



DYNEA PAKISTAN LIMITED

9th Floor, Artistic Tower, Plot No. 39/A-2, Block-6, P.E.C.H.S.,
Main Shahrah-e-Faisal, Karachi (75400), Sindh, PAKISTAN.
Phone : (+92) 21 34520132-5, Fax : (+92) 21 34392182
E-mail : info@dynea.com.pk, Web: www.dynea.com.pk



February 25, 2026

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

Subject: Financial Results for the quarter Ended December 31, 2025

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on February 25, 2026 at 11:00 am at Karachi,

Recommended the following:

(i)	INTERIM CASH DIVIDEND	@ Rs.6.25 per share i.e.125%
(ii)	BONUS SHARES	NIL
(iii)	RIGHT SHARES	NIL
(iv)	ANY OTHER ENTITLEMENT/CORPORATE ACTION	NIL
(v)	ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

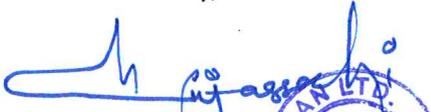
The financial results of the Company are attached along with the following documents:

1. Statement of Financial Position
2. Statement of Changes in Equity
3. Statement of Cash Flows.

The Share Transfer Books of the Company will be closed from March 09, 2026 to March 11, 2026 (both days inclusive). Transfer request received by M/s. FAMCO Share Registration Services (Pvt) Limited, 8-F, Nursery, Block-6, P.E.C.H.S, Main Shahrah-e-Faisal, Karachi, Tel: 0092 21 34380101-5, 0092 21 34384621-3, the Share Registrar of the Company at the close of business on March 06, 2026 will be treated in time for the purpose of determining above entitlement.

The Quarterly Report of the Company for the period ended December 31, 2025 will be transmitted through PUCARS.

Yours Sincerely,


Mujtaba Hassan Ghanchi
Company Secretary





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DYNEA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE SIX-MONTHS ENDED 31 DECEMBER 2025
(UN-AUDITED)

	Six-month ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	----- (Rupees in '000) -----		----- (Rupees in '000) -----	
Turnover - net	7,207,285	6,465,580	3,880,361	3,595,486
Cost of sales	(5,803,743)	(5,345,207)	(3,053,959)	(2,951,110)
Gross profit	1,403,542	1,120,373	826,402	644,376
Selling and distribution costs	(264,950)	(213,695)	(144,512)	(126,407)
Administrative expenses	(219,923)	(187,814)	(115,380)	(93,273)
Reversal of expected credit loss	16,908	35,795	43,048	80,187
	(467,965)	(365,714)	(216,844)	(139,493)
Other income	64,504	70,816	35,809	27,686
Operating profit	1,000,081	825,475	645,367	532,569
Finance costs	(16,655)	(15,894)	(8,479)	(6,864)
Other charges / expenses	(75,641)	(74,467)	(47,935)	(38,904)
	(92,296)	(90,361)	(56,414)	(45,768)
Profit before taxation	907,785	735,114	588,953	486,801
Taxation				
- current	(370,863)	(293,745)	(226,281)	(168,071)
- prior	5,087	5,221	5,087	5,221
- deferred	11,421	1,843	(5,543)	(27,359)
	(354,355)	(286,681)	(226,737)	(190,209)
Profit for the period	553,430	448,433	362,216	296,592
Basic and diluted earnings per share	29.32	23.76	19.19	15.72

Signature



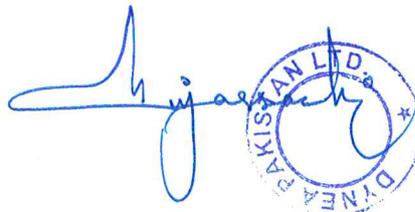
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DYNEA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	December 31, 2025 (Un-audited)	30 June 2025 (Audited)
	----- (Rupees in '000) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,015,165	971,371
Long-term loans	14,737	26,485
Long-term deposits and prepayments	18,874	16,375
Deferred taxation - net	88,508	77,087
	<u>1,137,284</u>	<u>1,091,318</u>
CURRENT ASSETS		
Stores and spares	88,999	83,852
Stock-in-trade	1,977,062	1,820,504
Trade debts	2,271,444	1,591,255
Loans and advances	255,609	114,006
Trade deposits, prepayments and other receivables	14,138	11,521
Accrued markup	13,673	19,729
Short term investment	705,081	625,906
Cash and bank balances	953,711	956,466
	<u>6,279,717</u>	<u>5,223,239</u>
TOTAL ASSETS	<u>7,417,001</u>	<u>6,314,557</u>
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised share capital 40,000,000 (June 30, 2025: 40,000,000) ordinary shares of Rs.5/- each	<u>200,000</u>	<u>200,000</u>
Issued, subscribed and paid-up capital	94,362	94,362
Revenue reserves	5,148,876	4,784,170
	<u>5,243,238</u>	<u>4,878,532</u>
NON-CURRENT LIABILITIES		
Long-term financing - secured	-	-
Lease liabilities	15,384	20,168
	<u>15,384</u>	<u>20,168</u>
CURRENT LIABILITIES		
Trade and other payables	1,591,345	1,312,472
Accrued mark-up	728	201
Short-term running finance	488,013	-
Current maturity of long-term financing	-	13,614
Current maturity of deferred income	-	244
Current maturity of lease liabilities	17,276	16,472
Taxation - net	48,548	61,538
Unclaimed dividend	12,469	11,316
	<u>2,158,379</u>	<u>1,415,857</u>
TOTAL EQUITY AND LIABILITIES	<u>7,417,001</u>	<u>6,314,557</u>


 Dynea Pakistan Limited



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DYNEA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE SIX-MONTHS ENDED 31 DECEMBER 2025
(UN-AUDITED)

	Issued, subscribed and paid-up capital	Revenue reserves			Total
		General reserve	Unappropriated profit	Sub total	
(Rupees in 000)					
Balance as at July 1, 2024 (audited)	94,362	2,641,000	1,558,603	4,199,603	4,293,965
Transaction with owners:					
Final dividend for the year ended June 30, 2024 @ Rs. 10.00 per share	-	-	(188,724)	(188,724)	(188,724)
Total transaction with owners			(188,724)	(188,724)	(188,724)
Transferred to general reserve	-	500,000	(500,000)	-	-
Comprehensive income for the period					
Profit after taxation for the period ended December 31, 2024	-	-	448,433	448,433	448,433
Other comprehensive income	-	-	-	-	-
	-	-	448,433	448,433	448,433
Total comprehensive income for the period ended December 31, 2024					
Balance as at December 31, 2024 (un-audited)	94,362	3,141,000	1,318,312	4,459,312	4,553,674
Balance as at July 1, 2025 (audited)	94,362	3,141,000	1,643,170	4,784,170	4,878,532
Transaction with owners:					
Final dividend for the year ended June 30, 2025 @ Rs. 10.00 per share	-	-	(188,724)	(188,724)	(188,724)
Total transaction with owners			(188,724)	(188,724)	(188,724)
Transferred to general reserve	-	1,000,000	(1,000,000)	-	-
Comprehensive income for the period					
Profit after taxation for the period ended December 31, 2025	-	-	553,430	553,430	553,430
Other comprehensive income	-	-	-	-	-
	-	-	553,430	553,430	553,430
Total comprehensive income for the period ended December 31, 2025					
Balance as at December 31, 2025 (un-audited)	94,362	4,141,000	1,007,876	5,148,876	5,243,238



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DYNEA PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE SIX-MONTHS ENDED 31 DECEMBER 2025
(UN-AUDITED)

	December 31, 2025	December 31, 2024
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	907,785	735,114
Adjustments for non-cash and other items		
Depreciation on operating fixed assets	110,734	101,161
Depreciation on right-of-use assets	5,597	5,597
Amortisation of intangible assets	-	7,453
Allowance for expected credit loss	(16,908)	(35,795)
Finance costs	16,655	15,894
Amortization of deferred income	(244)	(832)
Gain on disposals of operating fixed assets	(6,705)	(3,417)
	109,129	90,061
Profit before working capital changes	1,016,914	825,175
(Increase) / decrease in current assets		
Stores and spares	(5,147)	6,844
Stock-in-trade	(156,558)	(241,456)
Trade debts	(663,281)	(346,891)
Loans and advances	(141,603)	(49,035)
Trade deposits, prepayments and other receivables	(2,617)	12,750
Accrued markup	6,056	32,600
	(963,150)	(585,188)
Increase in current liabilities		
Trade and other payables	278,874	294,912
	332,638	534,899
Finance costs paid	(15,884)	(15,267)
Income taxes paid - net	(378,766)	(240,428)
Long-term loans and deposits - net	9,249	(5,510)
Net cash (used in)/ generated from operating activities	(52,763)	273,694
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditures paid	(167,408)	(99,743)
Short term investments paid	(79,175)	115,838
Proceeds from disposal of operating fixed assets	13,987	6,938
Net cash (used in)/ generated from investing activities	(232,596)	23,033
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of loan made during the period	(13,857)	(13,857)
Payment of lease rentals	(3,981)	976
Dividend paid	(187,571)	(187,291)
Net cash (used in) financing activities	(205,409)	(200,172)
Net (decrease) / increase in cash and cash equivalents	(490,768)	96,555
Cash and cash equivalents at beginning of period	956,466	302,496
Cash and cash equivalents at end of period	465,698	399,051
CASH AND CASH EQUIVALENTS		
Cash and bank balances	953,711	599,047
Short-term running finance	(488,013)	(199,996)
	465,698	399,051

