



D.S. INDUSTRIES LIMITED

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To
The General Manager
Pakistan Stock Exchange Limited
Karachi

October 29, 2026

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

Dear Sir,

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

Cash Dividend	Nil
Bonus Shares	Nil
Right Shares	Nil

The Board of Directors has also approved following financial results for the first quarter ended September 30, 2026

	2026	2025
	Rupees	Rupees
Sales	-	35,597
Cost of sales	-	(28,972)
Gross profit	-	6,625
Administrative, selling & other expenses	(2,784,201)	(2,673,734)
	(2,784,201)	(2,667,109)
Other income	1,490,033	2,360,153
Operating (loss)	(1,294,168)	(306,956)
Finance cost	(6,324)	(4,307)
Share of (loss)/profit of associate	(4,045,376)	4,825,811
Unrealized (loss) on short term investments	(401,388)	(1,150,542)
(Loss)/profit before taxation	(5,747,256)	3,364,006
- Levy	(9,708)	(53,656)
- Taxation	-	-
(Loss)/profit after taxation	(5,756,964)	3,310,350
(Loss)/earning per share - basic and diluted	(0.07)	0.04

Chief Executive

Chief Financial Officer

Director



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

D S INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	Sep. 30, 2026 (Un-Audited) Rupees	June 30, 2026 (Audited) Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized Capital 100,000,000 (2026:100,000,000) ordinary shares of Rs. 10 each		1,000,000,000	1,000,000,000
Issued, subscribed and paid up capital		836,856,310	836,856,310
Discount on issue of shares		(82,899,709)	(82,899,709)
Surplus on revaluation of property, plant and equipment		17,340,002	17,340,002
Accumulated losses		(586,574,808)	(580,817,844)
		184,721,795	190,478,759
Non Current Liabilities			
Employees retirement benefits		-	-
Current Liabilities			
Trade and other payables		37,467,690	35,635,064
Short term borrowings		46,727,194	49,677,194
Unclaimed dividend		27,895	27,895
Provision for taxation		720	720
		84,223,499	85,340,873
Contingencies and Commitments			
	4	268,945,294	275,819,632
ASSETS			
Non-Current Assets			
Property, plant & equipments	5	19,193,890	19,208,185
Long term investments		89,307,790	93,353,166
Deferred taxation		61,531,912	61,531,912
Long term deposits		4,485,239	4,485,239
		174,518,831	178,578,502
Current Assets			
Stock in trade		4,783,009	4,783,009
Current portion of long term deposits		-	50,000
Short term investments		48,449,922	53,870,982
Advances, prepayments & other receivables		33,530,976	32,536,997
Advance income tax		5,460,690	5,401,599
Bank balances		2,201,866	598,543
		94,426,463	97,241,130
		268,945,294	275,819,632

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

CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

D S INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	July 1 to September 30 2026 (Un-Audited) Rupees	July 1 to September 30 2025 (Un-Audited) Rupees
(Loss)/profit after taxation	(5,756,964)	3,310,350
Deferred tax adjustment on surplus on revaluation of property, plant and equipment attributable to change in tax rates	-	-
Total comprehensive (loss)/income for the quarter	<u>(5,756,964)</u>	<u>3,310,350</u>

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CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

D S INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share Capital Rupees (Un-Audited)	Discount on Issue of Shares Rupees (Un-Audited)	Surplus on Revaluation of Land Rupees (Un-Audited)	Un-Appropriated (Loss) Rupees (Un-Audited)	Total Equity Rupees (Un-Audited)
Balance as at July 1, 2025	836,856,310	(82,899,709)	17,340,002	(582,259,179)	189,037,424
Profit for the period	-	-	-	3,310,350	3,310,350
Balance as at September 30, 2025	<u>836,856,310</u>	<u>(82,899,709)</u>	<u>17,340,002</u>	<u>(578,948,829)</u>	<u>192,347,774</u>
Balance as at July 1, 2026	836,856,310	(82,899,709)	17,340,002	(580,817,844)	190,478,759
(Loss) for the period	-	-	-	(5,756,964)	(5,756,964)
Balance as at September 30, 2026	<u>836,856,310</u>	<u>(82,899,709)</u>	<u>17,340,002</u>	<u>(586,574,808)</u>	<u>184,721,795</u>

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CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR

D S INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	July 1 to September 30 2026 (Un-Audited) Rupees	July 1 to September 30 2025 (Un-Audited) Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	(5,747,256)	3,364,006
Adjustments for:		
- Share of loss/(profit) of associate	4,045,376	(4,825,811)
- Unrealized loss on short term investments	401,388	1,150,542
- Depreciation for the period	14,295	39,034
	4,461,059	(3,636,235)
Operating profit before working capital changes	(1,286,197)	(272,229)
(Increase)/decrease in current assets		
- Stock in trade	-	28,972
- Trade receivables	-	-
- Advances, prepayments and other receivables	(943,979)	(3,072,882)
- Short term investments	5,019,672	(3,252,167)
	1,832,626	808,679
Increase/(decrease) in trade payables		
- Trade & other payable	-	-
	5,908,319	(5,487,398)
Cash Flow From Operating Activities	4,622,122	(5,759,627)
Payments for:		
- Employees retirement benefits	-	-
- Income tax	(68,799)	(100,493)
	(68,799)	(100,493)
Net Cash used in Operating Activities	4,553,323	(5,860,120)
Cash Flow From Investing Activities		
- Capital expenditure	-	-
- Proceed from disposal of property, plant & equipments	-	-
Net Cash Generated from Investing Activities	-	-
Cash Flow From Financing Activities		
- Net receipts/(payments) of short term borrowings	(2,950,000)	(347,630)
Net Cash Generated from Financing Activities	(2,950,000)	(347,630)
Net Increase/ (decrease) in Cash & Cash Equivalents	1,603,323	(6,207,750)
Cash and cash equivalents at the beginning of the period	598,543	64,983,663
Cash and Cash Equivalents at the End of the period	<u>2,201,866</u>	<u>58,775,913</u>

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CHIEF EXECUTIVE

CHIEF FINANCIAL OFFICER

DIRECTOR