



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/ 71

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

October 26, 2026

FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026 & DISCLOSURE OF MATERIAL INFORMATION

This is to inform that the Board of Directors of Fecto Cement Limited ("The Company") in their meeting held on Monday, October 26, 2026 at 3:00 p.m., at Plot no. 60-C, Khayaban-e-Shahbaz, DHA Phase-VI, Karachi ("The Registered Office") has approved the financial results of the Company for the quarter ended September 30, 2026 and has recommended the following.

- | | |
|---|-----|
| i. CASH DIVIDEND | Nil |
| 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. The Company earned a profit after tax of Rs. 111.04 million (Q1 FY2026: Rs. 207.78 million), representing earnings per share of Rs. 2.21 (Q1 FY2026: Rs. 4.14).

B. MATERIAL INFORMATION

In accordance with the requirements of PSX Rule Book clause 5.6.1(a) and Section 96 of Securities Act 2015, we are pleased to convey the following material information.

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In a meeting of the Board of Directors of the Company held today i.e. Monday, October 26, 2026 at 03:00 p.m. at the Registered Office of the Company in Karachi, the Board has approved the purchase of 15,479,999 shares of Frontier Paper Products (Private) Limited ("FPPL") from Mr. Mohammed Yasin Fecto (15,477,499 shares), Ms. Lubna Yasin Fecto (2,400 shares) and Mr. Ijaz Ali (100 shares), resulting in total holding of 99.9999967% of shares of FPPL from 49.2126%, subject to the approval of the members through a special resolution to be passed in a general meeting as per section 199 of Companies Act 2017. Mr. Mohammed Yasin Fecto shall retain one share of FPPL. The acquisition shall make FPPL a subsidiary of the Company. Mr. Mohammed Yasin Fecto and Ms. Lubna Yasin Fecto are directors of the Company and the transaction is therefore a related party transaction. This acquisition is subject to necessary approvals from regulatory authorities and members of the Company. The final consideration price and its mode of payment shall be decided by the Board in a subsequent meeting, after independent valuation of FPPL shares as required under regulation no 5(1) of Companies (Investment in Associated Companies or Associated Undertakings) Regulations, 2017 read with section 460 of Companies Act 2017 and regulations 113 and 114 of Companies Regulations, 2024.

The Board of Directors has further decided to convene a General Meeting of the Company after the necessary regulatory approvals and final consideration price to seek approval of members through a special resolution as required under section 199 of the Companies Act 2017.

A disclosure form as required under S.R.O. 143(I)/2012 dated December 5, 2012 read with Section 131 of the Securities Act, 2015 is also enclosed as Annexure A.

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

Yours faithfully
For FECTO CEMENT LIMITED


(TARIQ IQBAL)
Company Secretary



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ANNEXURE A

DISCLOSURE FORM

IN TERMS OF SECTION 96 AND 131 OF THE SECURITIES ACT, 2015

Name of Company	Fecto Cement Limited Plot no. 60-C, Khayaban-e-Shahbaz DHA Phase VI, Karachi
Date of Reporting	October 26, 2026
Contact Information	Tariq Iqbal Company Secretary Contact no. 021-35248921-24

Please mark the appropriate box below (see General Instruction A.1 below before filing the details).

☒ Disclosure of price sensitive / inside information by listed company.

Public disclosure of price sensitive / inside information, which directly concerns the listed securities.

In accordance with Section 96 of the Securities Act, 2015 and Clause 5.6.1 (a) of PSX Regulations read with SRO 143(I)/2012 dated December 05, 2012, in a meeting of the Board of Directors of the Company held today i.e. Monday, October 26, 2026 at 3:00 p.m. at the Registered Office of the Company in Karachi, the Board of Directors have approved the acquisition of 15,479,999 shares of Frontier Paper Products (Private) Limited (FPPL) from Mr. Mohammed Yasin Fecto (15,477,499 shares), Ms. Lubna Yasin Fecto (2,400 shares) and Mr. Ijaz Ali (100 shares), resulting in total holding of 99.9999967% of shares of FPPL from 49.2126%, subject to the approval of the members through a special resolution to be passed in a general meeting as per section 199 of the Companies Act 2017 and other necessary regulatory approvals. This acquisition will result in conversion of FPPL from an associate to a subsidiary as currently the Company holds 49.2126% shares of FPPL. The final consideration and its mode of payment shall be decided by the Board in a subsequent meeting after independent valuation.

The Company has duly caused this form / statement to be signed / on its behalf by the undersigned hereunto duly authorized


Tariq Iqbal

Company Secretary

October 26, 2026
Karachi

Fecto Cement Limited

Condensed Interim Statement of Financial Position As at September 30, 2026

at September 30, 2026

	(Un-Audited) September 30 2026	Audited June 30 2026
Note	Rupees in '000'	
ASSETS		
Non-current assets		
Property, plant and equipment	3,112,908	3,150,491
Intangible Asset	11,844	12,222
Right-of-use assets	96,062	5,248
Long term investments	248,173	241,616
Long term deposits	17,459	17,459
Long term loans and advances	5,022	3,139
	3,491,468	3,430,175
Current assets		
Stores and spares	1,450,886	1,466,765
Stock-in-trade	3,075,618	3,176,745
Trade debts - unsecured	649,863	637,894
Loans, advances, deposits, prepayments and Other Receivable	106,463	384,102
Tax refunds due from government	55,295	175,010
Cash and bank balances	613,892	245,324
	5,952,017	6,085,840
Total assets	9,443,485	9,516,015
EQUITY AND LIABILITIES		
Share capital and reserves		
<i>Authorized capital</i>		
75,000,000 (2026: 75,000,000) ordinary shares of Rs. 10/- each	750,000	750,000
<i>Issued, subscribed and paid up capital</i>		
50,160,000 (2026: 50,160,000) ordinary shares of Rs.10/- each	501,600	501,600
<i>Revenue reserves</i>		
General reserve	2,050,000	550,000
Accumulated profit	2,674,012	4,062,972
	4,724,012	4,612,972
<i>Capital Reserve</i>		
Deficit on revaluation of investment in unquoted shares	(1,402)	(1,402)
	5,224,210	5,113,170
Non-current liabilities		
Long term financing from a banking company - secured	412,286	447,626
Lease Liability	58,887	-
Deferred income - Government grant	37,980	43,526
Deferred taxation	319,924	301,172
	829,077	792,324
Current Liabilities		
Trade and other payables	2,938,257	2,821,171
Short term borrowing - secured	193,548	548,986
Accrued mark-up	7,441	6,407
Unclaimed and unpaid dividend	15,197	15,200
Current maturity of long term financing - secured	191,214	192,492
Current maturity of lease liabilities	20,080	161
Current maturity of government grant	24,461	26,104
	3,390,198	3,610,521
Contingencies and commitments		
Total equity and liabilities	9,443,485	9,516,015

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer

Condensed Interim Statement of Profit and Loss and Other Comprehensive Income (Un-Audited)
For the period ended September 30, 2026

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.



Chief Financial Officer

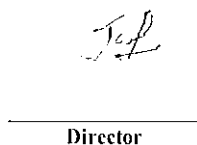
Fecto Cement Limited

Condensed Interim Statement of Changes in Equity For the period ended September 30, 2026

	Revenue reserves		Capital Reserves	Total
	General reserve	Unappropriated profits	Share of other comprehensive income of associate	
Issued, subscribed and paid up capital				
Rupees in '000'				
Balance as at June 30, 2025 (Audited)	501,600	550,000	3,499,930	(2,113) 4,549,417
Total comprehensive income for the three months ended September 30, 2025				
- Profit after taxation	-	207,780	-	207,780
- Other comprehensive income	-	-	-	-
	-	207,780	-	207,780
Balance as at September 30, 2025 (Un-Audited)	501,600	550,000	3,707,710	(2,113) 4,757,197
Balance as at 30 June, 2026 (Audited)	501,600	550,000	4,062,972	(1,402) 5,113,170
Total comprehensive income for the three months ended September 30, 2026				
- Profit after taxation	-	111,040	-	111,040
- Other comprehensive income	-	-	-	-
	-	111,040	-	111,040
Transfer of balance from Unappropriated Profits to General Reserves	-	1,500,000	(1,500,000)	-
Balance as at September 30, 2026 (Un-Audited)	501,600	2,050,000	2,674,012	(1,402) 5,224,210

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.


Chief Executive


Director


Chief Financial Officer

Fecto Cement Limited

Condensed Interim Statement of Cashflows (Un-Audited)

For the period ended September 30, 2026

	September 30 2026	September 30 2025
CASH FLOWS FROM OPERATING ACTIVITIES	(Rupees in '000)	
Operating Profit	216,140	477,442
Adjustments for:		
- Depreciation on property, plant and equipment	37,496	35,062
- Depreciation on right-of-use assets	6,252	5,247
- Ammortization	378	353
- Amortization of deferred government grant	(7,187)	(8,751)
- Provision for workers welfare fund	3,365	9,598
- Provision for workers welfare participation fund	10,410	25,035
- Gain on disposal of property, plant and equipment	(812)	(1,313)
	49,902	65,231
Operating Profit before working capital changes	266,042	542,673
Working capital changes		
Decrease / (Increase) in current assets		
- Stores and spares	15,879	196,978
- Stock-in-trade	101,127	(387,776)
- Trade debts	(11,969)	1,087
- Loans, advances, deposit and prepayment	277,639	(3,859)
- Sales tax refundable	43,249	-
	139,605	747,013
Increase/(Decrease) in current liabilities		
Trade and other payables	565,530	553,443
Cash generated from operations	831,572	1,096,116
Income tax paid	(24,471)	(27,620)
Long term deposits	-	-
Long term loan and advances	(1,883)	(1,388)
Cash generated from operating activities	805,218	1,067,108
CASH FLOWS FROM INVESTING ACTIVITIES		
Repayment of Principal from long term investment	-	49,930
Interest received	844	13,396
Proceeds from disposal of property, plant and equipment	900	1,500
Net cash used in investing activities	1,744	64,826
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liability (principal portion)	(18,260)	(2,192)
Dividend Paid	(3)	-
Repayment of Long term financing (principal portion)	(43,384)	(39,006)
Finance cost paid	(21,309)	(21,414)
Net cash used in financing activities	(82,956)	(62,612)
Net increase / (decrease) in cash and cash equivalents	724,006	1,069,322
Cash and cash equivalents as at beginning of the period	(303,662)	(82,206)
Cash and cash equivalents as at end of the period	420,344	987,116

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.


Chief Executive


Director


Chief Financial Officer