

DEWAN CEMENT LIMITED

QUARTERLY REPORT
SEPTEMBER 30,
2026

DCCL



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A YOUSUF DEWAN COMPANY

STRENGTHENING TODAY, SHAPING TOMORROW

Contents

Company Information.....	3
Directors' Report	4
Condensed Interim Statement of Financial Position.....	6
Condensed Interim Statement of Profit or Loss.....	8
Condensed Interim Statement of Comprehensive Income.....	9
Condensed Interim Statement of Cash Flows.....	10
Condensed Interim Statement of Changes in Equity.....	11
Notes to the Condensed Interim Financial Statements.....	12
Directors' Report (Urdu).....	19

COMPANY INFORMATION

BOARD OF DIRECTORS	<u>Executive Director</u>	
	Mr. Ghazanfar Babar Siddiqi	Chief Executive Officer
	Mr. Abdul Basit	
	Syed Maqbool Ali	
	<u>Non-Executive Directors</u>	
	Mr. Ishtiaq Ahmad	Chairman Board of Directors
	Mr. Waseem-ul-Haque Ansari	
	Mrs. Nida Jamil	
	<u>Independent Director</u>	
	Mr. Azizul Haque	
AUDIT COMMITTEE MEMBERS	Mr. Azizul Haque	Chairman
	Mr. Waseem-ul-Haque Ansari	Member
	Mr. Ishtiaq Ahmed	Member
HUMAN RESOURCE & REMUNERATION COMMITTEE		
	Mr. Azizul Haque	Chairman
	Mr. Ishtiaq Ahmed	Member
	Mr. Ghazanfar Babar Siddiqi	Member
CHIEF FINANCIAL OFFICER	Mr. Hazrat Ali	
COMPANY SECRETARY	Mr. Muhammad Hanif German	
REGISTERED OFFICE	Dewan Centre, 3-A Lalazar, Beach Luxury Hotel Road, Karachi. Pakistan	
CORPORATE OFFICE	Block-A, 2nd Floor, Finance & Trade Centre, Shahra-e-Faisal, Karachi, Pakistan.	
FACTORY	1. Deh Gahgar, Dhabeji, District Malir, Karachi	
	2. Kamilpur Near Hattar, District Haripur, Khyber Pakhtoonkhuwa	
AUDITORS	Faruq Ali & Company Chartered Accountants	
SHARE REGISTRAR / TRANSFER AGENT		
	BMF Consultants Pakistan (Pvt.) Ltd. Anum Estate Building, Room No. 310 & 311, 3rd Floor, 49, Darul Aman Society, Main Shahrah-e-Faisal, Adjacent to Baloch Colony Bridge, Karachi, Pakistan	
LEGAL ADVISORS	Muhammad Azhar Faridi (Advocate)	
WEBSITE	www.yousufdewan.com	

DIRECTORS' REPORT

IF YE GIVE THANKS, I WILL GIVE YOU MORE (HOLY QURAN)

The Directors are pleased to present un-audited financial results for the quarter ended September 30, 2026.

Overview of Cement Industry

The cement industry recorded a modest improvement in the first quarter of financial year 2026-2027, with total dispatches increasing by 3.83% to 13.14 million tonnes, compared with 12.65 million tonnes in the first quarter of financial year 2025-2026. Domestic dispatches grew by 7.75%, reflecting an improvement in local demand, while exports declined by 11.39%, primarily due to the suspension of exports from north-based manufacturers.

Company's Performance

The operating results of the Company for the first quarter and that of the corresponding period last year are highlighted below:

	September 2026 (In Tonnes) ------(Rupees in '000)-----	September 2025 (In Tonnes)	Variance (%age)
Net Sales	6,495,770	5,590,963	16.18
Cost of goods sold	(6,398,254)	(5,430,206)	(17.83)
Gross profit	97,516	160,757	(39.34)
Expenses & Taxes	(341,824)	(557,214)	38.65
Net Loss	(244,308)	(396,457)	38.38

The Company recorded a 16.18% increase in net turnover as compared to the corresponding period of the previous year. This improvement was primarily driven by a revision in selling prices and higher sales volumes, reflecting sustained market demand and effective distribution strategies.

Cost of goods sold increased primarily due to scheduled annual plant maintenance, which temporarily raised manufacturing overhead. Additionally, systemic inflationary pressures drove up both fixed and variable costs, altering overall production economics.

Future Outlook

The outlook for the cement industry remains cautiously optimistic, supported by an anticipated expansion in the domestic market, a potential recovery in construction activity, and a stable monetary policy environment.

Further growth could be supported by a recovery in export demand and potential cost efficiencies in the coming quarters. The recently approved \$1.2 billion IMF tranche is also expected to support macroeconomic stability and improve investor confidence.

However, geopolitical tensions continue to create volatility in global energy markets, raising uncertainty around coal prices, fuel supplies, and transportation costs. These pressures, alongside fluctuations in domestic demand, could affect manufacturers' profit margins.

To mitigate these risks, cement manufacturers are increasingly focusing on locally sourced coal, alternative fuels, and operational efficiency to manage energy costs and reduce reliance on imported supplies.

Acknowledgement

The Board of Directors places on record its gratitude to its valued customers, Federal and Provincial Governments, dealers and employees of the Company, for their continued co-operation & support.

In conclusion, we bow, beg and pray to Almighty Allah, Rahman-ur-Rahim, in the name of our beloved Prophet Mohammad (peace be upon him), for continued showering of His blessings, guidance, strength, health, and prosperity to us, our Company, Country and Nation and also pray to Almighty Allah to bestow peace, harmony, brotherhood and unity in true Islamic spirit to whole of Muslim Ummah, Ameen, Summa Ameen.

LO-MY LORD IS INDEED HEARER OF PRAYER (HOLY QURAN)

For and on behalf of Board of Directors



Ghazanfar Babar Siddiqi
Chief Executive Officer



Syed Maqbool Ali
Director

Dated: October 27, 2026
Place: Karachi

Condensed Interim Statement of Financial Position As at September 30, 2026

		(Un-audited) September 30, 2026	(Audited) June 30, 2026
Notes		----- (Rupees in '000) -----	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	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	7	24,279,755	24,460,622
		33,253,868	33,498,176
NON-CURRENT LIABILITIES			
Long term borrowings	8	22,313	27,370
Advances for investment in term finance certificates	9	2,910,000	2,910,000
Long term deposits and payables		455,464	510,422
Deferred tax liability - Net	10	16,538,610	16,734,067
		19,926,387	20,181,859

	(Un-audited) September 30, 2026	(Audited) June 30, 2026
Notes	----- (Rupees in '000) -----	

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	11 --	--
	59,684,433	60,351,736

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement of Profit or Loss For The First Quarter Ended September 30, 2026

		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 loss		(365,026)	(255,175)
Other income		8,643	3,677
Finance cost	12	(2,176)	(2,608)
Loss 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)	13	(0.45)	(0.82)

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Condensed Interim Statement of Comprehensive Income For The First Quarter Ended September 30, 2026

	Quarter Ended	
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
Loss for the period	(244,308)	(396,457)
Other comprehensive income	--	--
Total comprehensive income/(loss) for the period	(244,308)	(396,457)

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

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

	Notes	September 30, 2026 ----- (Rupees in '000) -----	September 30, 2025
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	14	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		321,117	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 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	14	144,951	124,982

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

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

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)

Incremental depreciation transferred
from surplus on revaluation of
property, plant and equipment
- Net of tax

-	101,823	-	(101,823)	(101,823)	-
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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

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

Incremental depreciation transferred
from surplus on revaluation of
property, plant and equipment
- Net of tax.

Balance as at 30 September 2026

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



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director

Notes To The Condensed Interim Financial Information - (Un-audited) For The First Quarter Ended September 30, 2026

1 THE COMPANY AND ITS OPERATIONS

Dewan Cement Limited ('the Company / DCL') was incorporated in Pakistan as a public limited company in March, 1980. Its shares are quoted in the Pakistan Stock Exchange. The principal activity of the Company is manufacturing and selling of cement.

The registered office of the Company is situated at Dewan Centre, 3-A, Lalazar, Beach Hotel Road, Karachi, Pakistan. The Company has two production facilities at Deh Gahgar, Dhabeji Karachi, Sindh and Kamilpur Hattar Industrial Estate, district Khyber Pakhtunkhwa. The Company has regional offices located in Islamabad .

2 GOING CONCERN ASSUMPTION

The condensed interim financial statements for the period ended 30 September 2026 reflects loss after taxation of Rs. 244.308 million (September 2025: Rs. 396.457 million), and as of that date its current liabilities exceeded its current assets by Rs. 2,144.966 million (June 2026:Rs. 1,562.693 million). The Company's short-term borrowing facilities have expired and not been renewed and the Company has been unable to ensure scheduled payments of long term borrowings due to the liquidity problems. Following course, majority of the lenders had gone into litigation for repayment of liabilities through attachment and sale of Company's hypothecated / mortgaged properties and certain lenders had also filed winding up petitions as more fully explained in the annual financial statements of the Company for the year ended 30 June 2026. These conditions indicate the existence of material uncertainty which may cast significant doubt about the Company's ability to continue as a going concern therefore the Company may be unable to realize its assets and discharge its liabilities in the normal course of business.

The Company is fully committed to discharge its admitted liability in stand still agreements as more fully explained in the annual financial statements of the Company for the year ended 30 June 2026. Furthermore, the Company has increased its performance over the period of years, its cash flows are positive and expected growth in the economy are positively linked to the Company's growth. Accordingly, these condensed interim financial statements have been prepared on a going concern basis.

3 BASIS OF PREPARATION

3.1 These condensed interim financial statements of the Company for the period ended 30 September 2026 have been prepared in accordance with 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 and directives issued under the Companies Act, 2017.

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

- 3.2** 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 30 June 2026.

4 MATERIAL ACCOUNTING POLICY INFORMATION

The accounting policies and methods of computation adopted in the preparation of these condensed interim financial information are consistent with those applied in the preparation of annual audited financial statements of the Company for the year ended 30 June 2026.

5 ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

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 Company's annual audited financial statements for the year ended 30 June 2026.

The Company's financial risk management objectives and policies are consistent with those disclosed in the Company's annual audited financial statements for the year ended 30 June 2026.

		(Un-audited) September 30, 2026	(Audited) June 30, 2026
	Notes	----- (Rupees in '000) -----	
6 PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets - At cost			
less accumulated depreciation	6.1	54,640,756	55,053,099
Right of use assets		85	89
Capital work in progress - At cost	6.2	551,717	55,695
		55,192,557	55,108,883
6.1 Operating fixed assets - Tangible			
Opening book value		55,053,099	43,433,368
Additions / Transfer during the period / year	6.1.1	34,362	666,235
Revaluation surplus		--	12,592,899
Depreciation charged during the period / year		(446,705)	(1,639,403)
Closing carrying value		54,640,756	55,053,099

		September 30, 2026	
6.1.1 Additions / transfers from CWIP and disposals during the period (Operating fixed assets)		Additions/ Transfers	Disposals
		Cost	Cost
		----- (Rupees in '000) -----	
Freehold land		16,000	--
Furniture and fixture		5,495	--
Office equipment		845	--
Computers		3,807	--
Vehicles		8,215	--
		34,362	--

		(Un-audited) September 30, 2026	(Audited) June 30, 2026
		----- (Rupees in '000) -----	
6.2 Capital work in progress			
Opening balance		55,695	60,330
Additions during the period / year		496,022	470,177
		551,717	530,507
Less: Capitalized during the period / year		--	(474,812)
		551,717	55,695

7 SURPLUS ON REVALUATION OF FIXED ASSETS - Net of tax

Gross surplus	37,552,502	37,838,887
Less: Related deferred tax	(13,272,747)	(13,378,265)
	24,279,755	24,460,622

8 LONG TERM FINANCING

Long-term loan from financial institutions - Secured	1,753,278	1,760,361
Present value adjustment	(67,398)	(67,397)
Total interest charged to profit and loss account	53,428	51,401
	1,739,308	1,744,365
Current maturity of long term financing	(55,801)	(55,801)
Overdue portion of long term financing	(1,661,194)	(1,661,194)
	22,313	27,370

8.1 Principal terms and conditions of outstanding loans have remained the same as disclosed in the financial statements of the Company for the year ended 30 June 2026.

9 ADVANCES FOR INVESTMENT IN TERM FINANCE CERTIFICATES

Principal terms and conditions of advances for investment in term finance certificates have remained the same as disclosed in the financial statements of the Company for the year ended 30 June 2026.

	(Un-audited) September 30, 2026	(Audited) June 30, 2026
10 DEFERRED TAX LIABILITY - Net		
	----- (Rupees in '000) -----	
<i>Deferred taxation comprises temporary difference relating to:</i>		
Accelerated tax depreciation	5,045,849	4,904,974
Surplus on revaluation of fixed assets	13,272,747	13,378,264
Provisions and others	(73,383)	(72,632)
	18,245,212	18,210,606
Accumulated tax losses and available tax credits	(1,706,602)	(1,476,539)
	16,538,610	16,734,067

11 CONTINGENCIES AND COMMITMENTS

There are no significant changes in the status of contingencies and commitments as reported in note 28 to the annual audited financial statements of the Company for the year ended 30 June 2026.

12 FINANCE COST

The Company has not made the provision of mark-up for the period amounting to Rs.156.985 million (Up to 30 September 2026: Rs. 10,765.319 million) keeping in view that the admitted liability will be reduced to the principle amounts on account of settlement of liabilities in accordance with the standstill agreements with lenders. Had the provision been made the profit for the period would have been lower by Rs. 156.985 million and accrued mark-up would have been higher and shareholders' equity would have been lower by Rs.10,765.319 million. The said non-provisioning is a departure from the requirements of IAS-23 'Borrowing Costs'.

13 LOSS PER SHARE - BASIC AND DILUTED

	Quarter Ended	
	September 30, 2026	September 30, 2025
	----- (Rupees in '000) -----	
Loss for the period after taxation	(244,308)	(396,457)
	----- (Number of shares '000) -----	
Weighted average number of shares in issue	544,113	484,113
	----- (Rupees in '000) -----	
Loss per share - Basic and diluted	(0.45)	(0.82)

14 CASH FLOWS FROM OPERATING ACTIVITIES

	(Un-audited) September 30, 2026 ----- (Rupees in '000) -----	(Un-audited) September 30, 2025
Loss before taxation	(358,559)	(254,106)
Adjustments for non-cash and other items:		
Depreciation	446,705	334,716
Unwinding of discount	2,027	2,492
(Gain)/loss on remeasurement of short term investments	(1)	(137)
Finance cost	148	116
Cash inflows before working capital changes	90,321	83,080
Movement in working capital		
<i>(Increase) / decrease in current assets</i>		
Stores and spare parts	148,081	(172,136)
Stock in trade	470,973	5,825
Trade debts - Unsecured	8,316	66,442
Loans and advances - Unsecured, considered good	(45,400)	61,478
Deposits and prepayments	(38,360)	(38,570)
Other receivables	(10,310)	(1,300)
	533,300	(78,261)
<i>Increase / (decrease) in current liabilities</i>		
Trade and other payables	(135,397)	67,157
	(135,397)	67,157
Cash generated from operations	488,224	71,976

15 TRANSACTIONS WITH RELATED PARTIES

Related parties include associated entities, directors, the other key management personnel and close family members of directors and other key management personnel. Details of transactions with related parties during the period, other than those which have been disclosed elsewhere in these financial statements, are as follows:

Name of related party	Transaction during the period	(Un-audited) September 30, 2026 ----- (Rupees in '000) -----	(Un-audited) September 30, 2025
Employees' Provident Fund Trust	Expense in relation to provident fund	14,507	11,600

16 CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard 34 "Interim Financial Reporting", condensed interim statement of financial position has been compared with the balances of annual financial statements, whereas condensed interim statement of profit or loss, statement of comprehensive income, statement of cash flows and statement of changes in equity have been compared with the balances of comparable period of immediately preceding financial year.

17 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements was authorized for issue on 27th October, 2026 by the Board of Directors of the Company.

18 GENERAL

Figures have been rounded off to the nearest thousand rupees unless otherwise stated.



Ghazanfar Babar Siddiqi
Chief Executive Officer



Hazrat Ali
Chief Financial Officer



Syed Maqbool Ali
Director



آنے والی سہ ماہیوں میں برآمدی طلب میں بحالی اور ممکنہ لاگت کی افادیت سے مزید ترقی کی حمایت کی جا سکتی ہے۔ آئی ایم ایف کی حال ہی میں منظور شدہ 1.2 بلین ڈالر کی قسط سے بھی معاشی استحکام اور سرمایہ کاروں کے اعتماد کو بہتر بنانے کی امید ہے۔

تاہم، جغرافیائی سیاسی کشیدگی عالمی توانائی کی منڈیوں میں اتار چڑھاؤ پیدا کرتی رہتی ہے، جس سے کونلے کی قیمتوں، ایندھن کی فراہمی، اور نقل و حمل کے اخراجات کے بارے میں غیر یقینی صورتحال پیدا ہوتی ہے۔ یہ دباؤ، گھریلو مانگ میں اتار چڑھاؤ کے ساتھ، مینوفیکچررز کے منافع کے مارجن کو متاثر کر سکتا ہے۔

ان خطرات کو کم کرنے کے لیے، سیمنٹ مینوفیکچررز توانائی کے اخراجات کو منظم کرنے اور درآمدی سپلائیز پر انحصار کم کرنے کے لیے مقامی طور پر حاصل کیے گئے کونلے، متبادل ایندھن، اور آپریشنل کارکردگی پر تیزی سے توجہ دے رہے ہیں۔

اظہار تشکر

بورڈ آف ڈائریکٹرز اپنے قابل قدر صارفین، وفاقی اور صوبائی حکومتوں، کمپنی کے ڈیلرز اور ملازمین کا مسلسل تعاون اور تعاون کے لیے شکریہ ادا کرتا ہے۔

آخر میں اللہ تعالیٰ رحمٰن الرحیم سے اپنے پیارے نبی حضرت محمد صلی اللہ علیہ وسلم کے نام پر سجدہ، التجا اور دعا کرتے ہیں کہ وہ ہم پر، ہماری کمپنی، ملک اور قوم کے لیے اپنی رحمتوں، رہنمائی، طاقت، صحت اور خوشحالی کی بارش جاری رکھے اور اللہ تعالیٰ سے دعا ہے کہ وہ پوری امت مسلمہ میں امن، ہم آہنگی، بھائی چارے، اتحاد و اتفاق اور حقیقی معنوں میں امت مسلمہ کو امن و امان، ہم آہنگی، بھائی چارہ اور اتحاد و اتفاق کی فضا عطا فرمائے۔ آمین

بورڈ آف ڈائریکٹرز کے لیے اور اس کی جانب سے

غضنفر بابر صدیقی

چیف ایگزیکٹو آفیسر

سید مقبول علی

ڈائریکٹر

کراچی،

مورخہ: 27 اکتوبر 2026

ڈائریکٹر رپورٹ

ڈائریکٹرز 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی کے غیر آڈٹ شدہ مالیاتی نتائج پیش کرتے ہوئے خوشی محسوس کر رہے ہیں۔

سیمنٹ کی صنعت کا جائزہ

سیمنٹ کی صنعت نے 2026 کی پہلی سہ ماہی میں معمولی بہتری ریکارڈ کی؛ اس دوران سیمنٹ کی کل ترسیل 3.83 فیصد اضافے کے ساتھ 13.14 ملین ٹن تک پہنچ گئی، جبکہ 2025 کی پہلی سہ ماہی میں یہ مقدار 12.65 ملین ٹن تھی۔ مقامی ترسیلات میں 7.75 فیصد اضافہ ہوا جو مقامی طلب میں بہتری کی عکاسی کرتا ہے، جبکہ برآمدات میں 11.39 فیصد کمی آئی، جس کی بنیادی وجہ شمالی علاقوں میں قائم مینوفیکچررز کی جانب سے برآمدات کا معطل ہونا ہے۔

ایریٹنگ کارکردگی

کمپنی کے موجودہ سہ ماہی اور گزشتہ سال کی اسی مدت کے آپریشنل نتائج ذیل میں نمایاں کیے گئے ہیں:

September 2025 (Rs 000)	September 2026 (Rs 000)	
5,590,963	6,495,770	نیٹ سیلز
(5,430,206)	(6,398,254)	قیمت فروخت
160,757	97,516	مجموعی منافع
(557,214)	(341,824)	اخراجات اور ٹیکس
(396,457)	(244,308)	خالص نقصان

کمپنی نے گزشتہ سال کی اسی مدت کے مقابلے میں اپنے خالص ٹرن اوور میں 16.18 فیصد اضافہ ریکارڈ کیا۔ اس بہتری کی بنیادی وجوہات فروخت کی قیمتوں میں نظر ثانی اور فروخت کے حجم میں اضافہ تھیں، جو مارکیٹ میں مسلسل طلب اور تقسیم کی مؤثر حکمت عملیوں کی عکاسی کرتی ہیں۔

فروخت شدہ سامان کی لاگت میں بنیادی طور پر پلانٹ کی سالانہ دیکھ بھال کی وجہ سے اضافہ ہوا، جس نے عارضی طور پر مینوفیکچرنگ اوور ہیڈ کو بڑھایا۔ مزید برآں، نظامی افراط زر کے دباؤ نے مجموعی پیداواری معاشیات کو تبدیل کرتے ہوئے مقررہ اور متغیر لاگت دونوں کو بڑھا دیا۔

مستقبل کا آؤٹ لک

سیمنٹ کی صنعت کا نقطہ نظر محتاط طور پر پر امید رہتا ہے، جسے مقامی مارکیٹ میں متوقع توسیع، تعمیراتی سرگرمیوں میں ممکنہ بحالی، اور ایک مستحکم مانیٹری پالیسی ماحول کی حمایت حاصل ہے۔