

DANDOT CEMENT COMPANY LIMITED

Registered Office: 5 - Zafar Ali Road, Gulberg-V, Lahore, Pakistan

Telephone: +92-42-111 184 184

email: cfo@dandotcement.com



April 28, 2026.

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

FINANCIAL RESULTS FOR THE QUARTER ENDED MARCH 31, 2026.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their Meeting held on Tuesday April 28, 2026, at 3:00 p.m. recommended the following: -

(i)	Cash Dividend	NIL
(ii)	Bonus Issue	NIL
(iii)	Right Shares	NIL
(iv)	Any other entitlement / corporate action.	NIL

The Financial Results of the company are attached.

The Quarterly Report of the Company for the period ended March 31, 2026 will be transmitted through PUCARS separately, within the specified time.

Yours Sincerely,

Muhammad Kamran
Company Secretary

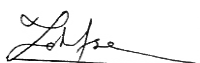
Encl: As above



Condensed Statement of Financial Position

		(Un-Audited) Mar 31, 2026	(Audited) June 30, 2025
		(Rupees in thousand)	
	Note		
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
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
Share premium reserve		1,603,161	1,603,161
Accumulated loss		(5,724,051)	(5,724,001)
Revaluation surplus on property, plant and equipment		3,029,781	3,100,222
Due to related parties	5	1,739,303	1,739,303
		3,811,746	3,882,237
NON CURRENT LIABILITIES			
Long term financing from banking companies	6	2,692,669	2,711,889
Government grant		270,958	343,300
Lease liabilities		540,256	557,363
Payable to provident fund trust		119,973	141,901
Other loans and liabilities	7	-	-
Deferred liabilities	8	2,304,163	2,352,367
Long term advances and deposits		21,836	21,836
		5,949,855	6,128,656
CURRENT LIABILITIES			
Trade and other payables		1,257,119	1,377,367
Deposits, accrued liabilities and advances		1,156,960	875,945
Unclaimed dividend		1,082	1,082
Payable to provident fund trust		20,322	8,967
Mark up accrued		193,355	189,286
Short term financing from banking companies		546,570	298,898
Short term financing from related parties	11	1,075,000	745,000
Current portion of non current liabilities		491,300	505,221
Current portion of government grant		98,975	108,235
Provision for taxation		-	-
		4,840,683	4,110,001
CONTINGENCIES AND COMMITMENTS			
	9	-	-
		14,602,284	14,120,894

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer

As at March 31, 2026

	Note	((Un-Audited) Mar 31, 2026 (Rupees in thousand)	(Audited) June 30, 2025
ASSETS			
NON CURRENT ASSETS			
PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	10	11,641,127	11,928,483
Capital work in progress		10,460	10,460
Intangible assets		696	808
Long term deposits and prepayments		59,190	59,190
		<u>11,711,472</u>	<u>11,998,941</u>
CURRENT ASSETS			
Stores, spares and loose tools		1,515,880	1,094,228
Stock in trade		293,981	233,472
Trade debts		243,365	233,350
Loans and advances		67,581	37,086
Trade deposits, short term prepayments and Current account balances with statutory Authorities		-	-
Cash and bank balances		749,126	353,218
		20,878	170,599
		<u>2,890,812</u>	<u>2,121,953</u>
		<u><u>14,602,284</u></u>	<u><u>14,120,894</u></u>

Zaka Been

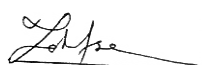
ZAKA MUHAMMAD NASEEM
Director

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

For the Period ended March 31, 2026

	Nine Month ended		Third Quarter ended	
	March 31 2026	March 31 2025	March 31 2026	March 31 2025
	(Rupees in thousand)		(Rupees in thousand)	
Sales				
Local sales	8,027,177	6,912,485	3,052,084	2,254,079
Less: Excise duty	1,389,031	1,172,711	527,534	396,981
Sales tax	1,425,597	1,242,206	533,104	396,263
Commission / discount	5,850	5,432	2,084	1,842
	2,820,479	2,420,349	1,062,723	795,086
Net sales	5,206,699	4,492,135	1,989,361	1,458,992
Cost of sales	(4,693,562)	(4,115,821)	(1,772,728)	(1,328,376)
Gross profit	513,136	376,314	216,633	130,616
Operating expenses				
Distribution cost	(9,914)	(10,277)	(3,478)	(550)
Administrative expenses	(38,160)	(38,616)	(10,664)	(12,690)
	(48,074)	(48,893)	(14,142)	(13,240)
Operating profit / (loss)	465,063	327,421	202,491	117,376
Other operating income / (expenses) - net	2,458	(1,839)	(4,083)	(245)
	467,520	325,582	198,408	117,130
Finance costs	(496,463)	(476,638)	(158,190)	(148,018)
(Loss) / profit before levy and taxation	(28,943)	(151,056)	40,218	(30,888)
Levy	(65,162)	(56,227)	(24,896)	(18,263)
(Loss) / profit before taxation	(94,105)	(207,283)	15,322	(49,150)
Taxation:				
Current	-	-	-	-
Deferred	23,614	107,969	(14,436)	43,523
	23,614	107,969	(14,436)	43,523
Loss after taxation	(70,491)	(99,314)	886	(5,627)
Earnings Per Share- Basic and Diluted	(0.22)	(0.31)	0.00	(0.02)

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



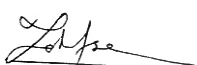
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Comprehensive Income (Un-Audited)

For the Period ended March 31, 2026

	Nine Month ended		Third Quarter ended	
	March 31 2026	March 31 2025	March 31 2026	March 31 2025
	(Rupees in thousand)		(Rupees in thousand)	
Loss for the period	(70,491)	(99,314)	886	(5,627)
Other comprehensive income	-	-	-	-
Total comprehensive loss for the period	<u>(70,491)</u>	<u>(99,314)</u>	<u>886</u>	<u>(5,627)</u>

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.


TAHA MUHAMMAD NASEEM
 Chief Executive


MUHAMMAD KAMRAN
 Chief Financial Officer

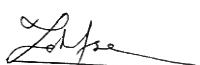

ZAKA MUHAMMAD NASEEM
 Director

Condensed Interim Cash Flow Statement (Un-Audited)

For the Period ended March 31, 2026

	March 31, 2026	March 31, 2025
	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(28,943)	(151,056)
Adjustment of items not involving movement of cash:		
Depreciation	296,349	306,620
Amortization	113	113
Reversal of allowance for impairment	(3,749)	-
Reversal of provision of slow moving and obsolete stock	(1,256)	-
Trade payable written off	(1,904)	1,966
Exchange loss on retranslation of foreign creditors	-	454
Unwinding of lease	52,420	53,540
Unwinding of provident fund mark up	10,053	9,807
Unwinding of long term finances	104,035	103,221
Finance cost	329,954	359,795
	786,016	835,516
Net cash generated/(used) before working capital changes	757,073	684,460
(Increase)/Decrease in operating assets:		
Stores, spares and loose tools	(420,395)	(209,363)
Stock in trade	(60,509)	(126,375)
Trade Debts	(6,267)	23,386
Loans and advances	(30,494)	1,133
Trade deposits, short term prepayments and current account balances with statutory authorities	(179,828)	(29,068)
Increase / (decrease) in current liabilities:		
Trade and other payables	(118,344)	(479,689)
Deposits, accrued liabilities and advances	281,015	282,185
Payable to Provident fund trust	(20,627)	(9,599)
	(555,450)	(547,390)
Cash generated/(used) in operations	201,623	137,070
Long term deposits and prepayments	-	(2,500)
Finance cost paid	(350,475)	(244,159)
Income tax paid	(281,243)	(124,592)
Net Cash Generated/(Used) In Operating Activities	(430,095)	(234,180)
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(8,993)	(46,188)
Un-allocated capital expenditure	-	85
Net Cash Used Investing activities	(8,993)	(46,103)
CASH FLOWS FROM FINANCING ACTIVITIES		
Receipts from due to related parties	-	15,000
Long term financing paid to banking companies	(299,858)	(232,117)
Long term financing received from banking companies	99,000	50,000
Short term financing received from banking companies	247,672	3,869
Short term financing paid to banking companies	-	-
Short term financing received from related parties	330,000	505,000
Other loans and liabilities repaid- net	(35,232)	-
Payment of lease liabilities	(52,215)	(40,906)
Net Cash Inflows From Financing Activities	289,367	300,846
Net Increase in Cash and Cash Equivalents	(149,720)	20,563
Cash and cash equivalents at beginning of the period	170,599	21,724
Cash and cash equivalents at end of the period	20,878	42,287

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



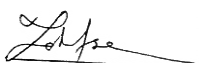
ZAKA MUHAMMAD NASEEM
Director

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

For the Period ended March 31, 2026

	Share Capital	Capital Reserve	Revenue Reserves	Capital Reserve	Due to related parties	Total
		Share premium reserve	Accumulated loss	Revaluation surplus on property, plant and equipment		
< ----- 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	-	-	(99,314)	-	-	(99,314)
Loan received during the period	-	-	-	-	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 March 31, 2025 - Unaudited	3,163,551	1,603,161	(5,719,573)	3,149,618	1,739,303	3,936,060
Balance as at June 30, 2025 - Audited	3,163,551	1,603,161	(5,724,001)	3,100,222	1,739,303	3,882,237
Total comprehensive loss for the period	-	-	(70,491)	-	-	(70,491)
Loan received during the period	-	-	-	-	-	-
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax	-	-	70,441	(70,441)	-	-
Balance as at March 31, 2026 - Unaudited	3,163,551	1,603,161	(5,724,051)	3,029,781	1,739,303	3,811,746

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director