Incremental depreciation	-	-	-	(148,932)	148,932	-
Balance as at September 30, 2024	8,560,121	449,576	5,610,856	5,588,357	23,078,872	43,287,782
Total comprehensive income for the period	-	-	-	-	504,503	504,503
Other comprehensive loss	-	-	-	(27,320)	-	(27,320)
Incremental depreciation	-	-	-	(40,529)	40,529	-
Share deposit money received	-	-	-	-	-	-
Balance as at December 31, 2024	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	-	-	-	1,824,263	-	1,824,263
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	7,203,096	26,625,708	48,640,427



PAK ELEKTRON LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW
FOR THE NINE MONTHS PERIOD ENDED SEPTEMBER 30, 2025 (Un- Audited)

	September 30, 2025	September 30, 2024
	(Rupees in thousand)	
Cash flows from operating activities		
Profit/(Loss) before taxation	5,177,641	3,192,132
Adjustments for non cash items and others	2,829,285	3,730,844
Cash generated from operations before working capital changes	<u>8,006,926</u>	<u>6,922,976</u>
Working capital changes	<u>(2,811,262)</u>	<u>(1,580,650)</u>
Cash generated from operations	5,195,664	5,342,326
Payment of interest/ profit and taxes/levies	(4,173,263)	(3,776,446)
Net cash used in operating activities	<u>1,022,401</u>	<u>1,565,880</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,784,467)	(1,423,206)
Proceeds from disposal of property, plant and equipment	22,956	44,458
(Increase) / decrease in long-term deposits and advances	82,934	(109,979)
Net cash used in investing activities	<u>(1,678,577)</u>	<u>(1,488,727)</u>
Cash flows from financing activities		
Long Term Finances obtained	750,000	-
Repayment of Long Term Finances	(925,625)	(1,595,674)
Increase/ (Decrease) in liabilities against finance lease	(39,015)	3,412
Increase / (Decrease) in Short Term Borrowing	817,826	1,750,859
Dividend paid	(72)	(329)
Net cash from financing activities	<u>603,114</u>	<u>158,268</u>
Net increase/(decrease) in cash and cash equivalents	(53,062)	235,421
Cash and cash equivalents at beginning of the period	1,093,599	784,116
Cash and cash equivalents at end of the period	<u>1,040,537</u>	<u>1,019,537</u>

