

DEWAN CEMENT LIMITED

October 29, 2025

FORM-7

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	Nil
AND/OR	
(ii) BONUS SHARES	Nil
AND/OR	
(iii) RIGHT SHARES	Nil
AND/OR	
(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	Nil
AND/OR	
(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:

	Quarter Ended	
	September 30, 2025	September 30, 2024
	----- (Rupees 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



YD | A YOUSUF DEWAN COMPANY

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Corporate Office: 2nd Floor, Block 'A', Finance & Trade Centre
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Condensed Interim Statement of Financial Position As at September 30, 2025

	(Un-audited) September 30, 2025	(Audited) June 30 2025
	----- (Rupees in '000) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	43,198,566	43,493,809
Long term deposits	132,311	132,311
Long term loans	1,251	2,925
	43,332,129	43,629,045
CURRENT ASSETS		
Stores and spare parts	2,012,058	1,839,921
Stock in trade	518,415	524,240
Trade debts - Unsecured	617,033	683,475
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
	3,653,222	3,611,471
	46,985,351	47,240,516
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
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		
Un-appropriated profit	2,325,809	2,620,443
Capital reserve		
Merger 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		
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		
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
	6,199,191	6,155,373
CONTINGENCIES AND COMMITMENTS	--	--
	46,985,351	47,240,516



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

	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) -----						
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 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 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



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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,


Muhammad Hanif German
Company Secretary


Syed Maqbool Ali
Director



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