

FECTO CEMENT LTD.

Registered Office : Plot # 60 - C, Khayaban-e-Shahbaz, Phase VI, Defence Housing Authority, Karachi - 75500 Pakistan. PBX : (+9221) 35248921 - 22 - 23 & 24

E-mail : cement@fectogroup.com Website : www.fectogroup.com

FCL/SHD/047-2026/ 25

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

August 17, 2026

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026 & DISCLOSURE OF MATERIAL INFORMATION

This is to inform that Board of Directors of Fecto Cement Limited ("The Company") in their meeting held at on Monday, August 17, 2026 at 12:00 p.m., at Plot no. 60-C, Khayaban-e-Shahbaz, DHA Phase-VI, Karachi ("The Registered Office") has recommended the following.

- | | |
|---|-------------------|
| i. CASH DIVIDEND | PKR 4/- per share |
| ii. BONUS SHARES | Nil |
| ii. RIGHT SHARE | Nil |
| v. ANY OTHER ENTITLEMENT / CORPORATE ACTION | Nil |

A. FINANCIAL RESULTS

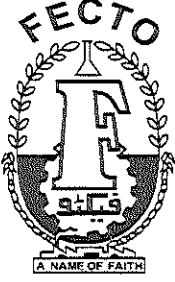
The financial results of the Company consisting of (1) Statement of Financial Position; (2) Statement of Profit or Loss; (3) Statement of Comprehensive Income; (4) Statement of Changes in Equity; (5) Statement of Cash Flows are annexed

B. ANNUAL GENERAL MEETING AND BOOK CLOSURE

The 45th Annual General Meeting ("AGM") of the Company will be held on Monday, October 26, 2026 at 11:30 a.m. at Royal Rodale Sports and Recreational Complex situated at TC-V, 34th street, Khayaban-e-Sehar, Phase V Ext, Defence Housing Authority, Karachi.

The Share Transfer Books of the Company will remain closed from Friday, October 16, 2026 to Monday, October 26, 2026 (both days inclusive). Transfers received in order by our Shares Registrar FD Registrar Services (Private) Limited 17th Floor Saima Trade Centre, Tower I. I.

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Chundrigar Road, Karachi by the close of business on Thursday, October 15, 2026, shall be treated as being in time for the purpose of attending, and voting at, the AGM and for the purpose dividend distribution.

We will be transmitting the Annual Report of the Company for the year ended June 30, 2026 in electronic form through PUCARS within the specified time.

You may please inform the TREC holders of the Exchange accordingly.

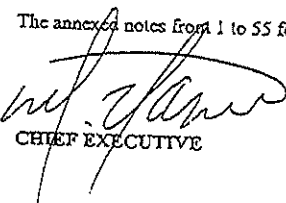
Yours faithfully
For FECTO CEMENT LIMITED

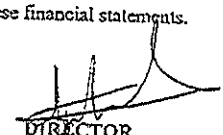
(TARIQ IQBAL)
Company Secretary

PECTO CEMENT LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees in '000'	2025
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	3,150,491	3,140,182
Intangible asset	6	12,222	12,691
Right-of-use assets	7	5,248	25,260
Investment property	8	-	102,260
Long term investments	9	241,616	199,862
Long term deposits	10	17,459	10,901
Long term loans and advances	11	3,139	2,965
		<u>3,430,175</u>	<u>3,494,121</u>
CURRENT ASSETS			
Stores and spares	12	1,466,765	1,388,382
Stock-in-trade	13	3,176,745	2,089,158
Trade debts - unsecured	14	637,894	569,636
Short term investment - unsecured	15	-	49,930
Short term loan to a related party	16	-	19,990
Loans, advances, deposits, prepayments and Other Receivable	17	384,102	88,763
Tax refunds due from government	18	175,010	14,735
Cash and bank balances	19	245,324	252,206
		<u>6,085,840</u>	<u>4,472,800</u>
		<u>9,516,015</u>	<u>7,966,921</u>
TOTAL ASSETS			
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized capital			
75,000,000 (2025: 75,000,000) ordinary shares of Rs. 10/- each		750,000	750,000
Issued, subscribed and paid up capital			
50,160,000 (2025: 50,160,000) ordinary shares of Rs.10/- each		501,600	501,600
Revenue reserves			
General reserve		550,000	550,000
Accumulated profit		4,062,972	3,499,930
		<u>4,612,972</u>	<u>4,049,930</u>
Capital reserves			
Share of other comprehensive loss of associate		(1,402)	(2,113)
		<u>5,113,170</u>	<u>4,549,417</u>
NON-CURRENT LIABILITIES			
Long term financing from a banking company - secured	21	447,626	562,558
Lease liability	22	-	139
Deferred income - Government grant	23	43,526	69,630
Deferred taxation	24	301,172	253,308
		<u>792,324</u>	<u>885,635</u>
CURRENT LIABILITIES			
Trade and other payables	25	2,821,171	1,862,023
Short term borrowing - secured	26	548,986	384,412
Accrued mark-up	27	6,407	6,917
Unclaimed and unpaid dividend		15,200	14,658
Provision for taxation	18	-	21,384
Current maturity			
Long term financing - secured	28	192,492	194,533
Lease liability	22	161	15,512
Government grant	23	26,104	32,430
		<u>3,610,521</u>	<u>2,531,869</u>
		<u>9,516,015</u>	<u>7,966,921</u>
TOTAL EQUITY AND LIABILITIES			
CONTINGENCIES AND COMMITMENTS			
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The annexed notes from 1 to 55 form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

PECTO CEMENT LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees in '000'	
Sales	30	12,495,270	11,096,924
Cost of sales	31	(11,190,361)	(9,263,606)
Gross profit		1,304,909	1,833,318
Administrative expenses	32	(519,870)	(432,390)
Distribution costs	33	(146,554)	(139,774)
		(666,424)	(572,164)
Finance costs	34	(107,857)	(172,190)
Other expenses	35	(55,948)	(82,202)
Operating profit		474,680	1,006,762
Share of profit / (loss) from associate		41,043	(60,961)
Other income	36	363,476	142,271
Profit before levies and taxation		879,199	1,088,072
Levy	37	(25,688)	-
Profit before taxation		853,511	1,088,072
Taxation	38	(190,149)	(479,380)
Profit after taxation		663,362	608,692
Earning per share - basic and diluted	39	13.22	12.14

The annexed notes from 1 to 55 form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

PECTO CEMENT LIMITED
STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	Rupees in '000'	
Profit after taxation	663,362	608,692
Other comprehensive income		
Items that will not be reclassified subsequently to profit or loss		
Share of other comprehensive income /-(loss) of associate	711	(2,091)
Total comprehensive income for the year	664,073	606,601

The annexed notes from 1 to 55 form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

RECTO CEMENT LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Issued, subscribed and paid up capital	Revenue reserves		Capital reserve	Total
	General reserve	Unappropriat ed profits	Share of other comprehensive income of associate	
Rupees in '000'				

Balance as at July 01, 2024 (Restated)	501,600	550,000	2,891,238	(22)	3,942,816
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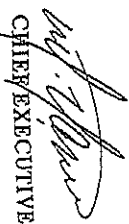
Total comprehensive income for year	-	-	608,692	(2,091)	608,692
Profit for the year	-	-	608,692	(2,091)	606,601
Other comprehensive loss for the year	-	-	-	-	-

Balance as at June 30, 2025	501,600	550,000	3,499,930	(2,113)	4,549,417
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Total comprehensive income for year	-	-	663,362	711	663,362
Profit for the year	-	-	663,362	711	664,073
Other comprehensive income for the year	-	-	(100,320)	-	(100,320)

Final cash dividend @ 20% for the year ended June 30, 2025	501,600	550,000	4,062,972	(1,402)	5,113,170
Balance as at June 30, 2026	501,600	550,000	4,062,972	(1,402)	5,113,170

The annexed notes from 1 to 55 form an integral part of these financial statements.


CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

PECTO CEMENT LIMITED
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED JUNE 30, 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before levies and taxation	
Adjustments for:	
Finance costs	
Depreciation on property, plant and equipment	
Depreciation on right-of-use assets	
Amortization of intangible asset	
Amortization of deferred government grant	
Provision for Workers Welfare Fund	
Provision for Workers Profit Participation Fund	
Share of (profit) / loss from associate	
Stores written off	
Interest income	
Gain on disposal of property, plant and equipment	
Gain on disposal of investment property	
Operating profit before working capital changes	
Decrease / (increase) in current assets	
Stores and spares	
Stock-in-trade	
Trade debts	
Loans, advances, deposit and prepayment	
Sales tax refundable	
Increase/(decrease) in current liabilities	
Trade and other payables	
Cash generated from operations	
Long term deposits	
Long term loan and advances	
Income taxes paid	
Net cash (used in) / generated from operating activities	

CASH FLOWS FROM INVESTING ACTIVITIES

Additions to property, plant and equipment	
Additions to intangible assets	
Repayment of Principal from long term investment	
Repayment of Short Term Loan by related party	
Interest received	
Proceeds from disposal of investment property	
Proceeds from disposal of property, plant and equipment	
Net cashflows from / (used in) investing activities	

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of lease liability	
Dividend paid	
Financing obtained against diminishing modaraba	
Repayment of long term financing	
Finance cost paid	
Short term borrowings	
Net cashflows (used in) financing activities	
Net (decrease) / increase / in cash and cash equivalents	
Cash and cash equivalents at the beginning of the year	
Cash and cash equivalents at the end of the year	

Note 2026 2025
(Rupees in '000)

879,199	1,088,072
107,857	172,190
142,346	115,712
20,012	20,988
1,469	1,411
(32,430)	(38,478)
9,191	14,356
46,757	58,023
(41,043)	60,961
-	4,265
(34,970)	(48,519)
(1,426)	(5,347)
(273,271)	-
(55,508)	355,562
823,691	1,443,634
(78,383)	94,661
(1,087,591)	(89,519)
(68,258)	(90,856)
(300,148)	(42,729)
(64,808)	5,558
903,200	(165,440)
127,703	1,155,309
(6,558)	(800)
(174)	(426)
(284,827)	(248,980)
(163,856)	905,103
(155,749)	(322,173)
(1,000)	(4,250)
49,930	49,990
19,990	-
39,779	98,685
375,531	-
4,520	6,101
333,001	(171,647)
(15,490)	(23,969)
(99,778)	-
33,261	59,936
(180,581)	(279,014)
(78,013)	(168,349)
(50,000)	-
(390,601)	(411,396)
(221,456)	322,060
(82,206)	(404,266)
(303,662)	(82,206)

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The annexed notes from 1 to 55 form an integral part of these financial statements

CHIEF EXECUTIVE

DIRECTOR

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