

FAUJI CEMENT COMPANY LIMITED

Fauji Towers, Block-III, 68 Tipu Road, Chaklala, Rawalpindi, Pakistan

Fax No : 051-9280416
E-mail : secretaryoffice@fccl.com.pk
Website : <http://www.fccl.com.pk>
Case No : SECY/FCCL/2037/39

Tel : 051-9280075
Exchange : 051-9280081-83
: 5763321-24
Date : 24 April 2026

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

Subject: **Financial Results for the Nine Months Ended on 31st March 2026**

1. The Board of Directors of Fauji Cement Company Limited (FCCL) in their meeting held at Company Head Office, Block-III, 68 Tipu Road, Chaklala, Rawalpindi today i.e 24th April 2026, has recommended the following: -

- a. **Cash Dividend** : Nil
- b. **Bonus Shares** : Nil
- c. **Right Shares** : Nil

2. The financial results of the Company for nine months of FY-26 are attached at **Annexure 'A'** while key highlights of the period are given as below: -

- a. Company's dispatches in nine months of FY-26 were 4.35 million tons as compared to 3.99 million tons in SPLY; an increase of 9% (YoY) while exports declined due to Afghan border-related challenges.
- b. During the nine months of FY-26, Company recorded net revenue of Rs 69,784 million as compared to Rs 67,154 million in SPLY. The increase was driven by higher dispatches and improved retention.
- c. Gross Profit Margins stood at 34% supported by higher volumes, better retention and realization of cost optimization initiatives taken by the Management.
- d. The Company posted PAT of Rs 10,776 million, up from Rs 9,407 million in SPLY. The Net Profit Ratio improved to 15% from 14% in SPLY.
- e. During the period, the Company along with Kot Addu Power Company Limited (collectively the Purchasers) signed a Share Purchase Agreement with Pharaon Investment Group Limited Holding S.A.L. (the Sellers) for the acquisition of 84.06% stakes in Attock Cement Pakistan Limited. Subsequent to period close, the Company also made a public offer for acquisition of 7.97% shares on 4th April 2026, as per the Listed Companies



(Substantial Acquisition of Voting Shares and Takeovers) Regulations, 2017. The transaction is expected to be completed by end of April 2026. The said deal aligns with the Company's objectives to be the leading cement company in the country by entering the south market where it had no presence earlier.

- f. Condensed Interim Un-Audited Financial Statements of the Company for the period ended 31st March 2026 will be transmitted through PUCARS separately, within the specified period.
3. You may inform the members of the Exchange accordingly, please.



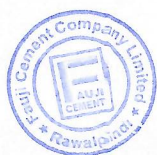

Brig Kashif Naveed Abbasi, SI (M), Retd
Company Secretary

- Copy to:
- **Manager**
Companies & Securities Compliance
Pakistan Stock Exchange Limited
Pakistan Exchange Building,
Stock Exchange Road, Karachi
 - **Executive Director**
Company Law Division
Corporatization and Compliance Department
Securities and Exchange Commission of Pakistan (SECP), NIC
Building, 63 Jinnah Avenue, Blue Area, Islamabad
 - **Chief Compliance & Risk Officer**
Central Depository Company of Pakistan Limited, CDC House,
99-B Block B, S.M.C.H.S, Main Shahrah-e-Faisal, Karachi
 - **Share Registrar & Corporate Consultant**
M/s Corplink (Pvt Limited)
Wings Arcade, 1-K, Commercial, Model Town, Lahore

FAUJI CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

		Un-audited	Audited		Un-audited	Audited	
		March 31, 2026	June 30, 2025		March 31, 2026	June 30, 2025	
	Note	Rupees'000	Rupees'000		Rupees'000	Rupees'000	
EQUITY & LIABILITIES				ASSETS			
EQUITY AND RESERVES				NON-CURRENT ASSETS			
Share capital	4	24,528,476	24,528,476	Property, plant and equipment	9	107,510,414	109,579,089
Capital reserve-Premium on issue of shares		15,253,134	15,253,134	Right of use assets	10	171,933	126,445
Revenue reserve-Accumulated profits		52,200,240	44,490,598	Intangibles assets and goodwill		10,374,634	10,533,667
		91,981,850	84,272,208	Advance against acquisition of shares	11	1,973,595	-
NON-CURRENT LIABILITIES				Long term deposits		119,760	133,425
Long term loans - secured	5	15,706,545	24,208,633			120,150,336	120,372,626
Employee benefits		311,590	283,590	CURRENT ASSETS			
Lease liabilities		128,302	101,211	Stores, spares and loose tools		11,865,723	10,377,008
Deferred government grant		1,286,300	1,647,630	Stock in trade		8,164,221	9,337,617
Deferred tax liabilities - net	6	20,593,374	19,694,422	Trade debts		7,529,944	6,911,322
		38,026,111	45,935,486	Advances		117,363	305,685
CURRENT LIABILITIES				Sales tax refundable-net		-	526,868
Loan from Parent - unsecured		7,569,145	7,572,186	Trade deposits and short term prepayments		197,339	57,182
Trade and other payables		4,711,796	3,934,508	Advance tax - net		1,020,436	1,032,953
Accrued liabilities		11,744,842	9,076,142	Other receivables		30,003	48,492
Security deposits payable		577,669	570,602	Short term investments	12	11,725,828	9,210,100
Contract liabilities		1,464,698	588,076	Cash and bank balances	13	2,760,033	2,665,338
Unclaimed dividend		46,447	41,182			43,410,890	40,472,565
Short term running finance - secured	7	2,056,232	2,192,462	TOTAL ASSETS			
Current portion of lease liabilities		52,548	43,099			163,561,226	160,845,191
Current portion of long term loans	5	4,844,927	6,104,065	TOTAL EQUITY AND LIABILITIES			
Current portion of deferred government grant		484,961	515,175			163,561,226	160,845,191
		33,553,265	30,637,497	CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES				CONTINGENCIES AND COMMITMENTS			
		163,561,226	160,845,191	8			

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.




CHIEF EXECUTIVE OFFICER


DIRECTOR

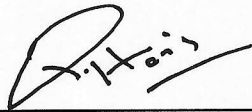
Brig Kashif Naveed Abbasi (Retd)
 Company Secretary
 Fauji Cement Company Limited


CHIEF FINANCIAL OFFICER

FAUJI CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

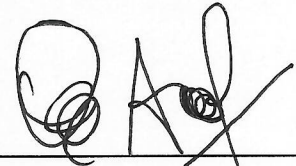
	Note	Three month period ended		Nine month period ended	
		March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
		Rupees'000	Rupees'000	Rupees'000	Rupees'000
Revenue - net	14	22,430,091	19,309,821	69,783,575	67,154,184
Cost of sales	15	(14,427,396)	(13,040,730)	(46,052,856)	(44,099,993)
Gross profit		8,002,695	6,269,091	23,730,719	23,054,191
Other income		190,129	165,902	555,723	552,861
Selling and distribution expenses	16	(803,709)	(847,188)	(2,404,950)	(2,249,800)
Administrative expenses		(447,618)	(408,050)	(1,460,966)	(1,256,628)
Other expenses		(416,034)	(231,726)	(1,220,016)	(1,043,679)
Operating profit		6,525,463	4,948,029	19,200,510	19,056,945
Finance cost		(1,026,269)	(1,636,137)	(3,235,399)	(4,640,430)
Finance income		501,477	177,201	1,549,356	772,948
Net finance cost		(524,792)	(1,458,936)	(1,686,043)	(3,867,482)
Profit before taxation		6,000,671	3,489,093	17,514,467	15,189,463
Income tax expense		(2,541,499)	(1,349,206)	(6,738,766)	(5,782,434)
Profit for the period		3,459,172	2,139,887	10,775,701	9,407,029
Earnings per share - basic & diluted (Rupees)		1.41	0.87	4.39	3.84

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER




Brig Kashif Naveed Abbasi (Retd.)
 Company Secretary
 Fauji Cement Company Limited

FAUJI CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

		March 31, 2026	March 31, 2025
	Note	Rupees'000	Rupees'000
Cash flows from operating activities			
Profit before tax		17,514,467	15,189,463
Adjustments for:			
Depreciation - property, plant and equipment	9.1	3,627,580	3,512,127
Depreciation on right of use asset		48,524	26,260
Gain on disposal of right of use asset		(11,336)	-
Amortization of intangibles assets		159,033	159,034
Amortization of deferred grant		(76,700)	(432,700)
Provision for employee benefits		157,676	114,896
Workers' Profit Participation Fund including interest		938,526	815,658
Workers' Welfare Fund		281,515	230,755
Finance cost (excluding interest on WPPF)		3,213,874	4,613,884
Exchange loss		47	5,019
Gain on disposal of property, plant and equipment		(6,155)	(71,434)
Finance income		(1,549,356)	(772,948)
		<u>6,783,228</u>	<u>8,200,551</u>
Operating cash flows before working capital changes		24,297,695	23,390,014
Changes in			
Long term deposits		13,665	(3,725)
Stores, spares and loose tools		(1,488,715)	(3,201,884)
Stock in trade		1,173,396	(427,517)
Trade debts		(618,622)	(441,664)
Advances		188,322	(181,377)
Trade deposits and short term prepayments		(140,157)	(200,517)
Other receivables		103,989	128,802
Sales tax refundable-net		526,868	(272,575)
Trade and other payables		45,881	(1,727,742)
Accrued liabilities		2,668,700	2,814,867
Short term running finance - secured		(149,000)	403,000
Security deposits payable		7,067	30,091
Contract liabilities		876,622	361,334
		<u>3,208,016</u>	<u>(2,718,907)</u>
Cash generated from operations		27,505,711	20,671,107
Employee benefits paid		(154,978)	(130,616)
Payment to Workers' Profit Participation Fund		(139,870)	(152,927)
Payment to Workers' Welfare Fund		(323,508)	(11,670)
Taxes paid		(5,827,297)	(3,135,732)
Net cash generated from operating activities		<u>21,060,058</u>	<u>17,240,162</u>



	March 31, 2026	March 31, 2025
	Rupees'000	Rupees'000
Cash flows from investing activities		
Additions in property, plant and equipment	(1,565,303)	(3,204,326)
Short term investments - net	(2,515,728)	(5,426,988)
Proceeds from disposal of property, plant and equipment	12,553	116,857
Advance against acquisition of shares	(1,973,595)	-
Interest received on bank deposits	1,491,764	772,947
Net cash used in investing activities	(4,550,309)	(7,741,510)
Cash flows from financing activities		
Repayment of long term loans	(10,202,276)	(4,162,053)
Lease payment	(65,719)	(46,645)
Dividend paid on ordinary shares	(3,060,794)	(2,426,768)
Finance cost paid	(3,013,535)	(4,041,873)
Net cash used in generated from financing activities	(16,342,324)	(10,677,339)
Net increase/ (decrease) in cash and cash equivalents	167,425	(1,178,687)
Cash and cash equivalents at beginning of the period	2,311,376	2,768,550
Cash and cash equivalents at end of the period	2,478,801	1,589,863
Cash and cash equivalents comprise of the following:		
Cash and bank balances	2,760,033	1,935,564
Short term running finance - secured	(281,232)	(260,201)
Less: Bank balance under lien	-	(85,500)
	2,478,801	1,589,863

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.


 CHIEF EXECUTIVE OFFICER


 DIRECTOR


 CHIEF FINANCIAL OFFICER




 Brig Kashif Naveed Abbasi (Retd)
 Company Secretary
 Fauji Cement Company Limited


FAUJI CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTH PERIOD ENDED MARCH 31, 2026

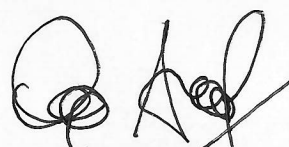
	<u>Share capital</u>	<u>Capital reserve</u>	<u>Revenue reserve</u>	<u>Total</u>
	Ordinary shares	Premium on issue of shares	Accumulated profits	
	-----Rupees'000-----			
Balance at July 1, 2024	24,528,476	15,253,134	33,617,243	73,398,853
Total comprehensive income for the period				
Profit for the period	-	-	9,407,029	9,407,029
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	9,407,029	9,407,029
Transactions with owners of the Company				
Distributions				
Final dividend 2024 @ Rs 1.00 per share	-	-	(2,452,847)	(2,452,847)
Balance at March 31, 2025	<u>24,528,476</u>	<u>15,253,134</u>	<u>40,571,425</u>	<u>80,353,035</u>
Balance at July 1, 2025	<u>24,528,476</u>	<u>15,253,134</u>	<u>44,490,598</u>	<u>84,272,208</u>
Total comprehensive income for the period				
Profit for the period	-	-	10,775,701	10,775,701
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	10,775,701	10,775,701
Transactions with owners of the Company				
Distributions				
Final dividend 2025 @ Rs 1.25 per share	-	-	(3,066,059)	(3,066,059)
Balance at March 31, 2026	<u>24,528,476</u>	<u>15,253,134</u>	<u>52,200,240</u>	<u>91,981,850</u>

The annexed notes 1 to 19 form an integral part of these condensed interim financial statements.




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