



# FLYING CEMENT COMPANY LIMITED

FLYING/759 /2026-578

February 24, 2026

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

**SUBJECT: FINANCIAL RESULTS FOR THE HALF YEAR ENDED DECEMBER 31, 2025**

Dear Sir

We would like to inform you Board of Directors of the Company in their meeting held at 01:30 p.m. on February 24, 2026 (Tuesday) recommended the following:

i) <u>CASH DIVIDEND</u>	NIL
ii) <u>BONUS ISSUE</u>	NIL
iii) <u>RIGHT SHARES</u>	NIL
iv) <u>ANY OTHER ENTITLEMENT/ CORPORATE ACTION</u>	NIL
v) <u>ANY OTHER PRICE SENSITIVE INFORMATION</u>	NIL

In compliance to Notice No. PSX/No.062 dated January 10, 2025; the following financial statements of the Company for the half year ended December 31, 2025, are attached as "Annexure A1 to A4"

- Statement of Financial Position;
- Statement of Profit or Loss;
- Statement of Changes in Equity; and
- Statement of Cash Flows

The Quarterly Report of the company for the half year ended December 31, 2025 will be transmitted through PUCARS separately, within the specified time.

Yours truly,

FLYING CEMENT COMPANY LIMITED

  
SHAHID AHMAD AWAN  
COMPANY SECRETARY

**The Director /HOD**

Surveillance, Supervision and Enforcement department  
Securities & Exchange Commission of Pakistan  
NIC Building, 63 Jinnah Avenue, Blue Area, ISLAMABAD

Head Office:169-A, Allauddin Road, Lahore Cantt, Pakistan. Phone: +92-42-36674301-5 Lines, Fax: 92-42-36660693  
E-mail: info@flyingcement.com, Website:www.flyingcement.com



# FLYING CEMENT COMPANY LIMITED

## Annexure-A1

Flying Cement Company Limited  
Condensed Interim Statement of Financial Position  
As at 31 December, 2025

	(Un-Audited) December 31 2025 Rupees	(Audited) June 30 2025 Rupees
<b>EQUITY AND LIABILITIES</b>		
<b>SHARE CAPITAL &amp; RESERVES</b>		
Authorized share capital 1,000,000,000 ordinary shares of Rs. 10/- each.	<u>10,000,000,000</u>	<u>10,000,000,000</u>
Issued, subscribed and paid up capital 694,800,000, ordinary shares of Rs. 10/- each.	6,948,000,000	6,948,000,000
Reserves	2,650,559,771	2,271,719,207
	9,598,559,771	9,219,719,207
Directors & shareholders loan	5,246,376	5,246,376
Surplus on revaluation of fixed assets	3,064,723,155	3,097,458,450
	3,069,969,531	3,102,704,826
	<u>12,668,529,302</u>	<u>12,322,424,033</u>
<b>NON-CURRENT LIABILITIES</b>		
Long term liabilities	2,925,334,652	3,655,464,131
Loan from associated undertaking	134,666,643	-
Long term deposits	24,505,340	23,005,340
Deferred liabilities	2,185,920,956	2,110,245,841
	5,270,427,591	5,788,715,312
<b>CURRENT LIABILITIES</b>		
Trade and other payables	9,491,046,585	8,704,904,698
Unclaimed Dividend	59,526	59,526
Short term finances	152,613,364	263,940,423
Current portion of long term finance	1,623,534,422	1,130,715,010
	11,267,253,897	10,099,619,657
<b>TOTAL LIABILITIES</b>	16,537,681,487	15,888,334,969
Contingencies and commitments	-	-
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>29,206,210,790</u>	<u>28,210,759,002</u>
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant & equipment	25,476,717,291	25,485,954,131
Long term security deposits	32,880,150	32,880,150
	25,509,597,441	25,518,834,281
<b>CURRENT ASSETS</b>		
Stores, spares & loose tools	297,078,160	268,136,876
Stock in trade	1,375,319,366	1,407,769,470
Trade debts	199,938,711	154,945,782
Advances, deposits, prepayments & other receivables	1,489,396,186	466,910,920
Cash and bank balances	334,880,926	394,161,673
	3,696,613,349	2,691,924,721
<b>TOTAL ASSETS</b>	<u>29,206,210,790</u>	<u>28,210,759,002</u>





# FLYING CEMENT COMPANY LIMITED

## Annexure-A2

### Flying Cement Company Limited

### CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	For the half year ended		For the quarter ended	
	Jul - Dec 2025 (Un-Audited)	Jul - Dec 2024 (Un-Audited)	Oct-Dec 2025 (Un-Audited)	Oct-Dec 2024 (Un-Audited)
------(Rupees)-----				
Gross sales	10,845,025,314	5,889,064,027	5,447,602,532	3,557,747,553
Less : Sales tax & excise duty	(3,836,628,777)	(1,961,760,388)	(1,932,875,233)	(1,178,273,655)
Net sales	7,008,396,537	3,927,303,639	3,514,727,299	2,379,473,898
Cost of sales	(5,907,945,112)	(3,426,352,836)	(2,974,054,407)	(1,971,115,583)
<b>Gross Profit</b>	<b>1,100,451,425</b>	<b>500,950,803</b>	<b>540,672,892</b>	<b>408,358,315</b>
Distribution cost	(10,729,699)	(9,286,502)	(2,642,559)	(2,334,802)
Administrative expenses	(90,907,556)	(167,827,676)	(42,423,289)	(145,752,736)
	(101,637,255)	(177,114,178)	(45,065,848)	(148,087,538)
<b>Operating Profit</b>	<b>998,814,170</b>	<b>323,836,625</b>	<b>495,607,044</b>	<b>260,270,777</b>
Finance cost	(315,000,588)	(61,681,005)	(159,364,446)	(40,932,075)
Other income	-	45,430,272	-	45,430,272
<b>Profit before taxation</b>	<b>683,813,582</b>	<b>307,585,892</b>	<b>336,242,598</b>	<b>264,768,974</b>
Taxation	(351,079,067)	(226,800,124)	(134,164,517)	(207,484,499)
<b>Profit after taxation</b>	<b>332,734,515</b>	<b>80,785,768</b>	<b>202,078,081</b>	<b>57,284,475</b>
Other Comprehensive income	-	-	-	-
Total Comprehensive income for the period	332,734,515	80,785,768	202,078,081	57,284,475
Earnings per share- basic	0.48	0.12	0.29	0.08





# FLYING CEMENT COMPANY LIMITED

## Annexure-A3

FLYING CEMENT COMPANY LIMITED  
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY  
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 (Un-Audited)

	Ordinary Share Capital (Rs.)	Accumulated Profit / (Loss) (Rs.)	Directors & Shareholders Loan (Rs.)	Capital Reserves		Total (Rs.)
				Revaluation Surplus (RS.)	Gain on Disposal of Shares (Rs.)	
Balance as at July 01, 2024	6,948,000,000	1,424,904,179	57,035,933	3,786,644,456	126,978,994	12,343,563,562
Profit / (Loss) for the period	-	80,785,768	-	-	-	80,785,768
Other comprehensive Income / (Loss) for the period	-	-	-	-	-	-
Directors & Shareholders loan - Net Incremental depreciation	-	28,650,808	487,794,110	(28,650,808)	-	487,794,110
<b>Balance as at 31 Dec, 2024</b>	<b>6,948,000,000</b>	<b>1,534,340,755</b>	<b>544,830,043</b>	<b>3,757,993,648</b>	<b>126,978,994</b>	<b>12,912,143,440</b>
Balance as at July 01, 2025	6,948,000,000	2,144,740,212	5,246,376	3,097,458,450	126,978,994	12,322,424,033
Profit / (Loss) for the period	-	332,734,515	-	-	-	332,734,515
Directors & Shareholders loan - Net Incremental depreciation - net	-	32,735,295	-	(32,735,295)	-	-
Impact of deferred tax on incremental depreciation	-	13,370,755	-	-	-	13,370,755
<b>Balance as at December 31, 2025</b>	<b>6,948,000,000</b>	<b>2,523,580,777</b>	<b>5,246,376</b>	<b>3,064,723,155</b>	<b>126,978,994</b>	<b>12,668,529,302</b>





# FLYING CEMENT COMPANY LIMITED

## Annexure-A4

FLYING CEMENT COMPANY LIMITED  
CASH FLOW STATEMENT  
FOR THE HALF YEAR ENDED DECEMBER 31, 2025 (UN-AUDITED)

	Note	(Un-Audited) December 31 2025 Rupees	(Un-Audited) December 31 2024 Rupees
Cash generated from operations	12	810,020,167	2,509,776,161
Gratuity Paid		-	-
Finance cost paid		(315,000,588)	(61,681,005)
Income Tax (paid) / refund received		(262,734,325)	(187,845,559)
<b>Net Cash from Operating Activities</b>		<b>232,285,254</b>	<b>2,260,249,597</b>
<b>Cash Flows From Investing Activities</b>			
Fixed Capital Expenditure		(79,095,519)	(1,640,814,347)
<b>Net Cash (used in) Investing Activities</b>		<b>(79,095,519)</b>	<b>(1,640,814,347)</b>
<b>Cash Flows From Financing Activities</b>			
Term Finance - net		(348,637,126)	(212,025,360)
Director & Shareholders Loan		-	487,794,110
Associted undertaking Loan		134,666,643	(877,415,476)
Increase in Long term deposit		1,500,000	4,100,000
<b>Net Cash from Financing Activities</b>		<b>(212,470,483)</b>	<b>(597,546,726)</b>
Net Increase / (Decrease) in Cash and Cash Equivalents		(59,280,748)	21,888,524
Cash and Cash Equivalents - at the beginning of the period		394,161,673	136,294,792
<b>Cash and Cash Equivalents - at the end of the period</b>		<b>334,880,926</b>	<b>158,183,316</b>

