



**Half Yearly Report
December 31
2025**

DANDOT CEMENT COMPANY LIMITED

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COMPANY INFORMATION

Board of Directors (BOD)

Muhammad Farooq Naseem
Mrs. Roohi Farooq Naseem
Taha Muhammad Naseem
Zaka Muhammad Naseem
Jehanzeb Choudry
Murtaza Yousuf Mandviwala
Hamid Mahmood
Zafar ud Din Mahmood
Hassan Javed

Chairman of BOD

Chief Executive

Audit Committee

Zafar ud Din Mahmood
Muhammad Farooq Naseem
Hamid Mahmood

Member / Chairman

Member

Member

Human Resources & Remuneration Committee

Murtaza Yousuf Mandviwala
Muhammad Farooq Naseem
Taha Muhammad Naseem

Member / Chairman

Member

Member

Chief Financial Officer

Muhammad Kamran

Statutory Auditors

Parker Russell - A.J.S.
Chartered Accountants, Faisalabad

Company Secretary

Muhammad Kamran

Legal Advisor

International Legal Services

Bankers

The Bank of Punjab
United Bank Limited
National Bank of Pakistan
Habib Bank Limited
Bank Alfalah Limited
BankIslami Pakistan Limited
Bank Al-Habib Limited
Askari Bank Limited
JS Bank Limited
Meezan Bank Limited
Bank Makramah Limited
Allied Bank

Registered Office

5-Zafar Ali Road, Gulberg V, Lahore.
Telephone: +92-42-35758614-15

Factory

Dandot R.S., Distt. Jhelum.
Telephone: +92-544-211371, Fax: +92-544-211490

Share Registrar

Corplink (Pvt.) Limited.
Wings Arcade 1-K-Commercial, Model Town, Lahore.
Telephone: +92-42-35839182, Fax: +92-42-35869037

Website

www.dandotcement.com

DIRECTORS' REPORT TO THE SHAREHOLDERS

On behalf of the Board of Directors of Dandot Cement Company Limited, I am pleased to present the unaudited condensed financial statements for the quarter ended December 31, 2025. The period reflects continued operational resilience, meaningful improvement in financial performance year-on-year, and steady progress on our strategic growth agenda.

1. PRINCIPAL ACTIVITY

Dandot Cement Company Limited is a Pakistan Stock Exchange-listed company engaged in the manufacturing and sale of cement. Our operations are anchored in delivering high-quality cement while continuously improving cost efficiency, process reliability, and environmental sustainability.

2. OPERATIONAL PERFORMANCE

During the quarter under review, the Company delivered solid operational results:

Production & Sales	Volume (Metric Tons)
Clinker Produced	201,042
Cement Produced	217,213
Cement Sold	215,374

The near-complete conversion of produced cement into sales reflects strong market execution and effective inventory management.

3. FINANCIAL RESULTS

The Company demonstrated meaningful year-on-year improvement across all key financial metrics during the quarter:

Financial Metric	Dec-2025	Dec-2024
Gross Sales	PKR 4.98 billion	PKR 4.66 billion
Net Sales	PKR 3.22 billion	PKR 3.03 billion
Gross Profit	PKR 296.50 million	PKR 245.70 million
Operating Profit	PKR 262.57 million	PKR 210.04 million
Net Loss	PKR (71.38) million	PKR (93.69) million
Loss Per Share-Basic	PKR (0.23)	PKR (0.30)

The Company achieved year-on-year growth in gross sales of approximately 6.87%, and gross profit improved by approximately 20.7%, reflecting greater cost discipline and improved plant utilization after the completion of our BMR. The net loss narrowed by 23.8% compared to the same period last year, a trend we are committed to continue in the periods ahead.

Nonetheless, the Company reported a pre-tax loss during the quarter. This was primarily attributable to compressed retention margins per bag and persistently elevated input costs most notably coal, whose price volatility continues to weigh on margins. In response, management is actively diversifying its coal sourcing strategy and optimising the fuel mix to reduce exposure to commodity price fluctuations. No dividend has been recommended for this period.

4. STRATEGIC INITIATIVES & CAPITAL PROJECTS

The Company's strategic priorities are squarely focused on cost reduction, energy efficiency, and sustainable growth. The following key initiatives are underway:

- **5 MW Solar Power Project:** A solar energy project is at the final contract signing stage. Once commissioned, it will materially reduce our dependence on grid electricity and lower per-unit energy costs.
- **Waste Heat Recovery (WHR) System:** Active evaluation is underway for the installation of a WHR system to capture and convert exhaust heat from the cement plant into usable power, further improving our energy efficiency and sustainability profile.
- **Cement Grinding Optimisation:** Ongoing work to optimise grinding operations is improving process reliability, reducing downtime, and enhancing product quality consistency.
- **Capital Raising:** To finance these projects, the Company is engaged with investors and financial institutions to raise the requisite capital. We remain committed to structuring this in a manner that preserves long-term shareholder value.

These initiatives collectively demonstrate the Company's commitment to operational excellence, cost leadership, and environmental responsibility.

5. INDUSTRY OVERVIEW & MARKET OUTLOOK

Domestic Market

Pakistan's domestic cement market delivered strong performance during the first half of fiscal year 2026, with industry-wide domestic dispatches growing 13.11% as compared to the previous period. This sustained recovery is being driven by reviving construction activity, declining interest rates, and improving macroeconomic conditions.

Export Market

Export volumes faced headwinds during the quarter under review, declining 3.73% as compared to the previous period, primarily as a result of the Pakistan-Afghanistan border closure which came into effect on October 2025. The closure simultaneously halted cement exports to Afghanistan and disrupted the supply of Afghan coal.

Input Costs: Coal

Coal remains the dominant energy cost for the industry, accounting for approximately 60% of total cement manufacturing costs. International coal prices declined by 20.9% year-on-year during 1HFY2026, averaging US\$87 per ton, which partially offset the disruption caused by the Afghan border closure. Nonetheless, the loss of access to competitively priced Afghan coal has compressed margins for northern producers in particular, including Dandot Cement. We are actively working to diversify our coal sourcing mix, exploring RB2-grade imports and other alternatives to optimise the cost-quality balance. Our planned solar power and WHR investments are directly aimed at reducing long-term energy cost dependency.

Overall Industry Performance & Outlook

Overall industry dispatches for 1HFY2026 reached 25.78 million tons, up 9.67% as compared to the previous period, underpinned by double-digit domestic demand growth. Looking ahead, the sector is cautiously optimistic. Analysts maintain an overweight stance on the sector, with rising domestic offtakes, declining finance costs, and reducing coal prices expected to drive profitability improvement in FY2026 and beyond.

6. PRINCIPAL RISKS & MITIGATION

The Company operates in a dynamic environment and remains vigilant to the following key risks:

- **Energy Cost Volatility:** Despite a 20.9% decline in international coal prices year-on-year during 1HFY2026, fuel and electricity costs remain the single largest driver of production costs. We are directly addressing this through our 5 MW solar project, WHR system evaluation, and active diversification of our coal sourcing mix away from Afghan coal dependence.
- **Afghan Border Closure:** The border closure since October 2025 has halted Afghan cement exports and disrupted coal supply chains for northern producers. We are transitioning to alternative coal sources and monitoring bilateral developments closely. A reopening of the border would represent a meaningful upside catalyst for both exports and input costs.
- **Retention Price Pressure:** Industry-wide cement bag prices remain under pressure due to competitive dynamics and demand variability. We are focused on volume efficiency, production cost reduction, and market positioning to protect margins.
- **Government Infrastructure Spending:** Continued public sector development investment is critical to sustaining domestic demand. We are encouraged by the current government's infrastructure commitments and are closely monitoring budget allocations to align our capacity planning accordingly.
- **Macroeconomic & Political Uncertainty:** Broader macroeconomic and geopolitical factors, including regional tensions, continue to create an uncertain operating environment. We are managing this through financial discipline, operational agility, and proactive stakeholder engagement.

7. AUDITORS' OBSERVATIONS

The Company has successfully completed its Balancing, Modernisation, and Replacement (BMR) programme. The external auditors have noted their satisfaction with the Company's going concern status and operational continuity. Workers' compensation benefits in excess of statutory requirements will be recognised following final determination and verification by the Competent Authority. All unconfirmed balances would be verified by the external auditors through alternative procedures in the annual audit.

8. SUBSEQUENT EVENTS

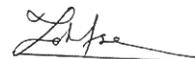
There were no material subsequent events to be disclosed in the relevant notes to the unaudited condensed financial statements.

9. ACKNOWLEDGEMENT

On behalf of the Board, I wish to express our sincere gratitude to all stakeholders our shareholders, banking partners, employees, suppliers, distributors, and regulators for their unwavering support, trust, and cooperation. Your continued confidence in Dandot Cement, particularly during challenging periods, is deeply valued. We remain fully committed to delivering sustainable growth and long-term value for all.



MUHAMMAD FAROOQ NASEEM
Chairman / Director
Lahore: February 28, 2026



TAHA MUHAMMAD NASEEM
Chief Executive / Director



INDEPENDENT AUDITOR'S REVIEW REPORT TO THE MEMBERS OF DANDOT CEMENT COMPANY LIMITED

REPORT ON REVIEW OF CONDENSED INTERIM FINANCIAL STATEMENTS

Introduction

We have reviewed the accompanying condensed interim statement of financial position of Dandot Cement Company Limited as at December 31, 2025 and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, and condensed interim statement of cash flows, and notes to the condensed interim financial statements for the six-month period then ended (here-in-after referred to as the "condensed interim financial statements"). Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these condensed interim financial statements based on our review.

The figures of the condensed interim statement of profit or loss and condensed interim statement of comprehensive income for the quarters ended December 31, 2025 and December 31, 2024 have not been reviewed, as we are required to review only the cumulative figures for the half year ended December 31, 2025.

Scope of the review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of condensed interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

- i. As explained in note 12.1 to the condensed interim financial statements, the company had written back outstanding liability in respect of Past Dues Payables for certain staff benefits, Gratuity Payable and Interest payable on Workers' Profit Participation Fund retrospectively in the year 2018 aggregating Rs.317.12 million and had not accounted for related expenses and liabilities thereafter amounting to Rs.48.98 million. Moreover, the company had not accounted for staff salaries & benefits and related liability since September 01, 2019 till June 30, 2021 amounting Rs. 118.63 million for which petition was filed in Hon'ble Labour Court by the company for their retrenchment as referred to note 24 to the audited financial statements for the year ended June 30, 2025. However, basis of balances written back and non-provisioning of benefits remained un-substantiated in the absence of any agreement(s) or related approval(s). Moreover, the company has not provided for interest on Workers' Profit Participation Fund amounting to Rs. 0.26 million in current period. Had the company not written back the outstanding liability & related expenses and accounted for unrecorded expenses thereafter including current period, the accumulated loss and liability of the Company would have been increased by Rs. 485 million as at December 31, 2025 and loss for the period would have been increased by Rs. 0.26 million.
- ii. We could not confirm carrying value of the liability in respect of loan from Economic Affairs Division (EAD) and accrued interest there on amounting to Rs. 35.23 million and Rs. 89.48 million respectively by performing alternative analytical procedures. Consequently, we were unable to determine whether adjustments to these balances were necessary.

Qualified Conclusion

Based on our review, with the exception of the matters described in the preceding paragraphs, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

The engagement partner on the review resulting in this independent auditor's review report is **Mr. Junaid Subhani - FCA**.

Parker Russell -A.J.S
CHARTERED ACCOUNTANTS
Faisalabad: March 02, 2026
UDIN: RR202510478t7qjoaOuk



Condensed Statement of Financial Position

		(Un-Audited) Dec 31, 2025	(Audited) June 30, 2025
	Note	(Rupees in thousand)	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital : 500,000,000 ordinary shares of PKR. 10 each		5,000,000	5,000,000
Issued, subscribed and paid up share capital	4	3,163,551	3,163,551
Reserves			
Capital reserve			
Share premium reserve		1,603,161	1,603,161
Revaluation surplus on property, plant and equipment		3,053,261	3,100,222
Revenue reserve			
Accumulated loss		(5,748,416)	(5,724,001)
Due to related parties	5	1,739,303	1,739,303
		3,810,860	3,882,236
NON CURRENT LIABILITIES			
Long term financing from banking companies	6	2,733,659	2,711,889
Government grant	7	292,104	343,301
Lease liabilities		551,243	557,363
Payable to provident fund trust	8	119,815	141,901
Other loans and liabilities	9	-	-
Deferred liabilities	10	2,294,365	2,352,367
Long term advances and deposits		21,836	21,836
		6,013,022	6,128,657
CURRENT LIABILITIES			
Trade and other payables		1,264,298	1,377,367
Deposits, accrued liabilities and advances		886,383	875,945
Unclaimed dividend		1,082	1,082
Payable to provident fund trust	8	29,319	8,967
Mark up accrued	11	200,749	189,286
Short term financing from banking companies		545,645	298,898
Short term financing from related parties		825,000	745,000
Current portion of non current liabilities		526,532	505,221
Current portion of government grant		103,489	108,235
		4,382,497	4,110,001
CONTINGENCIES AND COMMITMENTS			
	12	-	-
		14,206,379	14,120,894

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer

As at December 31, 2025

	Note	(Un-Audited) Dec 31, 2025 (Rupees in thousand)	(Audited) June 30, 2025
ASSETS			
NON CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	13	11,733,210	11,928,483
Capital work in progress		10,460	10,460
Intangible assets		733	808
Long term deposits and prepayments		59,190	59,190
		11,803,593	11,998,941
CURRENT ASSETS			
Stores, spares and loose tools		1,312,708	1,094,228
Stock in trade	14	298,793	233,472
Trade debts		183,405	233,350
Loans and advances		58,052	37,086
Trade deposits, short term prepayments and current account balances with statutory authorities		529,932	353,218
Cash and bank balances		19,896	170,599
		2,402,786	2,121,953
		14,206,379	14,120,894

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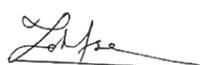
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Profit or Loss Account (Un-Audited)

For the Half Year ended December 31, 2025

	Half Year ended		Second Quarter ended	
	December 31 2025	December 31 2024	December 31 2025	December 31 2024
Note	(Rupees in thousand)		(Rupees in thousand)	
Sales - Net	3,217,337	3,033,143	1,475,170	1,640,849
Cost of sales	(2,920,833)	(2,787,445)	(1,364,896)	(1,530,980)
Gross profit	296,504	245,698	110,274	109,869
Operating expenses				
Distribution cost	(6,436)	(9,727)	(1,969)	-
Administrative expenses	(27,496)	(25,926)	(12,704)	(11,968)
Operating profit	262,572	210,045	95,601	97,901
Other operating income / (expenses) - net	6,541	(1,594)	11,397	(1,832)
	269,113	208,451	106,998	96,070
Finance cost	(338,273)	(328,620)	(169,135)	(156,571)
Loss before levy and taxation	(69,160)	(120,169)	(62,137)	(60,501)
Levy	(40,266)	(37,964)	(18,462)	(20,538)
	(109,426)	(158,133)	(80,559)	(81,040)
Taxation: Deferred	38,050	64,446	26,691	48,084
Loss after taxation	(71,376)	(93,687)	(53,908)	(32,956)
	Rupees	Rupees	Rupees	Rupees
Earnings Per Share- Basic	(0.23)	(0.30)	(0.17)	(0.10)
Earnings Per Share- Diluted	(0.18)	(0.24)	(0.14)	(0.08)

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



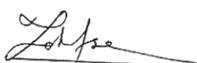
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Comprehensive Income (Un-Audited)

For the Half Year ended December 31, 2025

	Half Year ended		Second Quarter ended	
	December 31 2025	December 31 2024	December 31 2025	December 31 2024
	(Rupees in thousand)		(Rupees in thousand)	
Loss for the period	(71,376)	(93,687)	(53,908)	(32,956)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	<u>(71,376)</u>	<u>(93,687)</u>	<u>(53,908)</u>	<u>(32,956)</u>

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Cash Flow Statement (Un-Audited)

For the Half Year ended December 31, 2025

	Dec. 31, 2025 (Rupees in thousand)	Dec. 31, 2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before levy and taxation	(69,160)	(120,169)
Adjustments of items not involving movement of cash:		
Depreciation	197,648	204,413
Amortization	75	75
Trade payable written off	-	2,040
Reversal of balances written back	1,244	-
Past dues written off	(2,148)	-
Exchange gain on retranslation of foreign creditors	(675)	(35)
Reversal of allowance for impairment	(3,749)	-
Reversal of provision of slow moving and obsolete stock	(1,256)	-
Unwinding of provident fund trust mark up	6,767	6,478
Unwinding of long term finances	104,799	68,514
Finance cost	226,708	250,721
	529,413	532,206
Operating cash generated before working capital changes	460,253	412,037
(Increase) / decrease in current assets:		
Stores, spares and loose tools	(217,223)	(243,977)
Stock in trade	(65,321)	(114,210)
Trade debts	53,693	(22,967)
Loans and advances	(20,966)	(139,080)
Trade deposits, short term prepayments and current account balances with statutory authorities	(46,592)	(1,969)
Increase / (decrease) in current liabilities:		
Trade and other payables	(111,491)	40,978
Deposits, accrued liabilities and advances	10,438	193,353
Payable to Provident fund trust	(8,500)	(7,269)
	(405,962)	(295,140)
Cash generated from operations	54,291	116,897
Long term advances and deposits	-	(2,500)
Finance cost paid	(235,197)	(165,106)
Income taxes paid	(170,388)	(103,947)
Net Cash Used In Operating Activities	(351,294)	(154,656)
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(2,375)	(46,523)
Capital work in progress	-	85
Net Cash Used In Investing Activities	(2,375)	(46,438)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term loan from related parties	-	15,000
Long term loan repaid to banking companies	(198,611)	(140,668)
Long term financing received from banking companies	99,000	50,000
Short term financing received from banking companies	545,645	6,265
Short term financing paid to banking companies	(298,898)	-
Short term financing received from related parties	240,000	330,000
Short term financing paid to related parties	(160,000)	-
Payment of lease liabilities	(24,170)	(7,049)
Net Cash Inflows From Financing Activities	202,966	253,548
Net (decrease)/Increase in Cash and Cash Equivalents	(150,703)	52,454
Cash and Cash Equivalents at Beginning of the Period	170,599	21,724
Cash and Cash Equivalents at End of the Period	19,896	74,178

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



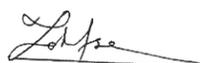
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Changes in Equity (Un-Audited)

For the Half Year ended December 31, 2025

	Share Capital	Capital Reserve Share premium reserve	Revenue Reserves Accumulated loss	Capital Reserve Revaluation surplus on property, plant and equipment	Due to related parties	Total
	< ----- Rupees in thousand ----- >					
Balance as at June 30, 2024 - Audited	3,163,551	1,603,161	(5,669,654)	3,199,013	1,724,303	4,020,374
Total comprehensive loss for the period	-	-	(93,687)	-	-	(93,687)
Loan received during the period - net	-	-	-	-	15,000	15,000
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax	-	-	49,395	(49,395)	-	-
Balance as at December 31, 2024 - Unaudited	3,163,551	1,603,161	(5,713,946)	3,149,618	1,739,303	3,941,687
Balance as at June 30, 2025 - Audited	3,163,551	1,603,161	(5,724,001)	3,100,222	1,739,303	3,882,236
Total comprehensive loss for the period	-	-	(71,376)	-	-	(71,376)
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax	-	-	46,961	(46,961)	-	-
Balance as at December 31, 2025 - Unaudited	3,163,551	1,603,161	(5,748,416)	3,053,261	1,739,303	3,810,860

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the Half Year ended December 31, 2025

1 THE COMPANY AND ITS OPERATIONS

The Company is a public limited Company incorporated in Pakistan and is listed on Pakistan Stock Exchange. The Company started its production on 1983 and has been engaged in production and marketing of cement. Since 2019, the company is a subsidiary of Calicom Industries (Pvt.) Limited (Holding Company) and acquired under the Listed Companies (Substantial Acquisition of Voting Shares and Takeovers) Regulations, 2017.

2 BASIS OF PREPARATION

2.1 Statement Of Compliance

These condensed interim financial statements of the Company for the half year ended December 31, 2025 have been prepared in accordance with the accounting and reporting standards 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 34, 'Interim Financial Reporting' (IAS 34), issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017 (the Act); and
- Where the provisions of and directives issued under the Companies Act, 2017.

Where the provisions of or directives issued under the Act differ with the requirements of IAS 34, the provisions of and directives issued under the Act have been followed.

- ##### 2.2
- These condensed interim financial statements do not include all the information and disclosures required in the annual audited financial statements, and should be read in conjunction with the Company's annual audited financial statements for the year ended June 30, 2025.

2.3 Functional And Presentation Currency

These condensed interim financial statements have been prepared and presented in Pakistani Rupee which is the Company's functional and presentation currency.

3 SIGNIFICANT ACCOUNTING POLICIES

- ##### 3.1
- The accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are consistent with those applied in the preparation of the annual audited financial statements for the year ended June 30, 2025 except those which are disclosed in these financial statements.

3.2 Government Grant

Grants from the government are recognized at their fair value where there is a reasonable assurance that the grant will be received, and all attached conditions will be complied with. It is recognized as income on a systematic basis over the periods in which the related costs, for which it is intended to compensate, are recorded.

- ##### 3.3
- Change in accounting standards, interpretations and amendments to published accounting and reporting standards:

- a) Standards and amendments to published accounting and reporting standards which were effective during the half year ended December 31, 2025.

There were certain amendments to accounting and reporting standards which became mandatory for the Company during the period. However, the amendments did not have any significant impact on the financial reporting of the Company and, therefore, have not been disclosed in these condensed interim financial statements.

- b) Standards and amendments to approved accounting and reporting standards that are not yet effective.

There are certain amendments to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 1, 2025. However, these amendments will not have any significant impact on the financial reporting of the Company and, therefore, have not been disclosed in these condensed interim financial statements.

3.4 Accounting Estimates And Judgements

The preparation of interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts. Actual results may differ from these judgements, estimates and assumptions.

Judgements and estimates made by the management in the preparation of these condensed interim financial statements are the same as those applied in the annual audited financial statements of the Company for the year ended June 30, 2025.

	Note	December 31, 2025 (Rupees in thousand) (Un-audited)	June 30, 2025 (Audited)
4 ISSUED, SUBSCRIBED AND PAID UP SHARE CAPITAL			
CAPITAL			
307,605,132 (2025: 307,605,132) ordinary shares of PKR. 10 each fully paid in cash		3,076,051	3,076,051
8,750,000 (2025: 8,750,000) ordinary shares of PKR. 10 each issued as bonus shares		87,500	87,500
		<u>3,163,551</u>	<u>3,163,551</u>
5 DUE TO RELATED PARTIES			
Un-secured and interest free			
Loan from holding company- Calicom Industries (Private) Limited		1,529,303	1,529,303
Loan from associated company	5.1	210,000	210,000
		<u>1,739,303</u>	<u>1,739,303</u>

- 5.1 On 31 October 2023, the Company entered an arrangement with Tetra Engineering Private Limited for interest free loan of PKR. 500,000,000 in installments, from time to time, to complete the BMR and to support the working capital requirements of the Company. The loan will be converted into equity at a pre-determined price.

		December 31, 2025 (Rupees in thousand) (Un-audited)	June 30, 2025 (Audited)
6	LONG TERM FINANCING FROM BANKING COMPANIES		
	Demand finance facility - From The Bank of Punjab (BOP)	6.1 2,302,589	2,232,404
	Temporary economic refinance facility (TERF)	6.2 875,658	920,073
		<u>3,178,247</u>	<u>3,152,477</u>
	Less: Current portion		
	Payable within next 12 months	(405,270)	(405,270)
	Overdue	(39,318)	(35,318)
		<u>2,733,659</u>	<u>2,711,889</u>
	6.1 Demand Finance Facility - From The Bank of Punjab (BOP)		
	Demand finance facility - DF 1	1,325,489	1,354,137
	Demand finance facility - DF 2	744,948	738,863
	Demand finance facility - DF 3 (For BMR)	232,152	139,404
		<u>2,302,589</u>	<u>2,232,404</u>
	Less: Current portion		
	Payable within next 12 months	(204,504)	(204,504)
	Overdue	(32,000)	(28,000)
		<u>2,066,085</u>	<u>1,999,900</u>
	6.2 Temporary Economic Refinance Facility (TERF)		
	Loan from:		
	- The Bank of Punjab	618,750	665,625
	- BankIslami Pakistan Limited	226,101	244,827
	- Bank Al-Habib Limited	195,884	211,992
	- JS Bank Limited	230,515	249,165
		<u>1,271,250</u>	<u>1,371,609</u>
	Less: Impact of Government Grant	(395,592)	(451,536)
		<u>875,658</u>	<u>920,073</u>
	Less: Current portion		
	Payable within next 12 months	(200,766)	(200,766)
	Overdue	(7,318)	(7,318)
		<u>667,574</u>	<u>711,989</u>
	6.3 There is no change in terms and condition of these loans which are disclosed in financial statements for the year ended June 30, 2025.		
7	GOVERNMENT GRANT		
	Balance as at July 01,	451,536	568,936
	Charged during the period	(55,943)	(117,400)
		<u>395,593</u>	<u>451,536</u>
	Less: Current portion of government grant	(103,489)	(108,235)
		<u>292,104</u>	<u>343,301</u>
	7.1 Government Grants have been recorded against subsidized loans obtained from the financial institutions under temporary economic refinance facility (TERF) introduced by the State Bank of Pakistan (SBP).		

	December 31, 2025 (Rupees in thousand)	June 30, 2025 (Audited)
Note	(Un-audited)	(Audited)
8 PAYABLE TO PROVIDENT FUND TRUST		
Principal	72,106	75,154
Markup	77,028	75,714
	<u>149,134</u>	<u>150,868</u>
Less: Current portion	(29,319)	(8,967)
	<u>119,815</u>	<u>141,901</u>
9 OTHER LOANS AND LIABILITIES - Unsecured		
LOANS:		
From Economic Affairs Division, Government of Pakistan (EAD)	35,232	35,232
OTHER LIABILITIES:		
Peace agreement arrears	294	294
	<u>35,526</u>	<u>35,526</u>
Less: Current Portion		
Overdue	(35,526)	(35,526)
	<u>-</u>	<u>-</u>
10 DEFERRED LIABILITIES		
Long term financing from related parties	1,500,934	1,520,886
Deferred taxation	793,431	831,481
	<u>2,294,365</u>	<u>2,352,367</u>

11 ACCRUED MARK UP

This includes the accrued mark up on loan payable to Economic Affairs Division (EAD) amounting Rs. 89.48 million.

12 CONTINGENCIES AND COMMITMENTS

There has been no significant change in contingencies and commitments since the date of preceding published annual financial statements as at June 30, 2025 except the following:

12.1 During the year ended June 30, 2019, the company reversed the contractual liabilities of the workers amounting PKR. 317.12 million in respect of provision against some Past Dues Payable, interest on Workers' Profit Participation Fund Payable and Payable against workers Gratuity and ceased to account for the aforesaid benefits on the basis of opinion of its Legal Advisor. Accordingly, the company has not accounted for accumulated provision against past dues payable, interest on Workers' Profit Participation Fund Payable, Payable against workers Gratuity, provision of salary and employee benefits amounting PKR. 5.13 million (June 30, 2025: PKR. 5.30 million), PKR. 4.52 million (June 30, 2025: PKR. 4.26 million), PKR. 39.59 million (June 30, 2025: PKR. 40.66 million), PKR. 113.29 million (June 30, 2025: PKR. 113.29 million) and PKR. 5.34 million (June 30, 2025: PKR. 5.34 million) respectively. As per opinion of the management, these liabilities are not valid and based on unjustified agreements. However, worker's compensation benefits will be subject to final determination by the competent authority and the company undertakes to comply with the consequential implications of such determination.



December 31, 2025 June 30, 2025
(Rupees in thousand)
Note (Un-audited) (Audited)

12.2 Capital Commitments against

	Letters of credit	1,593	46,910
13	OPERATING FIXED ASSETS		
	Opening fixed assets at WDV	11,928,483	12,242,169
	Additions	2,375	96,263
		<u>11,930,858</u>	<u>12,338,432</u>
	Less: depreciation	(197,648)	(409,948)
		<u>11,733,210</u>	<u>11,928,483</u>
14	STOCK IN TRADE		
	Raw material	74,438	36,280
	Work in process	136,381	133,303
	Finished goods	87,974	63,889
		<u>298,793</u>	<u>233,472</u>

15 COST OF SALES

	Half Year ended		Second Quarter ended	
	Dec. 31, 2025	Dec. 31, 2024	Dec. 31, 2025	Dec. 31, 2024
	(Rupees in thousand)		(Rupees in thousand)	
	(U n - a u d i t e d)			
Raw materials consumed	466,314	210,018	201,891	111,598
Salaries, wages and benefits	137,506	113,517	69,779	56,304
Fuel, gas and electricity	1,546,004	1,939,067	710,009	1,160,786
Stores and spares	359,797	188,391	184,898	97,539
Vehicle running and maintenance	11,859	7,299	5,104	3,009
Packing material	192,791	172,035	88,848	93,011
Depreciation	195,845	202,419	97,936	101,209
Others	37,879	27,501	21,593	14,592
	<u>2,947,995</u>	<u>2,860,247</u>	<u>1,380,058</u>	<u>1,638,048</u>
Adjustment of work in process	(3,078)	(2,036)	6,922	(110,343)
Cost of goods manufactured	<u>2,944,917</u>	<u>2,858,211</u>	<u>1,386,980</u>	<u>1,527,705</u>
Adjustment of finished goods	(24,084)	(70,766)	(22,084)	6,115
	<u>2,920,833</u>	<u>2,787,445</u>	<u>1,364,896</u>	<u>1,533,820</u>

16 TRANSACTIONS WITH RELATED PARTIES

All transactions with related parties have been properly disclosed in the relevant notes of these un-audited condensed financial statements except transactions carried out during the period as follows:

Name	Relationship	Nature of transaction	December 31,	June 30,
			2025 (Rupees in thousand) (Un-audited)	2025 (Audited)
Calicom Industries Private Ltd	Associated Company due to common director	Markup accrued	61,048	-
		Markup paid	81,000	-
Digital World Pakistan Private Ltd	Associated Company due to common director	Loan Received	160,000	775,000
		Loan Repaid	160,000	120,000
		Sales of goods	5,279	-
DWP Technologies (Private) Limited	Associated Company due to common director	Loan Received	80,000	50,000
		Loan Repaid	-	50,000
Tetra Engineering Private Limited	Associated Company due to common director	Loan convertible in equity	-	15,000

17 FINANCIAL RISK MANAGEMENT

The Company's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the Company for the year ended June 30, 2025.

18 CORRESPONDING FIGURES

Corresponding figures have been rearranged and reclassified, wherever necessary, for the purpose of comparison. However, no significant rearrangements or reclassifications have been made in these condensed interim financial statements.

19 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements were authorized for issue on February 28, 2026 by the Board of Directors of the company.

20 GENERAL

Figures have been rounded off the nearest thousands of Pakistan Rupee (PKR/ Rupees).



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

- منافع/ قیمت کا دباؤ: صنعتی لحاظ سے سیمنٹ کی بوری کی قیمتیں مسابقتی محرکات اور طلب میں اتار چڑھاؤ کے باعث دباؤ میں ہیں۔ ہم حجم میں بہتری، پیداواری لاگت میں کمی اور مارکیٹ میں اپنی پوزیشن پر توجہ دے رہے ہیں تاکہ اپنے منافع کو محفوظ کیا جاسکے۔
- سرکاری انفراسٹرکچر پر اخراجات: ملکی سطح پر طلب کو برقرار رکھنے کے لئے حکومت کی جانب سے ترقیاتی کاموں پر لگاتار سرمایہ کاری بہت اہم ہے۔ ہم موجودہ حکومت کی بنیادی ڈھانچہ پر بھرپور توجہ کو سراہتے ہیں اور تفویض بجٹ کی کڑی نگرانی رکھتے ہیں تاکہ ہم اپنی استعداد کو اس کے مطابق ڈھال سکیں۔
- کئی اقتصادی اور سیاسی بے چینی: وسیع تر کئی اقتصادی وجوہات کی وجہ سے کئی عوامل بشمول علاقائی تناؤ نے آپریٹنگ ماحول میں بے یقینی پیدا کی ہے۔ ہم مالیاتی نظم و ضبط، آپریشنل چستی اور اسٹیک ہولڈرز کے قبل از وقت روابط کے ذریعے اس کا انتظام کر رہے ہیں۔

7. آڈیٹرز کے مشاہدات

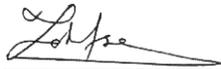
کمپنی نے اپنے بیلنسنگ، ماڈرنائزیشن اور ریپلیسمنٹ (BMR) پروگرام کو کامیابی سے مکمل کر لیا ہے۔ بیرونی آڈیٹرز نے کمپنی کی جاری کاروبار کی حیثیت اور آپریشنل تسلسل پر اطمینان کا اظہار کیا ہے۔ لازمی تقاضوں سے زائد ورکرز کمپنیشن مراعات مجھے کی جانب سے حتمی تعین اور توثیق کے بعد حاصل کی جائیں گی۔ سالانہ آڈٹ میں متبادل طریقہ ہائے کار کے ذریعے تمام غیر توثیق شدہ بیلنس کی بیرونی آڈیٹرز توثیق کریں گے۔

8. مابعد واقعات

ایسے کوئی مادی مابعد واقعات پیش نہیں آئے جن کا غیر بڑا سال شدہ منجمد مالیاتی اسٹیٹمنٹس کے متعلقہ مندرجات میں ذکر کیا جاسکے۔

9. اعترافات

بورڈ کی جانب سے میں تمام اسٹیک ہولڈرز، اپنے شیئر ہولڈرز، بینکنگ شراکت داروں، ملازمین، سپلائرز، ڈسٹری بیوٹرز اور ریگولیٹرز کو اپنی غیر متوازن حمایت، بھروسہ اور تعاون کیلئے تہ دل سے خراج تحسین پیش کرتا ہوں۔ خصوصاً مشکل ترین حالات میں ڈنڈوت سیمنٹ پر آپ کے مسلسل اعتماد کو قدر کی نگاہ سے دیکھا جاتا ہے۔ ہم تمام اسٹیک ہولڈرز کے لئے پائیدار نمو اور طویل مدتی منافع پیش کرنے کے لئے مکمل طور پر عزم میں ہیں۔



طہ محمد نسیم
چیف ایگزیکٹو/ ڈائریکٹر



محمد فاروق نسیم
چیرمین/ ڈائریکٹر

لاہور: 28 فروری، 2026ء

برآمدی منڈی

زیر جائزہ سہ ماہی کے دوران برآمدی حجم میں تنزلی دیکھی گئی جو گذشتہ مدت کی نسبت %3.73 تک گر گیا جو بنیادی طور پر اکتوبر 2025ء سے پاکستان افغانستان بارڈر کی بندش کے نتیجے میں واقع ہوا۔ بندش نے افغانستان کو سیمنٹ کی برآمد کو فی الفور روک کیا اور افغانستان سے آنے والے کوئلہ کی سپلائی میں بھی رکاوٹ پیدا ہوئی۔

پیداواری لاگت: کوئلہ

کوئلہ اس صنعت کے لئے توانائی کی لاگت کا اہم جزو ہے جو سیمنٹ کی کل پیداواری لاگت کا تقریباً %60 ہے۔ سال 2026ء کی پہلی ششماہی کے دوران سالہا سال کی بنیاد پر بین الاقوامی سطح پر کوئلہ کی قیمتوں میں %20.9 کمی واقع ہوئی۔ جب کہ اوسط قیمت \$87 فی ٹن رہی جس نے افغان بارڈر کی بندش سے پیدا ہونے والی رکاوٹوں کے اثرات کو جزوی طور پر کم کیا۔ علاوہ ازیں، مسابقتی قیمتوں پر دستیاب افغان کوئلے تک رسائی میں کمی نے خصوصاً شمالی صنعتکاروں کے لئے منافع کو کم کیا جس میں ڈنڈوت سیمنٹ بھی شامل ہے۔ ہم فعال طور پر کوئلے کے وسائل میں تنوع لانے کے لئے لگاتار کوششیں کر رہے ہیں اور RB2- گریڈ درآمدات اور دیگر متبادل وسائل تلاش کر رہے ہیں تاکہ لاگت اور معیار کے تعاون کو بہتر کیا جاسکے۔ ہمارا زیر غور سولر پاور اور IWHR ٹوٹسٹمنٹس کا براہ راست مقصد توانائی پر طویل مدتی اخراجات کو کم کرنا ہے۔

مجموعی صنعتی کارکردگی اور منظر نامہ

2026ء کی پہلی ششماہی کے دوران کل صنعتی ڈسپچر 25.78 ملین ٹن تک پہنچ گئے جو گذشتہ مدت کی نسبت %9.67 زائد ہیں جو دو ہندسی طلب میں اضافہ سے ممکن ہوا۔ مستقبل میں، مذکورہ شعبہ پر امید ہے۔ تجزیہ نگار ملکی سطح پر طلب میں اضافہ، قرضوں پر لاگت اور کوئلہ کی قیمتوں میں کمی جیسے صنعتی عوامل پر گہری نظر رکھے ہوئے ہیں جس سے مالیاتی سال 2026ء کے دوران منافع میں بہتری آئے گی۔

6. بنیادی خطرات اور تدارک

کمپنی ایک متحرک ماحول میں کام کرتی ہے اور مندرجہ ذیل اہم خطرات پر گہری نظر رکھتی ہے:

- توانائی کی قیمتوں میں رد و بدل: مالیاتی سال 2026ء کی پہلی ششماہی کے دوران سالہا سال کی بنیاد پر کوئلے کی بین الاقوامی قیمتوں میں %20.9 کمی کے باوجود ایندھن اور بجلی قیمتیں پیداواری لاگت میں اضافہ کا واحد محرک رہی ہیں۔ ہم 5 میگا واٹ کا سولر پروجیکٹ IWHR سسٹم کے تخمینہ اور افغانستان کے کوئلہ پر انحصار سے ہٹ کر کوئلے کے دیگر وسائل کی تلاش کے ذریعے اس کے براہ راست نبرد آزما ہو رہے ہیں۔

- افغان بارڈر کی بندش: اکتوبر 2025ء سے بارڈر کی بندش نے افغان سیمنٹ کی برآمد کو روک دیا ہے اور شمالی صنعتکاروں کے لئے کوئلے کی سپلائی چین کو روک دیا ہے۔ ہم کوئلہ کے متبادل وسائل تلاش کر رہے ہیں اور دو جہتی پیش رفت کی نگرانی رکھے ہوئے ہیں۔ بارڈر دوبارہ کھلنے سے برآمدات اور پیداواری لاگت پر مثبت اثرات مرتب ہونے کی توقع ہے۔

کمپنی نے ساہا سال کی بنیاد پر تقریباً 4.3% کی کل سیلز میں نمو حاصل کی جب کہ کل منافع 20.7% تک بہتر ہوا جو لاگت کے بہتر نظم و ضبط اور ہمارے BMR کی تکمیل کے بعد پلانٹ کے بہتر استعمال کی عکاسی کرتی ہے۔ خالص خسارہ میں بھی گذشتہ برس کی اسی مدت کی نسبت 23.8% کمی واقع ہوئی جو کہ ہم اس رجحان کو آئندہ دورانیوں میں بھی جاری رکھنے کا عزم رکھتے ہیں۔

علاوہ ازیں، کمپنی نے مذکورہ سہ ماہی کے دوران قبل از ادائیگی ٹیک خسارہ رپورٹ کیا۔ اسے فی بوری مارجن میں سکڑاؤ اور خصوصاً کونکے کی وجہ سے، جس کی قیمتوں میں ردوبدل منافع پر اثر انداز ہوتا ہے، لگا تار بلند پیداواری لاگت سے منسوب کیا جاتا ہے۔ اس کے جواب میں انتظامیہ کونکے کو حاصل کرنے اور ایندھن کی مصنوعات کو تبدیل کر کے حتمی صارف تک قیمتوں کے اتار چڑھاؤ کے اثرات کو کم کرنے کے لئے ایک متنوع حکمت عملی اپنا رہی ہے۔ مذکورہ دورانیہ میں کوئی منافع منقسمہ تجویز نہ کیا گیا ہے۔

4. اسٹریٹجک اقدامات اور سرمایہ داری منصوبے

کمپنی کی اسٹریٹجک ترجیحات پر سہ ماہی بنیادوں پر نظر ثانی کی جاتی ہے جس میں لاگت میں کمی، توانائی کی بہتر کھپت اور پائیدار نموشال ہیں۔ مندرجہ ذیل اہم اقدامات زیر غور ہیں:

- 5 میگا واٹ سولر پاور پروجیکٹ: سولر انرجی پروجیکٹ دستخط کرنے کے حتمی مرحلہ پر ہے۔ کمشننگ کے بعد ہمیں گرڈ کی بجلی پر انحصار کم کرنے اور بجلی کی فی یونٹ کم قیمت میں مدد ملے گی۔
 - ویسٹ ہیٹ ریکوری (WHR) سسٹم: WHR سسٹم کی تنصیب کے لئے جائزہ جاری ہے تاکہ سیمنٹ پلانٹ سے خارج ہونے والی حرارت کو قابل استعمال توانائی میں تبدیل کیا جاسکے جس سے توانائی کی کھپت میں بہتری آئے گی اور ہمارا پائیداری پروفائل بہتر ہوگا۔
 - سیمنٹ کی گرانڈنگ میں بہتری: گرانڈنگ آپریشنز میں بہتری پر کام ہمارے پروسیس پر انحصار کو بہتر بنا رہا ہے جس سے ہماری پروڈکٹ کے معیار میں اضافہ ہوا ہے۔
 - سرمایہ میں اضافہ: ان پروجیکٹس میں سرمایہ لگانے کے لئے کمپنی سرمایہ کاروں اور مالیاتی اداروں کے ساتھ رابطے میں ہے تاکہ ضروری سرمایہ کو بڑھایا جاسکے۔ ہم اس انداز میں اسٹریٹجک کچنگ کرنے کے لئے پرعزم ہیں جو شیئر ہولڈرز کے طویل مدتی منافع میں اضافہ کرے۔
- یہ اقدامات مجموعی طور پر آپریشنل عمدگی، لاگت میں کمی اور ماحولیاتی ذمہ داری کے لئے کمپنی کے عزم کو ظاہر کرتے ہیں۔

5. صنعتی جائزہ اور منڈی کا منظر نامہ

مقامی منڈی

پاکستان کی مقامی سیمنٹ منڈی نے مالیاتی سال 2026ء کی پہلی ششماہی میں مضبوط کارکردگی پیش کی ہے جس میں انڈسٹری کے لحاظ سے گذشتہ برس کی نسبت ملکی ڈسپچر کی نمو 13.11% تک بڑھی۔ اس پائیدار بحالی کو تعمیراتی سرگرمیوں کی بحالی، شرح سود میں کمی اور کئی اقتصادی حالات میں بہتری کے ساتھ منسوب کیا جاتا ہے۔

ڈائریکٹرز کی رپورٹ بنام شیئر ہولڈرز

سہ ماہی مختتمہ 31 دسمبر 2025ء | غیر پڑتال شدہ منجمد مالیاتی اسٹیٹمنٹس

ڈنڈوت سیمنٹ کمپنی لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے میں 31 دسمبر 2025ء کو اختتام پذیر سہ ماہی کے لئے غیر پڑتال شدہ منجمد مالیاتی اسٹیٹمنٹس ازراہ مسرت پیش کرتا ہوں۔ یہ مدت لگاتار آپریشنل روانی، سالہا سال کی بنیاد پر مالیاتی کارکردگی میں بامعنی پیش رفت اور ہماری اسٹریٹجک نمو ایجنڈا میں مسلسل پیش رفت کی عکاسی کرتی ہے۔

1. بنیادی سرگرمی

ڈنڈوت سیمنٹ کمپنی پاکستان اسٹاک ایکسچینج کی لسٹڈ کمپنی ہے جو سیمنٹ کی تیاری و فروخت کے کاروبار سے منسلک ہے۔ ہمارے آپریشنز لاگت میں بہتری، طریق عمل پر اعتبار اور ماحولیاتی استحکام پر مسلسل کام کرتے ہوئے اعلیٰ معیار کے سیمنٹ کی فراہمی کے لئے کوشاں ہیں۔

2. آپریشنل کارکردگی

زیر جائزہ سہ ماہی کے دوران، کمپنی نے مضبوط آپریشنل نتائج پیش کئے:

تیار کردہ اور فروخت کے اشاریے	حجم (میٹرک ٹن)
تیار کلنکر	201,042
تیار سیمنٹ	217,213
فروخت سیمنٹ	215,374

تیار سیمنٹ کی سیلز میں عنقریب تبدیلی منڈی میں مضبوط اطلاق اور موثر انوینٹری مینجمنٹ کی عکاسی کرتی ہے۔

3. مالیاتی نتائج

کمپنی نے مذکورہ سہ ماہی کے دوران تمام اہم مالیاتی اشاریوں میں سالہا سال کی بنیاد پر ٹھوس پیش رفت کا مظاہرہ کیا:

مالیاتی اشاریے	دسمبر-2025ء	دسمبر-2024ء
کل سیلز	4.98 بلین روپے	4.66 بلین روپے
خالص سیلز	3.22 بلین روپے	3.03 بلین روپے
کل منافع	296.50 ملین روپے	245.70 ملین روپے
عملی منافع	262.57 ملین روپے	210.04 ملین روپے
خالص نقصان	(71.38) ملین روپے	(93.69) ملین روپے
فی حصص خسارہ- بنیادی	(0.23) روپے	(0.30) روپے