DADABHOY CEMENT INDUSTRIES LIMITED
UN-AUDITED FINANCIAL STATEMENTS

FOR THE THREE MONTHS PERIOD ENDED
SEPTEMBER 30, 2026

COMPANY INFORMATION

BOARD OF DIRECTORS

Mr. Fazal Karim Dadabhoy — Chief Executive
Mr. Danish Dadabhoy
Mr. Shahban Ali
Mr. Jumma Baig
Mr. Mohammad Zaman
Mr. Munir Hussain
Mr. Liaquat Hussain

CHIEF FINANCIAL OFFICER

Mr. Aslam Motan

COMPANY SECRETARY

Mr. Muhammad Rashid.

AUDITORS

M/s. S.M. Suhail Co., Chartered Accountants

LEGAL ADVISOR

Mr. Salim Thepdawala & Company

BANKER

Silk Bank Limited
Bank Al Habib Limited

REGISTERED OFFICE

Noor Centre Office No.4, 2nd Floor
Plot No. 30-C Ittehad Lane 12
Phase VII D.H.A, Karachi.
Tel : 021-35312007-9
URL : www.mhdadabhoy.com

SHARE REGISTRAR

Formerly M/s. Technology Trade (Pvt) Ltd.
Dagia House, 241-C, Block 2, P.E.C.H.S.
Off Shahrah-e-Quaideen, Karachi.
Telephone No. 43913 16-17, Fax No. 4391318

FACTORY

Nooriabad Deh Kalu Kohar,
District Dadu (Sindh)

HUMAN RESOURCE & REMUNERATION COMMITTEE

Mr. Jumma Baig	Chairman
Mr. Danish Dadabhoy	Member
Mr. Fazal Karim Dadabhoy	Member

AUDIT COMMITTEE

Mr. Shahban Ali	Chairman
Mr. Liaquat Hussain	Member
Mr. Munir Hussain	Member

DIRECTORS' REPORT
In the name of Allah, the Most Merciful and the Most Benevolent

The directors of your company are pleased to present theun-audited financialstatementsfor the three months period ended September 30, 2026.

FINANCIAL POSITION AT A GLANCE

The Comparativefinancialresults of the company are summarized below:

	Three Months Period Ended 30 September	
	2026	*2025*
	--- (Rupees in '000) ---	
Sales-Net	-	-
Cost of sales	-	-
Gross profit	-	-
Administrative expenses	**(8,455)**	(5,509)
Finance cost	-	-
Operating loss	**(8,455)**	(5,509)
Other charges	-	-
Other income	**1,808**	2,386
(Loss) / Profit before taxation	**(6,646)**	(3,122)
Taxation	-	-
(Loss) / Profit after taxation	(6,646)	(3,122)
(Loss) / Profit per share	**(0.07)**	(0.03)

BUSINESS PERFORMANCE HIGHLIGHTS

The Company's performance from a business viewpoint remained status quo this year and the focus was on preparing and developing a strong strategic and financial plan. We are confident that in the coming years, the Company's performance will see an upward growth.

FUTURE OUTLOOK

We are fully determined to move the Company from present situation and give a strong strategic direction to the Company.

In this regard, we have been corresponding with the prospective investors to attract theinvestment in the Company. Considering the increasing demand and expected growth incement industries, we are hopeful to achieve its objective.

ACKNOWLEDGEMENT

We are pleased to record their appreciation for the continued dedications, commitment and loyalty of the employees of your company.

We are also thankful to all stakeholders for the loyalty they have shown during our difficult period.

We also appreciate the assistance and continued support of the various Government Departments, Bankers, Customers and Shareholders.

For and on behalf of the Board

Fazal Karim Dadabhoy
Chief Executive

Danish Dadabhoy
Director

Karachi: October 30, 2026

DADABHOY CEMENT INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

ASSETS	Note	September 30, 2026 Un-audited	June 30, 2026 Audited
		(Rupees in thousand)	
Non-Current Assets			
Property, plant and equipment	4	4,859	4,614
Current Assets			
Advances and other receivables	5	9,796	9,429
Short term investments	6	118,141	118,141
Cash and bank balance		70,354	78,141
Total current assets		198,291	205,711
Total Assets		203,150	210,325
EQUITY AND LIABILITIES			
Authorised Capital			
150,000,000 Ordinary shares of Rs. 10 each		1,500,000	1,500,000
Issued, subscribed and paid up capital		982,366	982,366
Capital reserves			
Other capital reserves		33,224	33,224
Revenue reserves			
Accumulated losses		(821,900)	(815,254)
Shareholders' equity		193,690	200,336
Current Liabilities			
Trade and other payables		8,615	9,143
Income tax liability		280	280
Unclaimed dividend		566	566
Total Liabilities		9,461	9,989
Total Equity and Liabilities		203,150	210,325

The annexed notes from 1 to 8 form an integral part of these condensed interim financial statements.

Chief Executive *Chief Financial Officer* *Director*

DADABHOY CEMENT INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT AND LOSS ACCOUNT (UN- AUDITED)
FOR THE THREE MONTH PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	(Rupees in thousand)	
Administrative expenses	(8,455)	(5,509)
Other operating expenses	-	-
Finance cost- bank charges	-	-
Operating loss	(8,455)	(5,509)
Other income	1,808	2,386
Loss before taxation	(6,646)	(3,122)
Taxation	-	-
Loss after taxation	(6,646)	(3,122)
Other comprehensive income/ (loss) for the period	-	-
Total comprehensive income / (loss) for the period	(6,646)	(3,122)
Loss per share- basic and diluted	(0.07)	(0.03)

The annexed notes from 1 to 8 form an integral part of these condensed interim financial statements.

Chief Executive *Chief Financial Officer* *Director*

DADABHOY CEMENT INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE THREE MONTH PERIOD ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid up capital	Other capital reserves	Accumulated losses	Shareholders' equity
	(Rupees in thousand)			
Balance as at June 30, 2025	982,366	33,224	(782,766)	232,824
Net loss for the period	-	-	(3,122)	(3,122)
Other comprehensive income for the period	-	-	-	-
Total comprehensive loss for the period	-	-	(3,122)	(3,122)
Balance as at September 30, 2025 (Un- Audited)	**982,366**	**33,224**	**(785,888)**	**229,702**
Balance as at June 30, 2026	**982,366**	**33,224**	**(815,254)**	**200,336**
Net loss for the period	-	-	(6,646)	(6,646)
Other comprehensive income for the period	-	-	-	-
Total comprehensive loss for the period	-	-	(6,646)	(6,646)
Balance as at September 30, 2026 (Un- Audited)	**982,366**	**33,224**	**(821,900)**	**193,690**

The annexed notes from 1 to 8 form an integral part of these condensed interim financial statements.

Chief Executive **Chief Financial Officer** **Director**

DADABHOY CEMENT INDUSTRIES LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE THREE MONTH PERIOD ENDED SEPTEMBER 30, 2026

	September 30, 2026	*September 30, 2025*
	(Rupees in thousand)	
A. CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(6,646)	680
Adjustments for:		
Depreciation for the period	256	257
Finance cost	-	-
Cash outflow before working capital changes	(6,391)	936
Working capital changes:		
Increase in current assets		
Advances and other receivable	(367)	(789)
Trade and other payables	(528)	(514)
Cash used in operating activities	(7,286)	(367)
Finance cost paid	-	-
Net cash used in operating activities	(7,286)	(367)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(501)	(90)
Net cash used in investing activities	(501)	(90)
Net decrease in cash and cash equivalents	(7,787)	(457)
Cash and cash equivalents at beginning of the period	78,141	116,939
Cash and cash equivalents at end of the period	70,354	116,482

The annexed notes from 1 to 8 form an integral part of these condensed interim financial statements.

Chief Executive *Chief Financial Officer* *Director*

DADABHOY CEMENT INDUSTRIES LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)
FOR THE THREE MONTH PERIOD ENDED SEPTEMBER 30, 2026

1 STATUS AND NATURE OF BUSINESS

Dadabhoy Cement Industries Limited (DCIL) was incorporated on 09 August 1979 as a public limited company and is listed on Pakistan Stock Exchange Limited. The Company is engaged in the manufacturing and sale of ordinary Portland, slag and sulphate resistant cement. The Company's registered office is situated at 28-30C/ II, 04 Noor Centre, Lane # 12th , Khayaban-e-Ittehad, Phase VII Ext., D.H.A., Karachi.

Trading in shares of the Company was suspended by the Stock Exchanges on April 13, 2015 due to non compliances with respect to PSX regulations.

2 BASIS OF PREPARATION OF CONDENSED INTERIM FINANCIAL STATEMENTS

a) Statement of compliance

This condensed interim financial information of the Company for the three month period ended September 30, 2026 is unaudited and have been prepared in accordance with the requirements of the International Accounting Standard 34 - 'Interim Financial Reporting' and provisions of and directives issued under the Companies Act, 2017 (the Act). In case where requirements differ, the provisions of or directives issued under the Act have been followed.

The figures of this condensed interim profit and loss account for the quarter ended September 30, 2026 have not been reviewed by the auditors of the Company. This condensed interim financial information does not include all the information and disclosures required in annual financial statements, and should be read in conjunction with the Company's annual financial statements for the year ended June 30, 2026.

3 SIGNIFICANT ACCOUNTING POLICIES AND ESTIMATES

The accounting policies and the methods of computation adopted in preparation of these condensed interim financial statements are the same as those applied in preparation of annual financial statements for the year ended 30 June 2026.

The preparation of these condensed interim financial statements in conformity with the approved accounting standards, as applicable in Pakistan, requires management to make judgments, estimates and assumptions that affect the application of policies and the reported amounts of assets, liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and judgements applied by the management in preparation of these condensed interim financial statements is same as those applied in preparation of annual financial statements of the Company for the year ended 30 June 2026.

	Note	Un-audited *September 30, 2026*	Audited *June 30, 2026*
		(Rupees in thousand)	
4 *PROPERTY, PLANT & EQUIPMENT*			
Opening book value		4,614	4,627
Add: Additions during the period / year		501	1,140
Less: Depreciation charged during the period / year		(256)	(1,154)
Closing book value		4,859	4,614
5 *ADVANCES AND OTHER RECEIVABLES*			
- Considered good			
Advances			
Advance tax		4,141	3,780
Deposits		220	220
Other receivables			
From Dadabhoy Hydrocarbon (Pvt) Limited		829	829
From Dadabhoy Construction Technology Limited		110	110
From related parties	5.1	4,496	4,491
		9,796	9,429

5 ADVANCES AND OTHER RECEIVABLES (CONTINUED)

5.1 This includes receivable from Dadabhoy Sack Limited amounting to Rs. 3.113 (2026: Rs. 3.113) million, Dadabhoy Energy Supply Limited amounting to Rs. 1.085 (2026: Rs. 1.085) million, Dadabhoy Uni-Minerals Limited amounting to Rs. 0.020 (2026: 0.020) million, Dadabhoy Trading Corporation amounting to Rs. 0.210 (2026: 0.210) million and Leo Private Ltd amounting to Rs. 0.0625 (2026: 0.0625) million . This represents the reimbursable expenses incurred on behalf of the related parties and are recoverable on demand. Closing balance represents the maximum aggregate amount outstanding at any time during the year with respect to month end balances.

6 SHORT TERM INVESTMENTS	Note	Un-audited *September 30, 2026*	Audited *June 30, 2026*
		(Rupees in thousand)	
Investments in associate			
Dadabhoy Energy Supply Company Limited	6.1 & 6.2	**118,141**	118,141

6.1 Dadabhoy Energy Supply Company Limited (DESCL) was incorporated in Pakistan on May 29, 1994 having its registered office and principal place of business located at Noor Centre, office No.4, 2nd floor, plot no. 30-C, Ittehad Lane No.12, Phase VII, D.H.A., Karachi.

Previously, management of DESCL had decided to windup the company, therefore, investment in DESCL had been classified as short term as it is likely that the Company will receive its due share of net assets of DESCL within the next financial year.

6.2 Investment at cost	Un-audited *September 30, 2026*	Audited *June 30, 2026*
	(Rupees in thousand)	
Investment - cost	205,000	205,000
Provision for impairment	(86,859)	(86,859)
Book value of investment	118,141	118,141

7 GENERAL

- Figures have been rounded off to the nearest Rupee.
- Corresponding figures have beed re-arranged, where necessary, for the purpose of comparison.

8 DATE OF AUTHORISATION FOR ISSUE

These condensed interim financial statements have been authorized for issue on 30 October, 2026 by the Board of Directors of the Company.

Chief Executive *Chief Financial Officer* *Director*