

FOUNDATIONS OF TOMORROW
STRENGTH. INNOVATION. PROGRESS.

QUARTERLY REPORT
SEPTEMBER 30, 2025



DEWAN CEMENT LIMITED



YD | A YOUSUF DEWAN COMPANY

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COMPANY INFORMATION

BOARD OF DIRECTORS	<u>Executive Director</u>		
	Mr. Ghazanfar Babar Siddiqi	Chief Executive Officer	
	Mr. Abdul Basit		
	Syed Maqbool Ali		
	<u>Non-Executive Directors</u>		
	Mr. Ishtiaq Ahmad	Chairman Board of Directors	
	Mr. Waseem-ul-Haque Ansari		
	Mrs. Nida Jamil		
	<u>Independent Director</u>		
	Mr. Azizul Haque		
AUDIT COMMITTEE MEMBERS	Mr. Azizul Haque	Chairman	
	Mr. Waseem-ul-Haque Ansari	Member	
	Mr. Ishtiaq Ahmed	Member	
HUMAN RESOURCE & REMUNERATION COMMITTEE	Mr. Azizul Haque	Chairman	
	Mr. Ishtiaq Ahmed	Member	
	Mr. Ghazanfar Babar Siddiqi	Member	
CHIEF FINANCIAL OFFICER	Mr. Hazrat Ali		
COMPANY SECRETARY	Mr. Muhammad Hanif German		
REGISTERED OFFICE	Dewan Centre, 3-A Lalazar, Beach Luxury Hotel Road, Karachi. Pakistan		
CORPORATE OFFICE	Block-A, 2nd Floor, Finance & Trade Centre, Shahra-e-Faisal, Karachi, Pakistan.		
FACTORY	1. Deh Gahgar, Dhabeji, District Malir, Karachi 2. Kamilpur Near Hattar, District Haripur, Khyber Pakhtoonkhuwa		
AUDITORS	Faruq Ali & Company Chartered Accountants		
SHARE REGISTRAR / TRANSFER AGENT	BMF Consultants Pakistan (Pvt.) Ltd. Anum Estate Building, Room No. 310 & 311, 3rd Floor, 49, Darul Aman Society, Main Shahrah-e-Faisal, Adjacent to Baloch Colony Bridge, Karachi, Pakistan		
LEGAL ADVISORS	Muhammad Azhar Faridi (Advocate)		
WEBSITE	www.yousufdewan.com		

DIRECTORS' REPORT

IF YE GIVE THANKS, I WILL GIVE YOU MORE (HOLY QURAN)

The Directors are pleased to present un-audited financial results for the first quarter ended September 30, 2025.

Overview of Cement Industry

The cement industry had a strong start in the first quarter of 2025, with dispatches surging by 17.71% to a total of 12.10 million tons. This growth was driven by strong domestic demand, which was up 16.90%, as well as a significant 20.80% rise in exports. This marks a solid improvement from the previous quarter, when total dispatches were 10.28 million tons.

COMPANY'S PERFORMANCE

Production

	September 2025 (In Tonnes)	September 2024 (In Tonnes)	Variance (%age)
Clinker	323,814	270,383	19.76
Cement	382,517	323,833	18.12

Dispatches

Local Dispatches - Cement	384,463	309,077	24.39
Local Dispatches - Clinker	-	2,896	(100.00)
Local Dispatches - Tile Bond	131	242	(45.87)
	<u>384,594</u>	<u>312,215</u>	<u>23.18</u>

Operating Performance

The operating results of the Company for the current period and that of the corresponding period last year are highlighted below:□

	September 2025	September 2024	Variance (%age)
	------(Rupees in '000)-----		
Net Sales	5,590,963	4,820,805	15.98
Cost of goods sold	(5,430,206)	(4,523,957)	(20.03)
Gross profit	160,757	296,848	(45.85)
Expenses & Taxes	(557,214)	(549,022)	(1.49)
Net Loss	<u>(396,457)</u>	<u>(252,173)</u>	<u>(57.22)</u>

The Company recorded a 15.98% increase in net turnover as compared to the corresponding period of the previous year. This improvement was primarily driven by a revision in selling prices and higher sales volumes, reflecting sustained market demand and effective distribution strategies.

The increase in cost of goods sold was mainly attributable to the annual plant maintenance activities, which temporarily elevated production expenses. Additionally, the impact of inflationary pressures led to a rise in both fixed and variable costs, thereby affecting overall production economics.

During the period under review, the Company also advanced its energy conservation and sustainability agenda through the installation of solar power systems at both manufacturing facilities. This initiative is expected to reduce reliance on conventional energy sources, lower electricity costs, and contribute positively toward environmental sustainability.

Future Outlook

The outlook for the cement industry remains favorable, supported by expectations of growth in the domestic construction sector, monetary policy easing, and ongoing flood rehabilitation and infrastructure development initiatives. These factors are anticipated to drive demand for cement in the coming quarters.

The Company also foresees cost optimization measures, which are likely to further strengthen operational efficiency and profitability. However, the management continues to closely monitor potential risks associated with coal price volatility. The recent geopolitical tensions between Pakistan and Afghanistan and the closure of border trade routes have resulted in an increase in coal procurement costs, which may exert pressure on production margins if the situation persists.

The Company remains committed to prudent financial management, operational efficiency, and sustainable growth to ensure continued value creation for its stakeholders.

Acknowledgement

The Board of Directors places on record its gratitude to its valued customers, Federal and Provincial Governments, dealers and employees of the Company, for their continued co-operation & support.

In conclusion, we bow, beg and pray to Almighty Allah, Rahman-ur-Rahim, in the name of our beloved Prophet Mohammad (peace be upon him), for continued showering of His blessings, guidance, strength, health, and prosperity to us, our Company, Country and Nation and also pray to Almighty Allah to bestow peace, harmony, brotherhood and unity in true Islamic spirit to whole of Muslim Ummah, Ameen, Summa Ameen.

LO-MY LORD IS INDEED HEARER OF PRAYER (HOLY QURAN)

For and on behalf of Board of Directors



Ghazanfar Babar Siddiqi
Chief Executive Officer



Syed Maqbool Ali
Director

Dated: October 29, 2025

Place: Karachi

**YD**

A YOUSUF DEWAN COMPANY

Condensed Interim Statement of Financial Position As at September 30, 2025

		(Un-audited) September 30, 2025	(Audited) June 30 2025
	Notes	----- (Rupees in '000) -----	
<u>ASSETS</u>			
NON-CURRENT ASSETS			
Property, plant and equipment	6	43,198,566	43,493,809
Long term deposits		132,311	132,311
Long term loans		1,251	2,925
		43,332,128	43,629,045
CURRENT ASSETS			
Stores and spare parts		2,012,058	1,839,921
Stock in trade		518,415	524,240
Trade debts - Unsecured		617,033	683,475
Loans and advances - Unsecured, considered good		275,796	337,274
Deposits and prepayments		58,939	20,369
Other receivables		44,980	43,680
Short term investments		1,020	882
Cash and bank balances		124,982	161,630
		3,653,222	3,611,471
		46,985,350	47,240,516
<u>EQUITY AND LIABILITIES</u>			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
850,000,000 (June 2025 850,000,000) Ordinary shares of Rs. 10/- each		8,500,000	8,500,000
Issued, subscribed and paid-up share capital		4,841,133	4,841,133
Revenue reserves			
Un-appropriated profit		2,325,809	2,620,443
Capital reserve			
Merger reserve		629,444	629,444
Surplus on revaluation of property, plant and equipment	7	16,284,131	16,385,954
		24,080,517	24,476,974
NON-CURRENT LIABILITIES			
Long term borrowings	8	69,295	73,886
Advances for investment in term finance certificates	9	2,910,000	2,910,000
Long term deposits and payables		668,628	638,982
Deferred tax liability - Net	10	13,057,720	12,985,301
		16,705,643	16,608,169

		(Un-audited) September 30, 2025	(Audited) June 30 2025
Notes		----- (Rupees in '000) -----	
CURRENT LIABILITIES			
Trade and other payables		3,072,259	3,005,107
Short term borrowings		579,159	579,159
Mark-up payable		792,660	792,660
Current and overdue portion of non-current liabilities		1,730,737	1,730,737
Provision for Taxation-net		9,669	33,004
Dividend payable		12,926	12,926
Unpaid and unclaimed dividend		1,780	1,780
		6,199,190	6,155,373
CONTINGENCIES AND COMMITMENTS			
	11	--	--
		46,985,350	47,240,516

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement of Profit or Loss For the Period Ended September 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- (Rupees in '000) -----	
Sales - Net	5,590,963	4,820,805
Cost of sales	(5,430,206)	(4,523,957)
Gross profit	160,757	296,848
Operating expenses		
Distribution cost	(55,504)	(38,447)
Administrative expenses	(360,428)	(321,811)
Other operating expenses	--	(3,111)
	(415,932)	(363,369)
Operating loss	(255,175)	(66,521)
Other income	3,677	3,274
Finance cost 12	(2,608)	(3,272)
Loss before income taxation and levies	(254,106)	(66,519)
Levies	(69,931)	(60,302)
Loss before Taxation	(324,037)	(126,821)
Taxation - Net	(72,420)	(125,352)
Loss after Taxation	(396,457)	(252,173)
Loss per share - Basic and diluted (Rupees)	(0.82)	(0.52)

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement of Comprehensive Income For the Period Ended September 30, 2025

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- (Rupees in '000) -----	
Loss for the period	(396,457)	(252,173)
Other comprehensive income	--	--
Total comprehensive loss for the period	(396,457)	(252,173)

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement of Cash Flows For the Period Ended September 30, 2025

	Notes	September 30, 2025 ----- (Rupees in '000) -----	September 30, 2024
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	71,976	(146,897)
Income Tax refund/(Paid)		(93,266)	236,139
Long term loans recovered		1,674	21
Long-term deposits and payables - net		29,646	64,336
Net cash inflows from operating activities		10,030	153,599
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures		(39,479)	(209,912)
Net cash outflows from investing activities		(39,479)	(209,912)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing - net		(7,082)	(14,049)
Finance cost paid		(116)	(22)
Net cash outflows from financing activities		(7,198)	(14,071)
Net decrease in cash and cash equivalents		(36,648)	(70,384)
Cash and cash equivalents at the beginning of the period		161,630	159,266
Cash and cash equivalents at the end of the period	14	124,982	88,882

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement Of Changes In Equity For the Period Ended September 30, 2025

Issued, subscribed and paid- up share capital	Revenue reserves Un- appropriated profit	Capital reserves			Total equity
		Merger reserve	Surplus on revaluation of property, plant and equipment	Total capital reserves	

----- (Rupees in '000) -----

Balance as at 1st July 2024	4,841,133	3,197,283	629,444	18,303,818	18,933,262	26,971,678
Loss for the period ended 30 September 2024	-	(252,173)	-	-	-	(252,173)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive loss for the period	-	(252,173)	-	-	-	(252,173)

Incremental depreciation transferred
from surplus on revaluation of
property, plant and equipment
- Net of tax

- 98,341 - (98,341) (98,341) -

Balance as at 30 September 2024	4,841,133	3,043,451	629,444	18,205,477	18,834,921	26,719,505
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Balance as at 1st July 2025	4,841,133	2,620,443	629,444	16,385,954	17,015,398	24,476,974
Loss for the period ended 30 September 2025	-	(396,457)	-	-	-	(396,457)
Other comprehensive income	-	-	-	-	-	-
Total comprehensive loss for the period	-	(396,457)	-	-	-	(396,457)

Incremental depreciation transferred
from surplus on revaluation of
property, plant and equipment
- Net of tax

- 101,823 - (101,823) (101,823) -

Balance as at 30 September 2025	4,841,133	2,325,809	629,444	16,284,131	16,913,575	24,080,517
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The annexed notes form an integral part of these condensed interim financial statements.



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Notes To The Condensed Interim Financial Information - (Un-audited) For the Period Ended September 30, 2025

1 THE COMPANY AND ITS OPERATIONS

Dewan Cement Limited ('the Company / DCL') was incorporated in Pakistan as a public limited company in March, 1980. Its shares are quoted in the Pakistan Stock Exchange. The principal activity of the Company is manufacturing and selling of cement.

The registered office of the Company is situated at Dewan Centre, 3-A, Lalazar, Beach Hotel Road, Karachi, Pakistan. The Company has two production facilities at Deh Gahgar, Dhabeji Karachi, Sindh and Kamilpur Hattar Industrial Estate, district Khyber Pakhtunkhwa. The Company has regional offices located in Islamabad .

2 GOING CONCERN ASSUMPTION

The condensed interim financial statements for the period ended 30 September 2025 reflects loss after taxation of Rs. 396.457 million (September 2024: Rs. 252.173 million), and as of that date its current liabilities exceeded its current assets by Rs. 2,548.522 million (June 2025:Rs. 2,543.904 million). The Company's short-term borrowing facilities have expired and not been renewed and the Company has been unable to ensure scheduled payments of long term borrowings due to the liquidity problems. Following course, majority of the lenders had gone into litigation for repayment of liabilities through attachment and sale of Company's hypothecated / mortgaged properties and certain lenders had also filed winding up petitions as more fully explained in the annual financial statements of the Company for the year ended 30 June 2025. These conditions indicate the existence of material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business.

The Company is fully committed to discharge its admitted liability in stand still agreements as more fully explained in the annual financial statements of the Company for the year ended 30 June 2025. Furthermore, the Company has increased its performance over the period of years, its cash flows are positive and expected growth in the economy are positively linked to the Company's growth. Accordingly, these condensed interim financial statements have been prepared on a going concern basis.

3 BASIS OF PREPARATION

3.1 These condensed interim financial statements of the Company for the period ended 30 September 2025 have been prepared in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34, "Interim Financial Reporting", issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

- 3.2 These condensed interim financial statements do not include all the information and disclosures required in the annual audited financial statements, and should be read in conjunction with the Company's annual audited financial statements for the year ended 30 June 2025.

4 MATERIAL ACCOUNTING POLICY INFORMATION

- 4.1 The accounting policies and methods of computation adopted in the preparation of these condensed interim financial information are consistent with those applied in the preparation of annual audited financial statements of the Company for the year ended 30 June 2025.

4.2 Restatement

In May 2024, the Institute of Chartered Accountants of Pakistan (ICAP) had withdrawn the Technical Release 27 "IAS 12, Income Taxes (Revised 2012)" and issued guidance "IAS 12 Application Guidance on Accounting for Minimum Taxes and Final Taxes". The said guidance requires certain amounts of tax paid under minimum tax regime (which is not adjustable against the future income tax liability) and final tax regime to be shown separately as a levy instead of showing it in current tax.

Accordingly, the impact has been incorporated in these condensed interim financial statements retrospectively in accordance with the requirement of International Accounting Standard (IAS 8) - 'Accounting Policies, Change in Accounting Estimates and Errors'. This requirement was already applied in the financial statements of the Company for the year ended June 30, 2025. Accordingly, the figures of prior period in these condensed interim financial statements have been restated. There has been no effect on the statement of financial position, the statement of changes in equity, the statement of cash flows and earning per share as a result of this change.

The effects of change in accounting policy are as follows:

	For the Period Ended September 30, 2025			For the Period Ended September 30, 2024		
	Had there been no change in accounting policy	Impact of change in accounting policy	After incorporating effects of changes in accounting policy	Had there been no change in accounting policy	Impact of change in accounting policy	After incorporating effects of changes in accounting policy
	----- (Rupees in '000) -----					
Loss before income tax and levies	(254,106)	-	(254,106)	(66,519)	-	(66,519)
Levies	-	(69,931)	(69,931)	-	(60,302)	(60,302)
Taxation - Net	(142,351)	69,931	(72,420)	(185,654)	60,302	(125,352)
Loss for the Period	(396,457)	-	(396,457)	(252,173)	-	(252,173)

5 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts. Actual results may differ from these judgements, estimates and assumptions.

Judgements and estimates made by the management in the preparation of these condensed interim financial statements are the same as those applied in the Company's annual audited financial statements for the year ended 30 June 2025.

The Company's financial risk management objectives and policies are consistent with those disclosed in the Company's annual audited financial statements for the year ended 30 June 2025.

		(Un-audited) September 30, 2025	(Audited) June 30 2025
	Notes	----- (Rupees in '000) -----	
6 PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets - At cost			
less accumulated depreciation	6.1	43,100,593	43,433,368
Right of use assets		105	111
Capital work in progress - At cost	6.2	97,868	60,330
		<u>43,198,566</u>	<u>43,493,809</u>
6.1 Operating fixed assets - Tangible			
Opening book value		43,433,368	43,552,506
Additions / Transfer during the period / year	6.1.1	1,941	1,236,299
Depreciation charged during the period / year		(334,716)	(1,355,437)
Closing carrying value		<u>43,100,593</u>	<u>43,433,368</u>
6.1.1 Additions / transfers from CWIP and disposals during the period (Operating fixed assets)		September 30, 2025	
		Additions/ Transfers	Disposals
		Cost	Cost
		----- (Rupees in '000) -----	
Solar power plant		1,199	--
Office equipment		743	--
		<u>1,941</u>	<u>--</u>

(Un-audited) (Audited)
September 30, June 30
2025 2025
----- (Rupees in '000) -----

6.2 Capital work in progress

Opening balance	60,330	162,251
Additions during the period / year	37,538	76,951
	97,868	239,202
Less: Capitalized during the period / year	--	(178,872)
	97,868	60,330

7 SURPLUS ON REVALUATION OF FIXED ASSETS - Net of tax

Gross surplus	25,896,994	26,063,330
Less: Related deferred tax	(9,612,863)	(9,677,376)
	16,284,131	16,385,954

8 LONG TERM FINANCING

Long-term loan from financial institutions - Secured	1,781,612	1,788,694
Present value adjustment	(138,174)	(138,174)
Total interest charged to profit and loss account	115,385	112,893
	1,758,823	1,763,413
Current maturity of long term financing	(28,333)	(28,333)
Overdue portion of long term financing	(1,661,194)	(1,661,194)
	69,295	73,886

- 8.1** Principal terms and conditions of outstanding loans have remained the same as disclosed in the financial statements of the Company for the year ended 30 June 2025.

9 ADVANCES FOR INVESTMENT IN TERM FINANCE CERTIFICATES

Principal terms and conditions of advances for investment in term finance certificates have remained the same as disclosed in the financial statements of the Company for the year ended 30 June 2025.

10 DEFERRED TAX LIABILITY - Net

(Un-audited) (Audited)
September 30, June 30
2025 2025
----- (Rupees in '000) -----

Deferred taxation comprises temporary difference relating to:

Accelerated tax depreciation	5,152,429	5,115,349
Surplus on revaluation of fixed assets	9,612,864	9,677,376
Provisions and others	(42,921)	(41,946)
	14,722,372	14,750,779
Accumulated tax losses and available tax credits	(1,664,652)	(1,765,478)
	13,057,720	12,985,301

11 CONTINGENCIES AND COMMITMENTS

There are no significant changes in the status of contingencies and commitments as reported in note 28 to the annual audited financial statements of the Company for the year ended 30 June 2025.

12 FINANCE COST

The Company has not made the provision of mark-up for the period amounting to Rs.151.088 million (Up to 30 September 2025: Rs. 10,173.50 million) keeping in view that the admitted liability will be reduced to the principle amounts on account of settlement of liabilities in accordance with the standstill agreements with lenders. Had the provision been made the profit for the period would have been lower by Rs. 151.088 million and accrued mark-up would have been higher and shareholders' equity would have been lower by Rs.10,173.50 million. The said non-provisioning is a departure from the requirements of IAS-23 'Borrowing Costs'.

13 LOSS PER SHARE - BASIC AND DILUTED

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- (Rupees in '000) -----	
Loss for the period after taxation	<u>(396,457)</u>	<u>(252,173)</u>
	----- (Number of shares '000) -----	
Weighted average number of shares in issue	<u>484,113</u>	<u>484,113</u>
	----- (Rupees in '000) -----	
Loss per share - Basic and diluted	<u>(0.82)</u>	<u>(0.52)</u>

	(Un-audited) September 30, 2025 ----- (Rupees in '000) -----	(Un-audited) September 30, 2024
14 CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(254,106)	(66,519)
Adjustments for non-cash and other items:		
Depreciation	334,716	282,395
Unwinding of discount	2,492	3,250
Workers' Welfare Fund	--	1,873
Gain /(loss) on remeasurement of short term investments	(137)	46
Finance cost	116	22
Cash inflows before working capital changes	83,080	221,067
Movement in working capital		
<i>(Increase) / decrease in current assets</i>		
Stores and spare parts	(172,136)	(16,119)
Stock in trade	5,825	32,159
Trade debts - Unsecured	66,442	261,353
Loans and advances - Unsecured, considered good	61,478	(150,942)
Trade deposits and short term prepayments	(38,570)	(40,645)
Other receivables	(1,300)	61
	(78,261)	85,867
<i>Increase / (decrease) in current liabilities</i>		
Trade and other payables	67,157	(453,831)
	67,157	(453,831)
Cash generated from operations	71,976	(146,897)

15 TRANSACTIONS WITH RELATED PARTIES

Related parties include associated entities, directors, the other key management personnel and close family members of directors and other key management personnel. Details of transactions with related parties during the period, other than those which have been disclosed elsewhere in these financial statements, are as follows:

Name of related party	Transaction during the period	(Un-audited) September 30, 2025 ----- (Rupees in '000) -----	(Un-audited) September 30, 2024
Employees' Provident Fund Trust	Expense in relation to provident fund	11,600	9,511

16 CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard 34 "Interim Financial Reporting", condensed interim statement of financial position has been compared with the balances of annual financial statements, whereas condensed interim statement of profit or loss, statement of comprehensive income, statement of cash flows and statement of changes in equity have been compared with the balances of comparable period of immediately preceding financial year.

17 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements was authorized for issue on 29th October, 2025 by the Board of Directors of the Company.

18 GENERAL

Figures have been rounded off to the nearest thousand rupees unless otherwise stated.



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

تاہم، انتظامیہ کوئلے کی قیمت میں اتار چڑھاؤ سے منسلک ممکنہ خطرات کی کڑی نگرانی کرتی رہتی ہے۔ پاکستان اور افغانستان کے درمیان حالیہ جغرافیائی سیاسی کشیدگی اور سرحدی تجارتی راستوں کی بندش کے نتیجے میں کوئلے کی خریداری کی لاگت میں اضافہ ہوا ہے، جو صورت حال برقرار رہنے کی صورت میں پیداواری مارجن پر دباؤ ڈال سکتا ہے۔

کمپنی اپنے اسٹیک ہولڈرز کے لیے مسلسل قدر کی تخلیق کو یقینی بنانے کے لیے ہوشیار مالیاتی انتظام، آپریشنل کارکردگی، اور پائیدار ترقی کے لیے پرعزم ہے۔

اظہار تشکر

بورڈ آف ڈائریکٹرز اپنے قابل قدر صارفین، وفاقی اور صوبائی حکومتوں، کمپنی کے ڈیلرز اور ملازمین کا مسلسل تعاون اور تعاون کے لیے شکریہ ادا کرتا ہے۔

آخر میں اللہ تعالیٰ رحمٰن الرحیم سے اپنے پیارے نبی حضرت محمد صلی اللہ علیہ وسلم کے نام پر سجدہ، التجا اور دعا کرتے ہیں کہ وہ ہم پر، ہماری کمپنی، ملک اور قوم کے لیے اپنی رحمتوں، رہنمائی، طاقت، صحت اور خوشحالی کی بارش جاری رکھے اور اللہ تعالیٰ سے دعا ہے کہ وہ پوری امت مسلمہ میں امن، ہم آہنگی، بھائی چارے، اتحاد و اتفاق اور حقیقی معنوں میں امت مسلمہ کو امن و امان، ہم آہنگی، بھائی چارہ اور اتحاد و اتفاق کی فضا عطا فرمائے۔ آمین

بورڈ آف ڈائریکٹرز کے لیے اور اس کی جانب سے



غضنفر بابر صدیقی

چیف ایگزیکٹو آفیسر



سید مقبول علی

ڈائریکٹر

کراچی،

مورخہ: 29 اکتوبر 2025

**YD**

A YOUSUF DEWAN COMPANY

آپریٹنگ کارکردگی

موجودہ مدت اور گزشتہ سال اسی مدت کے لیے کمپنی کے آپریٹنگ نتائج ذیل میں نمایاں ہیں:

September 2024 (Rs 000)	September 2025 (Rs 000)	
4,820,805	5,590,963	نیٹ سیلز
(4,523,957)	(5,430,206)	قیمت فروخت
296,849	160,757	مجموعی منافع
(549,022)	(557,214)	اخراجات اور ٹیکس
(252,173)	(396,457)	خالص نقصان

کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں خالص کاروبار میں 15.97 فیصد اضافہ ریکارڈ کیا ہے۔ یہ بہتری بنیادی طور پر فروخت کی قیمتوں میں نظر ثانی اور اعلیٰ فروخت کے حجم کی وجہ سے ہوئی، جو مارکیٹ کی مسلسل طلب اور موثر تقسیم کی حکمت عملیوں کی عکاسی کرتی ہے۔

فروخت شدہ سامان کی لاگت میں اضافہ بنیادی طور پر سالانہ پلانٹ کی دیکھ بھال کی سرگرمیوں سے منسوب تھا، جس نے پیداواری اخراجات کو عارضی طور پر بڑھا دیا۔ مزید برآں، افراط زر کے دباؤ کے اثرات نے مقررہ اور متغیر لاگت دونوں میں اضافہ کیا، جس سے مجموعی پیداواری اقتصادیات متاثر ہوئی۔

زیر جائزہ مدت کے دوران، کمپنی نے دونوں مینوفیکچرنگ سہولیات پر شمسی توانائی کے نظام کی تنصیب کے ذریعے اپنے توانائی کے تحفظ اور پائیداری کے ایجنڈے کو بھی آگے بڑھایا۔ اس اقدام سے توانائی کے روایتی ذرائع پر انحصار کو کم کرنے، بجلی کی لاگت کو کم کرنے اور ماحولیاتی پائیداری کے لیے مثبت کردار ادا کرنے کی توقع ہے۔

مستقبل کا آؤٹ لک

سیمنٹ کی صنعت کے لیے نقطہ نظر سازگار رہتا ہے، جسے گھریلو تعمیراتی شعبے میں ترقی کی توقعات، مالیاتی پالیسی میں نرمی، اور سیلاب کی بحالی اور بنیادی ڈھانچے کی ترقی کے جاری اقدامات کی حمایت حاصل ہے۔ ان عوامل سے آنے والی سہ ماہیوں میں سیمنٹ کی مانگ میں اضافہ متوقع ہے۔

کمپنی لاگت کو بہتر بنانے کے اقدامات کی بھی پیشین گوئی کرتی ہے، جس سے آپریشنل کارکردگی اور منافع کو مزید مضبوط بنانے کا امکان ہے۔

ڈائریکٹر رپورٹ

ڈائریکٹرز 30 ستمبر 2025 کو ختم ہونے والی سہ ماہی کے لیے غیر آڈٹ شدہ مالیاتی نتائج پیش کرنے پر خوش ہیں۔

سیمنٹ کی صنعت کا جائزہ

سیمنٹ کی صنعت نے 2025 کی پہلی سہ ماہی میں ایک مضبوط آغاز کیا، جس کی ترسیل 17.71 فیصد اضافے کے ساتھ مجموعی طور پر 12.10 ملین ٹن تک پہنچ گئی۔ یہ نمو مضبوط گھریلو طلب کی وجہ سے ہوئی، جو کہ 16.90 فیصد بڑھی اور ساتھ ہی برآمدات میں 20.80 فیصد نمایاں اضافہ ہوا۔ یہ پچھلی سہ ماہی کے مقابلے میں ایک ٹھوس بہتری کی نشاندہی کرتا ہے، جب کل ترسیل 10.28 ملین ٹن تھی۔

کمپنی کی کارکردگی

پیداوار

September 2024 (In Tons)

270,383
323,833

September 2025 (In Tons)

323,814
382,517

کلینکر
سیمنٹ

ڈسپیچز

309,077
2,896
242
312,215

384,463
-
131
384,594

مقامی ڈسپیچز - سیمنٹ
مقامی ڈسپیچز - کلینکر
مقامی ڈسپیچز - ٹائل بانڈ