

Emco Industries Limited

Manufacturers of High Tension Electrical Porcelain Insulators, High Voltage Switchgear



FORM - 7

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

October 29, 2026

Subject: Un-Audited Financial Results For The First Quarter Ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of EMCO Industries Limited (the "Company") in their meeting held on **Thursday**, October 29, 2026 at **11:30** am, has recommended the following:

Cash Dividend:	NIL
Bonus / Right Shares:	NIL
Any Other Entitlement / Corporate Action	NIL
Any Other Price -Sensitive Information	NIL

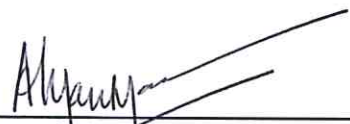
The financial results of the Company for the first quarter ended September 30, 2026 are attached herewith as follows:

- 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 Un-audited interim financial statements of the Company for the first quarter ended September 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
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.



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EMCO INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT SEPTEMBER 30, 2026

	September 30, 2026 (Un-audited) Rupees	June 30, 2026 (Audited) Rupees
EQUITY AND LIABILITIES		
Share Capital and Reserves		
Authorized share capital: 120,000,000 (June 30, 2026: 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 (June 30, 2026: 35,000,000) Ordinary shares of Rs. 10 each	350,000,000	350,000,000
Reserves	1,206,215,124	1,197,274,129
Sponsors' loan	115,708,828	115,708,828
Surplus on Revaluation of Property, Plant and Equipment	1,760,237,335	1,768,521,469
	3,432,161,287	3,431,504,426
Non Current Liabilities		
Long term financing	288,007,102	336,545,067
Lease Liabilities	7,001,064	-
Post employment benefits	232,840,641	221,848,337
Deferred tax liability	174,963,009	182,721,253
Long term security deposit	19,345,325	11,406,116
	722,157,141	752,520,773
Current Liabilities		
Trade and other payables	524,618,648	469,469,625
Unclaimed dividends	768,578	768,578
Accrued finance cost	57,572,683	56,737,825
Short term borrowings	1,538,022,675	1,362,021,484
Current portion of non-current liabilities	211,103,501	205,166,127
	2,332,086,085	2,094,163,639
Contingencies and Commitments	-	-
Total Equity and Liabilities	6,486,404,513	6,278,188,838
ASSETS		
Non Current Assets		
Property, plant and equipment	3,227,662,113	3,231,734,750
Investment properties	113,385,532	113,385,532
Intangible assets	-	9,924
Long term prepayments	98,388,522	85,320,551
Long term loans	535,882	606,922
Long term deposits	5,046,916	5,046,916
	3,445,018,964	3,436,104,595
Current Assets		
Stores, spares and loose tools	88,739,021	84,954,264
Stock-in-trade	1,701,733,950	1,428,010,780
Trade receivables	853,487,856	945,515,695
Advances, deposits, prepayments and other receivables	91,218,370	107,972,501
Income tax refundable from government	288,439,044	265,450,316
Cash and bank balances	17,767,308	10,180,687
	3,041,385,549	2,842,084,243
Total Assets	6,486,404,513	6,278,188,838


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

EMCO INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (Un-audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Quarter Ended September 30,	
	2026	2025
Gross revenue:		
- Local	794,696,763	1,056,643,319
- Export	240,783,339	260,769,866
	1,035,480,102	1,317,413,185
Less: Sales tax	(121,477,124)	(161,044,608)
Net sales	914,002,978	1,156,368,577
Cost of revenue	(745,275,001)	(973,523,992)
Gross Profit	168,727,977	182,844,585
Administrative expenses	(48,191,199)	(41,029,633)
Selling and distribution expenses	(46,400,100)	(40,103,194)
	(94,591,299)	(81,132,827)
Operating Profit	74,136,678	101,711,758
Other Expenses	(6,023,088)	(18,887,147)
Finance cost	(65,358,974)	(65,361,976)
Other income	1,569,039	4,138,186
Profit before Minimum Tax Differential and Taxation	4,323,654	21,600,822
Minimum tax differential	(3,116,327)	(2,073,105)
Profit before Taxation	1,207,327	19,527,717
Taxation	(550,466)	(4,195,456)
Net Profit for the Period	656,861	15,332,261
Earnings per Share - Basic and Diluted	0.02	0.44


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER



EMCO INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Un-audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Issued, Subscribed and Paid up Capital	Reserves			Total Reserves	Sponsors' Loan	Surplus on revaluation of property, plant and equipment	Total
		Capital	Revenue					
		Share Premium Reserve	General Reserve	Unappropriated Prodit				
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
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
Total comprehensive income for the period ended September 30, 2025	-	-	-	15,332,261	15,332,261	-		15,332,261
Incremental depreciation for the period on surplus on Revaluation of property plant and equipment - net of deferred tax	-	-	-	6,424,894	6,424,894	-	(6,424,894)	-
Balance as at March 31, 2025	350,000,000	39,898,526	90,000,000	993,331,953	1,123,230,479	115,708,828	1,737,737,991	3,326,677,297
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
Total comprehensive income for the period ended September 30, 2026	-	-	-	656,861	656,861	-	-	656,861
Incremental depreciation for the period on surplus on Revaluation of property plant and equipment - net of deferred tax	-	-	-	8,284,134	8,284,134	-	(8,284,134)	-
Balance as at September 30, 2026	350,000,000	39,898,526	90,000,000	1,076,316,598	1,206,215,124	115,708,828	1,760,237,335	3,432,161,287



CHIEF EXECUTIVE OFFICER

DIRECTOR



CHIEF FINANCIAL OFFICER

EMCO INDUSTRIES LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (Un-audited)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

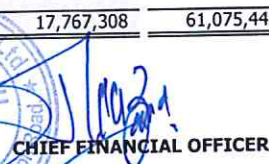
	Quarter Ended September 30,	
	2026	2025
	Rupees	Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	4,323,654	21,600,822
- Depreciation on property, plant and equipment - owned	55,520,480	45,202,354
- Depreciation on right of use assets	1,106,636	809,106
- Amortization	9,924	-
- Provision for gratuity	10,992,312	10,992,298
- Gain on disposal of non-current Assets	(394,932)	-
- Workers' (Profit) Participation Fund	740,412	1,160,888
- Workers' Welfare Fund	281,356	441,138
- Rental income	(123,000)	(3,159,270)
- Exchange loss - net	1,163,466	(190,487)
- Unwinding of Liabilities	141,335	130,932
- Finance cost	65,217,641	65,231,042
	134,655,629	120,618,001
Operating profit before working capital changes	138,979,283	142,218,823
(Increase) / decrease in current assets:		
- Stores, spares and loose tools	(3,784,756)	17,481,090
- Stock in trade	(273,723,170)	12,394,007
- Trade receivables	90,864,371	(188,428,394)
- Advances, deposits, prepayments and other receivables	16,754,133	58,987,040
(Decrease) / increase in current liabilities:		
- Trade and other payables	52,784,564	41,785,899
	(117,104,858)	(57,780,357)
Cash (used in)/generated from operations	21,874,425	84,438,466
Finance cost paid	(63,950,044)	(60,937,527)
Long term security deposit	7,939,209	-
Workers' (Profit) Participation Fund paid	-	(105,190)
Income tax (paid) / refunded - net	(34,413,201)	(55,525,549)
	(90,424,036)	(116,568,266)
Net Cash (Used in)/generated from Operating Activities	(68,549,611)	(32,129,800)
CASH FLOW FROM INVESTING ACTIVITIES		
Property, plant and equipment purchased	(40,880,639)	(25,625,638)
Long term loans and other receivables	(12,996,930)	3,141,835
Rental income	123,000	3,159,270
Proceeds from disposal of non-current Assets	2,000,000	-
Net Cash used in Investing Activities	(51,754,569)	(19,324,533)
CASH FLOW FROM FINANCING ACTIVITIES		
Long term financing from related parties (repaid) - net	-	(52,500)
Long term financing from banking companies (repaid) - net	(48,110,389)	(31,219,482)
Short term borrowing from related parties acquired/(repaid) - net	-	19,000,000
Short term borrowing from banking companies (repaid)/acquired - net	176,001,189	80,809,880
Net Cash generated from / (used in) Financing Activities	127,890,800	68,537,898
Net Increase / (Decrease) in Cash and Cash Equivalents	7,586,620	17,083,565
Cash and cash equivalents at the beginning of the period	10,180,689	43,991,884
Cash and Cash Equivalents at the End of the Period	17,767,308	61,075,449



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DIRECTOR



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