

DANDOT CEMENT COMPANY LIMITED

Registered Office: 5 - Zafar Ali Road, Gulberg-V, Lahore, Pakistan

Telephone: +92-42-111 184 184

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October 7, 2025.

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

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 Tuesday, October 07, 2025, at 3:00 p.m. recommended the following: -

(i)	Cash Dividend	NIL
(ii)	Bonus Issue	NIL
(iii)	Right Shares	NIL
(iv)	Any other entitlement / corporate action.	NIL

The Financial Results of the company are attached.

The Annual General Meeting of the Company will be held on October 28, 2025 at 09:00 am at 5- Zafar Ali Road, Gulberg -V, Lahore.

The Shares transfer Books of the Company will be closed from October 22, 2025 to October 28, 2025 (both days inclusive). Transfers received at the Company Shares Registrar, M/s Corplink (Pvt) Ltd, Wings Arcade, I-K Commercial Model Town Lahore. At the Close of Business on October 22, 2025 will be treated as in time for the purpose of above entitlement to the transferees.

The annual report of the company will be transmitted through PUCARS at least 21 days before holding of Annual General meeting.

Yours Sincerely,

Muhammad Kamran
Company Secretary

Encl: As above



DANDOT CEMENT COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 500,000,000 (2024: 500,000,000) ordinary shares of PKR.10 each		5,000,000,000	5,000,000,000
Issued, subscribed and paid up share capital	5	3,163,551,320	3,163,551,320
Reserves			
Capital reserve			
Share premium reserve	6	1,603,160,855	1,603,160,855
Revaluation surplus on property, plant and equipment	7	3,100,222,267	3,199,013,117
Revenue reserve			
Accumulated loss		(5,724,000,632)	(5,669,654,102)
Due to related parties	8	1,739,303,120	1,724,303,120
		3,882,236,930	4,020,374,310

NON CURRENT LIABILITIES

Long term financing from banking companies	9	2,711,889,192	2,811,733,060
Government grant	10	343,300,389	451,535,719
Lease liabilities	11	557,363,058	570,057,276
Payable to provident fund trust	12	141,900,620	140,702,138
Other loans and liabilities	13	-	-
Deferred liabilities	14	2,352,367,239	2,266,298,919
Long term advances and deposits	15	21,835,959	24,385,959
		6,128,656,457	6,264,713,071

CURRENT LIABILITIES

Trade and other payables	16	1,377,367,019	1,667,371,818
Deposits, accrued liabilities and advances	17	875,945,103	441,834,762
Unclaimed dividend		1,081,940	1,081,940
Payable to provident fund trust	18	8,966,968	8,753,565
Mark up accrued	19	189,285,766	193,039,975
Short term financing from banking companies	20	298,897,924	292,063,547
Short term financing from related parties	21	745,000,000	90,000,000
Current portion of non current liabilities	22	505,220,459	398,820,815
Current portion of government grant	10	108,235,330	117,400,347
Provision for taxation	23	-	28,448,598
		4,110,000,509	3,238,815,367

CONTINGENCIES AND COMMITMENTS

	24	-	-
		14,120,893,896	13,523,902,748

ASSETS

NON CURRENT ASSETS

Property, plant and equipment			
Operating fixed assets	25	11,928,483,375	12,242,168,878
Capital work in progress	26	10,459,597	10,544,916
Intangible assets	27	808,333	958,333
Long term deposits	28	59,189,798	59,189,798
		11,998,941,103	12,312,861,925

CURRENT ASSETS

Stores, spares and loose tools	29	1,094,228,416	367,738,527
Stock in trade	30	233,471,728	273,555,694
Trade debts	31	233,349,754	87,999,256
Loans and advances	32	37,086,372	18,974,576
Trade deposits, short term prepayments and current account balances with statutory authorities	33	353,217,808	441,048,538
Cash and bank balances	34	170,598,715	21,724,232
		2,121,952,793	1,211,040,823

14,120,893,896 13,523,902,748

The annexed notes from 1 to 56 form an integral part of these financial statements.



DIRECTOR


 CHIEF FINANCIAL OFFICER


 DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
Sales			
Local sales		9,761,561,373	3,439,973,671
Less: Excise duty		1,660,801,280	344,024,620
Sales tax		1,748,945,454	636,370,780
Commission / discount		7,631,831	3,223,074
		3,417,378,565	983,618,474
Net sales		6,344,182,808	2,456,355,197
Cost of sales	35	(5,751,513,824)	(2,252,722,093)
Gross profit		592,668,984	203,633,104
Distribution cost	36	(21,501,257)	(32,474,367)
Administrative expenses	37	(51,899,442)	(48,924,209)
		(73,400,699)	(81,398,576)
Operating profit		519,268,285	122,234,528
Other operating (expenses) / income - net	38	(16,737,955)	3,063,471
		502,530,330	125,297,999
Finance cost	39	(652,163,694)	(392,907,093)
Loss before taxation		(149,633,364)	(267,609,094)
Levy and Taxation	40	(3,504,016)	288,035,028
(Loss) / profit after taxation		(153,137,380)	20,425,934
Earnings per share			
- Basic	41	(0.48)	0.08
- Diluted	41	(0.39)	0.06

The annexed notes from 1 to 56 form an integral part of these financial statements.



DIRECTOR


CHIEF FINANCIAL OFFICER


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DANDOT CEMENT COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
(Loss) / profit after taxation		(153,137,380)	20,425,934
Items that will not be reclassified to profit or loss			
Gain on revaluation of property, plant and equipment	7	-	1,427,317,204
Deferred tax on gain on revaluation of property, plant and equipment	7	-	(364,312,639)
		-	1,063,004,565
Items that may be reclassified to profit or loss		-	-
Other comprehensive income		-	1,063,004,565
Total comprehensive (loss) / income for the year		<u>(153,137,380)</u>	<u>1,083,430,499</u>

The annexed notes from 1 to 56 form an integral part of these financial statements.


DIRECTOR


CHIEF FINANCIAL OFFICER



DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

Issued, subscribed and paid-up capital	Capital Reserve		Revenue Reserves	Due to related parties	Total	
	Share premium reserve	Revaluation surplus on property, plant and equipment	Accumulated loss			
... .. R U P E E S						
Balance as at July 1, 2023	2,481,733,140	787,987,658	2,201,860,431	(5,755,931,915)	2,539,303,116	2,254,952,430
Profit after taxation for the year	-	-	-	20,425,934	-	20,425,934
Other comprehensive income for the year	-	-	1,063,004,565	-	-	1,063,004,565
Total comprehensive income for the year	-	-	1,063,004,565	20,425,934	-	1,083,430,499
Loan received during the year - net	-	-	-	-	685,000,000	685,000,000
Other than right shares issued during the year	681,818,180	818,181,816	-	-	(1,499,999,996)	-
Other than right shares expenditures	-	(3,008,619)	-	-	-	(3,008,619)
	681,818,180	815,173,197	-	-	(1,499,999,996)	(3,008,619)
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax - note 7	-	-	(65,851,879)	65,851,879	-	-
Balance as at July 1, 2024	3,163,551,320	1,603,160,855	3,199,013,117	(5,669,654,102)	1,724,303,120	4,020,374,310
Loss after taxation for the year	-	-	-	(153,137,380)	-	(153,137,380)
Other comprehensive income for the year	-	-	-	-	-	-
Total comprehensive loss for the year	-	-	-	(153,137,380)	-	(153,137,380)
Loan received during the year - net	-	-	-	-	15,000,000	15,000,000
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax - note 7	-	-	(98,790,850)	98,790,850	-	-
Balance as at June 30, 2025	3,163,551,320	1,603,160,855	3,100,222,267	(5,724,000,632)	1,739,303,120	3,882,236,930

The annexed notes from 1 to 56 form an integral part of these financial statements.


DIRECTOR


CHIEF FINANCIAL OFFICER



DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Loss before taxation		(149,633,364)	(267,609,094)
Adjustment for non-cash / non-operating items			
Depreciation	25	409,948,271	189,314,464
Amortization	27	150,000	150,000
Reversal of allowance for impairment	38.1	(1,572,972)	(2,589,847)
Reversal of provision of slow moving and obsolete stock	38.1	(2,551,887)	-
Trade payable written off	38.1	-	(62,631,771)
Provision for obsolescence of stores, spares and loose tools	38.2	-	1,122,399
Reversal of balances written back	38.2	3,102,423	911,700
Balances written off	38	7,911,361	-
Exchange loss on retranslation of foreign creditors	38.2	7,340,526	1,462,720
Unwinding of provident fund trust mark up	12.2	13,198,483	12,310,693
Unwinding of lease	11	72,134,043	73,537,358
Unwinding of long term finances		138,025,762	133,698,753
Finance cost		428,805,406	244,983,971
		<u>1,076,491,416</u>	<u>592,270,440</u>
Net cash generated before working capital changes		926,858,052	324,661,346
(Increase) / Decrease in operating assets:			
Stores, spares and loose tools		(723,938,002)	(212,754,992)
Stock in trade		40,083,966	(268,514,383)
Trade debts		(143,777,526)	(85,409,409)
Loans and advances		(18,111,796)	(6,552,229)
Trade deposits, short term prepayments and current account balances with statutory authorities		144,669,218	(182,518,494)
Increase / (Decrease) in current liabilities			
Trade and other payables		(308,359,109)	274,245,241
Deposits, accrued liabilities and advances		434,110,341	269,792,921
Payable to Provident fund trust		(11,786,598)	(10,755,079)
		<u>(587,109,506)</u>	<u>(222,466,424)</u>
Cash generated from operations		339,748,546	102,194,922
Long term advances and deposits		(2,550,000)	20,726,394
Finance cost paid		(270,586,465)	(240,955,661)
Income tax paid		(164,695,932)	(2,305,414)
Net cash used in operating activities		(98,083,851)	(120,339,759)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(96,262,768)	(17,010,700)
Capital work in progress		85,319	(660,318,567)
Net cash used in investing activities		(96,177,449)	(677,329,267)

	Note	2025 Rupees	2024 Rupees
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts from due to related parties		15,000,000	785,000,000
Payments to due to related parties		-	(100,000,000)
Long term financing paid to banking companies		(316,218,937)	(171,562,256)
Long term financing received from banking companies		50,000,000	-
Short term financing received from banking companies		858,302,266	499,085,981
Short term financing paid to banking companies		(851,467,889)	(207,022,434)
Short term financing received from related parties		825,000,000	146,000,000
Short term financing paid to related parties		(170,000,000)	(56,000,000)
Payment of lease liabilities		(67,479,657)	(84,369,262)
Other than right shares expenditures		-	(3,008,619)
Net cash generated from financing activities		343,135,783	808,123,410
Net increase in cash and cash equivalents		148,874,483	10,454,384
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR		21,724,232	11,269,848
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	34	170,598,715	21,724,232

The annexed notes from 1 to 56 form an integral part of these financial statements.


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