



BESTWAY CEMENT LIMITED



1ST QUARTER REPORT
2025-26



BESTWAY CEMENT LIMITED
BUILDING ON STRENGTH



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COMPANY INFORMATION

Board of Directors

Sir Mohammed Anwar Pervez, O.B.E., H. Pk	Chairman
Lord Zameer Choudrey, CBE, SI Pk	Chief Executive
Mr. Mohammed Younus Sheikh	Director
Mr. Dawood Pervez	Director
Mr. Muhammad Irfan A. Sheikh	Managing Director
Syed Asif Shah	Director
Mr. Haider Zameer Choudrey	Director
Mrs. Fauzia Ahmad	Director
Mr. Tariq Rashid	Director

Audit Committee

Mr. Tariq Rashid	Chairman
Syed Asif Shah	
Mr. Haider Zameer Choudrey	

Human Resource & Remuneration Committee

Mrs. Fauzia Ahmad	Chairperson
Mr. Muhammad Irfan A. Sheikh	
Lord Zameer Choudrey	

Nomination Committee

Lord Zameer Choudrey	Chairman
Mr. Muhammad Irfan Anwar Sheikh	
Mr. Haider Zameer Choudrey	

Risk Management Committee

Lord Zameer Choudrey	Chairman
Mr. Muhammad Irfan Anwar Sheikh	
Mr. Haider Zameer Choudrey	

Company Secretary

Hassan Niazi

Chief Financial Officer

Muhammad Danish Khan

Registered / Head Office

Bestway Building, 19-A, College Road,
F-7 Markaz, Islamabad.
Tel: +92 (0) 51 265 4856 – 64
Fax: +92 (0) 51 265 4865
Email: management@bestway.com.pk

Plant Sites

Hattar

Suraj Gali Road, Village Shadi, Hattar, Distt. Haripur,
Khyber Pakhtunkhwa, Pakistan.
Tel: +92 (0) 995 639 261 – 3
Fax: +92 (0) 995 639 265
Email: gmworks1@bestway.com.pk

Farooqia

12 km, Taxila-Haripur Road,
Farooqia, Tehsil & Distt. Haripur,
Khyber Pakhtunkhwa, Pakistan.
Tel: +92 (0) 995 639 501 – 3
Fax: +92 (0) 995 639 505
Email: gmworks2@bestway.com.pk

Chakwal

Village Tatral, Near PSO Petrol Pump,
22 km Kallar Kahar, Choa Saiden Shah Road,
Chakwal, Pakistan.
Tel: +92 (0) 543 584 560 – 62
Fax: +92 (0) 543 584 274
Email: gmworks3@bestway.com.pk

Kallar Kahar

Choie Mallot Road, Tehsil Kallar Kahar,
Distt. Chakwal, Pakistan.
Tel: +92 (0) 51 402 0111
Fax: +92 (0) 51 402 0230
Email: gmworks4@bestway.com.pk

Mianwali

Main Kalabagh Road,
Dhair Umaid Ali Shah Pakka,
Tehsil & District Mianwali,
Punjab, Pakistan.
Email: gmworks5@bestway.com.pk

Sales Office

House 276, Near Riphah University,
Opposite Roomi Park, Peshawar Road,
Rawalpindi.
Tel: +92 (0) 51 551 3110, 512 5128 – 9
Fax: +92 (0) 51 551 3109
Email: bestwaysales@bestway.com.pk

Statutory Auditors

A. F. Ferguson & Co., Chartered Accountants

Legal Advisor

Muhammad Umer Khan Vardaq, Advocate High Court

Shares Department

THK Associates (Pvt.) Ltd.
Plot No. 32-C, Jami Commercial
Street 2, D.H.A., VII, Karachi-75500, Pakistan
Tel: +92 (0) 21 353 101 91-6
Fax: +92 (0) 21 353 101 90

Bankers

- Allied Bank Limited
- Askari Bank Limited
- Bank Alfalah Limited
- Bank Islami Pakistan Limited
- Bank of Khyber
- Bank of Punjab
- Dubai Islamic Bank Pakistan Limited
- Faysal Bank Limited
- Habib Bank Limited
- Habib Metropolitan Bank Limited
- MCB Bank Limited
- MCB Islamic Bank Limited
- Meezan Bank Limited
- National Bank of Pakistan
- Soneri Bank Limited
- United Bank Limited

DIRECTORS' REPORT

The Board of Directors take pleasure in presenting their report together with unaudited financial statements for the quarter ended 30 September 2025.

Industry Overview

Domestic cement dispatches increased by 15.1% to 9.57 million tonnes from 8.32 million tonnes in the same quarter of last year. Export volumes also recorded robust growth of 20.9%, rising from 2.14 million tonnes to 2.59 million tonnes. Overall, dispatches by the industry increased by 16.3% from 10.46 million tonnes to 12.16 million tonnes for the period under review. The year-on-year growth primarily reflects a recovery from last year's low base, gradual revival of construction activity, and an overall improvement in macroeconomic stability. The surge in exports was supported by stronger international demand, a stable exchange rate, and competitive pricing that enabled the producers to achieve higher exports volumes.

Production and Sales Review

	Quarter ended 30 September 2025	Quarter ended 30 September 2024	Increase	Percentage
	Tonnes	Tonnes	Tonnes	%
Clinker production	1,450,667	1,316,689	133,978	10.2%
Cement production	1,719,282	1,486,865	232,417	15.6%
Cement and Xtreme Bond sales	1,725,668	1,480,632	245,036	16.5%

Your Company's total cement dispatches increased by 16.5%, which is marginally higher than the industry increase of 16.3%. Despite fierce competition, Bestway successfully retained its position as the largest cement producer and the market leader in the country.

Operating Highlights

The Company recorded gross turnover of Rs. 41.2 billion in the quarter ended 30 September 2025, 8% higher compared with Rs. 38.2 billion during the same period last year. Net turnover for the quarter increased by 4%, from Rs. 24.8 billion to Rs. 25.9 billion. Higher revenue was driven by increase in sales volumes, partly offset by reduction in selling prices.

Gross profit for the quarter was reported at Rs. 7.2 billion as compared with Rs. 8.1 billion during the same quarter of last year.

Financial charges decreased to Rs.1.4 billion for the quarter as against Rs. 2.5 billion for the same quarter of last year due to decline in interest rates and reduction in borrowings.

Profit before tax amounted to Rs. 8.2 billion as compared to Rs. 6.2 billion for the quarter ended 30 September 2024. Profit after taxation for the quarter amounted to Rs. 5.5 billion as compared to Rs. 4.1 billion for the same quarter of last year.

Earnings per share of the Company for the quarter stood at Rs. 9.22 as against Rs. 6.81 for the same quarter of last year.

Plants' Performance

During the period under review, all our cement plants, waste heat recovery and solar power plants operated satisfactorily.

Alternative Energy

Cement manufacturing is an energy-intensive process. Power represents one of the largest costs of production. Persistent power crisis in the country and a desire to shift to green and renewable energy necessitated a shift from conventional fossil fuels to alternate energy solutions. Your Company meets a significant part of its energy requirement through green and renewable sources making it the leader in adopting green and renewable energy in Pakistan's industrial sector.

Environment and Water Conservation

Bestway Cement reposes itself as a responsible corporate citizen and gives highest priority to protecting and creating a healthier environment for not only its own employees, but also for the communities where the Company has established its five plants. The wellbeing of the social environment in which Bestway operates is considered an integral part of the Company's success. Our plants are ISO 14001:2004 Environmental Management System (EMS) certified.

Bestway Cement ardently supports WWF Pakistan. Your Company has been praised and endorsed for its efforts in reducing the carbon footprint while working towards conservation and protection of the environment. It is one of the very few companies in Pakistan which has been certified as a Green Office by WWF Pakistan.

Your Company is now the leader in water conservation after installation of Air Cooled Condenser Systems, the first and only one in the Cement industry, instead of the conventional water-cooled system which has enabled reduction of about 80% of industrial water requirements.

Rainwater harvesting has been a key area of focus and your Company has made huge strides in not only improving the existing rainwater harvesting ponds significantly but also setting up new ones. You would be pleased to learn that 100% of industrial water requirement at our Chakwal and Kallar Kahar plants are being fulfilled through rainwater harvesting.

Corporate Social Responsibility

Bestway invests in its operations for long term and appreciates that it has a special responsibility towards the local communities. The Company takes pride in its proactive development and welfare of the under-privileged through activities such as improving access to health services, education, vocational trainings, environmental conservation programmes, and helping create jobs and local employment. Your Company conducts its corporate social responsibility activities mainly through its charitable trust, Bestway Foundation.

During the period under review, your Company spent more than Rs. 46 million on various CSR initiatives making it one of largest corporates in the country in terms of CSR spend.

Return to Shareholders

Your Company remains mindful of providing a superior return to its shareholders. The directors therefore feel great pleasure in declaring first interim cash dividend of 100%.

Future Outlook

The outlook for the cement industry in FY 2025–26 remains cautiously optimistic, supported by economic stabilisation. Declining interest rates, easing inflation, and improved business confidence will help in the revival of the construction activity and enable further growth in the cement dispatches.

However, unreasonably high taxes, duties, royalties, fuel and power costs will continue to bear down on the industry as cement manufacturers are finding it difficult to pass on any increase in costs, which may impact the profit margins going forward.

Border issues with Afghanistan have massively dented exports of cement from the North and this situation is likely to persist until a long-term solution is agreed.

Despite these challenges, your Company has maintained the financial and operational resilience. Bestway is one of the lowest cost-producers in the country, which means that it is better placed to face off any headwinds as compared to most of its competitors. Your management is always cognisant of the challenges that might lie ahead and will continue to proactively adapt in order to ensure optimum performance by your Company and superior returns for its shareholders.

Acknowledgements

The directors wish to place on record their appreciation for the continued support, contribution and confidence demonstrated in the Company by its shareholders, members of staff, customers, suppliers, bankers and various government agencies throughout the quarter.

For and on behalf of the Board



Lord Zameer M. Choudrey
Chief Executive

Islamabad
15 October 2025



Muhammad Irfan A. Sheikh
Managing Director

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2025

	Note	30 September 2025 ------(Rupees '000)----- (Un-audited)	30 June 2025 (Audited)
EQUITY			
Authorised share capital 700,000,000 (30 June 2025: 700,000,000) ordinary shares of Rs. 10 each		7,000,000	7,000,000
Share capital and reserves			
Share capital		5,962,528	5,962,528
Capital reserves		16,169,376	16,158,065
Surplus on revaluation of property, plant and equipment		53,331,634	54,026,198
Revenue reserves		52,550,517	52,086,942
		128,014,055	128,233,733
LIABILITIES			
Non-current liabilities			
Long term financing		26,240,076	29,793,869
Deferred income - Government grant		1,251,565	1,338,838
Deferred tax liability - net		60,581,993	60,488,456
Employee benefit obligations		13,759	51,421
		88,087,393	91,672,584
Current liabilities			
Trade and other payables		27,950,913	23,705,022
Short-term borrowings		16,699,598	19,234,966
Current portion of long term financing		9,210,907	9,036,875
Current portion of deferred income - Government grant		409,831	433,555
Unclaimed dividend		87,242	80,166
Unpaid dividend		3,954,978	3,093,797
		58,313,469	55,584,381
Total liabilities		146,400,862	147,256,965
Total equity and liabilities		274,414,917	275,490,698

CONTINGENCIES AND COMMITMENTS

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The annexed notes 1 to 14 form an integral part of these condensed interim financial statements.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2025

		30 September 2025 ----- (Rupees '000) ----- (Un-audited)	30 June 2025 ----- (Audited)
	Note		
ASSETS			
Non-current assets			
Property, plant and equipment	7	188,513,585	190,365,168
Intangible assets and goodwill		7,113,766	7,119,982
Investment property		4,268,331	4,267,775
Long term investments		46,479,482	44,684,369
Long term deposits		119,582	119,582
		246,494,746	246,556,876
Current assets			
Stores, spare parts and loose tools		10,532,672	12,326,890
Stock in trade		6,781,137	7,113,113
Trade debts		2,411,974	1,308,246
Advances		1,159,418	767,238
Deposits and prepayments		92,648	75,517
Other receivables		45,904	38,681
Advance tax - net		5,973,003	6,116,579
Cash and bank balances		923,415	1,187,558
		27,920,171	28,933,822
Total assets		274,414,917	275,490,698



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

	Three month period ended	
	30 September	30 September
	2025	2024
	----- (Rupees '000) -----	
Gross turnover	41,223,567	38,156,332
Less: rebates and discounts	(1,809,551)	(1,275,013)
Less: sales tax and excise duty	(13,528,349)	(12,081,488)
Net turnover	25,885,667	24,799,831
Cost of sales	(18,676,365)	(16,684,166)
Gross profit	7,209,302	8,115,665
Selling and distribution expenses	(291,200)	(373,733)
Administrative expenses	(503,930)	(501,562)
Other operating expenses	(365,914)	(325,885)
Operating profit	6,048,258	6,914,485
Other income - net	135,983	154,072
Finance cost	(1,405,085)	(2,446,933)
Share of profit of equity-accounted investees - net of tax	3,396,190	1,531,431
Profit before tax	8,175,346	6,153,055
Income tax expense	(2,679,556)	(2,092,407)
Profit for the period	5,495,790	4,060,648
Earnings per share - basic and diluted (Rupees)	9.22	6.81

The annexed notes 1 to 14 form an integral part of these condensed interim financial statements.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (UN-AUDITED)**

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

	Three month period ended	
	30 September 2025	30 September 2024
	----- (Rupees '000) -----	
Profit for the period	5,495,790	4,060,648
Other comprehensive income (OCI):		
Items that will not be reclassified to profit or loss		
<i>Company's share of equity-accounted investees' OCI</i>		
Surplus on revaluation of equity investments	193,146	58,550
Related tax	(48,287)	(14,638)
	144,859	43,912
Items that may be reclassified subsequently to profit or loss		
<i>Company's share of equity-accounted investees' OCI</i>		
Effect of translation of net investment in foreign branches and subsidiaries	(108,223)	(738,467)
Income from Window Takaful Operations	312	63
Available-for-sale financial assets - net change in fair value	244,178	4,097,610
Related tax	(34,067)	(839,801)
	102,200	2,519,405
Other comprehensive income - net of tax	247,059	2,563,317
Total comprehensive income for the period	5,742,849	6,623,965

The annexed notes 1 to 14 form an integral part of these condensed interim financial statements.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

	Share Capital issued, subscribed and paid up share capital	Share premium	Exchange translation reserve	Capital reserves	Surplus on revaluation of investments	Sub total	Surplus on revaluation of property, plant and equipment	Statutory reserve	Revenue reserves	Total revenue reserves	Total equity
							(Rupees '000)				
Balance at 01 July 2024 (Audited)	5,962,528	5,381,821	4,699,860	90,286	10,171,967	-	3,635,836	43,289,647	46,925,483	63,059,978	
Total comprehensive income											
Profit for the period	-	-	-	3,117,167	-	-	-	-	4,060,648	4,060,648	4,060,648
Other comprehensive (loss) / income	-	-	(553,850)	3,117,167	-	2,563,317	-	-	-	-	2,563,317
Total comprehensive (loss) / income	-	-	(553,850)	3,117,167	-	2,563,317	-	-	4,060,648	4,060,648	6,623,965
Transfer to statutory reserve by equity-accounted investee	-	-	-	-	-	-	-	212,751	(212,751)	-	-
Transfer of net loss on disposal of FVOCI equity investment	-	-	-	(234)	(234)	(234)	-	-	234	234	-
from surplus to inappropriate profit by associate - net of tax	-	-	-	44,632	44,632	44,632	-	-	(44,632)	(44,632)	-
Derecognition of subsidiary	-	-	-	-	-	-	-	-	-	-	-
Transactions with owners of the Company											
Distributions											
Dividend - Final 2024 @ Rs. 8 per share	-	-	-	-	-	-	-	-	(4,770,022)	(4,770,022)	(4,770,022)
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	(4,770,022)	(4,770,022)	(4,770,022)
Balance at 30 September 2024 (Un-audited)	5,962,528	5,381,821	4,146,010	3,251,851	12,779,682	-	3,846,587	42,323,124	46,171,720	64,913,930	
Balance at 01 July 2025 (Audited)	5,962,528	5,381,821	4,229,668	6,546,576	54,026,198	16,158,065	4,572,234	47,514,708	52,086,942	128,233,733	
Total comprehensive income											
Profit for the period	-	-	(81,168)	328,227	-	247,059	-	-	5,495,790	5,495,790	5,495,790
Other comprehensive (loss) / income	-	-	(81,168)	328,227	-	247,059	-	-	-	-	247,059
Total comprehensive (loss) / income	-	-	(81,168)	328,227	-	247,059	-	-	5,495,790	5,495,790	5,742,849
Transfer to statutory reserve by equity-accounted investee	-	-	-	-	-	-	-	333,632	(333,632)	-	-
Transfer of net loss on disposal of FVOCI equity investment	-	-	-	(235,748)	(235,748)	(235,748)	-	-	235,748	235,748	-
from surplus to inappropriate profit by associate - net of tax	-	-	-	-	-	-	-	-	262	262	-
Transfer of incremental depreciation from revaluation of PPE	-	-	-	-	(37,250)	-	-	-	37,250	37,250	-
to inappropriate profit of equity accounted investee - net of tax	-	-	-	-	(657,052)	-	-	-	657,052	657,052	-
Transfer from surplus on revaluation upon disposal to	-	-	-	-	-	-	-	-	-	-	-
unappropriated profit - net of tax	-	-	-	-	-	-	-	-	-	-	-
Transfer of incremental depreciation from revaluation of PPE	-	-	-	-	-	-	-	-	-	-	-
to unappropriated profit	-	-	-	-	-	-	-	-	-	-	-
Transactions with owners of the Company											
Distributions											
Dividend - Final 2025 @ Rs. 10 per share	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Balance at 30 September 2025 (Un-audited)	5,962,528	5,381,821	4,148,500	6,639,055	53,331,634	16,169,376	4,905,866	47,644,650	52,550,517	128,014,055	

The annexed notes 1 to 14 form an integral part of these condensed interim financial statements.

M. A.

CHIEF FINANCIAL OFFICER

M. A.

DIRECTOR

M. A.

CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

		Three month period ended 30 September	
		2025	2024
		----- (Rupees '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		8,175,346	6,153,055
Adjustments for:			
Loss on disposal / write off of property, plant and equipment	42,451		9,787
Depreciation	2,570,475		1,475,733
Amortisation	6,226		33,518
Provision for obsolete stores	94,558		185,415
Reversal of provision for slow moving stock	-		(90)
Rental income	(10,465)		(8,660)
Profit on deposit accounts	(11,057)		(14,408)
Share of profit of equity-accounted investees - net of tax	(3,396,190)		(1,531,431)
Interest expense on land compensation	3,536		3,536
Finance costs	1,405,085		2,446,933
Provision for employee retirement benefits	16,401		44,187
Royalty payable to BIHL	42,990		124,966
	764,010		2,769,486
	8,939,356		8,922,541
Changes in:			
Decrease / (Increase) in spare parts and loose tools	1,699,660		(460,294)
Decrease / (Increase) in stock in trade	331,977		(544,761)
(Increase) in trade debts	(1,103,728)		(252,128)
(Increase) in advances	(392,180)		(744,765)
(Increase) in deposits and prepayments	(17,132)		(13,813)
(Increase) / Decrease in other receivables	(7,223)		3,510
Increase in trade and other payables	4,108,746		5,793,245
	4,620,120		3,780,994
Cash generated from operating activities	13,559,476		12,703,535
Long term deposits	-		(741)
Finance cost paid	(1,398,322)		(3,860,116)
Payment made to Gratuity Employee Fund	(50,568)		(330,298)
Income tax paid	(2,524,796)		(1,428,707)
	(3,973,686)		(5,619,862)
Net cash generated from operating activities	9,585,790		7,083,673
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment	(796,595)		(319,690)
Proceeds from sale of property, plant and equipment	17,294		32,057
Rent received	911		790
Increase in long term investments	-		(625,855)
Profit received on investment / deposit accounts	15,419		12,420
Dividend received	1,926,127		1,106,941
Net cash generated from investing activities	1,163,156		206,663
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from financing	-		6,021,000
Repayments of financing	(3,467,033)		(4,499,659)
Dividend paid	(5,094,271)		(3,705,390)
Net cash (used in) financing activities	(8,561,304)		(2,184,049)
Net increase in cash and cash equivalents	2,187,642		5,106,287
Cash and cash equivalents at beginning of the period	(11,046,825)		(8,197,528)
Cash and cash equivalents at end of the period	(8,859,183)		(3,091,241)

Note

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The annexed notes 1 to 14 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER

DIRECTOR

CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED
**NOTES TO THE CONDENSED INTERIM FINANCIAL
STATEMENTS (UN-AUDITED)**
FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

1. THE COMPANY AND ITS OPERATIONS

- 1.1** Bestway Cement Limited ("the Company") is a public limited company incorporated in Pakistan on 22 December 1993 under the Companies Ordinance, 1984 (repealed with the enactment of the Companies Act, 2017 on 30 May 2017) and its shares are quoted on the Pakistan Stock Exchange Limited since 09 April 2001. The Company is principally engaged in production and sale of cement.

The Company is a subsidiary of Bestway International Holdings Limited (BIHL), which holds 56.43% shares in the Company. BIHL is a wholly owned subsidiary of Bestway Group Limited (BGL), ("the ultimate parent company"). Both BIHL and BGL are incorporated in Guernsey.

Registered office of the Company is situated at Bestway Building, 19-A, College Road, F-7 Markaz, Islamabad, Pakistan. The Company's cement manufacturing plants are located at Hattar, Farooqia, Chakwal, Kallar Kahar and Mianwali. Its sales head office is located at House 276, near Riphah University, Peshawar Road, Rawalpindi, Pakistan, with its other regional sales offices located in Lahore, Peshawar and Multan. The Company's procurement office is located at UBL Building, Jinnah Avenue, Islamabad, Pakistan.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

- International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and
- Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed. The applicable financial reporting framework for equity-accounted investees also includes Banking Companies Ordinance, 1962, Insurance Ordinance, 2001 Islamic Financial Accounting Standards (IFAS) and underlying Rules and Directives issued by the Securities and Exchange Commission of Pakistan and State Bank of Pakistan.

- 2.2** These condensed interim financial statements should be read in conjunction with the Company's last annual financial statements as at and for the year ended 30 June 2025 ('last annual financial statements'). These condensed interim financial statements do not include all of the information required for a complete set of financial statements prepared in accordance with the approved accounting standards as applicable in Pakistan. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual financial statements.

- 2.3** The condensed interim financial statements are un-audited and are prepared for submission to the members and the Pakistan Stock Exchange as required under section 237 of the Companies Act, 2017.

2.4 Use of judgments and estimates

In preparing these condensed interim financial statements, management has made judgments, estimates and assumptions that affect the application of Company's accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

The significant judgments made by management in applying the Company's accounting policies and the key source of estimation uncertainty were the same as those that applied to the financial statements as at and for the year ended 30 June 2025. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

BESTWAY CEMENT LIMITED
**NOTES TO THE CONDENSED INTERIM FINANCIAL
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FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair value, both for financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. Management has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of the approved accounting standards as applicable in Pakistan, including the level in the fair value hierarchy in which the valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

3. CHANGES IN ACCOUNTING STANDARDS, INTERPRETATIONS AND AMENDMENTS TO APPROVED ACCOUNTING STANDARDS

A number of new standards, amendments to the standards and interpretations are effective for the annual periods beginning on or after 01 July 2025. Management believes that adoption of these new standards and amendments do not have any material impact on the Company's condensed interim financial statements.

NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED)

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

4. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the Company's financial statements as at and for the year ended 30 June 2025.

5. LONG TERM FINANCING

There is no material change in the terms and conditions of the long term loans as disclosed in note 10 to the annual audited financial statements of the Company as at 30 June 2025.

6. CONTINGENCIES AND COMMITMENTS

6.1 Contingencies

Guarantees and claims

Letters of guarantee issued by banks on behalf of the Company

Company's share of guarantees and claims of equity-accounted investees:

- Guarantees

- Other contingent liabilities

30 September 2025	30 June 2025
----- (Rupees '000) -----	
(Un-audited)	(Audited)

3,317,625 2,679,092

42,953,262 38,647,487

1,704,633 3,308,227

As at 30 September 2025, facilities of letters of guarantee amounting to Rs. 8.50 billion (30 June 2025: Rs. 7.80 billion) were available to the Company out of which Rs. 5.18 billion (30 June 2025: Rs. 5.12 billion) remained unavailed as at period end. Facilities of letters of guarantee are secured by first pari passu charge on present and future current and fixed assets of the Company (excluding land, building and long term investments).

Litigations

There are no significant changes in the status of contingencies as reported in note 17 to the annual audited financial statements of the Company for the year ended 30 June 2025.

6.2 Commitments

Outstanding letters of credit including capital expenditure

Capital expenditure

Rentals for use of land

Company's share of commitments of equity-accounted investees:

- Letters of credit

- Forward foreign exchange contracts

- Forward government securities transactions

- Forward lending

- Capital expenditure

- Operating leases

30 September 2025	30 June 2025
----- (Rupees '000) -----	
(Un-audited)	(Audited)

651,511 227,946

604,243 561,815

114,726 115,148

44,622,494 39,400,169

82,909,430 86,778,332

2,117,589 627,778

35,516,759 32,221,042

1,466,915 1,299,611

9,068 14,155

As at 30 September 2025, facilities of letters of credit amounting to Rs. 15.70 billion (30 June 2025: Rs. 12.420 billion) are available to the Company, out of which Rs. 15.05 billion (30 June 2025: Rs. 12.19 billion) remained unavailed as at period end.

BESTWAY CEMENT LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL
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7. PROPERTY, PLANT AND EQUIPMENT

During the three month period ended 30 September 2025, the Company made additions to property, plant and equipment amounting to Rs. 797 million (30 September 2024: Rs. 320 million) including additions to capital work in progress amounting to Rs. 619 million (30 September 2024: Rs 227 million). Property, plant and equipment with carrying amounts of Rs. 75.10 million were disposed / written off during the three month period ended 30 September 2025 (30 September 2024: Rs. 41.84 million) resulting in a loss on disposal of Rs. 42.451 million (30 September 2024: Gain on disposal : Rs. 9.78 million).

Depreciation amounting to Rs. 2,570 million was charged for the three month period ended 30 September 2025 (30 September 2024: Rs.1,475 million).

8. BUSINESS COMBINATIONS

On September 22, 2025, Bestway Automotive (Private) Limited, a wholly-owned subsidiary, was incorporated to pursue opportunities in automobile sector in Pakistan. The subsidiary had no commercial operations since incorporation.

9. CASH AND CASH EQUIVALENTS

Cash and bank balances
Running finance facilities from banking companies - secured
Cash and cash equivalents for the purpose of statement of cash flows

30 September 2025 30 September 2024
-----**(Rupees '000)**-----
(Un-audited) (Un-audited)

923,415	1,458,417
(9,782,598)	(4,549,658)
(8,859,183)	(3,091,241)

SHORT TERM BORROWINGS

Running finance facilities from banking companies - secured
Short term loan

9,782,599	4,549,658
6,917,000	-
16,699,599	4,549,658

10. FINANCIAL INSTRUMENTS

The following table shows the carrying amounts of financial assets and financial liabilities by categories:

	30 September 2025			30 June 2025		
	Financial assets at amortised cost	Other financial liabilities at amortised cost	Total	Financial assets at amortised cost	Other financial liabilities at amortised cost	Total
	----- (Un-audited) -----			----- (Audited) -----		
	----- Rupees '000 -----					
Financial assets						
Deposits	124,343	-	124,343	124,343	-	124,343
Trade debts	2,411,974	-	2,411,974	1,308,246	-	1,308,246
Advances	18,151	-	18,151	12,472	-	12,472
Other receivables	45,904	-	45,904	38,681	-	38,681
Cash and bank balances	923,415	-	923,415	1,187,558	-	1,187,558
	<u>3,523,787</u>	<u>-</u>	<u>3,523,787</u>	<u>2,671,300</u>	<u>-</u>	<u>2,671,300</u>
Financial liabilities						
Current portion of long term financing	-	9,210,907	9,210,907	-	9,036,875	9,036,875
Long term financing	-	26,240,076	26,240,076	-	29,793,869	29,793,869
Trade and other payables	-	21,417,486	21,417,486	-	18,617,933	18,617,933
Unclaimed dividend	-	87,242	87,242	-	80,166	80,166
Unpaid dividend	-	3,954,978	3,954,978	-	3,093,797	3,093,797
Short-term borrowings	-	16,699,598	16,699,598	-	19,234,966	19,234,966
	<u>-</u>	<u>77,610,287</u>	<u>77,610,287</u>	<u>-</u>	<u>79,857,606</u>	<u>79,857,606</u>

BESTWAY CEMENT LIMITED
**NOTES TO THE CONDENSED INTERIM FINANCIAL
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FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

11. FAIR VALUES

11.1 Fair value versus carrying amounts

The carrying amounts of financial assets and financial liabilities are reasonable approximation of their fair values.

11.2 Determination of fair values

A number of the Company's accounting policies and disclosures require determination of fair values, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and / or disclosure purposes based on the following methods:

Financial assets

Fair values of non-derivative financial assets are estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. These fair values are determined for disclosure purposes.

Financial liabilities

Fair values which are determined for disclosure purposes, are calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Long term investment

Fair value (as determined for disclosure purposes) of investment in associate (United Bank Limited) as at 30 September 2025 is Rs. 92.95 billion (30 June 2025: Rs. 66.44 billion). The fair value is placed in level 1 of the fair value hierarchy as defined in note 2.

12. TRANSACTIONS WITH RELATED PARTIES

The Company is a subsidiary of Bestway International Holdings Limited, Guernsey. ("the holding company"). Bestway International Holdings Limited, Guernsey is a wholly owned subsidiary of Bestway Group Limited, Guernsey. ("the ultimate parent company") therefore, all subsidiaries and associated undertakings of the ultimate parent company are related parties of the Company. Other related parties comprise of directors, key management personnel, entities with common directorships, entities over which the directors are able to exercise influence and employee retirement funds. Significant transactions and balances with related parties during and at the three month period ended 30 September 2025 are as follows:

	Three month period ended	
	30 September 2025	30 September 2024
	----- (Rupees '000) -----	----- (Rupees '000) -----
	(Un-audited)	(Un-audited)
Transactions with Holding Company		
Dividend paid during the period	2,631,108	2,104,887
Royalty payable for the period	42,990	124,966
Transactions with associated undertakings under common directorship		
Dividend received	1,926,127	1,106,941
Sale of cement - gross	3,180	12,180
Purchases of packing material	1,076,893	1,321,106
Insurance claims	5,425	15,079
Dividend paid	233,234	186,587
Donations	54,958	40,606
Service / bank charges paid	4,500	4,170
Maintenance fee paid	1,505	2,653
Interest earned	7,501	930
Insurance premiums	40,227	37,387
Purchase of solar equipment	396,721	13,653
Payments on behalf of undertakings	29,977	22,667
Payments on behalf of Company by associated undertakings	13,571	13,641
Services received	54,125	28,967
Transactions with key management personnel		
Remuneration, allowances and benefits	34,612	28,879
Dividend paid	689,183	818,315

BESTWAY CEMENT LIMITED
**NOTES TO THE CONDENSED INTERIM FINANCIAL
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 FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2025

Balances with related parties

Unpaid dividend
 Royalty payable to Holding Company
 Donation payable to Bestway Foundation
 Payable to employees' gratuity fund
 Advances
 Bank balances
 Payables to related parties

30 September **30 June**
2025 **2025**
 -----(Rupees '000)-----
(Un-audited) **(Audited)**

3,954,978	3,093,797
1,423,835	1,380,845
1,316,818	1,261,887
455,357	451,862
794,982	656,701
786,963	1,104,418
52,174	15,124

13. DIVIDEND

The Board of Directors in its meeting held on 15 October 2025 has declared an interim dividend of Rs. 10 per share.

14. DATE OF AUTHORISATION

These condensed interim financial statements were authorised for issue by the Board of Directors of the Company in the meeting held on 15 October 2025.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

مستقبل کا جائزہ

مالی سال 2025-26 میں سیمنٹ کی صنعت کا نقطہ نظر محتاط طور پر پرامید ہے، جسے معاشی استحکام کی حمایت حاصل ہے۔ سود کی شرح میں کمی، افراط زر میں کمی اور کاروباری اعتماد میں بہتری تعمیراتی سرگرمیوں کے احیاء میں مدد کرے گی اور سیمنٹ کی ترسیل میں مزید ترقی کو قابل بنائے گی۔ تاہم، غیر معقول حد تک زیادہ ٹیکس، ڈیوٹی، رائلٹی، ایندھن اور بجلی کی لاگتیں صنعت پر اثر انداز ہوتی رہیں گی کیونکہ سیمنٹ مینوفیکچررز کو لاگت میں کسی بھی اضافہ کو منتقل کرنا مشکل ہو رہا ہے، جو آگے بڑھنے والے منافع کے مارجن کو متاثر کر سکتا ہے۔

افغانستان کے ساتھ سرحدی مسائل نے شمال سے سیمنٹ کی برآمدات کو بڑے پیمانے پر متاثر کیا ہے اور یہ صورتحال اس وقت تک برقرار رہنے کا امکان ہے جب تک کہ طویل مدتی حل پر اتفاق نہیں ہو جاتا۔


ان چیلنجوں کے باوجود، آپ کی کمپنی نے مالی اور آپریشنل لحاظ سے برقرار رکھا ہے۔ بیسٹ وے ملک میں سب سے کم لاگت والے پروڈیوسرز میں سے ایک ہے، جس کا مطلب ہے کہ یہ اپنے زیادہ تر حریفوں کے مقابلے میں کسی بھی پریشانی کا سامنا کرنے کے لیے بہتر ہے۔ آپ کی انتظامیہ ان چیلنجوں سے ہمیشہ بخوبی واقف رہتی ہے جو آپ کے سامنے آسکتے ہیں اور آپ کی کمپنی کی بہترین کارکردگی اور اس کے شیئر ہولڈرز کے لیے اعلیٰ منافع کو یقینی بنانے کے لیے فعال طور پر موافقت جاری رکھے گی۔

اعترافات

ڈائریکٹرز اس سہ ماہی کے دوران کمپنی کے شیئر ہولڈرز، عملے کے اراکین، صارفین، سپلائرز، بینکرز اور مختلف سرکاری ایجنسیوں کی جانب سے کمپنی کے ساتھ مسلسل تعاون، شراکت اور اعتماد کے مظاہرے کے لئے تعریف و تشکر کے خواہاں ہیں۔

برائے ومنجانب بورڈ


محمد عرفان اے. شیخ
مینیجنگ ڈائریکٹر


لارڈ ضمیر چوہدری
چیف ایگزیکٹو
اسلام آباد
15 اکتوبر 2025ء

پلانٹ کی کارکردگی

زیر جائزہ مدت کے دوران، ہمارے تمام سیمنٹ پلانٹس اور ویسٹ ہیٹ ریکوری پلانٹس تسلی بخش طریقے سے کام کرتے رہے۔

متبادل توانائی کے اقدامات

سیمنٹ مینوفیکچرنگ ایک توانائی سے بھرپور عمل ہے۔ بجلی پیداوار کی سب سے بڑی لاگت میں سے ایک کی نمائندگی کرتی ہے۔ ملک میں بجلی کے مسلسل بحران اور سبز اور قابل تجدید توانائی کی طرف منتقل ہونے کی خواہش نے روایتی جیواشم ایندھن سے متبادل توانائی کے حل کی طرف تبدیلی کی ضرورت پیش کی۔ آپ کی کمپنی اپنی توانائی کی ضروریات کا ایک اہم حصہ سبز اور قابل تجدید ذرائع سے پورا کرتی ہے جس سے وہ پاکستان کے صنعتی شعبے میں سبز اور قابل تجدید توانائی کو اپنانے میں سرفہرست ہے۔

بقائے آب و ماحولیت

ماحولیات کے حوالے سے باشعور کمپنی ہونے کی میراث پر چلتے ہوئے، بیسٹ وے سیمنٹ نہ صرف اپنے ملازمین کے لئے بلکہ ان برادریوں کے لئے بھی صحت مند ماحول کی حفاظت اور تخلیق کو اولین ترجیح دیتا ہے جہاں اس نے اپنے پلانٹس قائم کیے ہیں۔ سماجی ماحول کی فلاح و بہبود جس میں بیسٹ وے کام کرتا ہے کمپنی کی کامیابی کا ایک لازمی حصہ سمجھا جاتا ہے۔ ہمارے پلانٹس آئی ایس او 14001:2004 ماحولیاتی مینجمنٹ سسٹم (ای ایم ایس) تصدیق شدہ ہیں۔

بیسٹ وے سیمنٹ WWF پاکستان کی بھرپور حمایت کرتا ہے۔ ماحول کے تحفظ اور تحفظ کے لیے کام کرتے ہوئے کاربن فوٹ پرنٹ کو کم کرنے کی کوششوں کے لیے آپ کی کمپنی کی تعریف اور تائید کی گئی ہے۔ یہ پاکستان کی ان چند کمپنیوں میں سے ایک ہے جسے WWF پاکستان نے گرین آفس کے طور پر سرٹیفکیٹ دیا ہے۔

آپ کی کمپنی ہوا سے ٹھنڈا کرنے کے نظام کی تنصیب کے بعد پانی کے تحفظ میں سرفہرست ہے، جو سیمنٹ کی صنعت میں روایتی پانی سے ٹھنڈا کرنے کے بجائے پہلی اور واحد کمپنی ہے جس نے صنعتی پانی کی تقریباً 80 فیصد ضروریات کو کم کرنے میں مدد دی ہے۔

بارش کا پانی محفوظ کرنا ہماری توجہ کا ایک اہم حصہ رہا ہے اور آپ کی کمپنی نے اپنے تمام پلانٹس پر نہ صرف موجودہ بارش کے پانی کو جمع کرنے والے تالابوں کو نمایاں طور پر بہتر بنایا ہے بلکہ نئے تالاب بھی قائم کیے ہیں۔ آپ کو یہ جان کر خوشی ہوگی کہ ہمارے چکوال اور کھر اور میانوالی کھار پلانٹس میں صنعتی پانی کی 100 فیصد ضرورت بارش کے پانی کو جمع کر کے پوری کی جا رہی ہے۔

کارپوریٹ سماجی ذمہ داری

بیسٹ وے طویل مدت کے لیے اپنے آپریشنز میں سرمایہ کاری کرتا ہے اور اس بات کی تعریف کرتا ہے کہ اس کی مقامی کمیونٹیز کے لیے خصوصی ذمہ داری ہے۔ کمپنی صحت کی خدمات تک رسائی، تعلیم، پیشہ ورانہ تربیت، ماحولیاتی تحفظ کے پروگراموں، اور روزگار اور مقامی روزگار پیدا کرنے میں مدد کرنے جیسی سرگرمیوں کے ذریعے اپنی فعال ترقی اور پسماندہ افراد کی فلاح و بہبود پر فخر محسوس کرتی ہے۔ آپ کی کمپنی اپنی کارپوریٹ سماجی ذمہ داری کی سرگرمیاں بنیادی طور پر اپنے خیراتی ٹرسٹ

زیر جائزہ مدت کے دوران، آپ کی کمپنی نے 46 ملین روپے سے زیادہ مختلف سی ایس آر اقدامات پر خرچ کیے۔ جو کہ اس کو ملک کے سب سے بڑے سی ایس آر اخراجات کرنے والی کارپوریٹس میں سے ایک بناتا ہے۔

شیر ہولڈرز کے لئے منافع

آپ کی کمپنی اپنے شیر ہولڈرز کو عمدہ منافع جات کی فراہمی کرنے کے لئے پرعزم ہے۔ لہذا ڈائریکٹرز اپنے پہلے 100 فیصد عبوری نقد منافع کا اعلان کرتے ہوئے خوشی محسوس کرتے ہیں۔

ڈائریکٹرز کی رپورٹ

بورڈ آف ڈائریکٹرز 30 ستمبر 2025ء کو ختم شدہ ششماہی کیلئے غیر آڈٹ شدہ مالیاتی گوشواروں کے ہمراہ اُن کی رپورٹ پیش کرتے ہوئے اظہار مسرت کرتے ہیں۔

صنعتی جائزہ

سیمنٹ کی مقامی ترسیل گزشتہ سال کی اسی سہ ماہی میں 8.32 ملین ٹن سے 15.1 فیصد بڑھ کر 9.57 ملین ٹن ہو گئی۔ برآمدات کے حجم میں بھی 20.9 فیصد کا زبردست اضافہ ریکارڈ کیا گیا۔ جو 2.14 ملین ٹن سے بڑھ کر 2.59 ملین ٹن ہو گیا۔ مجموعی طور پر، زیر نظر مدت کے لیے صنعت کی ترسیل 10.46 ملین ٹن سے 16.3 فیصد بڑھ کر 12.16 ملین ٹن ہو گئی۔ سال بہ سال ترقی بنیادی طور پر پچھلے سال کی کم بنیاد سے بحالی، تعمیراتی سرگرمیوں کی بتدریج بحالی، اور معاشی استحکام میں مجموعی بہتری کی عکاسی کرتی ہے۔ برآمدات میں اضافے کو مضبوط بین الاقوامی طلب، مستحکم شرح مبادلہ، اور مسابقتی قیمتوں کی مدد حاصل ہوئی جس نے پروڈیوسروں کو زیادہ برآمدات کا حجم حاصل کرنے کے قابل بنایا۔

پیداوار اور فروخت کا جائزہ

فیصد	اضافہ	30 ستمبر 2024 کو ختم شدہ سہ ماہی	30 ستمبر 2025 کو ختم شدہ سہ ماہی	
%	ٹن	ٹن	ٹن	
10.2%	133,978	1,316,689	1,450,667	کلنٹر کی پیداوار
15.6%	232,417	1,486,865	1,719,282	سیمنٹ کی پیداوار
16.5%	245,036	1,480,632	1,725,668	سیمنٹ اور ایکسٹریم ہونڈ کی فروخت

آپ کی کمپنی کی کل سیمنٹ ترسیلات میں 16.5 فیصد کمی واقع ہوئی ہے جو کہ صنعت کے 16.3 فیصد اضافہ سے زیادہ معمولی ہے۔ بیسٹ وے نے ملک میں سیمنٹ کے سب سے بڑے سیمنٹ ساز ادارے اور مارکیٹ لیڈر کے طور پر کامیابی سے اپنی پوزیشن برقرار رکھی۔

پیداواری جھلکیاں

کمپنی نے 30 ستمبر 2025 کو ختم ہونے والی سہ ماہی میں 41.2 ارب روپے کا مجموعی کاروبار ریکارڈ کیا جو گزشتہ سال کی اسی سہ ماہی کے 38.2 ارب روپے کے مقابلے میں 8% زیادہ ہے۔ سہ ماہی کے لیے خالص کاروبار میں 4 فیصد کا اضافہ ہوا، جو کہ 24.8 ارب روپے سے برھ کر 25.9 ارب روپے ہو گیا۔ زیادہ آمدنی فروخت کے حجم میں اضافے سے ہوئی۔ جو کہ جزوی طور پر فروخت کی قیمتوں میں کمی کی وجہ سے متاثر ہوئی۔

سہ ماہی کے دوران مجموعی منافع 7.2 ارب روپے ریکارڈ کیا گیا جو گزشتہ سال کی اسی سہ ماہی کے دوران 8.1 ارب روپے تھا۔

اس سہ ماہی کے لیے مالیاتی اخراجات شرح سود میں کمی اور قرضوں میں کمی کی وجہ سے گزشتہ سال کی اسی سہ ماہی کے 2.5 ارب روپے کے مقابلے میں کم ہو کر 1.4 ارب روپے ہو گئے۔

30 ستمبر 2024 کو ختم ہونے والی سہ ماہی کے دوران 6.2 ارب روپے کے مقابلے میں قبل از ٹیکس منافع 8.2 ارب روپے رہا۔ سہ ماہی کے دوران بعد از ٹیکس منافع 5.5 ارب روپے رہا جو گزشتہ سال کی اسی سہ ماہی میں 4.1 ارب روپے تھا۔

سہ ماہی کے لئے کمپنی کی فی حصص آمدنی 9.22 روپے رہی جو گزشتہ سال کی اسی سہ ماہی میں 6.81 روپے تھی۔



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