

**D. S. INDUSTRIES LIMITED**

**Corporate Briefing Presentation**

**November 18, 2025**

## Board of Directors

Mr. Ali Pervez Ahmed	Chief Executive
Mrs. Rehana Pervez Ahmed	Non-Executive Director
Mrs. Ayesha Ahmed Mansoor	Non-Executive Director
Mr. Hassan Ibrahim Ahmed	Executive Director
Mr. Suleman Ahmed	Executive Director
Mr. Ghulam Abbas	Independent Director
Mr. M. Nauman Naeem	Independent Director

## FINANCIAL HIGHLIGHTS

Profit and Loss Accounts	2025 Rupees	2024 Rupees	2023 Rupees	2022 Rupees	2021 Rupees	2020 Rupees
Sales	3,782,537	29,165,909	37,179,661	15,940,800	133,969,658	117,732,604
Cost of sales	(3,892,616)	(21,265,312)	(22,119,683)	(27,850,426)	(128,717,193)	(115,417,102)
<b>Gross profit / (loss)</b>	(110,079)	7,900,597	15,059,978	(11,909,626)	5,252,465	2,315,502
Operating expenses						
- Selling & Distribution cost	(498,058)	(9,157,392)	(9,953,140)	(1,666,963)	(27,504,948)	(24,632,791)
- Administrative & General expenses	(12,843,244)	(16,465,343)	(15,053,322)	(13,781,448)	(9,850,977)	(16,418,310)
- Other expenses	-	(486,183)	(280,439)	(796,760)	(11,474,238)	(296,654)
	(13,341,302)	(26,108,918)	(25,286,901)	(16,245,171)	(48,830,163)	(41,347,755)
	(13,451,381)	(18,208,321)	(10,226,923)	(28,154,797)	(43,577,698)	(39,032,253)
Other Income	11,373,912	17,668,240	15,686,535	21,719,283	14,533,463	26,657,954
<b>Operating profit/(loss)</b>	(2,077,469)	(540,081)	5,459,612	(6,435,514)	(29,044,235)	(12,374,299)
Finance cost	(790,382)	(376,994)	(89,505)	(11,326,462)	(11,450,615)	(16,474,364)
Notional Interest	-	-	-	(6,995,420)	2,621,099	4,101,969
Share of (Loss)/profit of associated undertaking	8,508,183	2,864,376	(1,586,220)	(6,885,411)	6,389,774	(1,799,806)
<b>Profit / (loss) before Taxation</b>	5,640,332	1,947,301	3,783,887	(31,642,807)	(31,483,977)	(26,546,500)
Taxation	(394,359)	(5,403,577)	(18,209,800)	60,244,704	21,804,737	(6,936,307)
<b>(Loss)/profit after Taxation</b>	<b>5,245,973</b>	<b>(3,456,276)</b>	<b>(14,425,913)</b>	<b>28,601,897</b>	<b>(9,679,240)</b>	<b>(33,482,807)</b>
Dividend	0	0	0	0	0	0
Bonus	0	0	0	0	0	0
<b>Balance Sheet</b>						
Share Capital	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310
Long term finances	-	-	-	-	96,775,762	103,975,762
Property, plant and equipment	19,718,212	23,754,386	21,233,485	21,793,292	331,969,244	343,661,165
Current assets	110,444,788	121,451,936	128,236,741	166,870,898	18,498,504	20,624,720
Current liabilities	95,645,803	107,773,992	110,853,772	153,768,186	189,189,399	166,447,339
<b>Key Financial Ratios</b>						
Gross profit / (loss) ratio (%)	(2.91)	27.09	40.51	(74.71)	3.92	1.97
Operating (loss) / profit ratio (%)	(54.92)	(1.85)	14.68	(40.37)	(21.68)	(10.51)
Net profit / (loss) ratio (%)	138.69	(11.85)	(38.80)	179.43	(7.22)	(28.44)
Earning / (loss) per share	0.06	(0.04)	(0.17)	0.34	(0.12)	(0.40)

**DS INDUSTRIES LIMITED**  
**STATEMENT OF PROFIT OR LOSS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	2025	2024
	RUPEES	
<b>Revenue from contracts with customers - net</b>	3,782,537	29,165,909
Cost of sales	(3,892,616)	(21,265,312)
<b>Gross profit /(loss)</b>	(110,079)	7,900,597
Selling and distribution expenses	(498,058)	(9,157,392)
Administrative expenses	(12,843,244)	(16,465,343)
Other expenses	-	(486,183)
	(13,341,302)	(26,108,918)
	(13,451,381)	(18,208,321)
Other income	11,373,912	17,668,240
<b>Operating (loss)</b>	(2,077,469)	(540,081)
Finance cost	(790,382)	(376,994)
Share of profit of associates	8,508,183	2,864,377
<b>Profit before income tax and levies</b>	5,640,332	1,947,302
Minimum tax - levy	(47,282)	(364,574)
<b>Profit before income tax</b>	5,593,050	1,582,728
Taxation net	(347,077)	(5,039,003)
<b>Profit /(loss) after taxation</b>	5,245,973	(3,456,275)
<b>Earning/(loss) per share - basic and diluted</b>	0.06	(0.04)

DS INDUSTRIES LIMITED  
STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2025

	2025	2024
	RUPEES	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital		
100,000,000 (2024: 100,000,000) ordinary shares of Rupees 10 each	1,000,000,000	1,000,000,000
Issued, subscribed and paid up share capital	836,856,310	836,856,310
Discount on issue of shares	(82,899,709)	(82,899,709)
Revaluation reserves	17,340,002	17,340,002
Accumulated losses	(582,259,179)	(587,505,152)
TOTAL EQUITY	189,037,424	183,791,451
CURRENT LIABILITIES		
Trade and other payables	38,760,907	49,080,693
Short term borrowings	56,500,052	57,991,163
Unclaimed dividend	337,563	337,563
Provision for taxation	47,282	364,574
TOTAL LIABILITIES	95,645,804	107,773,993
CONTINGENCIES AND COMMITMENTS		
	-	-
TOTAL EQUITY AND LIABILITIES	284,683,228	291,565,444
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	19,718,212	23,754,386
Long term investments	79,570,968	71,062,785
Deferred taxation	70,414,021	70,761,098
Long term deposits	4,535,239	4,535,239
	174,238,440	170,113,508
CURRENT ASSETS		
Stock in trade	4,848,986	7,578,138
Trade receivables	-	178,755
Advances and other receivables	37,345,918	41,030,538
Advance income tax/income tax refundable	3,266,221	3,441,713
Bank balances	64,983,663	69,222,792
	110,444,788	121,451,936
TOTAL ASSETS	284,683,228	291,565,444

Questions

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Answers

Thank You