

D. S. INDUSTRIES LIMITED

Corporate Briefing Presentation

December 9, 2024

Board of Directors

Mr. Ali Pervez Ahmed	Chief Executive
Mrs. Rehana Pervez Ahmed	Chairperson
Mrs. Ayesha Ahmed Mansoor	Director
Mr. Hassan Ibrahim Ahmed	Executive Director
Mr. Suleman Ahmed	Executive Director
Mr. Ghulam Abbas	Independent Director
Mr. M. Nauman Naeem	Independent Director

FINANCIAL HIGHLIGHTS

Profit and Loss Accounts	2024 Rupees	2023 Rupees	2022 Rupees	2021 Rupees	2020 Rupees	2019 Rupees
Sales	29,165,909	37,179,661	15,940,800	133,969,658	117,732,604	581,734,778
Cost of sales	(21,265,312)	(22,119,683)	(27,850,426)	(128,717,193)	(115,417,102)	(612,634,156)
Gross profit / (loss)	7,900,597	15,059,978	(11,909,626)	5,252,465	2,315,502	(30,899,378)
Operating expenses						
- Selling & Distribution cost	(9,157,392)	(9,953,140)	(1,666,963)	(27,504,948)	(24,632,791)	(2,441,729)
- Administrative & General expenses	(16,465,343)	(15,053,322)	(13,781,448)	(9,850,977)	(16,418,310)	(34,702,708)
- Other expenses	(486,183)	(280,439)	(796,760)	(11,474,238)	(296,654)	(114,649,676)
	(26,108,918)	(25,286,901)	(16,245,171)	(48,830,163)	(41,347,755)	(151,794,113)
	(18,208,321)	(10,226,923)	(28,154,797)	(43,577,698)	(39,032,253)	(182,693,491)
Other Income	17,668,240	15,686,535	21,719,283	14,533,463	26,657,954	94,521,203
Operating profit/(loss)	(540,081)	5,459,612	(6,435,514)	(29,044,235)	(12,374,299)	(88,172,288)
Finance cost	(376,994)	(89,505)	(11,326,462)	(11,450,615)	(16,474,364)	(17,441,039)
Notional Interest	-	-	(6,995,420)	2,621,099	4,101,969	(15,543,107)
Share of (Loss)/profit of associated undertaking	2,864,376	(1,586,220)	(6,885,411)	6,389,774	(1,799,806)	(13,390,093)
Profit / (loss) before Taxation	1,947,301	3,783,887	(31,642,807)	(31,483,977)	(26,546,500)	(134,546,527)
Taxation	(5,403,577)	(18,209,800)	60,244,704	21,804,737	(6,936,307)	53,015,364
(Loss)/profit after Taxation	(3,456,276)	(14,425,913)	28,601,897	(9,679,240)	(33,482,807)	(81,531,163)
Dividend	0	0	0	0	0	0
Bonus	0	0	0	0	0	0
Balance Sheet						
Share Capital	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310
Long term finances	-	-	-	96,775,762	103,975,762	-
Property, plant and equipment	23,754,386	21,233,485	21,793,292	331,969,244	343,661,165	371,830,271
Current assets	121,451,936	128,236,741	166,870,898	18,498,504	20,624,720	36,944,240
Current liabilities	107,773,992	110,853,772	153,768,186	189,189,399	166,447,339	292,148,868
Key Financial Ratios						
Gross profit / (loss) ratio (%)	27.09	40.51	(74.71)	3.92	1.97	(5.31)
Operating (loss) / profit ratio (%)	(1.85)	14.68	(40.37)	(21.68)	(10.51)	(15.16)
Net (loss)/profit ratio (%)	(11.85)	(38.80)	179.43	(7.22)	(28.44)	(14.02)
(Loss) / earning per share	(0.04)	(0.17)	0.34	(0.12)	(0.40)	(0.97)

DS INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2024

	2024	2023
	RUPEES	
Revenue from contracts with customers - net	29,165,909	37,179,661
Cost of sales	(21,265,312)	(22,119,683)
Gross profit	<u>7,900,597</u>	<u>15,059,978</u>
Selling and distribution expenses	(9,157,392)	(9,953,140)
Administrative expenses	(16,465,343)	(15,053,322)
Other expenses	(486,183)	(280,439)
	<u>(26,108,918)</u>	<u>(25,286,901)</u>
	<u>(18,208,321)</u>	<u>(10,226,923)</u>
Other income	17,668,240	15,686,535
Operating (loss)/profit	<u>(540,081)</u>	<u>5,459,612</u>
Finance cost	(376,994)	(89,505)
Share of profit/(loss) of associates	2,864,377	(1,586,220)
Profit before income tax and levies	<u>1,947,301</u>	<u>3,783,887</u>
Minimum tax - levy	(364,574)	(1,005,995)
Profit before income tax	<u>1,582,727</u>	<u>2,777,892</u>
Taxation net	(5,039,003)	(17,203,805)
(Loss) after taxation	<u>(3,456,276)</u>	<u>(14,425,913)</u>
(Loss) per share - basic and diluted	<u>(0.04)</u>	<u>(0.17)</u>

DS INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	2024	2023
	RUPEES	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital		
100,000,000 (2023: 100,000,000) ordinary shares of Rupees 10 each	<u>1,000,000,000</u>	<u>1,000,000,000</u>
Issued, subscribed and paid up share capital	836,856,310	836,856,310
Discount on issue of shares	(82,899,709)	(82,899,709)
Revaluation reserves	17,340,002	17,340,002
Accumulated losses	(587,505,152)	(584,048,876)
TOTAL EQUITY	<u>183,791,451</u>	<u>187,247,727</u>
CURRENT LIABILITIES		
Trade and other payables	49,080,693	55,505,981
Short term borrowings	57,991,163	54,004,233
Unclaimed dividend	337,563	337,563
Provision for taxation	364,574	1,005,995
TOTAL LIABILITIES	<u>107,773,992</u>	<u>110,853,772</u>
CONTINGENCIES AND COMMITMENTS		
	-	-
TOTAL EQUITY AND LIABILITIES	<u>291,565,444</u>	<u>298,101,499</u>
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	23,754,386	21,233,485
Long term investments	71,062,785	68,198,756
Deferred taxation	70,761,098	75,897,278
Long term deposits	4,535,239	4,535,239
	<u>170,113,508</u>	<u>169,864,758</u>
CURRENT ASSETS		
Stock in trade	7,578,138	12,253,255
Trade receivables	178,755	97,093
Advances and other receivables	41,030,538	32,316,866
Advance income tax/income tax refundable	3,441,712	4,012,313
Bank balances	69,222,792	79,557,214
	<u>121,451,936</u>	<u>128,236,741</u>
TOTAL ASSETS	<u>291,565,444</u>	<u>298,101,499</u>

Questions

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Answers

Thank You