DEWAN CEMENT LIMITED

October 29, 2025 <u>FORM-7</u>

The General Manager Pakistan Stock Exchange Limited

Stock Exchange Building, Stock Exchange Road Karachi, Pakistan.

Subject: Financial Results for the First Quarter ended September 30, 2024

Dear Sirs,

We have to inform you that the Board of Directors of our Company in their meeting held on October 29, 2025 at 03:30 p.m. at Karachi, Pakistan, recommended the following:

(i) CASH DIVIDEND AND/OR	Nil
(ii) BONUS SHARES	Nil
AND/OR (iii) RIGHT SHARES	Nil
AND/OR (iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIII
AND/OR	Nil
(V) ANY OTHER PRICE-SENSITIVE INFORMATION	Nil

The un-audited financial results of the Company for the First Quarter ended September 30, 2025 are as follows:

	Quarte	Quarter Ended		
	September 30,	September 30,		
	2025	2024		
	(Rupees	s in '000)		
Sales - Net	5,590,963	4,820,805		
Cost of sales	(5,430,206)	(4,523,957)		
Gross profit / (loss)	160,757	296,848		
Operating expenses				
Distribution cost	(55,504)	(38,447)		
Administrative expenses	(360,428)	(321,811)		
Other operating expenses		(3,111)		
	(415,932)	(363,369)		
Operating profit/(loss)	(255,175)	(66,521)		
Other income	3,677	3,274		
Finance cost	(2,608)	(3,272)		
(Loss) / profit before income taxation and levies	(254,106)	(66,519)		
Levies	(69,931)	(60,302)		
Loss before Taxation	(324,037)	(126,821)		
Taxation - Net	(72,420)	(125,352)		
Loss after Taxation	(396,457)	(252,173)		
Loss per share - Basic and diluted (Rupees)	(0.82)	-0.52		



A YOUSUF DEWAN COMPANY

DEWAN CEMENT LIMITED

Registered Office: Dewan Centre, 3-A, Lalazar Beach Hotel Road, Karachi - 74000 Pakistan

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Condensed Interim Statement of Financial Postion As at September 30, 2025

September 30, 2025 2025	As at september 50, 2025	(Un-audited)	(Audited)
NON-CURRENT ASSETS NON-CURRENT ASSETS Troperty, plant and equipment Maintenance Maintenanc		September 30,	June 30
NON-CURRENT ASSETS		2025	2025
NON-CURRENT ASSETS		(Rupees	in '000)
Property, plant and equipment	ASSETS		
132,311	NON-CURRENT ASSETS		
CURRENT ASSETS		43,198,566	43,493,809
CURRENT ASSETS	Long term deposits	132,311	132,311
Stores and spare parts 2,012,058 1,839,921 150ck in frade 518,415 524,240 17cde debts - Unsecured 617,033 683,475 120ans and advances - Unsecured, considered good 275,776 337,274 275,776 282,0369 20,369 20	Long term loans	1,251	2,925
Stores and spare parts 2,012,058 1,839,921 Stock in trade 518,415 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240 524,240,516 524,240 524,240 524,240 524,240 524,240 524,240,516 524,240 524,240 524,240 524,240 524,240 524,240,516 524,240 524,240 524,240 524,240 524,240 524,240,516 524,240 52		43,332,129	43,629,045
Stock in trade 1518,415 524,240 Trade debts - Unsecured 617,033 683,475 683,475 337,274 275,794 337,274 275,794 337,274 275,794 337,274 275,794 337,274 275,794			
Trade debts - Unsecured Loans and advances - Unsecured, considered good Deposits and prepayments Other receivables Short term investments Cash and bank balances Cash and bank balances EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES Authorised share capital 850,000,000 (June 2025 850,000,000) Ordinary shares of Rs. 10/- each Surplus on revaluation of property, plant and equipment Surplus on revaluation of property, plant and equipment Surplus on revaluation of property, plant and equipment Surplus on revaluation of property plant and equipment Capital reserve NON-CURRENT LIABILITIES CURRENT LIABILITIES CU			1,839,921
Loans and advances - Unsecured, considered good 275,796 337,274 Deposits and prepayments 58,939 20,369 Other receivables 44,980 43,680 Short term investments 1,020 882 Cash and bank balances 124,982 161,630 A6,985,351 47,240,516 EQUITY AND LIABILITIES		to the same of the	524,240
Deposits and prepayments			
Other receivables 44,880 43,680 Short term investments 1,020 882 Cash and bank balances 124,982 161,630 3,653,222 3,611,471 46,985,351 47,240,516 EQUITY AND LIABILITIES SHARE CAPITAL AND RESERVES Authorised share capital 8,500,000 8,500,000 Issued, subscribed and paid-up share capital 4,841,133 4,841,133 Revenue reserves 1 2,325,809 2,620,443 Capital reserve 629,444 629,444 629,444 Surplus on revaluation of property, plant and equipment 16,284,131 16,385,954 NON-CURRENT LIABILITIES 24,080,516 24,476,974 NON-CURRENT LIABILITIES 2,910,000 2,910,000 Long term borrowings 69,295 73,886 Advances for investment in term finance certificates 2,910,000 2,910,000 Long term deposits and payables 668,628 638,982 Deferred tax liability - Net 13,077,201 12,985,301 Trade and other payables		SOURCE STORES	
Short term investments		CONTRACTOR OF THE PROPERTY OF	STATISTICAL PROPERTY.
124,982 161,630 3,653,222 3,611,471 46,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 47,240,516 14,985,351 14,985,000,000 14,985,000,000 14,985,000,000 14,841,133			
3,653,222 3,611,47 46,985,351 47,240,516 EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES	Cash and bank balances		
SHARE CAPITAL AND RESERVES			
SHARE CAPITAL AND RESERVES	FOULTY AND HABILITIES	46,985,351	47,240,516
Authorised share capital 850,000,000 (June 2025 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	ESCHI AND LIABILITIES		
SSU-000,000 (June 2025 850,000,000) Ordinary shares of Rs. 10/- each 8,500,000 8,500,000	SHARE CAPITAL AND RESERVES		
Saved, subscribed and paid-up share capital Revenue reserves Capital reserves Capital reserve	Authorised share capital		
Saved, subscribed and paid-up share capital Revenue reserves Capital reserves Capital reserve	850,000,000 (June 2025 850,000,000) Ordinary shares of Rs. 10/- each	8.500.000	8 500 000
Revenue reserves			
Revenue reserves	Issued, subscribed and paid-up share capital	4.841.133	4.841.133
Merger reserve			1,011,100
Capital reserve 629,444 629,444 Surplus on revaluation of property, plant and equipment 16,284,131 16,385,954 24,080,516 24,476,974 NON-CURRENT LIABILITIES 24,080,516 24,476,974 Long term borrowings 69,295 73,886 Advances for investment in term finance certificates 2,910,000 2,910,000 Long term deposits and payables 668,628 638,982 Deferred tax liability - Net 13,057,720 12,985,301 16,705,644 16,608,169 CURRENT LIABILITIES 3,072,261 3,005,107 Short term borrowings 3,072,261 3,005,107 Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS - -	Un-appropriated profit	2,325,809	2.620.443
Surplus on revaluation of property, plant and equipment 16,284,131 16,385,954 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516 24,080,516 24,476,974 24,080,516	Capital reserve		
NON-CURRENT LIABILITIES 24,080,516 24,476,974	Merger reserve	629,444	629,444
NON-CURRENT LIABILITIES Long term borrowings 69,295 73,886 Advances for investment in term finance certificates 2,910,000 2,	Surplus on revaluation of property, plant and equipment	16,284,131	16,385,954
Long term borrowings		24,080,516	
Advances for investment in term finance certificates Long term deposits and payables Deferred tax liability - Net CURRENT LIABILITIES Trade and other payables Short term borrowings Mark-up payable Current and overdue portion of non-current liabilities Provision for Taxation-net Dividend payable Unpaid and unclaimed dividend CONTINGENCIES AND COMMITMENTS 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 2,910,000 31,005,107 16,608,169 3,005,107 579,159 579,159 792,660 792,660 792,660 1,730,737 1,730,737 1,730,737 1,730,737 1,730,737 1,780 6,199,191 6,155,373	NON-CURRENT LIABILITIES		
Long term deposits and payables 668,628 13,057,720 12,985,301 16,705,644 16,608,169	Long term borrowings	69,295	73,886
13,057,720 12,985,301 16,705,644 16,608,169	Advances for investment in term finance certificates	2,910,000	2,910,000
Toda and other payables Short term borrowings 3,072,261 3,005,107 Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS	Long term deposits and payables	668,628	638,982
CURRENT LIABILITIES Trade and other payables 3,072,261 3,005,107 Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS	Deferred tax liability - Net	13,057,720	12,985,301
Trade and other payables 3,072,261 3,005,107 Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		16,705,644	16,608,169
Trade and other payables 3,072,261 3,005,107 Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373	CURRENT HARMITIES		
Short term borrowings 579,159 579,159 Mark-up payable 792,660 792,660 Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		0.070.041	
Mark-up payable 792,660 Current and overdue portion of non-current liabilities 1,730,737 Provision for Taxation-net 9,669 Dividend payable 12,926 Unpaid and unclaimed dividend 1,780 6,199,191 6,155,373 CONTINGENCIES AND COMMITMENTS		100000000000000000000000000000000000000	
Current and overdue portion of non-current liabilities 1,730,737 1,730,737 Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	200000000000000000000000000000000000000
Provision for Taxation-net 9,669 33,004 Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373			No. of the second secon
Dividend payable 12,926 12,926 Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		The second second	Company of the Compan
Unpaid and unclaimed dividend 1,780 1,780 CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		MARKET AND STREET	Part of the second seco
CONTINGENCIES AND COMMITMENTS 6,199,191 6,155,373		10/2000	
CONTINGENCIES AND COMMITMENTS	s.p.s.s. s.id difficilitied difficility		
	CONTINGENCIES AND COMMITMENTS		0,100,073
			47,240,516



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Condensed Interim Statement Of Changes In Equity For the Period Ended September 30, 2025

	Issued,	kevenue	Capital leselves			
	subscribed and paid- up share capital	Un- appropriated profit	Merger reserve	Surplus on revaluation of property, plant and equipment	Total capital reserves	Total equity
			(Rupe	es in '000)		
Balance as at 1st July 2024	4,841,133	3,197,283	629,444	18,303,818	18,933,262	26,971,678
Loss for the period ended		(050 170)			Palling	
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)	
Balance as at 30 September 2024	4,841,133	3,043,451	629,444	18,205,477	18,834,921	26,719,505
Balance as at 1st July 2025	4,841,133	2,620,443	629,444	16,385,954	17,015,398	24,476,974
Loss for the period ended		The state of the s				
30 September 2025	-	(396,457)				(396,457)
Other comprehensive income	-	-	-	-		-
Total comprehensive loss						
for the period	-	(396,457)			-	(396,457)
Incremental depreciation transferred						
from surplus on revaluation of						
property, plant and equipment						
- Net of tax		101,823	-	(101,823)	(101,823)	
Balance as at 30 September 2025	4,841,133	2,325,809	629,444	16,284,131	16,913,575	24,080,517
	Design of the second					

Issued Revenue

Capital reserves



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DEWAN CEMENT LIMITED

Condensed Interim Statement of Cash Flows For the Period Ended September 30, 2025

	September 30, 2025	September 30, 2024	
	(Rupees in '000)		
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	71,976	(146,897)	
Income Tax refund/(Paid)	(93,266)	236,139	
Long term loans recovered	1,674	21	
Long-term deposits and payables - net	29,646	64,336	
Net cash inflows from operating activities	10,030	153,599	
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditures	(39,479)	(209,912)	
Net cash outflows from investing activities	(39,479)	(209,912)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term financing - net	(7,082)	(14,049)	
Finance cost paid	(116)	(22)	
Net cash outflows from financing activities	(7,198)	(14,071)	
Net increase / (decrease) in cash and cash equivalents	(36,648)	(70,384)	
Cash and cash equivalents at the beginning of the period	161,630	159,266	
Cash and cash equivalents at the end of the period	124,982	88,882	

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

Yours faithfully,

Muhatamad Hanif German Company Secretary

Syed Maqbool Ali Director



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