

DEWAN CEMENT LIMITED

October 27, 2026

FORM-7

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

Subject: **Financial Results for the First Quarter ended September 30, 2026**

Dear Sirs,

We have to inform you that the Board of Directors of our Company in their meeting held on October 27, 2026 at 03:30 p.m. at Karachi, Pakistan, recommended the following:

(i) CASH DIVIDEND	Nil
AND/OR	
(ii) BONUS SHARES	Nil
AND/OR	
(iii) RIGHT SHARES	Nil
AND/OR	
(iv) ANY OTHER ENTITLEMENT/CORPORATE ACTION	Nil
AND/OR	
(v) ANY OTHER PRICE-SENSITIVE INFORMATION	Nil

The un-audited financial results of the Company for the First Quarter ended September 30, 2026 are as follows:

	Quarter Ended	
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
Sales - Net	6,495,770	5,590,963
Cost of sales	(6,398,254)	(5,430,206)
Gross profit	97,516	160,757
Operating expenses		
Distribution cost	(55,939)	(55,504)
Administrative expenses	(406,603)	(360,428)
	(462,542)	(415,932)
Operating profit/(loss)	(365,026)	(255,175)
Other income	8,643	3,677
Finance cost	(2,176)	(2,608)
(Loss) / profit before income taxation and levies	(358,559)	(254,106)
Levies	(81,205)	(69,931)
Loss before Taxation	(439,764)	(324,037)
Taxation - Net	195,456	(72,420)
Loss after Taxation	(244,308)	(396,457)
Loss per share - Basic and diluted (Rupees)	(0.45)	(0.82)



YD | A YOUSUF DEWAN COMPANY

DEWAN CEMENT LIMITED

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Corporate Office: 2nd Floor, Block 'A', Finance & Trade Centre
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Condensed Interim Statement of Financial Position As at September 30, 2026

	(Un-audited) September 30, 2026	(Audited) June 30 2026
	----- (Rupees in '000) -----	
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	55,192,557	55,108,883
Long term deposits	132,311	132,311
Long term loans	353	1,534
	55,325,221	55,242,728
CURRENT ASSETS		
Stores and spare parts	2,308,161	2,456,241
Stock in trade	560,830	1,031,803
Trade debts - Unsecured	839,030	847,346
Loans and advances - Unsecured, considered good	432,553	387,153
Deposits and prepayments	60,961	22,601
Other receivables	11,922	1,611
Short term investments	804	804
Cash and bank balances	144,951	361,449
	4,359,212	5,109,008
	59,684,433	60,351,736
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised share capital		
850,000,000 (June 2026 850,000,000) Ordinary shares of Rs. 10/- each	8,500,000	8,500,000
Issued, subscribed and paid-up share capital	5,441,133	5,441,133
Revenue reserves		
Un-appropriated profit	2,903,536	2,966,977
Capital reserve		
Merger reserve	629,444	629,444
Surplus on revaluation of property, plant and equipment	24,279,755	24,460,622
	33,253,868	33,498,176
NON-CURRENT LIABILITIES		
Long term borrowings	22,313	27,370
Advances for investment in term finance certificates	2,910,000	2,910,000
Long term deposits and payables	455,464	510,422
Deferred tax liability - Net	16,538,610	16,734,067
	19,926,387	20,181,859
CURRENT LIABILITIES		
Trade and other payables	3,273,038	3,408,436
Short term borrowings	579,159	579,159
Mark-up payable	792,660	792,660
Current and overdue portion of non-current liabilities	1,758,205	1,758,205
Provision for taxation - Net	86,410	118,535
Dividend payable	12,926	12,926
Unpaid and unclaimed dividend	1,780	1,780
	6,504,178	6,671,701
CONTINGENCIES AND COMMITMENTS	--	--
	59,684,433	60,351,736



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Condensed Interim Statement Of Changes In Equity For The First Quarter Ended September 30, 2026

Issued, subscribed and paid-up share capital	Revenue reserves	Capital reserves			Total equity
	Un- appropriated profit	Merger reserve	Surplus on revaluation of property, plant and equipment	Total capital reserves	

----- (Rupees in '000) -----

Balance as at 1st July 2025

Loss for the period ended

30 September 2025

Other comprehensive income

Total comprehensive loss

for the period

Incremental depreciation transferred

from surplus on revaluation of

property, plant and equipment

- Net of tax

Balance as at 30 September 2025

Balance as at 1st July 2026

Loss for the period ended

30 September 2026

Other comprehensive income

Total comprehensive loss

for the period

Incremental depreciation transferred

from surplus on revaluation of

property, plant and equipment

- Net of tax.

Balance as at 30 September 2026

4,841,133	2,620,443	629,444	16,385,954	17,015,398	24,476,974
-	(396,457)	-	-	-	(396,457)
-	-	-	-	-	-
-	(396,457)	-	-	-	(396,457)
-	101,823	-	(101,823)	(101,823)	-
4,841,133	2,325,809	629,444	16,284,131	16,913,575	24,080,517
5,441,133	2,966,977	629,444	24,460,622	25,090,066	33,498,176
-	(244,308)	-	-	-	(244,308)
-	-	-	-	-	-
-	(244,308)	-	-	-	(244,308)
-	180,867	-	(180,867)	(180,867)	-
5,441,133	2,903,536	629,444	24,279,755	24,909,199	33,253,868



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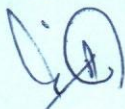
DEWAN CEMENT LIMITED

Condensed Interim Statement of Cash Flows For The First Quarter Ended September 30, 2026

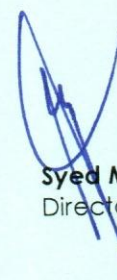
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	488,224	71,976
Income Tax Paid	(113,330)	(93,266)
Long term loans recovered	1,182	1,674
Long-term deposits and payables - net	(54,958)	29,646
Net cash inflows from operating activities	321,118	10,030
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditures	(530,383)	(39,479)
Net cash outflows from investing activities	(530,383)	(39,479)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term financing - net	(7,083)	(7,082)
Finance cost paid	(149)	(116)
Net cash outflows from financing activities	(7,232)	(7,198)
Net increase / (decrease) in cash and cash equivalents	(216,498)	(36,648)
Cash and cash equivalents at the beginning of the period	361,449	161,630
Cash and cash equivalents at the end of the period	144,951	124,982

The Quarterly Report of the Company for the period ended September 30, 2026 will be transmitted through PUCARS separately, within the specified time.

Yours faithfully,



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director



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