



BESTWAY CEMENT LIMITED



**3rd 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. Dawood Pervez	Director
Mr. Muhammad Irfan A. Sheikh	Group Managing Director
Syed Asif Shah	Director
Mr. Haider Zameer Choudrey	Director
Mrs. Fauzia Ahmad	Director
Mr. Tariq Rashid	Director

Audit Committee

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

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

Choi 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 period ended 31 March 2026.

Industry Overview

Domestic cement dispatches increased by 10.6% to 31.61 million tons from 28.57 million tonnes in the same period of last year. Export volumes grew by 6.1% from 6.53 million tonnes to 6.93 million tonnes. Overall, dispatches by the industry increased by 9.8% from 35.10 million tonnes to 38.54 million tonnes for the period under review. The year-on-year growth primarily reflects a gradual revival of construction activity and an overall improvement in macroeconomic stability. Export growth was driven by improved global demand, fulfilled by South-based exporters, partially offsetting the impact of Afghan border closures on North-based exporters.

Production and Sales Review

	Nine Months ended 31 March 2026	Nine Months ended 31 March 2025	Increase	Percentage
	Tonnes	Tonnes	Tonnes	%
Clinker production	4,902,428	4,658,397	244,031	5
Cement production	5,456,493	5,271,742	184,751	4
Cement and Xtreme Bond sales	5,416,606	5,167,454	249,152	5

Your Company's cement dispatches increased by 4.8%, compared to an industry growth of 9.8% reflecting intense competition. 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. 130.3 billion in the nine-month period ended 31 March 2026, 2% higher compared with Rs. 127.8 billion during the same period of last year. Net turnover for the period increased marginally from Rs. 82.0 billion to Rs. 82.4 billion, primarily driven by higher sales volumes, which more than offset the impact of lower prices due to prevailing competitive pressure.

Gross profit for the period decreased to Rs. 23.3 billion from Rs. 28.5 billion during the same period of last year.

Financial charges declined to Rs.4.0 billion for the period as against Rs. 6.3 billion for the same period of last year due to reduction in borrowings and interest rates.

Profit before tax amounted to Rs. 26.9 billion as compared to Rs.27.0 billion for the period ended 31 March 2025. Profit after taxation for the period stood at Rs. 17.9 billion, compared to Rs. 17.5 billion in the corresponding period last year, reflecting an improvement primarily driven by lower finance costs and a higher share of profit from associated companies.

Earnings per share of the Company for the period stood at Rs. 30.1 as against Rs. 29.4 for the same period 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 our 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 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. 745 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 3rd interim cash dividend of 100 %, making it a total of 300 % year to date.

Future Outlook

The current geopolitical tensions are posing serious threats to the manufacturing sector. Cement is an energy-intensive industry and the current volatility in oil and coal prices are likely to have significant effects including cost escalations and disruptions in the supply chains.

Despite improving volumes, the industry continues to face cost and pricing pressures. 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.

In addition, border closures with Afghanistan have significantly impacted exports from the North, a situation that is expected to persist in the near term.

Despite these challenges, the Company has maintained strong financial and operational resilience. As one of the lowest-cost producers in the country, it remains well-positioned to navigate prevailing headwinds. 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 period.

For and on behalf of the Board



Lord Zameer M. Choudrey
Chief Executive

Islamabad
15 April 2026



Muhammad Irfan A. Sheikh
Group Managing Director

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Note	31 March 2026 ------(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		9,925,248	16,158,065
Surplus on revaluation of property, plant and equipment		52,002,813	54,026,198
Revenue reserves		55,781,115	52,086,942
		123,671,704	128,233,733
LIABILITIES			
Non-current liabilities			
Long term financing	5	21,887,883	29,793,869
Deferred income - Government grant		1,064,314	1,338,838
Deferred tax liability - net		59,451,104	60,488,456
Employee benefit obligations		21,727	51,421
		82,425,028	91,672,584
Current liabilities			
Trade and other payables		32,254,257	23,705,022
Short-term borrowings	6	29,171,913	19,234,966
Current portion of long term financing	5	9,522,823	9,036,875
Current portion of deferred income - Government grant		386,816	433,555
Unclaimed dividend		96,748	80,166
Unpaid dividend	7	5,677,292	3,093,797
		77,109,849	55,584,381
Total liabilities		159,534,877	147,256,965
Total equity and liabilities		283,206,581	275,490,698

CONTINGENCIES AND COMMITMENTS

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The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2026

	Note	31 March 2026 ------(Rupees '000)----- (Un-audited)	30 June 2025 ----- (Audited)
ASSETS			
Non-current assets			
Property, plant and equipment	9	184,999,259	190,365,168
Intangible assets and goodwill		7,102,334	7,119,982
Investment property		4,199,135	4,267,775
Long term investments	10	43,735,832	44,684,369
Long term deposits		119,641	119,582
Long term loan to subsidiary	11	3,757,722	-
		243,913,923	246,556,876
Current assets			
Stores, spare parts and loose tools		15,765,709	12,326,890
Stock in trade		9,697,058	7,113,113
Trade debts		2,575,715	1,308,246
Advances		214,925	767,238
Deposits and prepayments		134,632	75,517
Other receivables		963,521	38,681
Advance tax - net		9,184,903	6,116,579
Cash and bank balances		756,195	1,187,558
		39,292,658	28,933,822
Total assets		283,206,581	275,490,698



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE NINE MONTH PERIOD ENDED 31 MARCH 2026

	Nine month period ended		Three month period ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	----- (Rupees '000) -----		----- (Rupees '000) -----	
Gross turnover	130,261,241	127,824,429	42,922,244	42,198,687
Less: rebates and discounts	(4,549,316)	(4,443,707)	(1,647,377)	(1,775,405)
Less: sales tax and excise duty	(43,321,331)	(41,381,244)	(14,251,921)	(14,028,207)
Net turnover	82,390,594	81,999,478	27,022,946	26,395,075
Cost of sales	(59,081,890)	(53,520,356)	(19,329,361)	(18,325,223)
Gross profit	23,308,704	28,479,122	7,693,585	8,069,852
Selling and distribution expenses	(897,471)	(1,256,264)	(287,568)	(444,230)
Administrative expenses	(1,738,681)	(1,419,272)	(542,956)	(504,412)
Other operating expenses	(1,155,452)	(1,343,355)	(349,962)	(384,332)
Operating profit	19,517,100	24,460,231	6,513,099	6,736,878
Other income - net	465,359	1,369,212	201,103	650,585
Finance cost	(3,981,476)	(6,299,885)	(1,354,589)	(1,702,316)
Share of profit of equity-accounted investees - net of tax	10,938,125	7,492,272	4,667,305	3,544,764
Profit before tax	26,939,108	27,021,830	10,026,918	9,229,911
Income tax expense	(9,026,895)	(9,480,382)	(3,209,557)	(3,156,158)
Profit for the period	17,912,213	17,541,448	6,817,361	6,073,753
Earnings per share - basic and diluted (Rupees)	30.04	29.42	11.43	10.19

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTH PERIOD ENDED 31 MARCH 2026

	Nine month period ended		Three month period ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	----- (Rupees '000) -----			
Profit for the period	17,912,213	17,541,448	6,817,361	6,073,753
Other comprehensive income / (loss) (OCI):				
Items that will not be reclassified to profit or loss				
<i>Company's share of equity-accounted investees' OCI</i>				
Re-measurement of defined benefit liability	1,163,800	349,656	-	-
Related tax	(290,950)	(87,414)	-	-
	872,850	262,242	-	-
Surplus on revaluation of equity investments	234,407	554,734	(19,634)	220,843
Related tax	(58,602)	(138,683)	4,909	(55,210)
	175,805	416,051	(14,725)	165,633
	1,048,655	678,293	(14,725)	165,633
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	(208,063)	(641,039)	(46,880)	63,499
(Loss) / gain from Window Takaful Operations	(6)	720	-	53
Net movements in cash flow hedge reserve	194,401	-	194,401	-
(Deficit) / surplus on revaluation of debt investments through FVOCI	(7,500,082)	2,160,061	(10,874,373)	(526,804)
Related tax	1,878,437	(379,936)	2,681,712	115,812
	(5,635,313)	1,139,806	(8,045,140)	(347,440)
Other comprehensive (loss) / income - net of tax	(4,586,658)	1,818,099	(8,059,865)	(181,807)
Total comprehensive income / (loss) for the period	13,325,555	19,359,547	(1,242,504)	5,891,946

The annexed notes 1 to 17 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 NINE MONTH PERIOD ENDED 31 MARCH 2026

Share capital Issued, subscribed and paid up share capital	Share premium					Capital reserves			Revenue reserves				Total equity
	Share premium	Exchange translation reserve	Surplus on revaluation of investments	Sub Total	Surplus on revaluation of property, plant and equipment	Cashflow hedge reserve	Statutory reserve	Unappropriated profit	Total revenue reserves				
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			
-	-	-	-	-	-	-	-	17,541,448	17,541,448	17,541,448			
-	-	(480,779)	2,036,636	1,555,857	-	-	-	262,242	262,242	1,818,099			
-	-	(480,779)	2,036,636	1,555,857	-	-	-	17,803,690	17,803,690	19,359,547			
-	-	-	-	-	-	-	763,579	(763,579)	-	-			
-	-	-	-	-	-	-	-	16,904	16,904	16,904			
-	-	-	-	-	-	-	-	(4,770,022)	(4,770,022)	(4,770,022)			
-	-	-	-	-	-	-	-	(4,770,022)	(4,770,022)	(4,770,022)			
-	-	-	-	-	-	-	-	(14,310,066)	(14,310,066)	(14,310,066)			
5,962,528	5,381,821	4,219,081	2,126,922	11,727,824	-	-	4,399,415	46,036,596	50,436,011	68,126,363			
5,962,528	5,381,821	4,229,668	6,546,576	16,158,065	54,026,198	-	4,572,234	47,514,708	52,086,942	128,233,733			
-	-	(156,047)	(5,449,262)	(5,605,309)	-	-	-	17,912,213	17,912,213	17,912,213			
-	-	(156,047)	(5,449,262)	(5,605,309)	-	145,801	-	872,850	1,018,651	(4,586,658)			
-	-	-	(627,508)	(627,508)	-	145,801	1,088,267	18,930,864	18,930,864	13,325,555			
-	-	-	-	-	-	-	-	627,508	627,508	-			
-	-	-	-	-	(2,750)	-	-	2,750	2,750	-			
-	-	-	-	-	(49,339)	-	-	49,339	49,339	-			
-	-	-	-	-	(1,971,296)	-	-	1,971,296	1,971,296	-			
-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)			
-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)			
-	-	-	-	-	-	-	-	(17,887,584)	(17,887,584)	(17,887,584)			
5,962,528	5,381,821	4,073,621	469,806	9,925,248	52,002,813	145,801	5,660,501	49,974,813	55,781,115	123,671,704			

Balance at 01 July 2024 (Audited)

Total comprehensive income

Profit for the period

Other comprehensive (loss) / income

Total comprehensive (loss) / income

Transfer to statutory reserve by

equity-accounted investee

Effect of adoption of IFRS 09 - ECL - net of tax

Transactions with owners of the Company

Distributions

Dividend - Final 2024 @ Rs. 8 per share

Dividend - Interim 2025 @ Rs. 8 per share

Dividend - Interim 2025 @ Rs. 8 per share

Total transactions with owners of the Company

Balance at 31 March 2025 (Un-audited)

Balance at 01 July 2025 (Audited)

Total comprehensive income

Profit for the period

Other comprehensive (loss) / income

Total comprehensive (loss) / income

Transfer to statutory reserve by equity-accounted investee

Transfer of net loss on disposal of FVOCI equity investment

from surplus to unappropriated profit by associate - net of tax

Transfer of incremental depreciation from revaluation of

property, plant and equipment to unappropriated profit of

equity accounted investee - net of tax

Transfer from surplus on revaluation upon disposal to

unappropriated profit - net of tax

Transfer of incremental depreciation from revaluation of

property, plant and equipment to unappropriated profit

Transactions with owners of the Company

Distributions

Dividend - Final 2025 @ Rs. 10 per share

Dividend - Interim 2026 @ Rs. 10 per share

Dividend - Interim 2026 @ Rs. 10 per share

Total transactions with owners of the Company

Balance at 31 March 2026 (Un-audited)

The annexed notes 1 to 17 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER

DIRECTOR

CHIEF EXECUTIVE

BESTWAY CEMENT LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
 FOR THE NINE MONTH PERIOD ENDED 31 MARCH 2026

	Note	Nine month period ended 31 March	
		2026	2025
----- (Rupees '000) -----			
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		26,939,108	27,021,830
<i>Adjustments for:</i>			
Loss on disposal / write off of property, plant and equipment		55,180	7,208
Depreciation		7,760,643	4,463,645
Amortisation		18,745	100,555
Provision / (reversal) for obsolete / slow moving stores		93,120	95,018
Write off of property, plant and equipment		19,215	37,137
Rental income		(28,771)	(28,404)
Profit on deposit accounts		(24,748)	(21,383)
Interest on investments		(79,046)	(941,685)
Share of profit of equity-accounted investees - net of tax		(10,938,125)	(7,492,272)
Interest expense on land compensation		10,532	10,632
Finance costs		3,981,476	6,299,885
Provision for employee retirement benefits		132,476	149,587
		1,000,697	2,679,923
		27,939,805	29,701,753
Changes in working capital:			
(Increase) / decrease in spare parts and loose tools		(3,533,048)	1,647,615
(Increase) in stock in trade		(2,582,835)	(1,721,770)
(Increase) in trade debts		(1,267,469)	(447,459)
Decrease in advances		552,313	537,570
(Increase) in deposits and prepayments		(59,116)	(65,810)
(Increase) / decrease in other receivables		(856,816)	34,192
Increase in trade and other payables		8,433,179	13,427,566
		686,208	13,411,904
Cash generated from operating activities		28,626,013	43,113,657
Long term deposits		(60)	(3,650)
Finance cost paid		(3,957,590)	(8,762,234)
Payment made to Gratuity Fund		(324,768)	(330,000)
Income tax paid		(11,603,685)	(7,447,248)
		(15,886,103)	(16,543,132)
Net cash generated from operating activities		12,739,910	26,570,525
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		(2,532,170)	(1,395,024)
Proceeds from sale of property, plant and equipment		27,891	82,750
Rent received from investment property		29,402	40,784
Investment in Pakistan Investment Bond		(11,957)	-
Long term loan to subsidiary		(3,757,722)	-
Interest received on investments		-	939,642
Increase in Investment in subsidiary / associates		(100)	(6,658,869)
Profit received on investment / deposit accounts		40,568	24,620
Dividend received		5,778,381	3,611,800
Net cash (used in) investing activities		(425,707)	(3,354,297)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from financing		-	1,177,000
Repayments of financing		(14,395,587)	(10,512,543)
Dividend paid		(15,287,508)	(12,305,263)
Net cash (used in) financing activities		(29,683,095)	(21,640,806)
Net (decrease) / increase in cash and cash equivalents		(17,368,892)	1,575,422
Cash and cash equivalents at beginning of the period		(11,046,825)	(8,197,528)
Cash and cash equivalents at end of the period		(28,415,717)	(6,622,106)

The annexed notes 1 to 17 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 NINE MONTH PERIOD ENDED 31 MARCH 2026

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, directives and notifications issued under the Companies Act, 2017.

Where the provisions of, directives and notifications issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

- 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** These condensed interim financial statements are the separate condensed interim financial statements of the Company in which investment in subsidiaries are accounted for at cost less accumulated impairment, if any.

2.5 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.

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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

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

4. MATERIAL ACCOUNTING POLICY INFORMATION & OTHER 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 except for below mentioned accounting policy for "investment in subsidiaries" as during the period, the Company has made an investment in wholly owned subsidiary.

"Subsidiaries are entities over which the Company has control. The Company controls an entity when it is exposed or has right to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. Investment in subsidiary is initially recognized at cost, which is the fair value of the consideration paid / payable on acquisition of the subsidiary. At subsequent reporting date, investment in subsidiary is stated at cost less accumulated impairment losses, if any. Impairment losses and their reversals are recognized in the statement of profit or loss. However, the reversal of impairment losses is restricted to the extent of initial cost of investment.

The profits and losses of subsidiaries are carried forward in financial statements of subsidiaries and are not dealt within these condensed interim financial statements except to the extent of dividend declared by the subsidiaries. Gains and losses on disposal of investment is included in statement of profit or loss."

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

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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. SHORT TERM BORROWING

There is no material change in the terms and conditions of the short term borrowings as disclosed in note 15 to the annual audited financial statements of the Company as at June 30, 2025. An additional running Musharraka facility from MCB Islamic Bank of PKR 3 billion, carrying markup rate of 3-months KIBOR minus 0.10% has been obtained.

Short term running finance facility during the nine month period increased to Rs. 49.5 billion (30 June 2025: Rs. 32 billion).

The facilities are secured by first pari passu hypothecation charge on all present and future, current and fixed assets of the Company (excluding land and buildings and long term investments) for an amount of Rs. 41.3 billion (2025: Rs. 37.33 billion) and ranking hypothecation charge on all present and future, current and fixed assets of the Company (excluding land and buildings and long term investments) for an amount of Rs.24.7 billion (2025: Rs. 5.33 billion).

7. UNPAID DIVIDEND

This comprises of dividend payable to the holding company and other foreign shareholders awaiting remittance by the authorised bank due to pending regulatory formalities.

	31 March 2026	30 June 2025
	----- (Rupees '000) -----	
	(Un-audited)	(Audited)
8. CONTINGENCIES AND COMMITMENTS		
8.1 Contingencies		
<i>Guarantees and claims</i>		
Letters of guarantee issued by banks on behalf of the Company	4,946,088	2,679,092
Company's share of guarantees and claims of equity-accounted investees:		
- Guarantees	47,138,391	38,647,487
- Other contingent liabilities	2,511,410	3,308,227

As at 31 March 2026, facilities of letters of guarantee amounting to Rs. 9.94 billion (30 June 2025: Rs. 7.80 billion) were available to the Company out of which Rs. 5 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.

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8.2	Commitments	31 March	30 June
		2026	2025
		----- (Rupees '000) -----	
		(Un-audited)	(Audited)
	Outstanding letters of credit including capital expenditure	495,441	227,946
	Capital expenditure	996,008	561,815
	Rentals for use of land	113,890	115,148
	Company's share of commitments of equity-accounted investees:		
	- Letters of credit	47,015,794	39,400,169
	- Forward foreign exchange contracts	130,641,981	86,778,332
	- Forward government securities transactions	11,091,822	627,778
	- Forward lending	32,013,374	32,221,042
	- Capital expenditure	1,730,910	1,299,611
	- Interest rate swaps	18,266,600	-
	- Operating leases	24,967	14,155

As at 31 March 2026, facilities of letters of credit amounting to Rs. 17.25 billion (30 June 2025: Rs. 12.42 billion) are available to the Company, out of which Rs. 16.75 billion (30 June 2025: Rs. 12.19 billion) remained unavailed as at period end.

9. PROPERTY, PLANT AND EQUIPMENT

During the nine month period ended 31 March 2026, the Company made additions to property, plant and equipment amounting to Rs. 2.53 billion (31 March 2025: Rs. 1.40 billion) including additions to capital work in progress amounting to Rs. 1.85 billion (31 March 2025: Rs. 0.85 billion). Property, plant and equipment with carrying amounts of Rs. 102.3 million were disposed off / written off during the nine month period ended 31 March 2026 (31 March 2025: Rs. 90.97 million) resulting in a loss on disposal of Rs. 74.39 million (31 March 2025: loss Rs. 7.21 million).

During the nine month period ended 31 March 2026, the Company reclassified investment property amounted to Rs 69.19 million to Property, plant and equipment.

Depreciation amounting to Rs. 7.76 billion was charged for the nine month period ended 31 March 2026 (31 March 2025: Rs.4.46 billion).

10. LONG TERM INVESTMENTS

	Note	31 March	30 June
		2026	2025
		----- (Rupees '000) -----	
		(Un-audited)	(Audited)
Investment in Subsidiary at cost			
Bestway Automotive (Private) Limited	10.1	100	-
Investment in Associates			
United Bank Limited		43,258,114	44,222,450
United Insurers Limited		357,671	349,132
		43,615,785	44,571,582
Investment measured at amortized cost			
Pakistan Investment Bonds		119,948	112,787
		43,735,833	44,684,369

10.1 During the period, the Company incorporated a wholly owned subsidiary, Bestway Automotives (Private) Limited (BAL), subsidiary company registered under Companies Act, 2017. The subsidiary was incorporated to pursue opportunities in automobile sector in Pakistan and has not yet commenced commercial operations. The Company has subscribed to ten thousands ordinary shares of Rs. 10 each, amounting to a total subscription of Rs. 100,000.

BESTWAY CEMENT LIMITED
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11. LONG TERM LOAN TO SUBSIDIARY

This represents term loan to the subsidiary company and bears markup at three month KIBOR, prevailing on the first day of each quarter, plus 0.5% per annum (2025: nil). The outstanding principal amount of loan is repayable in four equal semi-annual installments with first installment falling due after 42 months from the date of disbursements i.e. on June 21, 2029. The maximum due as at the end of any month during the period was Rs. 3.76 billion. (2025: Rs. nil).

	31 March 2026	31 March 2025
	------(Rupees '000)-----	
	(Un-audited)	(Un-audited)
Cash and bank balances	756,195	1,346,151
Running finance facilities from banking companies - secured	(29,171,912)	(7,968,257)
Cash and cash equivalents for the purpose of statement of cash flows	<u>(28,415,717)</u>	<u>(6,622,106)</u>

13. FINANCIAL INSTRUMENTS

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

	31 March 2026			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						
Long term investments	119,948	-	119,948	112,787	-	112,787
Deposits	124,402	-	124,402	124,343	-	124,343
Trade debts	2,575,715	-	2,575,715	1,308,246	-	1,308,246
Advances	12,993	-	12,993	12,472	-	12,472
Other receivables	130,416	-	130,416	38,681	-	38,681
Cash and bank balances	756,195	-	756,195	1,187,558	-	1,187,558
	<u>3,719,669</u>	<u>-</u>	<u>3,719,669</u>	<u>2,784,087</u>	<u>-</u>	<u>2,784,087</u>
Financial liabilities						
Current portion of long term financing	-	9,522,823	9,522,823	-	9,036,875	9,036,875
Long term financing	-	21,887,883	21,887,883	-	29,793,869	29,793,869
Trade and other payables	-	26,914,362	26,914,362	-	18,617,933	18,617,933
Unclaimed dividend	-	96,748	96,748	-	80,166	80,166
Unpaid dividend	-	5,677,292	5,677,292	-	3,093,797	3,093,797
Short-term borrowings	-	29,171,913	29,171,913	-	19,234,966	19,234,966
	<u>-</u>	<u>93,271,021</u>	<u>93,271,021</u>	<u>-</u>	<u>79,857,606</u>	<u>79,857,606</u>

14. FAIR VALUES

14.1 Fair value versus carrying amounts

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

14.2 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.

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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 31 March 2026 is Rs. 79.9 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.

15. 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 Nine month period ended 31 March 2026 are as follows:

	Nine month period ended	
	31 March 2026	31 March 2025
	----- (Rupees '000) -----	
	(Un-audited)	(Un-audited)
Transactions with Holding Company		
Dividend paid during the period	7,893,324	6,314,660
Royalty payable for the period	179,183	267,271
Transactions with associated undertakings under common directorship		
Dividend received	5,778,381	3,611,800
Investment during the year	-	6,550,609
Sale of cement - gross	6,577	27,227
Purchases of packing & other material	3,570,153	4,197,918
Insurance claims received	14,102	19,209
Dividend paid	699,703	559,762
Donation expense	179,122	175,414
Service / bank charges paid	16,273	9,717
Maintenance fee paid	4,969	8,978
Rent paid	43,771	45,108
Interest Earned	24,718	5,827
Insurance premium paid	70,870	68,278
Purchase of solar equipment	516,431	11,732
Payments on behalf of associated undertakings	69,151	74,715
Payments on behalf of Company by associated undertakings	41,875	36,839
Services received	172,771	164,639
Contribution to Gratuity Fund	324,768	330,000
Transactions with Subsidiaries		
Long term loan	3,757,722	-
Transactions with key management personnel		
Remuneration, allowances and benefits	121,929	94,334
Dividend paid	2,065,928	1,921,009
Balances with related parties		
Unpaid dividend	5,677,292	3,093,797
Royalty payable to Holding Company	1,560,028	1,380,845
Donation payable to Bestway Foundation	1,385,860	1,261,887
Payable to employees' gratuity fund	289,265	451,862
Trade Payables	193,686	15,520
Prepayments	42,003	13,813
Advances	121,506	656,701
Long term loan	3,757,722	-
Bank balances	556,376	1,104,418

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16. DIVIDEND

The Board of Directors in their meeting held on 15 April 2026 has proposed a interim dividend of Rs. 10 per share.

17. 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 April 2026.



CHIEF FINANCIAL OFFICER



DIRECTOR



CHIEF EXECUTIVE

شیر ہولڈرز کے لیے منافع

آپ کی کمپنی اپنے حصص یافتگان کو اعلیٰ منافع فراہم کرنے کے بارے میں متفکر رہتی ہے۔ اس لیے ڈائریکٹرز 100 فیصد کے دوسرے عبوری نقد منافع کا اعلان کرتے ہوئے بہت خوشی محسوس کرتے ہیں جو کہ سال کے اب تک کے منافع کو 300 فی صد تک لے جاتا ہے۔

مستقبل کی توقعات

موجودہ جغرافیائی سیاسی کشیدگی مینوفیکچرنگ سیکٹر کے لیے سنگین خطرات پیدا کر رہی ہے۔ سیمنٹ ایک توانائی سے بھرپور صنعت ہے اور تیل اور کوئلے کی قیمتوں میں موجودہ اتار چڑھاؤ سے قیمتوں میں اضافے اور سپلائی چین میں رکاوٹوں سمیت اہم اثرات مرتب ہونے کا امکان ہے۔

حجم میں بہتری کے باوجود، صنعت کو لاگت اور قیمتوں کے دباؤ کا سامنا کرنا پڑتا ہے۔ غیر معقول حد تک زیادہ ٹیکسز، ڈیپوٹیز، رائلٹی، ایندھن اور بجلی کی لاگتیں صنعت پر اثر انداز رہیں گی کیونکہ سیمنٹ مینوفیکچررز کو لاگت میں کسی بھی اضافہ کو منتقل کرنا مشکل ہو رہا ہے، جو آگے بڑھ کر منافع کے مارجن کو متاثر کر سکتا ہے۔

اس کے علاوہ، افغانستان کے ساتھ سرحد کی بندش نے شمال سے برآمدات کو نمایاں طور پر متاثر کیا ہے، ایسی صورت حال جس کی توقع ہے کہ مستقبل قریب میں برقرار رہے گی۔


ان چیلنجوں کے باوجود، کمپنی نے مضبوط مالی اور آپریشنل لچک برقرار رکھی ہے۔ ملک میں سب سے کم لاگت والے پروڈیوسروں میں سے ایک کے طور پر، یہ موجودہ ہیڈ ونڈرز کو نیوگیٹ کرنے کے لیے اچھی پوزیشن میں 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 شیر ہولڈرز کے لیے اعلیٰ منافع کو یقینی بنانے کے لیے فعال طور پر موافقت جاری رکھے گی۔

اعترافات

ڈائریکٹرز کمپنی میں اس کے شیر ہولڈرز، عملے کے ارکان، صارفین، سپلائرز، بینکرز اور مختلف سرکاری ایجنسیوں کی جانب سے اس پورے عرصے کے دوران مسلسل تعاون، شراکت اور اعتماد کے اظہار کے لیے ان کی تمام تر کوششوں کا اعتراف کرتے ہوئے اظہار تشکر کرتے ہیں۔

برائے و منجانب بورڈ


محمد عرفان اے. شیخ
گروپ مینجنگ ڈائریکٹر


لارڈ ضمیر چوہدری
چیف ایگزیکٹو
اسلام آباد
15 اپریل 2026ء

اس مدت کے دوران کمپنی کی فی حصص آمدنی گزشتہ سال کی اسی مدت کی 29.4 روپے کے مقابلے میں 30.1 روپے رہی۔

پلانٹس کی کارکردگی

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

متبادل توانائی

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 جیوشم ایندھن سے متبادل توانائی کے حل کی طرف تبدیلی کی ضرورت پیش کی۔ آپ کی کمپنی اپنی توانائی کی ضرورت 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۔

ماحولیات اور پانی کا تحفظ

بیسٹ وے سیمنٹ خود کو ایک ذمہ دار کارپوریٹ شہری کے طور پر شمار کرتی ہے اور نہ صرف اپنے ملازمین ہی کے لیے صحت مند ماحول کے تحفظ و تشکیل کو اولین ترجیح دیتی ہے بلکہ ان معاشروں میں بھی اس کو ترجیح دیتی ہے جہاں اس کی فیکٹریاں قائم ہیں۔ بیسٹ وے جہاں کام کرتی ہے وہاں سماجی ماحول کی فلاح و بہبود کمپنی کی کامیابی کا ایک لازمی جزو سمجھا جاتا ہے۔ ہمارے پلانٹس آئی ایس او 14001:2004 ماحولیاتی انتظام کے نظام (ای ایم ایس) سے مصدقہ ہیں۔

بیسٹ وے سیمنٹ WWF پاکستان کو جوش انداز سے مدد فراہم کرتی ہے۔ اپنی کمپنی کے ماحول کے تحفظ کے لیے کام کرنے کے دوران کاربن فٹ پرنٹ کو کم کرنے کی کوششوں کی تعریف اور تائید کی گئی ہے۔ بیسٹ وے پاکستان کے اندر چند ہی اداروں میں شامل ہے جنہیں WWF پاکستان کی جانب سے سبز دفتر کے طور پر سند سے نوازا گیا ہے۔

پانی سے ٹھنڈا کرنے کے روایتی طریقے کی بجائے ہوا سے ٹھنڈا کرنے کے نظام کی تنصیب کے بعد آپ کی کمپنی پانی کے تحفظ میں سرفہرست ہے جس نے پانی کی صنعتی ضروریات کو 80 فیصد تک کم کرنے کے قابل بنایا ہے۔

بارش کے پانی کو ذخیرہ کرنا توجہ کا ایک اہم شعبہ رہا ہے اور آپ کی کمپنی نے نہ صرف بارش کے پانی کو ذخیرہ کرنے کے موجودہ تالابوں کو نمایاں طور پر بہتر بنانے بلکہ نئے تالابوں کو قائم کرنے میں بھی بڑی پیش رفت کی ہے۔ آپ کو یہ جان کر خوشی ہوگی کہ ہمارے چکوال اور کلر کھار پلانٹس میں صنعتی پانی کی 100 فیصد ضرورت بارش کے پانی کے ذخیرے کے ذریعے پوری ہو رہی ہے۔

اداریاتی سماجی ذمہ داری

بیسٹ وے اپنے کاموں میں طویل المدت سرمایہ کاری کرتی ہے، اور اس بات کو سراہتی ہے کہ مقامی برادریوں اور سماج کی جانب کمپنی صحت کی خدمات، تعلیم، پیشہ ورانہ تربیت، ماحولیاتی تحفظ کے پروگراموں تک رسائی کو بہتر بنانے، اور ملازمتیں اور مقامی روزگار پیدا کرنے میں مدد جیسی سرگرمیوں کے ذریعے پسماندہ افراد کی اپنی فعال ترقی اور فلاح و بہبود پر فخر محسوس کرتی ہے۔ آپ کی کمپنی اپنی کارپوریٹ سماجی ذمہ داری کی سرگرمیاں بنیادی طور پر اپنے خیراتی ادارے، بیسٹ وے فاؤنڈیشن کے ذریعے کرتی ہے۔

زیر جائزہ مدت کے دوران آپ کی کمپنی نے مختلف سی ایس آر اقدامات پر 745 ملین روپے خرچ کیے جو کہ اس کو سی ایس آر اخراجات کے لحاظ سے ملک کے سب سے بڑے اداروں میں سے ایک بناتے ہیں۔

ڈائریکٹرز کی رپورٹ

بورڈ آف ڈائریکٹرز 31 مارچ 2026 کو ختم شدہ مدت کے لیے غیر آڈٹ شدہ مالیاتی کوشواروں کے ساتھ اپنی رپورٹ پیش کرنے پر خوشی محسوس کر رہے ہیں۔

صنعت کا جائزہ

گھریلو سیمینٹ کی ترسیلات 10.6 فیصد بڑھ کر 31.61 ملین ٹن ہو گئی جو گزشتہ سال کی اسی مدت میں 28.57 ملین ٹن تھی۔ برآمدات کا حجم 6.53 ملین ٹن سے 6.1 فیصد بڑھ کر 6.93 ملین ٹن ہو گیا۔ مجموعی طور پر، زیر نظر مدت کے لیے صنعت کی ترسیل 35.10 ملین ٹن سے 9.8 فیصد بڑھ کر 38.54 ملین ٹن ہو گئی۔ سال بہ سال ترقی بنیادی طور پر تعمیراتی سرگرمیوں کی بتدریج بحالی اور معاشی استحکام میں مجموعی بہتری کی عکاسی کرتی ہے۔ برآمدات میں اضافہ عالمی مانگ میں بہتری کے باعث ہوا، جو کہ جنوب میں مقیم برآمد کنندگان نے پورا کیا، جس سے شمال میں مقیم برآمد کنندگان پر افغان سرحد کی بندش کے اثرات کو جزوی طور پر پورا کیا گیا۔

پیداوار اور فروخت کا جائزہ

فیصد	اضافہ	31 مارچ 2025 کو ختم شدہ نوماہی	31 مارچ 2026 کو ختم شدہ نوماہی	
%	ٹن	ٹن	ٹن	
5	244,031	4,658,397	4,902,428	کلنکر کی پیداوار
4	184,751	5,271,742	5,456,493	سیمینٹ کی پیداوار
5	249,152	5,167,454	5,416,606	سیمینٹ اور ایکسٹریم بوٹڈ کی فروخت

آپ کی کمپنی کی گھریلو سیمینٹ کی ترسیلات صنعت کی 9.8 فیصد ترقی کے مقابلے میں 4.8 فیصد رہی جو کہ صنعت میں شدید مسابقت کو ظاہر کرتی ہے۔ سخت مقابلے کے باوجود، بیسٹ وے نے ملک میں سیمینٹ کے سب سے بڑے پروڈیوسر اور مارکیٹ لیڈر کے طور پر کامیابی سے اپنی پوزیشن برقرار رکھی۔

پیداواری جھلکیاں

کمپنی نے 31 مارچ 2026 کو ختم ہونے والی مدت میں 130.3 ارب روپے کا مجموعی کاروبار ریکارڈ کیا جو کہ گزشتہ سال کی اس مدت کے 127.8 ارب کے مقابلے میں 2 فیصد زیادہ ہے۔ خالص کاروبار معمولی اضافہ کے ساتھ 82 ارب روپے سے 82.4 ارب روپے رہا۔ یہ اضافہ بنیادی طور پر زیادہ فروخت کے حجم کی وجہ سے ہے جو مروجہ مسابقتی دباؤ کی وجہ سے کم قیمتوں کے اثرات کو پورا کرنے سے زیادہ ہے۔

اس مدت کے لیے مجموعی منافع گزشتہ سال کے اسی عرصے کے 28.5 ارب روپے سے کم ہو کر 23.3 ارب روپے رہا۔ مالیاتی اخراجات گزشتہ سال کی اسی مدت کے مقابلے میں 6.3 ارب روپے سے کم ہو کر 4.0 ارب روپے ہو گئے۔ جو کہ کم شرح سود اور مزید قرضوں کے حصول میں کمی کی وجہ سے ہے۔

قبل از ٹیکس منافع 31 مارچ 2025 کی ختم شدہ مدت کے 27.0 ارب روپے کے مقابلے میں 26.9 ارب روپے رہا۔ بعد از ٹیکس منافع پچھلے سال کی اسی نوماہی مدت کے 17.5 ارب روپے کے مقابلے میں 17.9 ارب روپے رہا۔ جو بہتری کی عکاسی کرتا ہے جس کی بنیادی وجہ کم مالیاتی اخراجات اور متعلقہ کمپنیوں کے منافع سے زیادہ حصہ ہے۔



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