

Emco Industries Limited

Manufacturers of High Tension Electrical Porcelain Insulators, High Voltage Switchgear



FORM - 3

September 29, 2026

The General Manager,
Pakistan Stock Exchange Ltd.,
Stock Exchange Building,
Stock Exchange Road,
Karachi - 74000, Pakistan

Subject: Financial Results For The Year Ended Jun 30, 2026

Dear Sir,

This is to inform you that the Board of Directors of EMCO Industries Limited (the "Company") in their meeting held on Tuesday, September 29, 2026 at 11:30 a.m. through online Video Conference, has recommended the following:

Cash Dividend:	NIL
Bonus Shares:	NIL
Right Shares:	NIL

Financial Statements of the Company for the year ended Jun 30, 2026 have been considered by the Board of Directors as recommended by the Audited Committee and the same have been approved. Financial result(s) are attached herewith as follows:

- Annexure 1. Statements of Financial Position
- Annexure 2. Statements of Profit or Loss
- Annexure 3. Statements of Change in Equity
- Annexure 4. Statements of Cash Flows

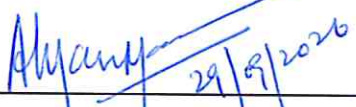
The Annual General Meeting of the Company will be held on 26th October, 2026 (Monday) at 11:30 a.m. at ICC House, 2-Chamba House Lane, Golf Road, GOR-1, Lahore.

The Share Transfer Books of the Company will remain closed from 19th October 2026 to 26th October 2026 (both days inclusive). No transfer will be accepted for registration during this period. Transfers in good order received at the office of the company's Share Registrar namely M/s Corplink (Pvt) Limited, Wings Arcade, I-K Commercial, Model Town, Lahore at the close of business on 17th October, 2026 will be treated in time.

The Annual Report of the Company for year ended Jun 30, 2026 will be transmitted through PUCARS in due course of time and will also be available at the Company's website www.emco.com.pk

Yours faithfully,

For EMCO INDUSTRIES LIMITED



AHSAN SUHAIL MANNAN
Director / Company Secretary



RIAZ AHMAD
Chief Financial Officer

CC:

Executive Director / HOD,
Offsite-II Department,
Supervision Division,
Securities & Exchange Commission of Pakistan,
63, NIC Building, Jinnah Avenue, Blue Area
Islamabad.



HEAD OFFICE: 4th Floor, National Tower, 28-Egerton Road, P.O. Box 36, Lahore - 54000, Pakistan
PABX: (042) 3630 6545 - 46 FAX: (042) 3636 8119 WEBSITE: www.emco.com.pk E-MAIL: info@emco.com.pk
FACTORY: 19-Km, Lahore - Shiekhupura Road, Lahore. PABX: (042) 3716 8922-28, FAX: (042) 3716 8932
E-MAIL: insulator@emco.com.pk

EMCO INDUSTRIES LIMITED

STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
Share Capital and Reserves			
Authorized share capital			
120,000,000 (2025: 120,000,000) ordinary shares of Rs. 10 each		1,200,000,000	1,200,000,000
Issued, subscribed and paid up capital			
35,000,000 (2025: 35,000,000) ordinary shares of Rs. 10 each	5	350,000,000	350,000,000
Reserves	6	1,197,274,129	1,101,473,324
Sponsors' loan	7	115,708,828	115,708,828
Surplus on revaluation of property, plant and equipment	8	1,768,521,469	1,744,162,885
		3,431,504,426	3,311,345,037
Non Current Liabilities			
Long term financing	9	336,545,067	464,340,306
Post employment benefits	10	221,848,337	189,175,068
Deferred tax liability	11	182,721,253	252,935,381
Long term security deposits		11,406,116	4,567,584
		752,520,773	911,018,339
Current Liabilities			
Trade and other payables	12	469,469,625	442,914,232
Unclaimed dividends		768,578	768,578
Accrued finance cost	13	56,737,825	55,041,582
Short term borrowings	14	1,362,021,484	1,196,499,836
Current portion of non-current liabilities	15	205,166,127	176,088,051
		2,094,163,639	1,871,312,279
Contingencies and Commitments			
	16	-	-
Total Equity and Liabilities		6,278,188,838	6,093,675,655
ASSETS			
Non Current Assets			
Property, plant and equipment	17	3,231,734,750	3,192,525,667
Investment properties	18	113,385,532	113,385,532
Intangible assets	19	9,924	3,467,504
Long term prepayments	20	85,320,551	57,562,935
Long term loans	21	606,922	877,482
Long term deposits		5,046,916	5,096,916
		3,436,104,595	3,372,916,036
Current Assets			
Stores, spares and loose tools	22	84,954,264	91,903,355
Stock in trade	23	1,428,010,780	1,656,546,020
Trade receivables	24	945,515,695	562,234,255
Advances, deposits, prepayments and other receivables	25	107,972,501	150,786,010
Income tax refundable from the Government		265,450,316	215,298,095
Cash and bank balances	26	10,180,687	43,991,884
		2,842,084,243	2,720,759,619
Total Assets		6,278,188,838	6,093,675,655

The annexed notes from 1 to 48 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER

DIRECTOR

CHIEF FINANCIAL OFFICER

EMCO INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue	27	4,679,408,633	3,607,041,808
Cost of revenue	28	(3,830,228,177)	(2,986,556,249)
Gross Profit		849,180,456	620,485,559
Administrative expenses	29	(182,639,770)	(169,436,293)
Selling and distribution expenses	30	(162,096,711)	(99,570,145)
Operating Profit		504,443,975	351,479,121
Other operating expenses	31	(157,339,681)	(26,787,316)
Other income	32	22,290,295	42,890,486
Finance cost	33	(256,701,135)	(325,492,747)
Profit before Minimum Tax Differential and Taxation		112,693,454	42,089,544
Minimum tax differential	34	(5,504,404)	(43,378,796)
Profit / (Loss) before Taxation		107,189,050	(1,289,252)
Charge for taxation	35		
Current tax - For the year		(54,830,383)	(1,709,227)
Prior year		-	13,936,202
Deferred tax		17,083,810	44,802,651
		(37,746,573)	57,029,626
Net Profit for the Year		69,442,477	55,740,374
Earnings per Share - Basic and Diluted	36	1.98	1.59

The annexed notes from 1 to 48 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER


DIRECTOR



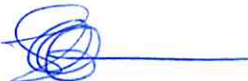
CHIEF FINANCIAL OFFICER

EMCO INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Particulars	Issued, Subscribed and Paid up Capital	Reserves				Sponsors' Loan	Surplus on Revaluation of Property, Plant and Equipment	Total
		Capital	Revenue		Total Reserves			
		Share Premium Reserve	General Reserve	Unappropriated Profit				
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Balance as at June 30, 2024	350,000,000	39,898,526	90,000,000	892,411,814	1,022,310,340	115,708,828	1,458,112,397	2,946,131,565
Net profit for the year	-	-	-	55,740,374	55,740,374	-	-	55,740,374
Other comprehensive loss for the year	-	-	-	(1,510,064)	(1,510,064)	-	310,983,162	309,473,098
Total comprehensive income for the year	-	-	-	54,230,310	54,230,310	-	310,983,162	365,213,472
Incremental depreciation for the year on surplus on revaluation of property, plant and equipment - net	-	-	-	24,932,674	24,932,674	-	(24,932,674)	-
Balance as at June 30, 2025	350,000,000	39,898,526	90,000,000	971,574,798	1,101,473,324	115,708,828	1,744,162,885	3,311,345,037
Net profit for the year	-	-	-	69,442,477	69,442,477	-	-	69,442,477
Other comprehensive loss for the year	-	-	-	(1,713,518)	(1,713,518)	-	-	(1,713,518)
Total comprehensive income for the year	-	-	-	67,728,959	67,728,959	-	-	67,728,959
Incremental depreciation for the year on surplus on revaluation of property, plant and equipment - net	-	-	-	28,071,846	28,071,846	-	(28,071,846)	-
Effect of change in effective tax rate	-	-	-	-	-	-	52,430,430	52,430,430
Balance as at June 30, 2026	350,000,000	39,898,526	90,000,000	1,067,375,603	1,197,274,129	115,708,828	1,768,521,469	3,431,504,426

The annexed notes from 1 to 48 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER


DIRECTOR



CHIEF FINANCIAL OFFICER

EMCO INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

		2026	2025
	Note	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash Generated from Operations	37	550,590,354	692,220,894
Changes in:			
Long term prepayments	20	(39,510,397)	854,122
Long term security deposits		6,838,532	-
Long term deposits		50,000	(1,005,300)
		(32,621,865)	(151,178)
Finance cost paid		(254,048,870)	(359,883,505)
Gratuity paid	10.2	(14,196,754)	(19,420,754)
Workers' profit participation fund paid	12.3	(2,875,310)	(28,611,610)
Workers' welfare fund paid	12.4	(884,967)	(9,123,408)
Income tax paid / withheld		(110,487,008)	(188,089,435)
Income tax refund		-	26,752,908
		(382,492,909)	(578,375,804)
Net Cash Generated from Operating Activities		135,475,580	113,693,912
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	17	(153,044,807)	(156,434,322)
Advance against purchase of property, plant and equipment	17.11	(7,852,330)	-
Purchase of intangibles assets	19.2	(4,768,780)	-
Recoveries of long term loans - net	21	349,740	334,660
Rental income	32	8,678,578	12,328,872
Proceeds from disposal of property, plant and equipment	17	1,070,000	-
Net Cash Used in Investing Activities		(155,567,599)	(143,770,790)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of long term financing	9	(174,946,062)	(170,947,935)
Receipts from long term financing	9	-	97,697,596
Repayment of lease liabilities	15.1	(4,294,764)	(4,294,764)
Short term borrowings obtained - net	14	165,521,648	141,533,934
Net Cash (Used in) / Generated from Financing Activities	38	(13,719,178)	63,988,831
Net (Decrease) / Increase in Cash and Cash Equivalents		(33,811,197)	33,911,953
Cash and cash equivalents at the beginning of the year		43,991,884	10,079,931
Cash and Cash Equivalents at the End of the Year	26	10,180,687	43,991,884

The annexed notes from 1 to 48 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER


DIRECTOR




CHIEF FINANCIAL OFFICER