



**DEWAN CEMENT LIMITED**

 **YD** | A YOUSUF DEWAN COMPANY



**QUARTERLY REPORT  
SEPTEMBER 30, 2024**

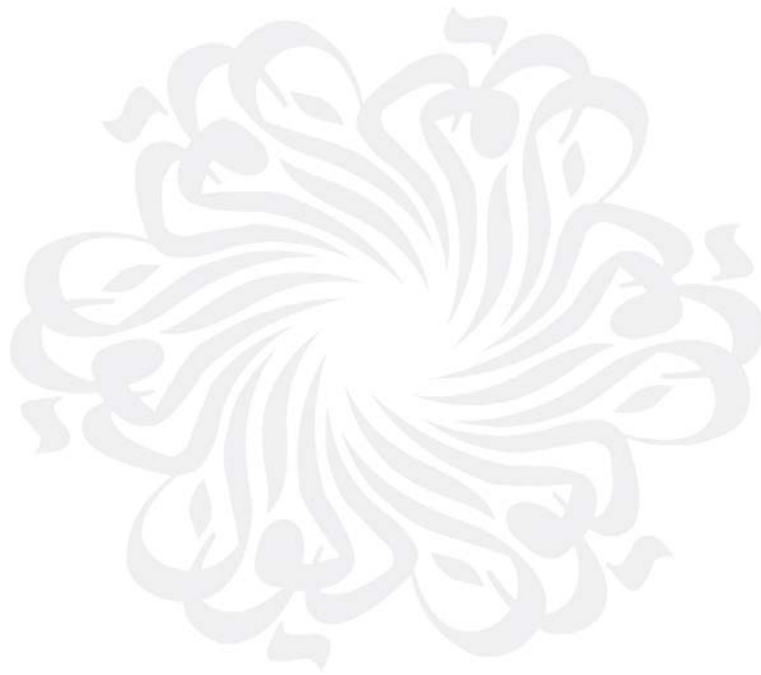
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## COMPANY INFORMATION

### BOARD OF DIRECTORS

#### Executive Director

Mr. Ghazanfar Babar Siddiqui Chief Executive Officer  
Mr. Abdul Basit  
Syed Maqbool Ali

#### Non-Executive Directors

Mr. Ishtiaq Ahmad Chairman Board of Directors  
Mr. Waseem-ul-Haque Ansari  
Mrs. Nida Jamil

#### Independent Director

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 Siddiqui 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 Dhand, Dhabeji, District Malir, Karachi  
2. Kamilpur Near Hattar, District Haripur, Khyber Pakhtoonkhwa

### 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](http://www.yousufdewan.com)

## DIRECTORS' REPORT

The Directors are pleased to present un-audited financial results for the quarter ended September 30, 2024.

### OVERVIEW

In the first quarter of 2024-2025, the cement industry saw a notable decline of 13.50% in dispatches compared to the same period in 2023. This downturn was largely attributed to a significant drop of 19.69% in domestic dispatches, despite a solid increase of 22.35% in exports. Overall, the industry dispatched 10.28 million tons of cement during this quarter, with 8.13 million tons for the domestic market and 2.15 million tons for exports. In the previous financial quarter, total dispatches amounted to 11.88 million tons, including 10.13 million tons sold domestically and 1.75 million tons exported.

### COMPANY'S PERFORMANCE

#### Production

	September 2024 (In Tonnes)	September 2023 (In Tonnes)
Clinker	270,383	348,122
Cement	323,833	394,091

#### Dispatches

Local Dispatches - Cement	309,077	404,419
Local Dispatches - Clinker	2,896	-
Local Dispatches - Tile Bond	242	-
	<b>312,215</b>	<b>404,419</b>

### Operating Performance

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

	September 2024 (Rupees in '000)	September 2023 (Rupees in '000)
Net Sales	4,820,805	5,619,995
Cost of goods sold	(4,523,957)	(5,317,343)
Gross profit	296,849	302,652
Expenses & Taxes	(549,022)	(418,609)
Net Loss	(252,173)	(115,958)

Sales volume has experienced a decline of 23% in comparison to the corresponding period last year; nevertheless, an 11% positive retention resulting from a price increase sustains a change in value of 15%.

The observed rise in production costs is attributed to fluctuations in electricity expenses due to alterations in fixed and variable electricity costs and the effects of inflation. Collectively, these factors have resulted in a modest rise in production expenses.

The company has also undertaken an energy conservation initiative by incorporating solar systems into both plants, thereby contributing to renewable energy sources in addition to reducing power costs.

### **Future Outlook**

Although there has been a temporary decrease, the potential for growth through enhanced export sales and possible cost efficiencies in the forthcoming quarters may lead to an increase in sales and a reduction in expenses.

Consumers and investors are waiting for the economy to stabilize before making decisions on large purchases. This uncertainty can hinder transactions, as seen in real estate demand.

Local cement demand is expected to rebound in FY25, driven by improved fiscal conditions, easing inflationary pressures, and falling interest rates.

### **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 Siddiqui**  
Chief Executive Officer



**Syed Maqbool Ali**  
Director

Dated: October 28, 2024  
Place: Karachi

**YD**

A YOUSUF DEWAN COMPANY

## Condensed Interim Statement of Financial Position As at 30 September 2024

	Notes	September 30, 2024	September 30, 2023
----- (Rupees in '000) -----			
<b>ASSETS</b>			
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	5	43,642,413	43,714,896
Long term deposits		132,311	132,311
Long term loans		2,461	2,482
		43,777,185	43,849,689
<b>CURRENT ASSETS</b>			
Stores and spare parts		1,925,893	1,909,774
Stock in trade		809,017	841,176
Trade debts - Unsecured		714,853	976,206
Loans and advances - Unsecured, considered good		517,733	366,791
Trade deposits and short term prepayments		54,248	13,603
Other receivables		44,658	44,719
Short term investments		565	612
Advance tax - Net		313,908	610,349
Cash and bank balances		88,882	159,266
		4,469,757	4,922,496
		<b>48,246,942</b>	<b>48,772,185</b>
<b>EQUITY AND LIABILITIES</b>			
<b>SHARE CAPITAL AND RESERVES</b>			
Authorised share capital			
850,000,000 (2024 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		3,043,448	3,197,283
Capital reserve			
Merger reserve		629,444	629,444
Surplus on revaluation of property, plant and equipmen	6	18,205,477	18,303,818
		26,719,502	26,971,678
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	7	86,586	90,419
Advances for investment in term finance certificates	8	2,910,000	2,910,000
Long term deposits and payables		531,980	467,644
Deferred tax liability - Net		10,630,294	10,504,942
		14,158,860	13,973,005

DEWAN CEMENT LIMITED

	Notes	September 30, 2024	September 30, 2023
----- (Rupees in '000) -----			
<b>CURRENT LIABILITIES</b>			
Trade and other payables		4,238,749	4,690,706
Short term borrowings		579,159	579,159
Mark-up payable		792,661	792,661
Current and overdue portion of non-current liabilities	9	1,743,305	1,750,270
Dividend payable		12,926	12,926
Unpaid and unclaimed dividend		1,780	1,780
		7,368,580	7,827,502
<b>CONTINGENCIES AND COMMITMENTS</b>			
	10	--	--
		<b>48,246,942</b>	<b>48,772,185</b>

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



Ghazanfar Babar Siddiqui  
Chief Executive Officer



Hazrat Ali  
Chief Financial Officer



Syed Maqbool Ali  
Director



## Condensed Interim Statement of Profit or Loss For the Quarter Ended 30 September 2024

	Notes	Quarter Ended	
		September 30, 2024	September 30, 2023
----- (Rupees in '000) -----			
Sales - Net		4,820,805	5,619,995
Cost of sales		(4,523,957)	(5,317,343)
Gross profit		296,848	302,652
<b>Operating expenses</b>			
Distribution cost		(38,447)	(24,974)
Administrative expenses		(321,811)	(289,182)
Other operating expenses		(3,111)	(5,564)
		(363,369)	(319,720)
Operating loss		(66,521)	(17,069)
Other income		3,274	2,520
Finance cost	11	(3,272)	(5,950)
Loss before taxation		(66,519)	(20,499)
Taxation - Net		(185,654)	(95,459)
<b>Loss for the period</b>		<b>(252,173)</b>	<b>(115,958)</b>
Loss per share - Basic and diluted (Rupees)	13	(0.52)	(0.24)

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



**Ghazanfar Babar Siddiqui**  
Chief Executive Officer



**Hazrat Ali**  
Chief Financial Officer



**Syed Maqbool Ali**  
Director

**Condensed Interim  
Statement of Comprehensive Income  
For The Quarter Ended 30 September 2024**

	Quarter Ended	
	September 30, 2024	September 30, 2023
	----- (Rupees in '000) -----	
Loss for the period	(252,173)	(115,958)
<b>Other comprehensive income for the period:</b>		
<i>Items that will not be subsequently reclassified to profit or loss:</i>		
Effect of change in tax rate	--	--
<b>Total comprehensive loss for the period</b>	<b>(252,173)</b>	<b>(115,958)</b>

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



**Ghazanfar Babar Siddiqui**  
Chief Executive Officer



**Hazrat Ali**  
Chief Financial Officer



**Syed Maqbool Ali**  
Director

## Condensed Interim Statement of Cash Flows For The Quarter Ended 30 September 2024

	Notes	September 30, 2024	September 30, 2023
----- (Rupees in '000) -----			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash (used in) / generated from operations	12	(146,897)	257,370
<b>Payment for:</b>			
Taxes net of refund received		236,139	(199,624)
Finance cost		(22)	(419)
Net cash inflows from operating activities		89,220	57,327
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Fixed capital expenditures		(209,912)	(39,764)
Long term loans recovered		21	4
Net cash (outflows) from investing activities		(209,891)	(39,760)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayments of long term borrowings		(14,049)	(9,465)
Net movement in long term deposits and payables		64,336	(7,735)
Net cash inflows / (outflows) from financing activities		50,287	(17,200)
Net increase / (decrease) in cash and cash equivalents		(70,384)	367
Cash and cash equivalents at the beginning of the year		159,266	84,956
Cash and cash equivalents at the end of the year		88,882	85,323

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



**Ghazanfar Babar Siddiqui**  
Chief Executive Officer



**Hazrat Ali**  
Chief Financial Officer



**Syed Maqbool Ali**  
Director

**Condensed Interim Statement Of Changes In Equity  
For The Quarter Ended 30 September 2024**

	Issued, subscribed and paid- up share capital	Revenue reserves	Capital reserves			Total equity
		Un- appropriated profit	Merger reserve	Surplus on revaluation of property, plant and equipment	Total capital reserves	
----- (Rupees in '000) -----						
<b>Balance as at 1st July 2023</b>	4,841,133	3,264,738	629,444	18,746,075	19,375,519	27,481,390
Loss for the period ended 30 September 2023	--	(115,958)	--	--	--	(115,958)
Other comprehensive income	--	--	--	--	--	--
Total comprehensive loss for the period	--	(115,958)	--	--	--	(115,958)
Incremental depreciation transferred from surplus on revaluation of property, plant and equipment - Net of tax	--	122,031	--	(122,031)	(122,031)	--
<b>Balance as at 30 September 2023</b>	<b>4,841,133</b>	<b>3,270,811</b>	<b>629,444</b>	<b>18,624,044</b>	<b>19,253,488</b>	<b>27,365,432</b>
<b>Balance as at 1st July 2024</b>	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)	--
<b>Balance as at 30 September 2024</b>	<b>4,841,133</b>	<b>3,043,451</b>	<b>629,444</b>	<b>18,205,477</b>	<b>18,834,921</b>	<b>26,719,505</b>

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



**Ghazanfar Babar Siddiqui**  
Chief Executive Officer



**Hazrat Ali**  
Chief Financial Officer



**Syed Maqbool Ali**  
Director

## For The Quarter Ended 30 September 2024

### 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 Dhandu, Dhabeji Karachi, Sindh and Kamilpur Hattar Industrial Estate, district Khyber Pakhtunkhwa. The Company has regional offices located in Islamabad.

### 2 GOING CONCERN ASSUMPTION

The financial statements for the period ended 30 September 2024 reflects loss after taxation of Rs.252.173 million (September 2023: Rs.115.958 million), and as of that date its current liabilities exceeded its current assets by Rs.2,898.823 million (June 2024: Rs.2,905.006 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 note 28.1(a) and note 28.1(b) in financial statements of 30 June 2024. 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 note 28.1(a) of 30 June 2024 financial statements. Accordingly, these financial statements have been prepared on a going concern basis.

### 3 BASIS OF PREPARATION

This condensed interim financial information of the Company for the quarter ended 30 September 2024 has been prepared in accordance with the requirements of the International Accounting Standard 34 - "Interim Financial Reporting" and provisions and directives issued under the Companies Act, 2017. In case where requirements differ, the provisions of or directives issued under the Companies Act, 2017 have been followed. The condensed interim financial information does not include information required for full annual financial statements and should be read in conjunction with the audited financial statements for the year ended 30 June 2024.

### 4 SIGNIFICANT ACCOUNTING POLICIES

- 4.1 The accounting policies adopted in the preparation of this condensed interim financial information are consistent with those followed in the preparation of the company's annual financial statements for the year ended June 30, 2024.

- 4.2 The preparation of condensed interim financial information in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The estimates and judgment applied by the management in preparation of this condensed interim financial information is same as those applied in preparation of annual financial statements of the company for the year ended 30 June 2024.

	Notes	(Un-audited) 30 September 2024	(Audited) 30 June 2024
----- (Rupees in '000) -----			
<b>5</b>	<b>PROPERTY, PLANT AND EQUIPMENT</b>		
	Operating fixed assets - Tangible	43,274,039	43,552,506
	Right of use assets	132	139
	Capital work in progress - At cost	368,241	162,251
		<u>43,642,412</u>	<u>43,714,896</u>
	<b>5.1 Operating fixed assets - Tangible</b>		
	Opening book value	43,552,506	44,503,633
	Additions / Transfer during the period / year	3,921	461,926
	Disposal during the period / year	--	(126)
	Depreciation charged during the period / year	(282,388)	(1,412,927)
	Closing carrying value	<u>43,274,039</u>	<u>43,552,506</u>
	<b>5.2 Capital work in progress</b>		
	Opening balance	162,251	101,590
	Additions during the period / year	205,990	490,558
		<u>368,241</u>	<u>592,148</u>
	Less: Capitalized during the period / year	--	(429,897)
		<u>368,241</u>	<u>162,251</u>
<b>6</b>	<b>SURPLUS ON REVALUATION OF FIXED ASSETS - Net of tax</b>		
	Gross surplus	26,555,534	26,701,854
	Less: Related deferred tax	8,350,057	8,398,036
		<u>18,205,477</u>	<u>18,303,818</u>
<b>7</b>	<b>LONG TERM FINANCING</b>		

Principal terms and conditions of outstanding loans have remained the same as disclosed in the financial statements of the Company for the year ended June 30, 2024.

## 8 ADVANCES FOR INVESTMENT IN TERM FINANCE CERTIFICATES

It represents private placement (Pre-IPO) investment of Rs.2,910 million received as advanced against issue of rated, listed and secured term finance certificates out of total issue of Rs.5,000 million for a tenure of six years. The Company was required to complete the public offering on or before 270 days of signing of the respective agreements. i.e. 5 October 2008. The Company was unable to complete the requisite formalities of public offering due to the factors beyond its control (Force Majeure) i.e. global recession and unforeseen shut down of stock exchanges. Following course, certain investors have filed suits and winding up petitions in Hon'able High Court of Sindh as more fully explained in note 28.1(a) and note 28.1(b) to the financial statements June 30, 2024.

The principal terms and conditions for the proposed issue of rated, listed and secured Term Finance Certificates (TFCs) were as follows:

- a) The tenor was six years inclusive of a grace period of 18 months.
- b) Profit payments payable semi-annually in arrears on the outstanding principal amount and calculated on a 365-days year basis. The first profit payment will fall due six months from the issue date and subsequently every six months thereafter.
- c) Carries a floating rate of return of KIBOR plus 2 percent per annum.
- d) Will be redeemed in nine equal semi annual installments starting from the twenty-fourth month of the issue.
- e) Secured by first pari passu charge over plant and machinery and land and buildings.

## 9 CURRENT AND OVERDUE PORTION OF NON-CURRENT LIABILITIES

It includes over due portion amounting to Rs. 1,677.950 million.

## 10 CONTINGENCIES AND COMMITMENTS

There has been no significant change in the status of contingencies and commitments as reported in the annual financial statements for the year ended 30 June 2024.

## 11 FINANCE COST

Company has not made the provision of markup for the period amounting to Rs. 247.481 million (Upto September 30, 2024: Rs. 9,474.109 million) keeping in view of the financial restructuring proposed to the lenders as disclosed in note 2. Management is hopeful that the restructuring proposal will be accepted by the lenders. Had the provision been made the Loss for the period would have been higher by Rs. 247.481 millions and accrued markup would have been higher and shareholders' equity would have been lower by Rs. 9,474.109 million. The said non provisioning is a departure from the requirements of IAS-23 'Borrowing Costs'.

DEWAN CEMENT LIMITED

	(Un-audited) 30 September 2024	(Un-audited) 30 September 2023
	----- (Rupees in '000) -----	
<b>12 CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	(66,519)	(20,499)
<b>Adjustments for non-cash and other items:</b>		
Depreciation	282,395	368,334
Unwinding of discount	3,250	5,531
Workers' Welfare Fund	1,873	4,439
Gain/(Loss) on remeasurement of short term investments	46	(434)
Finance cost	22	419
Cash inflows /(outflows) before working capital changes	<u>221,067</u>	<u>357,790</u>
<b>Movement in working capital</b>		
<i>(Increase) / decrease in current assets</i>		
Stores and spare parts	(16,119)	89,388
Stock in trade	32,159	57,747
Trade debts - Unsecured	261,353	(28,397)
Loans and advances - Unsecured, considered good	(150,942)	(11,150)
Trade deposits and short term prepayments	(40,645)	7,950
Other receivables	61	63,437
	<u>85,867</u>	<u>178,975</u>
<i>Increase / (decrease) in current liabilities</i>		
Trade and other payables	(453,831)	(279,395)
	<u>(453,831)</u>	<u>(279,395)</u>
Cash (used in) / generated from operations	<u>(146,897)</u>	<u>257,370</u>
<b>13 LOSS PER SHARE - BASIC AND DILUTED</b>		
	<u>Quarter Ended</u>	
	30 September 2024	30 September 2023
	----- (Rupees in '000) -----	
Loss for the period after taxation	<u>(252,173)</u>	<u>(115,958)</u>
	-- (Number of shares '000) --	
Weighted average number of shares in issue	<u>484,113</u>	<u>484,113</u>
	----- (Rupees) -----	
Loss per share - Basic and diluted	<u>(0.52)</u>	<u>(0.24)</u>



**14 TRANSACTIONS WITH RELATED PARTIES**

Related parties comprise related group companies, associate, directors and executives. The Company in the normal course of business carries out transactions with various related parties. Material transactions and balances with related parties are given below:

	(Un-audited) 30 September 2024	(Un-audited) 30 September 2023
	----- (Rupees in '000) -----	
Employees' Provident Fund Trust	9,511	7,945

**15 CAPACITY - CLINKER (Tons)**

	<u>Quarter Ended</u>	
	30 September 2024	30 September 2023
	----- Metric Tones -----	
Installed capacity for the period	<u>735,000</u>	<u>735,000</u>
Actual production for the period	<u>270,383</u>	<u>348,122</u>

Actual production is less than the installed capacity due to planned maintenance, shutdown and gap between market demand and supply of the company's product.

**16 CORRESPONDING FIGURES**

In order to comply with the requirements of International Accounting Standard 34 "Interim Financial Reporting", balance sheet has been compared with the balances of annual financial statements, whereas profit and loss account, statement of comprehensive income, cash flow statement 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 financial statements have been authorized for issue on 28th October, 2024 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 Siddiqui**  
Chief Executive Officer



**Hazrat Ali**  
Chief Financial Officer



**Syed Maqbool Ali**  
Director

مستقبل کا نقطہ نظر

اگرچہ اس میں عارضی کمی واقع ہوئی ہے، لیکن آنے والی سہ ماہیوں میں بہتر برآمدی فروخت اور ممکنہ لاگت کی استعداد کار کے ذریعے ترقی کی صلاحیت فروخت میں اضافے اور اخراجات میں کمی کا باعث بن سکتی ہے۔

بڑی خریداریوں پر فیصلے کرنے سے پہلے صارفین اور سرمایہ کار معیشت کے مستحکم ہونے کا انتظار کر رہے ہیں۔ یہ غیر یقینی صورتحال لین دین میں رکاوٹ بن سکتی ہے، جیسا کہ رئیل اسٹیٹ کی طلب میں دیکھا جاتا ہے۔

بہتر مالی حالات، مہنگائی کے دباؤ میں کمی، اور گرتی ہوئی شرح سود کی وجہ سے مالی سال 25 میں مقامی سیمنٹ کی طلب میں تیزی آنے کی توقع ہے۔

نتیجہ

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

آخر میں، ہم اپنے پیارے نبی محمد (صلی اللہ علیہ وسلم) کے نام پر اللہ رب العزت سے دعا کرتے ہیں کہ وہ ہمیں، ہماری کمپنی، ملک اور قوم پر اپنی برکتوں، رہنمائی، طاقت، صحت اور خوشحالی کی بارش جاری رکھے اور اللہ رب العزت سے بھی دعا کرتے ہیں کہ وہ پوری امت کو حقیقی اسلامی روح میں امن، ہم آہنگی، بھائی چارے اور اتحاد عطا کرے آمین ثم آمین

بورڈ آف ڈائریکٹرز کی جانب سے



سید مقبول علی  
ڈائریکٹر



غضنفر بابر صدیقی  
چیف ایگزیکٹو آفیسر

**YD**

A YOUSUF DEWAN COMPANY

## ڈائریکٹرز رپورٹ

ڈائریکٹرز 30 ستمبر 2024 کو ختم ہونے والی سہ ماہی کے لیے غیر آڈٹ شدہ مالیاتی نتائج پیش کرنے پر خوش ہیں۔

### جائزہ

سیمنٹ کی صنعت میں، 2024-2023 کی پہلی سہ ماہی میں 2024-2023 کی اسی مدت کے مقابلے میں ترسیل میں 13.50 فیصد کی نمایاں کمی دیکھی گئی۔ برآمدات میں 22.35 فیصد کے ٹھوس اضافے کے باوجود اس کمی کو بڑی حد تک گھریلو ترسیل میں 19.69 فیصد کی نمایاں کمی سے منسوب کیا گیا۔ مجموعی طور پر، صنعت نے اس سہ ماہی کے دوران 10.28 ملین ٹن سیمنٹ روانہ کیا، جس میں گھریلو مارکیٹ کے لیے 8.13 ملین ٹن اور برآمدات کے لیے 2.15 ملین ٹن شامل ہیں۔ گزشتہ مالی سہ ماہی میں، کل ترسیل 11.88 ملین ٹن تھی، جس میں 10.13 ملین ٹن گھریلو فروخت اور 1.75 ملین ٹن برآمد کیا گیا تھا

### کمپنی کی کارکردگی

#### پیداوار

ستمبر 2023 ٹن میں	ستمبر 2024 ٹن میں	
348,122	270,383	کلنکر
394,091	323,833	سیمنٹ

#### ترسیل

404,419	309,077	مقامی ترسیل- سیمنٹ
-	2,896	مقامی ترسیل- کلنکر
-	242	مقامی ترسیل- ٹائل بانڈ
<u>404,419</u>	<u>312,215</u>	

### آپریٹنگ کارکردگی

موجودہ سہ ماہی اور گزشتہ سال کی اسی مدت کے لیے کمپنی کے آپریٹنگ نتائج ذیل میں نمایاں ہیں

ستمبر 2023 روپے '000	ستمبر 2024 روپے '000	
5,619,995	4,820,805	خالص فروخت
(5,317,343)	(4,523,957)	فروخت شدہ اشیا کی لاگت
302,652	296,849	مجموعی (نقصان)/منافع
(418,609)	(549,022)	اخراجات اور ٹیکس
<u>(115,958)</u>	<u>(252,173)</u>	خالص نقصان

فروخت کے حجم میں گزشتہ سال کی اسی مدت کے مقابلے میں 23 فیصد کی کمی ہوئی ہے۔ اس کے باوجود، قیمت میں اضافے کے نتیجے میں 11% مثبت برقرار رکھنے میں 15% کی قدر میں تبدیلی برقرار رہتی ہے۔

پیداواری لاگت میں مشاہدہ شدہ اضافہ اخراجات میں اتار چڑھاؤ کی وجہ سے مقررہ اور متغیر بجلی کی قیمتوں میں تبدیلی اور افراط زر کے اثرات سے منسوب ہے۔ مجموعی طور پر، ان عوامل کے نتیجے میں پیداواری اخراجات میں معمولی اضافہ ہوا ہے۔

کمپنی نے دونوں پلانٹس میں شمسی نظام کو شامل کر کے توانائی کے تحفظ کا ایک اقدام بھی شروع کیا ہے، اس طرح بجلی کی لاگت کو کم کرنے کے علاوہ قابل تجدید توانائی کے ذرائع میں بھی حصہ ڈالا ہے۔