

DANDOT CEMENT COMPANY LIMITED

Registered Office: 5 - Zafar Ali Road, Gulberg-V, Lahore, Pakistan

Telephone: +92-42-111 184 184

email: cfo@dandotcement.com



October 29 2026.

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

FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their Meeting held on Thursday, October 29, 2026, at 3:00 p.m. recommended the following: -

(i)	Cash Dividend	NIL
(ii)	Bonus Issue	NIL
(iii)	Right Shares	NIL
(iv)	Any other entitlement / corporate action.	NIL

The Financial Results of the company are attached.

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

Yours Sincerely,

Muhammad Kamran
Company Secretary



Encl: As above

DANDOT CEMENT COMPANY LIMITED
CONDENSED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	(Un-Audited) Sep 30, 2026 (Rupees in thousand)	(Audited) June 30, 2026 (Rupees in thousand)
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 500,000,000 (2025: 500,000,000) ordinary shares of PKR.10 each		5,000,000	5,000,000
Issued, subscribed and paid up share capital	7	3,870,907	3,163,551
Share premium reserve	8	2,425,108	1,603,161
Accumulated loss		(5,381,544)	(5,528,071)
Revaluation surplus on property, plant and equipment		2,983,935	3,006,301
Due to related parties	9	945,000	2,474,303
		<u>4,843,406</u>	<u>4,719,245</u>
NON CURRENT LIABILITIES			
Long term financing from banking companies		2,505,989	2,583,441
Government grant		207,702	246,520
Lease liabilities		534,741	543,604
Payable to provident fund trust		96,514	107,172
Other loans and liabilities		-	-
Deferred liabilities		2,386,893	2,419,155
Long term advances and deposits		20,836	21,836
		<u>5,752,675</u>	<u>5,921,728</u>
CURRENT LIABILITIES			
Trade and other payables		928,322	1,069,772
Deposits, accrued liabilities and advances		1,398,648	1,153,554
Unclaimed dividend		1,082	1,082
Payable to provident fund trust		28,624	28,624
Mark up accrued		209,328	193,437
Short term financing from banking companies		499,885	612,401
Short term financing from related parties		950,000	440,000
Current portion of non current liabilities		574,696	528,450
Current portion of government grant		94,458	96,786
Provision for taxation		-	-
		<u>4,685,043</u>	<u>4,124,106</u>
CONTINGENCIES AND COMMITMENTS			
	6	-	-
		<u>15,281,124</u>	<u>14,765,079</u>

ASSETS

NON CURRENT ASSETS

Property, plant and equipment

Operating fixed assets	10	11,615,334	11,703,209
Capital work in progress	11	50,913	11,635
Intangible assets		621	658
Long term deposits		<u>59,190</u>	<u>59,190</u>
		<u>11,726,057</u>	<u>11,774,692</u>

CURRENT ASSETS

Stores, spares and loose tools	1,419,239	1,227,479
Stock in trade	337,334	481,560
Trade debts	161,136	289,649
Loans and advances	270,716	205,582
Trade deposits, short term prepayments and current account balances with statutory authorities	1,106,698	711,382
Cash and bank balances	259,944	74,735
	<u>3,555,067</u>	<u>2,990,387</u>

	Note	(Un-Audited) Sep 30, 2026 (Rupees in thousand)	(Audited) June 30, 2026 (Rupees in thousand)
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		<u>15,281,124</u>	<u>14,765,079</u>

The annexed notes from 1 to 15 form an integral part of these financial statements.


CHIEF EXECUTIVE

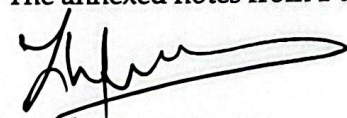

CHIEF FINANCIAL OFFICER


DIRECTOR

DANDOT CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	<u>Quarter Ended</u>	
	<u>Sep, 30,2026</u>	<u>Sep, 30,2025</u>
	(Rupees in thousands)	
Local sales	3,735,881	2,682,171
Less: Excise duty	584,663	460,141
Sales tax	661,311	477,717
Commission / discount	2,186	2,147
Sales - Net	1,248,160	940,004
Cost of sales	2,487,721	1,742,167
Gross profit	(2,163,595)	(1,555,937)
Distribution cost	324,127	186,230
Administrative expenses	(3,566)	(4,467)
	(19,007)	(14,792)
Operating profit	(22,573)	(19,260)
Other operating (expenses) / income - net	301,553	166,970
Finance cost	(10,263)	(4,856)
Profit / (Loss) before taxation	291,290	162,114
Taxation	(200,502)	(169,138)
Current	90,787	(7,024)
Deferred	(31,125)	(21,804)
	64,499	11,359
Net Profit / (loss) for the period	33,374	(10,445)
Earnings per share - Basic	124,161	(17,469)
Earnings per share - Diluted	0.32	(0.06)
	0.29	(0.04)

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER

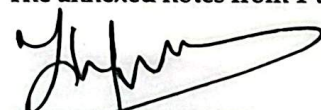


DIRECTOR

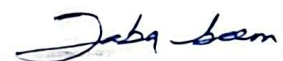
DANDOT CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter Ended	
	Sep, 30, 2026	Sep, 30, 2025
	(Rupees in thousands)	
Net Profit / (Loss) for the period	124,161	(17,469)
Other comprehensive income - net of taxation	-	-
Total comprehensive income / (loss) for the period - net of tax	<u>124,161</u>	<u>(17,469)</u>

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statement


CHIEF EXECUTIVE

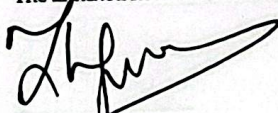

CHIEF FINANCIAL OFFICER


DIRECTOR

DANDOT CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter Ended	
	Sep, 30, 2026	Sep, 30, 2025
	(Rupees in thousands)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (Loss) before taxation	90,787	(7,024)
Adjustment of items not involving movement of cash:		
Depreciation	96,466	98,783
Amortization	38	38
Exchange loss on retranslation of foreign creditors	(300)	4,866
Workers' profit participation fund	5,044	-
Workers' welfare fund	1,917	-
Past dues written off	(2,698)	-
Unwinding of lease	17,355	17,550
Unwinding of provident fund mark up	3,146	3,415
Unwinding of long term finances	34,440	34,759
Finance cost	145,560	113,414
	300,969	272,824
Net cash generated before working capital changes	391,756	265,800
(Increase)/decrease in operating assets:		
Stores, spares and loose tools	(191,761)	(225,164)
Stock in trade	144,227	(16,000)
Trade debts	128,513	40,043
Loans and advances	(65,134)	(40,155)
Trade deposits, short term prepayments and current account balances with statutory authorities	(294,712)	(133,891)
Increase / (decrease) in current liabilities		
Trade and other payables	(145,413)	22,629
Deposits, accrued liabilities and advances	245,095	185,014
Payable to Provident fund trust	(13,804)	(6,000)
	(192,989)	(173,523)
Cash generated from operations	198,767	92,277
Long term deposits and prepayments	(1,000)	-
Finance cost paid	(97,431)	(90,129)
Income tax paid	(131,730)	(65,203)
Net Cash Used In Operating Activities	(31,394)	(63,055)
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(8,591)	(83)
Capital work in progress	(39,278)	-
Net Cash Used in Investing activities	(47,869)	(83)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term Receipts from due to related parties	-	(1,000)
Long term financing paid to banking companies	(101,318)	(121,135)
Long term financing received from banking companies	-	99,000
Short term financing received from banking companies	-	-
Short term financing paid to banking companies	(112,517)	(781)
Short term financing received from related parties	510,000	-
Payment of lease liabilities	(31,694)	(24,591)
Net Cash Inflows From Financing Activities	264,472	(48,507)
Net Increase in Cash and Cash Equivalents	185,209	(111,645)
Cash and cash equivalents at beginning of the period	74,735	170,599
Cash and cash equivalents at end of the period	259,944	58,954

The annexed notes from 1 to 15 form an integral part of these condensed interim financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DANDOT CEMENT COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Share Capital	Capital Reserve	Revenue Reserves	Capital Reserve	Due to related parties	Total
		Share premium reserve	Accumulated loss	Revaluation surplus on property, plant and equipment		
<div><----- R U P E S "000" -----></div>						
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	-	-	(17,469)	-	-	(17,469)
Loan received during the period	-	-	-	-	(1,000)	(1,000)
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax	-	-	23,480	(23,480)	-	-
Balance as at September 30, 2025 - Unaudited	3,163,551	1,603,161	(5,717,989)	3,076,742	1,738,303	3,863,768
Balance as at June 30, 2026 - Audited	3,163,551	1,603,161	(5,528,071)	3,006,301	2,474,303	4,719,245
Total comprehensive income for the period	-	-	124,161	-	-	124,161
Other than right shares issued during the year	707,356	821,947			(1,529,303)	-
Loan received during the period	-	-	-	-	-	-
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax	-	-	22,366	(22,366)	-	-
Balance as at September 30, 2026 - Unaudited	3,870,907	2,425,108	(5,381,544)	2,983,935	945,000	4,843,406

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