

DYNEA PAKISTAN LIMITED

9th Floor, Artistic Tower, Plot No. 39/A-2, Block-6, P.E.C.H.S., Main Shahrah-e-Faisal, Karachi (75400), Sindh, PAKISTAN. Phone: (+92) 21 34520132-5, Fax: (+92) 21 34392182 E-mail: info@dynea.com.pk, Web: www.dynea.com.pk



The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject: Financial Results for the Year Ended June 30, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on September 12, 2025 at 3:00 pm at Karachi,

Recommended the following:

(i) CASH DIVIDEND

A Final Cash Dividend for the year ended June 30, 2025 at Rs.10.00 per share i.e. 200%, this is in addition to the interim cash dividend at Rs.5.00 per share i.e. 100% already paid during the year.

| (ii) | BONUS SHARES | Nil |
|-------|--|-----|
| (iii) | RIGHT SHARES | Nil |
| (iv) | ANY OTHER ENTITLEMENT/CORPORATE ACTION | Nil |
| (v) | ANY OTHER PRICE-SENSITIVE INFORMATION | Nil |

The financial results of the Company are attached.

The Annual General Meeting of the Company will be held on Monday, October 20, 2025 at 12:30 pm at the Auditorium of Institute of Chartered Accountants of Pakistan, Chartered Accountants Avenue, Clifton, Karachi.

The above entitlement will be paid to the shareholders whose names appear in the Register of Members on October 10, 2025.

The share transfer books of the Company will be closed from October 11, 2025 to October 20, 2025 (both days inclusive) for the purpose of the Annual General Meeting and payment of the final dividend. Transfer requests received by M/s. FAMCO Share Registration Services (Private) Limited, 8-F Next to Hotel Faran, Nursery, Block 6 P.E.C.H.S., Shahrah-e-Faisal, Karachi. <u>Tel:0092-21-34380101-5, 34384621-3</u> (Ext-103) Fax: 0092-21-34380106, the Share Registrar of the Company at the close of business on October 10, 2025 will be treated in time for the purpose of determining above entitlement.

The Annual Report of the Company for the period ended June 30, 2025 will be transmitted through PUCARS, within the specified time.

Yours Sincerely.

Mujtaba Hassan Ghanchi Company Secretary



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DYNEA PAKISTAN LIMITED STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2025

| Turnover - net | | | |
|---|----|----|----|
| Cost of sales | | | |
| Gross profit | | | |
| Distribution costs | | | |
| Administrative expenses | | | |
| Reversal / (Allowance) for expected credit loss | | | |
| Other income | | | |
| Operating profit | | | |
| Finance costs | 12 | | |
| Other charges / expenses | | *0 | 40 |
| Profit before income tax and final tax | | | |
| Final tax | | | |
| Profit before income tax | | | |
| Income tax | | | |
| Profit for the year | | | |
| Basic and diluted earnings per share | | 盆 | |

| 2025 | 2024 | | | | |
|------------------|-----------------|--|--|--|--|
| (Rupees) | | | | | |
| 12,734,285,164 | 12,759,895,624 | | | | |
| (10,482,382,373) | (9,898,505,029) | | | | |
| 2,251,902,791 | 2,861,390,595 | | | | |
| (468,229,190) | (355,467,755) | | | | |
| (397,174,488) | (349,358,443) | | | | |
| 73,118,564 | (192,293,846) | | | | |
| (792,285,114) | (897,120,044) | | | | |
| 131,845,610 | 143,966,363 | | | | |
| 1,591,463,287 | 2,108,236,914 | | | | |
| (32,516,925) | (34,093,479) | | | | |
| (135,828,011) | (169,682,481) | | | | |
| (168,344,936) | (203,775,960) | | | | |
| 1,423,118,351 | 1,904,460,954 | | | | |
| (1,643,290) | (6,699,081) | | | | |
| 1,421,475,061 | 1,897,761,873 | | | | |
| (553,821,993) | (706,252,872) | | | | |
| 867,653,068 | 1,191,509,001 | | | | |
| | | | | | |
| 45 97 | 63 13 | | | | |





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DYNEA PAKISTAN LIMITED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2025

| NON-CURRENT ASSETS | | | 2025 | 2024 |
|--|---|-------|---------------------------------------|---------------|
| NON-CURRENT ASSETS | | * | (Rupees) | |
| Property, plant and equipment Intagable assets 971,370,675 881,542, 24, 22, 114,006,270 14,006,270 12,006,270 14,006,270 12,006,270 12,006,270 12,008,234 13,008,234 13,008,234 13,008,234 13,008,208,131 13,009,208,519 | ASSETS | | | |
| Intangible assets | NON-CURRENT ASSETS | | | |
| Long-term loans | Property, plant and equipment | 14 | 971,370,675 | 881,542. 92 |
| Long-term deposits & Prepayments 16,375,359 10,391,750 10,591,750 10,591,750 10,591,750 10,591,750 10,591,750 10,591,318,311 10,592,085,197 10,591,318,311 10,592,085,197 10,591,318,311 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 10,592,085,197 11,592,085,197 11,592,085,197 11,592,085,197 11,592,687 11,592,687 11,592,687 11,592,687 11,592,687 11,592,687 11,592,687 11,592,687 19,191,593 10,282,383,197 10,728,883 40,791,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10,592,383 40,792,252 10 | Intangible assets | | | 14,906,270 |
| Deferred taxation - net | Long-term loans | | 26,485,250 | 10,783,434 |
| 1,091,318,381 | Long-term deposits & Prepayments | * | 16,375,359 | 10,391,750 |
| Stores and spares Stor | Deferred taxation - net | | 77,087,097 | 91,584,073 |
| Stores and spares | | - | 1,091,318,381 | 1,009,208,519 |
| Stock-in-trade 1,820,503,720 1,817,709,274 Trade debts 1,591,255,632 1,534,553,571 Loans and advances 111,400,5951 53,48,934 Trade deposits, prepayments and other receivables 11,520,667 19,191,593 Accrued mark-up 19,728,883 40,791,252 Short term investment 625,906,091 664,372,375 Cash and bank balances 956,465,900 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES 5553,036,049 SHARE CAPITAL AND RESERVES Authorised share capital 40,000,000 200,000,000 I sued, subscribed and paid-up capital 94,362,065 49,362,065 Revenue reserves 4,784,169,948 4,199,603,162 Revenue reserves 4,878,532,013 4293,965,227 NON-CURRENT LIABILITIES 11,949,006 20,168,466 27,373,609 Long-term financing - secured 20,168,466 27,373,609 Deferred income 20,168,466 27,373,609 Lease liabilities 1,312,471,827 1,048,164,306 | CURRENT ASSETS | | | |
| Trade debts 1,591,255,632 1,534,553,71 Loans and advances 114,005,951 53,248,934 Trade deposits, prepayments and other receivables 11,520,667 11,911,593 Accrued mark-up 19,728,883 40,791,252 Short term investment 625,906,090 664,327,357 Cash and bank balances 595,646,590 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES 553,036,049 SHARE CAPITAL AND RESERVES 4,784,169,948 4,199,603,162 Athorised share capital 200,000,000 200,000,000 4,0000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 Revenue reserves 4,784,169,948 4,199,603,162 Loag-term financing - secured - 11,949,006 Deferred income 20,168,466 22,373,609 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 1,312,471,827 1,048,164,306 Accrued mark-up 20,168,466< | Stores and spares | | 83,851,917 | 73,405,994 |
| Trade debts 1,591,255,632 1,534,553,71 Loans and advances 114,005,951 53,248,934 Trade deposits, prepayments and other receivables 11,520,667 11,911,593 Accrued mark-up 19,728,883 40,791,252 Short term investment 625,906,090 664,327,357 Cash and bank balances 595,646,590 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES 553,036,049 SHARE CAPITAL AND RESERVES 4,784,169,948 4,199,603,162 Athorised share capital 200,000,000 200,000,000 4,0000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 Revenue reserves 4,784,169,948 4,199,603,162 Loag-term financing - secured - 11,949,006 Deferred income 20,168,466 22,373,609 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 1,312,471,827 1,048,164,306 Accrued mark-up 20,168,466< | Stock-in-trade | * * 1 | 1,820,503,720 | 1,817,709,274 |
| Loans and advances | Trade debts | 3 | | 1,534,553,571 |
| Accrued mark-up 19,728,883 40,791,252 Short term investment 625,906,091 664,327,357 Cash and bank balances 956,465,900 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES Authorised share capital 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 4,878,532,013 4,293,965,227 NON-CURRENT LIABILITIES Lease liabilities - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance 201,042 1,601,969 Short-term proving function 243,638 1,664,417 Current maturity of deferred income 243,638 1,664,417 Current maturity o | Loans and advances | | | 53,248,934 |
| Accrued mark-up 19,728,883 40,791,252 Short term investment 625,906,091 664,327,357 Cash and bank balances 956,465,900 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES Authorised share capital 200,000,000 200,000,000 I ssued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 4,878,532,013 4,293,656,227 NON-CURRENT LIABILITIES Lease liabilities - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance 201,042 1,601,969 Short-term promise financing 13,613,723 27,714,317 Current maturity of long-term financing 243,638 1,664,417 Current | Trade deposits, prepayments and other receivables | | 11,520,667 | 19,191,593 |
| Short term investment 625,906,091 664,327,357 Cash and bank balances 956,465,900 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES 5,233,387,14 5,553,036,049 BAHRE CAPITAL AND RESERVES 340,000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 4,784,169,948 4,199,603,162 Revenue reserves 4,784,169,948 4,199,603,162 4,200,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 4,784,169,948 4,199,603,162 Revenue reserves 4,784,169,948 4,199,603,162 4,200,000 200,000,000 1,196,000 200,000,000 1,196,000 200,000,000 1,196,000 200,000,000 1,196,000 1,196,000 200,000,000 1,196,000 200,000,000 1,196,000 200,000,000 1,196,000 1,196,000 200,000,000 1,196,000,000 200,000,000 1,196,000,000 1,196,000,000 200,000,000 200,000,000 200,000,000 | | | | 40,791,252 |
| Cash and bank balances 956,465,000 340,599,555 TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES 6,314,557,141 5,553,036,049 SHARE CAPITAL AND RESERVES Authorised share capital 200,000,000 200,000,000 I ssued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,031,62 Revenue reserves 4,878,532,013 4293,965,227 NON-CURRENT LIABILITIES - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 20,168,466 27,373,609 Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 20,168,466 27,373,409 Short-term running finance 20,104,2 1,601,969 Short-term running finance 21,61,61,623 27,714,317 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 245,638 1,664,417 | | \$ D | | |
| TOTAL ASSETS 5,223,238,761 4,543,827,530 EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES Authorised share capital 40,000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 NON-CURRENT LIABILITIES 11,949,006 Deferred income 20,168,466 27,373,609 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 20,168,466 27,737,609 Short-term running finance 13,613,723 27,714,317 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of lease liabilities 1,647,623 1,532,440 Taxation - net 61,538,246 76,604,937 Unclaimed divided 1,115,656 1,215,504,586 | Cash and bank balances | . 1 | | |
| SHARE CAPITAL AND RESERVES | | | | 4,543,827,530 |
| SHARE CAPITAL AND RESERVES Authorised share capital 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 NON-CURRENT LIABILITIES 4,878,532,013 4,293,965,227 NON-current income - 243,621 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 20,168,466 39,566,236 CURRENT LIABILITIES 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 Unclaimed dividend 1,415,856,662 1,219,504,586 | TOTAL ASSETS | | 6,314,557,141 | 5,553,036,049 |
| SHARE CAPITAL AND RESERVES Authorised share capital 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 NON-CURRENT LIABILITIES 4,878,532,013 4,293,965,227 NON-current income - 243,621 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 20,168,466 39,566,236 CURRENT LIABILITIES 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 Unclaimed dividend 1,415,856,662 1,219,504,586 | EOUITY AND LIABILITIES | - | · · · · · · · · · · · · · · · · · · · | |
| 40,000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 4,878,532,013 4,293,965,227 NON-CURRENT LIABILITIES Long-term financing - secured - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 39,566,236 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,633 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 1,415,856,662 1,219,504,586 <td>SHARE CAPITAL AND RESERVES</td> <td></td> <td></td> <td></td> | SHARE CAPITAL AND RESERVES | | | |
| 40,000,000 (2024: 40,000,000) ordinary shares of Rs. 5/- each 200,000,000 200,000,000 Issued, subscribed and paid-up capital 94,362,065 94,362,065 Revenue reserves 4,784,169,948 4,199,603,162 4,878,532,013 4,293,965,227 NON-CURRENT LIABILITIES Long-term financing - secured - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 39,566,236 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,633 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 1,415,856,662 1,219,504,586 <td>Authorised share capital</td> <td></td> <td></td> <td></td> | Authorised share capital | | | |
| Issued, subscribed and paid-up capital 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 94,362,065 4,199,603,162 44,293,965,227 4293,965,227 NON-CURRENT LIABILITIES 11,949,006 11,949,006 243,621 243,621 243,621 243,636 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 27,373,609 20,168,466 20,173,431 20,168,466 20,173,431 20,168,466 20,168,466 20,173,431 20,168,466 20,173,431 < | (a) | ₩. | 200,000,000 | 200,000,000 |
| Revenue reserves 4,784,169,948 4,199,603,162 NON-CURRENT LIABILITIES 4,878,532,013 4,293,965,227 Long-term financing - secured - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES 20,168,466 39,566,236 Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance 201,042 1,601,969 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 | | = | 94 362 065 | 94 362 065 |
| NON-CURRENT LIABILITIES Long-term financing - secured - 11,949,006 Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | | | | |
| NON-CURRENT LIABILITIES Long-term financing - secured | | _ | | |
| Deferred income - 243,621 Lease liabilities 20,168,466 27,373,609 20,168,466 39,566,236 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | NON-CURRENT LIABILITIES | | , , , , | |
| Lease liabilities 20,168,466 27,373,609 20,168,466 39,566,236 CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Long-term financing - secured | 8. | - | 11,949,006 |
| CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 Holaimed dividend 1,415,856,662 1,219,504,586 | Deferred income | 12 | - | 243,621 |
| CURRENT LIABILITIES Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 Unclaimed dividend 1,415,856,662 1,219,504,586 | Lease liabilities | | 20,168,466 | 27,373,609 |
| Trade and other payables 1,312,471,827 1,048,164,306 Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | g - | _ | 20,168,466 | 39,566,236 |
| Accrued mark-up 201,042 1,601,969 Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | CURRENT LIABILITIES | | | |
| Short-term running finance - 38,103,419 Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Trade and other payables | | 1,312,471,827 | 1,048,164,306 |
| Current maturity of long-term financing 13,613,723 27,714,317 Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Accrued mark-up | 1 | 201,042 | 1,601,969 |
| Current maturity of deferred income 243,638 1,664,417 Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Short-term running finance | Į. | - | 38,103,419 |
| Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Current maturity of long-term financing | | 13,613,723 | 27,714,317 |
| Current maturity of lease liabilities 16,471,623 15,322,440 Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | | | | 1,664,417 |
| Taxation - net 61,538,246 76,604,937 Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Current maturity of lease liabilities | | 16,471,623 | 15,322,440 |
| Unclaimed dividend 11,316,563 10,328,781 1,415,856,662 1,219,504,586 | Taxation - net | | | 76,604,937 |
| | Unclaimed dividend | | 11,316,563 | 10,328,781 |
| C 214 557 141 5 552 02(040 | | | | |
| TOTAL EQUITY AND LIABILITIES | TOTAL EQUITY AND LIABILITIES | | 6,314,557,141 | 5,553,036,049 |





Balance as at June 30, 2025

94,362,065

3,141,000,000

DYNEA PAKISTAN LIMITED STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED JUNE 30, 2025

DYNEA PAKISTAN LIMITED

9th Floor, Artistic Tower, Plot No. 39/A-2, Block-6, P.E.C.H.S., Main Shahrah-e-Faisal, Karachi (75400), Sindh, PAKISTAN. Phone: (+92) 21 34520132-5, Fax: (+92) 21 34392182 E-mail: info@dynea.com.pk, Web: www.dynea.com.pk





| | Issued, | Revenue reserves | | | Total |
|--|--------------------------------|------------------|-----------------------|---------------|---------------|
| | subscribed and paid-up capital | General reserve | Unappropriated profit | Sub total | Total |
| | - | | (Rupees | 5) | • |
| Balance as at July 1, 2023 | 94,362,065 | 2,141,000,000 | 1,197,361,695 | 3,338,361,695 | 3,432,723,760 |
| Transferred to general reserve Transaction with owners: | - | 500,000,000 | (500,000,000) | | - |
| Final dividend for the year ended June 30, 2023 @ Rs. 10.00 per share | - | - | (188,724,436) | (188,724,436) | (188,724,436) |
| Interim dividend for the half year ended December 31, 2023 @ Rs. 7.50 per share | - | | (141,543,098) | A | (141,543,098) |
| Transaction with owners | | | (330,267,534) | (330,267,534) | (330,267,534) |
| Profit for the year Other comprehensive income | 2 | - | 1,191,509,001 | 1,191,509,001 | 1,191,509,001 |
| Total comprehensive income for the year | - | - | 1,191,509,001 | 1,191,509,001 | 1,191,509,001 |
| Balance as at June 30, 2024 | 94,362,065 | 2,641,000,000 | 1,558,603,162 | 4,199,603,162 | 4,293,965,227 |
| Transferred to general reserve Transaction with owners: | 120 | 500,000,000 | (500,000,000) | й 4 — У | < a 4 = 5 |
| Final dividend for the year ended June 30, 2024 @ Rs. 10.00 per share Interim dividend for the half year ended | * | * | (188,724,141) | (188,724,141) | (188,724,141) |
| December 31, 2024 @ Rs. 5.00 per share | - | 2 | (94,362,141) | (94,362,141) | (94,362,141) |
| Transaction with owners | | | (283,086,282) | (283,086,282) | (283,086,282) |
| Profit for the year Other comprehensive income | 1 - | - | 867,653,068 | 867,653,068 | 867,653,068 |
| Total comprehensive income for the year | | | 867,653,068 | 867,653,068 | 867,653,068 |

1,643,169,948



4,784,169,948

4,878,532,013



Cash and cash equivalents at beginning of the year

Cash and cash equivalents at end of the year

DYNEA PAKISTAN LIMITED

9th Floor, Artistic Tower, Plot No. 39/A-2, Block-6, P.E.C.H.S., Main Shahrah-e-Faisal, Karachi (75400), Sindh, PAKISTAN. Phone: (+92) 21 34520132-5, Fax: (+92) 21 34392182 E-mail: info@dynea.com.pk, Web: www.dynea.com.pk



DYNEA PAKISTAN LIMITED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2025

| | | 2025 | 2024 | |
|--|---------|---------------|--------------------|--|
| | | (Rupee: |) | |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Profit before taxation | | 1,421,475,061 | 1,897,761,873 | |
| Adjustments for non-cash and other items | | | (C.40)(-) ((Pt. 1) | |
| Depreciation on operating fixed assets | | 206,132,927 | 191,223,274 | |
| Depreciation on right-of-use assets | | 11,193,948 | 6,899,241 | |
| Amortisation | | 14,906,270 | 14,906,271 | |
| (Reversal) / allowance for expected credit loss | a a gar | (73,118,564) | 192,293,846 | |
| Finance costs | | 32,516,923 | 34,093,479 | |
| Amortization of deferred income | | (1,664,400) | (3,100,401) | |
| Gain on disposals of operating fixed assets | | (7,715,350) | (11,830,873) | |
| | | 182,251,754 | 424,484,837 | |
| Profit before working capital changes | | 1,603,726,815 | 2,322,246,710 | |
| Increase in current assets | | | | |
| Stores and spares | ** | (10,445,923) | (19,712,425) | |
| Stock-in-trade | | (2,794,446) | (724,392,944) | |
| Trade debts | | 16,416,503 | (394,498,514) | |
| Loans and advances | | (60,757,017) | 55,927,616 | |
| Trade deposits, prepayments and other receivables | | 7,670,92,6 | 245,884,099 | |
| Accrued mark-up | | 21,062,369 | (29,764,018) | |
| | | (28,847,588) | (866,556,186) | |
| Increase in current liabilities | | | | |
| Trade and other payables | | 264,307,521 | 122,327,361 | |
| | | 1,839,186,748 | 1,578,017,885 | |
| Finance costs paid | | (22,569,406) | (25,656,430) | |
| Income taxes paid | , 9° 8 | (554,391,707) | (776,991,154) | |
| Long-term loans and deposits - net | | (21,685,425) | (13,067,342) | |
| Net cash generated from operating activities | | 1,240,540,210 | 762,302,959 | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Capital expenditure | | (310,681,865) | (200,486,629) | |
| Short term investments | | 38,421,266 | (510,030,755) | |
| Proceeds from disposal of operating fixed assets | | 11,242,659 | 16,521,035 | |
| Net cash from / (used) in investing activities | | (261,017,940) | (693,996,349) | |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Long term financing paid | | (28,131,566) | (28,517,503) | |
| Lease rentals paid | | (15,322,440) | (11,070,879) | |
| Dividend paid | | (282,098,500) | (367,734,965) | |
| Net cash used in financing activities | | (325,552,506) | (407,323,347) | |
| Net increase / (decrease) in cash and cash equivalents | | 653,969,764 | (339,016,737) | |



302,496,136

956,465,900

641,512,873

302,496,136