



D.S. INDUSTRIES LIMITED

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To
The General Manager
Pakistan Stock Exchange Limited
Karachi

October 7, 2026

Subject: Financial Results for the Year Ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of D S Industries Limited, at its meeting held today at the Registered Office of the Company situated at 20-K, Gulberg II, Lahore, duly considered and recommended the followings;

Cash Dividend	Nil
Bonus Shares	Nil
Right Shares	Nil

The Board of Directors has also approved the following financial results for the year ended June 30, 2026

Description	2026 Rupees	2025 Rupees
Sales	57,622	3,782,537
Cost of sales	(65,977)	(3,892,616)
Gross (loss)	(8,355)	(110,079)
Administrative, selling & other expenses	(12,026,234)	(13,341,302)
	(12,034,589)	(13,451,381)
Other income	8,928,563	11,373,912
Operating loss	(3,106,026)	(2,077,469)
Finance cost	(176,247)	(790,382)
Share of profit of associates	13,782,198	8,508,183
Profit before taxation	10,499,925	5,640,332
Taxation		
- Minimum tax - levy	(720)	(47,282)
- Taxation - net	(9,057,871)	(347,077)
Profit after taxation	1,441,334	5,245,973
Earning per share - basic and diluted	0.02	0.06

The auditor has qualified its report regarding the recognition of deferred tax assets. The Company has appropriately recognized the deferred tax asset, as it anticipates business prospects.

The Annual General Meeting of the Company will be held on October 28, 2026 at 4:30 p.m. at Avari Xpress, 11-K, Gulberg II, Lahore

Director

Chief Financial Officer

Chief Executive

D.S. INDUSTRIES LTD.

Company Secretary

20-K, Gulberg-II, Lahore. Pakistan.

DS INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	NOTE	2026	2025
		RUPEES	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
100,000,000 (2025: 100,000,000) ordinary shares of Rupees 10 each		1,000,000,000	1,000,000,000
Issued, subscribed and paid up share capital	5	836,856,310	836,856,310
Discount on issue of shares	6	(82,899,709)	(82,899,709)
Revaluation reserves	7	17,340,002	17,340,002
Accumulated losses		(580,817,844)	(582,259,179)
TOTAL EQUITY		190,478,759	189,037,424
NON-CURRENT LIABILITIES			
		-	-
CURRENT LIABILITIES			
Trade and other payables	8	35,635,064	38,760,907
Short term borrowings	9	49,677,194	56,500,052
Unclaimed dividend		27,895	337,563
Provision for taxation	26	720	47,282
TOTAL LIABILITIES		85,340,873	95,645,803
CONTINGENCIES AND COMMITMENTS			
	10	-	-
TOTAL EQUITY AND LIABILITIES		275,819,632	284,683,228
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	11	19,208,185	19,718,212
Long term investments	12	93,353,166	79,570,968
Deferred taxation	13	61,531,912	70,414,021
Long term deposits	14	4,485,239	4,535,239
		178,578,502	174,238,440
CURRENT ASSETS			
Stock in trade	15	4,783,009	4,848,986
Current portion of long term deposit	14	50,000	-
Short term investments	16	53,870,982	-
Advances and other receivables	17	32,536,997	37,345,918
Advance income tax/income tax refundable		5,401,599	3,266,221
Bank balances	18	598,543	64,983,663
		97,241,130	110,444,788
TOTAL ASSETS		275,819,632	284,683,228

The annexed notes from 1 to 46 form an integral part of these financial statements. *RCO*


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

DS INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 RUPEES	2025
Revenue from contracts with customers - net	19	57,622	3,782,537
Cost of sales	20	(65,977)	(3,892,616)
Gross (loss)		(8,355)	(110,079)
Selling and distribution expenses	21	(3,454)	(498,058)
Administrative expenses	22	(11,218,328)	(12,843,244)
Other expenses	23	(804,452)	-
		(12,026,234)	(13,341,302)
		(12,034,589)	(13,451,381)
Other income	24	8,928,563	11,373,912
Operating (loss)		(3,106,026)	(2,077,469)
Finance cost	25	(176,247)	(790,382)
Share of profit of associates	12	13,782,198	8,508,183
Profit before income tax and levies		10,499,925	5,640,332
Minimum tax - levy	26	(720)	(47,282)
Profit before income tax		10,499,205	5,593,050
Taxation net	27	(9,057,871)	(347,077)
Profit after taxation		1,441,334	5,245,973
Earning per share - basic and diluted	28	0.02	0.06

The annexed notes from 1 to 46 form an integral part of these financial statements. *pro*


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

DS INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2026	2025
		RUPEES	
PROFIR/(LOSS) AFTER TAXATION		1,441,334	5,245,973
OTHER COMPREHENSIVE INCOME			
Items that will not be reclassified subsequently to profit or loss			
Remeasurements of defined benefit obligation		-	-
Related taxation	13	-	-
Items that may be reclassified subsequently to profit or loss		-	-
Other comprehensive income		-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		1,441,334	5,245,973

The annexed notes from 1 to 46 form an integral part of these financial statements. *Rev*


CHIEF EXECUTIVE OFFICER


DIRECTOR


CHIEF FINANCIAL OFFICER

DS INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	SHARE CAPITAL	CAPITAL RESERVES			Accumulated loss	TOTAL EQUITY
		Discount on issue of shares	Revaluation reserves	Sub total		
	----- (RUPEES) -----					
Balance as at 01 July 2024	836,856,310	(82,899,709)	17,340,002	(65,559,707)	(587,505,152)	183,791,451
Profit after taxation	-	-	-	-	5,245,973	5,245,973
Other comprehensive loss	-	-	-	-	-	-
	-	-	-	-	5,245,973	5,245,973
Balance as at 30 June 2025	836,856,310	(82,899,709)	17,340,002	(65,559,707)	(582,259,179)	189,037,424
Profit after taxation	-	-	-	-	1,441,334	1,441,334
Other comprehensive income	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	-	1,441,334	1,441,334
Balance as at 30 June 2026	836,856,310	(82,899,709)	17,340,002	(65,559,707)	(580,817,844)	190,478,759

The annexed notes from 1 to 46 form an integral part of these financial statements. *Re*



CHIEF EXECUTIVE OFFICER



DIRECTOR



CHIEF FINANCIAL OFFICER

DS INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 RUPEES	2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash used in operations	29	(4,933,019)	(7,267,400)
Payments for:			
Income tax		(2,127,217)	(189,083)
Net cash used in operating activities		(7,060,236)	(7,456,482)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		-	-
Short Term investments		(53,362,026)	
Proceeds from disposal of property, plant and equipment		2,860,000	4,708,464
Net cash generated from/(used in) investing activities		(50,502,026)	4,708,464
CASH FLOWS FROM FINANCING ACTIVITIES			
Net increase/(decrease) in short term borrowings	30	(6,822,858)	(1,491,111)
Net cash (used in) / generated from financing activities		(6,822,858)	(1,491,111)
Net decrease in cash and cash equivalents		(64,385,120)	(4,239,129)
Cash and cash equivalents at the beginning of the year		64,983,663	69,222,792
Cash and cash equivalents at the end of the year	18	598,543	64,983,663

The annexed notes from 1 to 46 form an integral part of these financial statements. *RCO*

		
CHIEF EXECUTIVE OFFICER	DIRECTOR	CHIEF FINANCIAL OFFICER