

3rd Quarter Report
March 31,
2026

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

Quarter Ended March 31, 2026 | Unaudited Condensed Financial Statements

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 March 31, 2026. 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	328,030
Cement Produced	350,420
Cement Sold	347,258

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	Mar-2026	Mar-2025
Gross Sales	PKR 8.0 billion	PKR 6.9 billion
Net Sales	PKR 5.21 billion	PKR 4.49 billion
Gross Profit	PKR 513.14 million	PKR 376.31 million
Operating Profit	PKR 465.06 million	PKR 327.42 million
Net Loss	PKR (70.49) million	PKR (99.31) million
Loss Per Share-Basic	PKR (0.22)	PKR (0.31)

The Company achieved year-on-year growth in gross sales of approximately 16%, and gross profit improved by approximately 36%, reflecting greater cost discipline and improved plant utilization after the completion of our BMR. The net loss narrowed by 29% 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 optimizing 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 Optimization:** Ongoing work to optimize 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 of fiscal year 2026, with industry-wide domestic dispatches growing 10% 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 remained resilient during the quarter, showing a modest growth of 6% over the previous period. Despite the temporary Pakistan–Afghanistan border closure in October 2025, the industry maintained export momentum and adapted by exploring alternative markets and improving supply chain flexibility.

Overall Industry Performance & Outlook

Total offtake in 9MFY26 rose 10% bolstered by local demand surge of 11% with modest contribution of 6% from exports. This rebalancing has traditionally favored the bottom lines of producers who enjoy significantly higher pricing power at home than in competitive exports markets.

6. PRINCIPAL RISKS & MITIGATION

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

- **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. SUBSEQUENT EVENTS

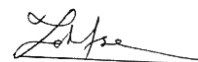
There were no material subsequent events to be disclosed in the relevant notes to the unaudited condensed financial statements.

8. 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 Dandoot 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: April 28, 2026

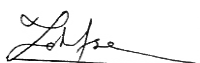


TAHA MUHAMMAD NASEEM
Chief Executive / Director

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>

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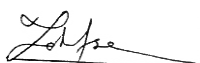
ZAKA MUHAMMAD NASEEM
Director

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



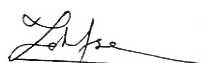
ZAKA MUHAMMAD NASEEM
Director

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



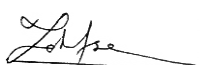
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Cash Flow Statement (Un-Audited)

For the Period ended March 31, 2026

	March 31, 2026 (Rupees in thousand)	March 31, 2025
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



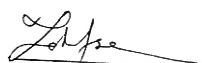
ZAKA MUHAMMAD NASEEM
Director

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	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

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

For the Period ended March 31, 2026

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 selling 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. The registered office of the company is situated at 5-Zafar Ali Road, Gulberg - V, Lahore. The factory is situated at Dandot Railway Station, District Jhelum, Pakistan.

2 BASIS OF PREPARATION

2.1 Statement of Compliance

These condensed interim financial statements of the Company for the period ended March 31, 2026 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

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.

3.1 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.

		March 31, 2026 (Rupees in thousand) (Un-audited)	March 31, 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.		
6 LONG TERM FINANCING FROM BANKING COMPANIES			
Demand finance facility - From The Bank of Punjab (BOP)	6.1	2,286,061	2,232,404
Temporary economic refinance facility (TERF)	6.2	851,196	920,073
		<u>3,137,257</u>	<u>3,152,477</u>
Less: Current portion			
Payable within next 12 months		(405,270)	(405,270)
Overdue		(39,318)	(35,318)
		<u>2,692,669</u>	<u>2,711,889</u>
6.1 Demand Finance Facility - From The Bank of Punjab (BOP)			
Demand finance facility - DF 1		1,308,911	1,354,137
Demand finance facility - DF 2		748,124	738,863
Demand finance facility - DF 3 (For BMR)		229,026	139,404
		<u>2,286,061</u>	<u>2,232,404</u>
Less: Current portion			
Payable within next 12 months		(204,504)	(204,504)
Overdue		(32,000)	(28,000)
		<u>2,049,557</u>	<u>1,999,900</u>

March 31, 2026 March 31, 2025
(Rupees in thousand)
(Un-audited) (Audited)

6.2 Temporary Economic Refinance Facility (TERF)

Loan from:		
- The Bank of Punjab	595,313	665,625
- BankIslami Pakistan Limited	216,797	244,827
- Bank Al-Habib Limited	187,830	211,992
- JS Bank Limited	221,191	249,165
	1,221,130	1,371,609
Less: Impact of Government Grant	(369,933)	(451,536)
	851,196	920,073
Less: Current portion		
Payable within next 12 months	(200,766)	(200,766)
Overdue	(7,318)	(7,318)
	643,113	711,989

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 OTHER LOANS AND LIABILITIES - Unsecured

LOANS:

From Economic Affairs Division, Government of Pakistan (EAD)	35,232	35,232
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Less: Paid during the period	(35,232)	-
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OTHER LIABILITIES:

Peace agreement arrears	294	294
	294	35,526

Less: Current Portion

Overdue	(294)	(35,526)
Overdue	(294)	(35,526)
	-	-

8 DEFERRED LIABILITIES

Long term financing from related parties	1,496,296	1,520,886
Deferred taxation	807,867	831,481
	2,304,163	2,352,367

9 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 and period december 31, 2025.



	March 31, 2026 (Un-audited)	March 31, 2025 (Audited)
10 OPERATING FIXED ASSETS		
Opening fixed assets at WDV	11,928,483	12,242,169
Additions	8,993	96,263
	<u>11,937,476</u>	<u>12,338,432</u>
Less: depreciation	(296,349)	(409,948)
	<u>11,641,127</u>	<u>11,928,483</u>

11 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	March 31, 2026	June 30, 2025
			(Un-audited)	(Audited)
Calicom Industries Private Ltd	Associated Company due to common director	Markup accrued	90,809	161,973
		Markup paid	115,400	-
		Loan Received	310,000	775,000
Digital World Pakistan Private Ltd	Associated Company due to common director	Loan Repaid	160,000	120,000
		Sales of goods	9,120	-
DWP Technologies (Private) Limited	Associated Company due to common director	Loan Received	180,000	50,000
		Loan Repaid	-	50,000
Tetra Engineering Private Limited	Associated Company due to common director	Loan convertible in equity	-	15,000

12 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.

13 CORRESPONDING FIGURES

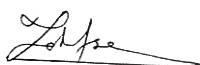
Corresponding figures have been rearranged and reclassified, wherever necessary, for the purpose of comparison. However, no significant rearrangements or reclassifications have been made in these condensed interim financial statements.

14 DATE OF AUTHORIZATION FOR ISSUE

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

15 GENERAL

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



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



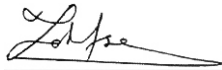
ZAKA MUHAMMAD NASEEM
Director

7. مابعد واقعات

کوئی مابعد مادی واقعات رونما نہیں ہوئے ہیں جنہیں غیر پڑتال شدہ منجمد مالیاتی اسٹیٹمنٹس کے متعلقہ نوٹس میں درج کیا جاسکے۔

8. اظہار تشکر

میں اپنے تمام اسٹیک ہولڈرز، شیئر ہولڈرز، بینک شراکت داروں، ملازمین، سپلائرز، ڈسٹری بیوٹرز اور ریگولیٹرز کی غیر متزلزل حمایت، بھروسہ اور تعاون کے لئے شکریہ کا اظہار کرنا چاہتا ہوں۔ ڈنڈوت سیمنٹ پر آپ کا مسلسل اعتماد خصوصی مشکل ترین دورانیہ میں کی تہہ دل سے قدر کی جاتی ہے۔ ہم دائمی نمو اور تمام اسٹیک ہولڈرز کے لئے طویل مدتی فائدہ کی فراہمی کے لئے پرعزم ہیں۔



طاہ محمد نسیم
چیف ایگزیکٹو/ ڈائریکٹر



محمد فاروق نسیم
چیرمین/ ڈائریکٹر

لاہور: 28 اپریل، 2026ء

مدت کے مقابلہ میں 10% اضافہ ہوا۔ اس دائمی بحالی کو تعمیراتی سرگرمیوں کے دوبارہ آغاز، شرح سود میں کمی اور کئی اقتصادی حالات میں بہتری سے منسوب کیا جاتا ہے۔

برآمدی منڈی

مذکورہ سہ ماہی کے دوران برآمدی حجم میں اتار چڑھاؤ رہا جس میں گذشتہ مدت کے دوران 6% کی معمولی نمو ظاہر ہوئی۔ اکتوبر 2025ء میں پاکستان - افغانستان بارڈر کی عارضی بندش کے باوجود اس صنعت نے برآمدی رفتار کو برقرار رکھا اور متبادل منڈیوں کی تلاش کو جاری رکھا اور سپلائی چین لچک کو بہتر کیا۔

مجموعی صنعتی کارکردگی اور منظر نامہ

مالیاتی سال 2026ء کی نو ماہی میں برآمدات سے 6% معمولی اشتراک کے ساتھ مقامی طلب میں 11% اضافہ کے ذریعے کل آف ٹیک 10% تک بڑھی۔ اس ری ہیلنگ نے روایتی طور پر صنعت کاروں کی منافع میں بہتری لانے میں مدد کی جنہوں نے مسابقتی برآمدی منڈیوں کے مقابلہ میں ملکی سطح پر بلند قیمتوں سے فائدہ اٹھایا۔

6. بنیادی خطرات اور تدارک

- کمپنی ایک متحرک ماحول میں کام کرتی ہے اور مندرجہ ذیل بنیادی خطرات سے متعلق بہت حساس ہے۔
- افغان بارڈر کی بندش: اکتوبر 2025ء سے افغان بارڈر کی بندش سے افغانستان کو سیمنٹ کی برآمد رک گئی اور شمالی صنعت کاروں کے لئے کونسلے کی فراہمی میں تعطل پیدا ہوا۔ ہم کونسلے کے متبادل ذرائع تلاش کر رہے ہیں اور دوطرفہ پیش رفت کی سخت نگرانی کر رہے ہیں۔ بارڈر دوبارہ کھلنے سے برآمدات اور پیداواری لاگت کے لئے بامعنی پیش رفت کی توقع کی جا رہی ہے۔
- قیمتوں کو برقرار رکھنے کا دباؤ: مسابقتی محرکات اور طلب میں اتار چڑھاؤ کے باعث پوری صنعت میں سیمنٹ کی بوری کی قیمت دباؤ میں رہی۔ ہم حجم کو برقرار رکھنے، پیداواری لاگت میں کمی اور منڈی میں اپنی پوزیشن کو مضبوط کرنے کے لئے پرعزم ہیں تاکہ اپنے مارجنز کو محفوظ رکھا جا سکے۔
- حکومت کی جانب سے انفراسٹرکچر پر اخراجات: ملکی طلب کو برقرار رکھنے کے لئے عوامی شعبہ پر جاری ترقیاتی سرمایہ کاری انتہائی اہم ہے۔ ہم حالیہ حکومت کی جانب سے انفراسٹرکچر پر معاہدوں کی حوصلہ افزائی کرتے ہیں اور ہم اپنی استعداد کو اس کے مطابق ڈھالنے کے لئے منصوبہ بندی کرتے ہوئے بجٹ کی تفویض پر کڑی نگرانی رکھے ہوئے ہیں۔
- کئی اقتصادی و سیاسی بے چینی: وسیع تر کئی اقتصادی و جیو پالیٹیکل عوامل بشمول ملکی تناؤ کام کے ماحول میں بے چینی کی فضا قائم کر رہے ہیں۔ ہم اسے مالیاتی نظم و ضبط، آپریشنل رفتار اور اسٹیک ہولڈرز سے قبل از وقت روابط کے ذریعے نبرد آزما ہو رہے ہیں۔

کمپنی نے سالانہ بنیاد پر کل سیلز کا تقریباً 16% حاصل کیا اور کل منافع 36% تک بہتر ہوا جو ہمارے BMR کی تکمیل کے بعد لاگت کے بہتر نظم و ضبط اور پلانٹ کے بہتر استعمال کی عکاسی کرتا ہے۔ خالص خسارہ گذشتہ برس کی اسی مدت کے مقابلہ میں 29% تک کم ہوا۔ لہذا ہم اس رجحان کو اگلی مدتوں میں جاری رکھنے کے لئے پر عزم ہیں۔

علاوہ ازیں، کمپنی نے مذکورہ سہ ماہی کے دوران ٹیکس سے پہلے خسارہ رپورٹ کیا۔ جسے بنیادی طور پر پنی بوری مارجن میں کمی اور پیداواری لاگت میں مسلسل اضافہ سے منسوب کیا جاتا ہے۔ جس میں کونڈ قابل ذکر ہے، جس کی قیمتوں میں ردوبدل نے مارجنز پر منفی اثرات مرتب کئے۔ نتیجتاً، انتظامیہ کونڈ کے حصول کی حکمت عملی میں تبدیلی لارہی ہے اور ایندھن کے وسائل میں تنوع کے ذریعے جنس کی قیمتوں میں اتار چڑھاؤ سے نپٹ رہی ہے۔ اس مدت کے لئے کسی منافع منقسمہ کی سفارش نہ کی گئی ہے۔

حکمت عملی اقدامات اور کیپٹل پروجیکٹس

کمپنی کی اسٹریٹیجک ترجیحات میں لاگت میں کمی، توانائی کا معقول استعمال اور دائمی نموشامل ہیں۔ مندرجہ ذیل اہم اقدامات جاری ہیں:

4. اسٹریٹیجک اقدامات اور سرمایہ داری منصوبے

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

- 5 میگا واٹ سولر پاور پروجیکٹ: سولر انرجی پروجیکٹ کی تحریر و تکمیل حتمی مراحل میں ہے۔ کمشنڈ ہونے پر یہ واضح طور پر گرڈ کی بجلی پر ہمارا انحصار کم ہو جائے گا اور نی یونٹ بجلی کی لاگت میں بھی کمی واقع ہوگی۔
- ویسٹ ہیٹ ریکوری (WHR) سسٹم: سیمنٹ پلانٹ سے خارج حرارت کو قابل استعمال توانائی میں تبدیل کرنے اور توانائی پر اپنی کارکردگی کو بڑھانے اور دائمی پروفاٹل کے قیام کے لئے WHR سسٹم کی تنصیب کے لئے تخمینہ کا عمل جاری ہے۔
- سیمنٹ کو گرانڈ کرنے کے عمل میں بہتری: گرانڈنگ آپریشنز کو بہتر بنانے کے عمل نے پراسیس پر انحصار کو بہتر کیا ہے جس سے کام کو مکمل کرنے کے وقت میں کمی اور پروڈکٹ کوالٹی کے تسلسل کو بڑھانے میں مدد ملی۔
- سرمایہ اکٹھا کرنا: ان پروجیکٹس کو فنانس کرنے کے لئے کمپنی انویسٹرز اور مالیاتی اداروں کے ساتھ رابطے میں ہے تاکہ درکار سرمایہ زیر کار کو بڑھایا جاسکے۔ ہم اس پراس انداز میں ساختی اصلاحات لانے کے لئے پر عزم ہیں کہ شیئر ہولڈرز کو طویل مدتی فائدہ پہنچایا جاسکے۔
- یہ اقدامات مجموعی طور پر آپریشنل عمدگی، لاگت پر کنٹرول اور ماحولیاتی ذمہ داری کی جانب کمپنی کے عزم کا اعادہ کرتے ہیں۔

5. صنعتی جائزہ اور منڈی کا منظر نامہ

ملکی منڈی

پاکستان کی سیمنٹ مارکیٹ نے مالیاتی سال 2026ء کے دوران مضبوط کارکردگی دکھائی جب صنعتی لحاظ سے ملکی سطح پر ڈیپٹی کی شرح میں گذشتہ

ڈائریکٹرز کی رپورٹ بنام شیئر ہولڈرز

ڈنڈوت سیمنٹ کمپنی لمیٹڈ کے بورڈ آف ڈائریکٹرز کی جانب سے میں 31 مارچ 2026ء کو اختتام پذیر نو ماہی کے لئے کمپنی کی غیر پڑتال شدہ مالیاتی اسٹیٹمنٹس ازراہ مسرت پیش کرتا ہوں۔ یہ دورانیہ جاری آپریشنل چیک، سالانہ بنیادوں پر با معنی مالیاتی پیش رفت اور ہماری اسٹریٹجک نمو کے ایجنڈا میں لگا تار بہتری کی عکاسی کرتا ہے۔

1. بنیادی سرگرمی

ڈنڈوت سیمنٹ کمپنی لمیٹڈ پاکستان اسٹاک ایکسچینج کی لسٹڈ کمپنی ہے جو سیمنٹ کی فروخت اور تیاری کے کاروبار سے منسلک ہے۔ ہمارے آپریشنز لاگت میں لگا تار بہتری، طریق عمل میں معتبری اور ماحولیاتی پائیداری کے ساتھ اعلیٰ معیار کے سیمنٹ کی فراہمی کے لئے کوشاں ہے۔

2. آپریشنل کارکردگی

زیر جائزہ مدت کے دوران کمپنی نے ٹھوس آپریشنل نتائج پیش کئے:

تیار اور فروخت کے اشاریے	حجم (میٹرک ٹن)
تیار کلنگر	328,030
تیار سیمنٹ	350,420
فروخت شدہ سیمنٹ	347,258

تیار سیمنٹ کی تقریباً مکمل فروخت منڈی میں مضبوطی اور موثر انویسٹری مینجمنٹ کی عکاسی کرتی ہے۔

3. مالیاتی نتائج

کمپنی نے مذکورہ مدت میں سالانہ بنیادوں پر تمام تر مالیاتی اشاریوں میں با معنی پیش رفت ظاہر کی۔

مالیاتی اشاریے	مارچ-2026ء	مارچ-2025ء
کل سیلز	8.0 بلین روپے	6.9 بلین روپے
خالص سیلز	5.21 بلین روپے	4.49 بلین روپے
کل منافع	513.14 ملین روپے	376.31 ملین روپے
آپریٹنگ منافع	465.06 ملین روپے	327.42 ملین روپے
خالص خسارہ	(70.49) ملین روپے	(99.31) ملین روپے
فی حصص خسارہ-بنیادی	(0.22) روپے	(0.31) روپے