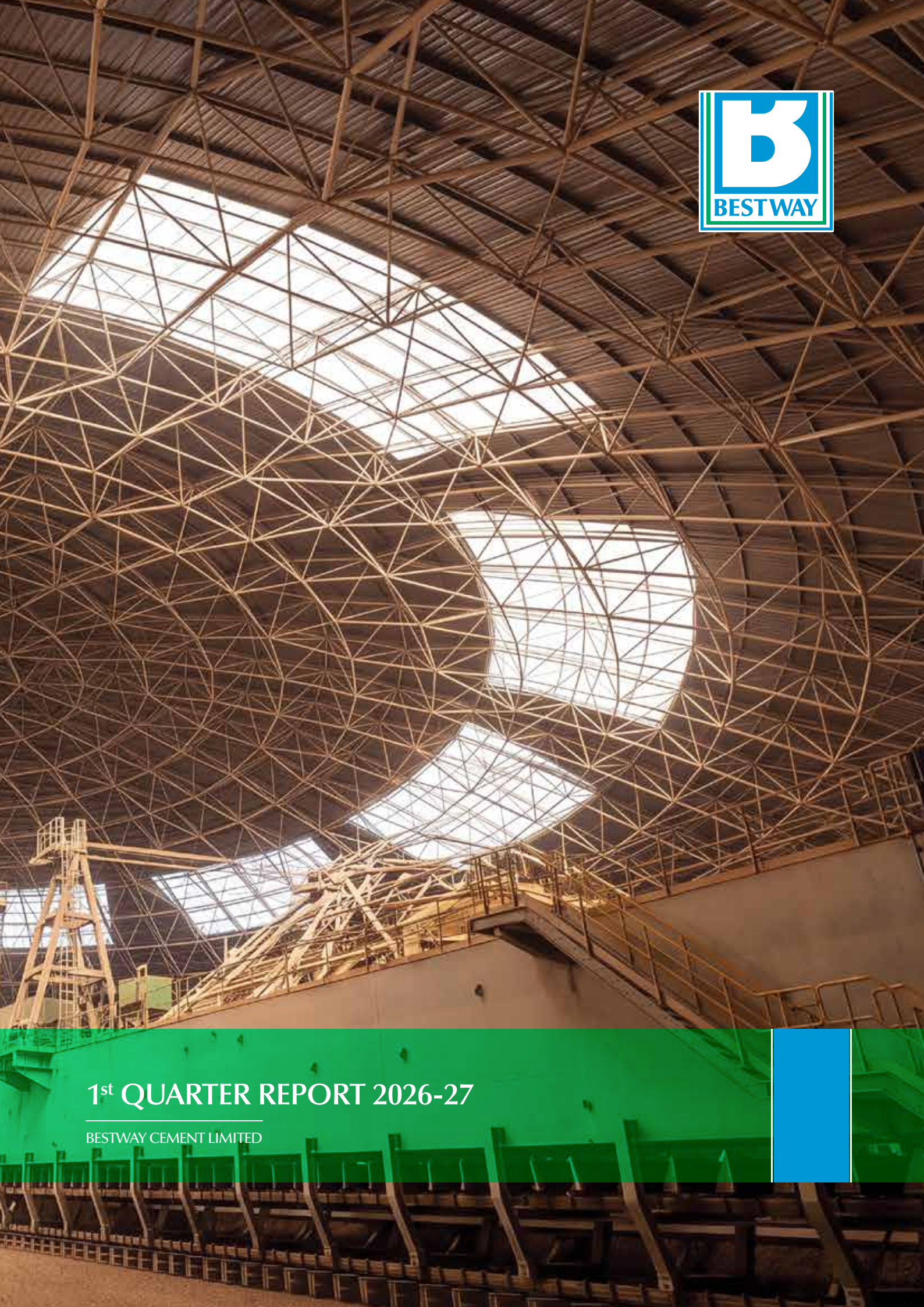


1st QUARTER REPORT 2026-27

BESTWAY CEMENT LIMITED



BESTWAY CEMENT LIMITED

BUILDING ON STRENGTH

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COMPANY INFORMATION

Board of Directors

Sir Mohammed Anwar Pervez, O.B.E., H. Pk	Chairman
Lord Zameer Choudrey, CBE, SI Pk	Chief Executive
Mr. Davood Pervez	Director
Mr. Muhammad Irfan A. Sheikh	Group Managing Director
Syed Asif Shah	Director
Mr. Haider Zameer Choudrey	Director
Mrs. Fauzia Ahmad	Director
Mr. Tariq Rashid	Director

Audit Committee

Mr. Tariq Rashid	Chairman
Syed Asif Shah	
Mr. Haider Zameer Choudrey	

Human Resource & Remuneration Committee

Mrs. Fauzia Ahmad	Chairperson
Mr. Muhammad Irfan A. Sheikh	
Lord Zameer Choudrey	

Nomination Committee

Lord Zameer Choudrey	Chairman
Mr. Muhammad Irfan Anwar Sheikh	
Mr. Haider Zameer Choudrey	

Risk Management Committee

Lord Zameer Choudrey	Chairman
Mr. Muhammad Irfan Anwar Sheikh	
Mr. Haider Zameer Choudrey	

Company Secretary

Hassan Niazi

Chief Financial Officer

Muhammad Danish Khan

Registered / Head Office

Bestway Building, 19-A, College Road,
F-7 Markaz, Islamabad.
Tel: +92 (0) 51 265 4856 – 64
Fax: +92 (0) 51 265 4865
Email: management@bestway.com.pk

Plant Sites

Hattar
Suraj Gali Road, Village Shadi, Hattar, Distt. Haripur,
Khyber Pakhtunkhwa, Pakistan.
Tel: +92 (0) 995 639 261 – 3
Fax: +92 (0) 995 639 265
Email: gmworks1@bestway.com.pk

Farooqia
12 km, Taxila-Haripur Road,
Farooqia, Tehsil & Distt. Haripur,
Khyber Pakhtunkhwa, Pakistan.
Tel: +92 (0) 995 639 501 – 3
Fax: +92 (0) 995 639 505
Email: gmworks2@bestway.com.pk

Chakwal
Village Tatral, Near PSO Petrol Pump,
22 km Kallar Kahar, Choa Saiden Shah Road,
Chakwal, Pakistan.
Tel: +92 (0) 543 584 560 – 62
Fax: +92 (0) 543 584 274
Email: gmworks3@bestway.com.pk

Kallar Kahar
Choie Mallot Road, Tehsil Kallar Kahar,
Distt. Chakwal, Pakistan.
Tel: +92 (0) 51 402 0111
Fax: +92 (0) 51 402 0230
Email: gmworks4@bestway.com.pk

Mianwali
Main Kalabagh Road,
Dhair Umaid Ali Shah Pakka,
Tehsil & District Mianwali,
Punjab, Pakistan.
Email: gmworks5@bestway.com.pk

Sales Office

House 276, Near Riphah University,
Opposite Roomi Park, Peshawar Road,
Rawalpindi.
Tel: +92 (0) 51 551 3110, 512 5128 – 9
Fax: +92 (0) 51 551 3109
Email: bestwaysales@bestway.com.pk

Statutory Auditors

A. F. Ferguson & Co., Chartered Accountants

Legal Advisor

Muhammad Umer Khan Vardaq, Advocate High Court

Shares Department

THK Associates (Pvt.) Ltd.
Plot No. 32-C, Jami Commercial
Street 2, D.H.A., VII, Karachi-75500, Pakistan
Tel: +92 (0) 21 353 101 91-6
Fax: +92 (0) 21 353 101 90

Banks

- Allied Bank Limited
- Askari Bank Limited
- Bank Alfalah Limited
- Bank Islami Pakistan Limited
- Bank of Khyber
- Bank of Punjab
- Dubai Islamic Bank Pakistan Limited
- Faysal Bank Limited
- Habib Bank Limited
- Habib Metropolitan Bank Limited
- MCB Bank Limited
- MCB Islamic Bank Limited
- Meezan Bank Limited
- National Bank of Pakistan
- Soneri Bank Limited
- United Bank Limited

DIRECTORS' REPORT

The Board of Directors take pleasure in presenting their report together with unaudited financial statements for the quarter ended 30 September 2026.

Industry Overview

Domestic cement dispatches increased by 7.8% to 10.85 million tonnes from 10.07 million tonnes in the same quarter of last year. Export volumes declined by 11.2% to 2.30 million tonnes from 2.59 million tonnes last year. The decline in export volumes was attributable to border closure with Afghanistan and geopolitical situation. Overall, dispatches by the industry increased by 3.89% to 13.15 million tonnes from 12.66 million tonnes last year. The year-on-year growth primarily reflected a gradual revival of construction activity and an overall improvement in macroeconomic stability.

Production and Sales Review

	Quarter ended 30 September 2026	Year ended 30 September 2025	Increase	Percentage
	Tonnes	Tonnes	Tonnes	%
Clinker production	1,601,834	1,450,667	151,167	10.4%
Cement production	1,848,411	1,719,282	129,129	7.5%
Total Cement and Xtreme Bond sales	1,899,624	1,725,668	173,956	10.1%

Your Company's total dispatches increased by 10.1%, outperforming the industry growth of 3.9%. Despite fierce competition, Bestway successfully retained its position as the largest cement producer and the market leader in the country.

Operating Highlights

The Company recorded gross turnover of Rs. 50.1 billion in the quarter ended 30 September 2026, 21.46% higher compared with Rs. 41.2 billion during the same period last year. Net turnover for the quarter increased by 24.87%, from Rs. 25.9 billion to Rs. 32.3 billion. Higher revenue was driven by increase in sales volumes and improvement in selling prices.

Gross profit for the quarter was reported at Rs. 10.1 billion as compared with Rs. 7.2 billion during the same quarter of last year.

Financial charges decreased to Rs. 1.2 billion for the quarter as against Rs. 1.4 billion for the same quarter of last year due to reduction in borrowings.

Profit before tax amounted to Rs. 10.2 billion as compared to Rs. 8.2 billion for the quarter ended 30 September 2025. Profit after taxation for the quarter amounted to Rs. 6.8 billion as compared to Rs. 5.5 billion for the same quarter of last year.

Earnings per share of the Company for the quarter stood at Rs. 11.47 as against Rs. 9.22 for the same quarter of last year.

Plants' Performance

During the period under review, all our cement plants, waste heat recovery and solar power plants operated satisfactorily.

Alternative Energy

Cement manufacturing is an energy-intensive process. Power represents one of the largest costs of production. Persistent power crisis in the country and a desire to shift to green and renewable energy necessitated a shift from conventional fossil fuels to alternate energy solutions. Your Company meets a significant part of its energy requirement through green and renewable sources making it the leader in adopting green and renewable energy in Pakistan's industrial sector. Bestway Cement continues to invest in solar power installations across its plants to further strengthen its renewable energy portfolio and enhance the contribution of clean energy to its overall power requirements.

Environment and Water Conservation

Bestway Cement reputes itself as a responsible corporate citizen and gives highest priority to protecting and creating a healthier environment for not only its own employees, but also for the communities where the Company has established its five plants. The wellbeing of the social environment in which Bestway operates is considered an integral part of the Company's success. Our plants are ISO 14001:2015 Environmental Management System (EMS) certified.

Bestway Cement ardently supports WWF Pakistan. Your Company has been praised and endorsed for its efforts in reducing the carbon footprint while working towards conservation and protection of the environment. It is one of the very few companies in Pakistan which has been certified as a Green Office by WWF Pakistan.

Your Company is now the leader in water conservation after installation of Air-Cooled Condenser Systems, the first and only one in the Cement industry, instead of the conventional water-cooled system which has enabled reduction of about 80% of industrial water requirements.

Rainwater harvesting has been a key area of focus, and your Company has made huge strides in not only improving the existing rainwater harvesting ponds significantly but also setting up new ones. You would be pleased to learn that 100% of industrial water requirement at our Chakwal and Kallar Kahar plants are being fulfilled through rainwater harvesting.

Corporate Social Responsibility

Bestway invests in its operations for long term and appreciates that it has a special responsibility towards the local communities. The Company takes pride in its proactive development and welfare of the under-privileged through activities such as improving access to health services, education, vocational trainings, environmental conservation programmes, and helping create jobs and local employment. Your Company conducts its corporate social responsibility activities mainly through its charitable trust, Bestway Foundation.

During the period under review, your Company contributed more than Rs. 570 million towards various CSR initiatives making it one of largest corporates in the country in terms of CSR spend.

Return to Shareholders

Your company remains mindful of providing a superior return to its shareholders. The directors therefore feel great pleasure in declaring first interim cash dividend of Rs. 10 per share i.e. 100%.

Future Outlook

The outlook for the cement industry remains cautiously optimistic. Domestic demand continues to show growth, supported by infrastructure development and housing construction momentum. However, the prolonged regional conflict continues to disrupt supply chains and exert upward pressure on input and logistics costs. The resulting inflationary environment may weigh on construction activity, and in turn on cement demand and industry margins, in the period ahead.

Cement exports to Afghanistan are not expected to resume in the near-term owing to the continued closure of the border. Management will therefore remain focused on the domestic market while exploring alternative export avenues where commercially viable.

As one of the lowest-cost producers in the country, your Company is well placed to withstand these headwinds. Management remains mindful of the challenges ahead and will continue to pursue cost optimisation, operational efficiency and prudent financial management, while adapting proactively to evolving market conditions, with the objective of sustaining performance and delivering value to its shareholders.

Acknowledgements

The directors wish to place on record their appreciation for the continued support, contribution and confidence demonstrated in the Company by its shareholders, members of staff, customers, suppliers, bankers and various government agencies throughout the quarter.

For and on behalf of the Board



Lord Zameer M. Choudrey
Chief Executive



Muhammad Irfan A. Sheikh
Managing Director

Islamabad
26 October 2026

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2026

	Note	30 September 2026	30 June 2026
		----------(Rupees '000)----------	
		(Un-audited)	(Audited)
EQUITY			
Authorised share capital			
700,000,000 (30 June 2026: 700,000,000) ordinary shares of Rs. 10 each		**7,000,000**	7,000,000
Share capital and reserves			
Share capital		**5,962,528**	5,962,528
Capital reserves		**14,340,572**	15,014,502
Surplus on revaluation of property, plant and equipment		**54,475,581**	54,992,081
Revenue reserves		**59,305,883**	57,907,300
		134,084,564	133,876,411
LIABILITIES			
Non-current liabilities			
Long term financing	5	**31,187,638**	21,089,872
Deferred income - Government grant		**890,739**	977,566
Deferred tax liability - net		**59,204,492**	59,309,568
Employee benefit obligations		**18,827**	20,986
		91,301,696	81,397,992
Current liabilities			
Trade and other payables		**41,570,264**	34,347,229
Short-term borrowings	6	**6,223,748**	20,474,149
Current portion of long term financing	5	**9,284,155**	9,642,106
Current portion of deferred income - Government grant		**360,835**	373,661
Unclaimed dividend		**102,624**	72,350
Unpaid dividend	7	**7,399,622**	10,511,714
		64,941,248	75,421,209
Total liabilities		**156,242,944**	156,819,201
Total equity and liabilities		**290,327,508**	290,695,612
CONTINGENCIES AND COMMITMENTS	8		

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT 30 SEPTEMBER 2026

	Note	30 September 2026	30 June 2026
		----------(Rupees '000)----------	
ASSETS		**(Un-audited)**	(Audited)
Non-current assets			
Property, plant and equipment	9	**184,857,680**	185,903,069
Intangible assets and goodwill		**7,091,276**	7,096,059
Investment property		**4,229,321**	4,229,321
Long term investments			
Investments in equity accounted investees		**53,910,341**	53,749,200
Other long term investments		**100**	100
	10	**53,910,441**	53,749,300
Long term loans and deposits		**120,464**	4,409,581
		250,209,182	255,387,330
Current assets			
Stores, spare parts and loose tools		**12,693,970**	12,218,542
Stock in trade		**7,234,949**	8,345,603
Trade debts		**2,692,673**	1,558,346
Advances		**154,546**	181,324
Deposits and prepayments		**122,235**	78,844
Other receivables		**45,608**	180,084
Short term investment		**6,117,928**	123,718
Advance tax - net		**10,109,081**	10,830,025
Cash and bank balances		**947,336**	1,791,796
		40,118,326	35,308,282
Total assets		**290,327,508**	290,695,612

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Three month period ended	
	30 September 2026	30 September 2025
	----------(Rupees '000)----------	
Gross turnover	**50,053,514**	41,223,567
Less: rebates and discounts	**(1,626,106)**	(1,809,551)
Less: sales tax and excise duty	**(16,123,196)**	(13,528,349)
Net turnover	**32,304,212**	25,885,667
Cost of sales	**(22,160,092)**	(18,676,365)
Gross profit	**10,144,120**	7,209,302
Selling and distribution expenses	**(525,287)**	(291,200)
Administrative expenses	**(884,730)**	(503,930)
Other operating expenses	**(530,579)**	(365,914)
Operating profit	**8,203,524**	6,048,258
Finance and other income - net	**298,418**	135,983
Finance cost	**(1,248,963)**	(1,405,085)
Share of profit of equity-accounted investees - net of tax	**2,956,977**	3,396,190
Profit before tax	**10,209,956**	8,175,346
Income tax expense	**(3,369,598)**	(2,679,556)
Profit for the period	**6,840,358**	5,495,790
Earnings per share - basic and diluted (Rupees)	**11.47**	9.22

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Three month period ended	
	30 September 2026	30 September 2025
	----------(Rupees '000)----------	
Profit for the period	**6,840,358**	5,495,790
Other comprehensive income (OCI):		
Items that will not be subsequently reclassified to profit or loss		
Company's share of equity-accounted investees' OCI		
(Deficit) / surplus on revaluation of equity investments	**(9,629)**	193,146
Related tax	**2,215**	(48,287)
	(7,414)	144,859
Surplus on revaluation of property, plant and equipment	**145,126**	-
Related tax	**(33,379)**	-
	111,747	
	104,333	144,859
Items that may be reclassified subsequently to profit or loss		
Company's share of equity-accounted investees' OCI		
Effect of translation of net investment in foreign branches and subsidiaries	**(58,541)**	(108,223)
(Loss) / income from Window Takaful Operations	**(208)**	312
Movement in cashflow hedge reserve	**(139,735)**	-
(Deficit) / surplus on revaluation of debt investment through FVOCI	**(806,724)**	244,178
Related tax	**231,198**	(34,067)
	(774,010)	102,200
Other comprehensive income - net of tax	**(669,677)**	247,059
Total comprehensive income for the period	**6,170,681**	5,742,849

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

BESTWAY CEMENT LIMITED

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Note	Three month period ended	
		30 September 2026	30 September 2025
		----------(Rupees '000)----------	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		**10,209,956**	8,175,346
Adjustments for:			
(Gain) / loss on disposal / write off of property, plant and equipment		**(2,765)**	42,451
Depreciation		**2,011,650**	2,570,475
Amortisation		**4,792**	6,226
Provision for obsolete stores		**6,797**	94,558
Rental income		**(8,506)**	(10,465)
Profit on deposit accounts		**(11,594)**	(11,057)
Accrued Income on Pakistan Investment Bonds		**(3,716)**	-
Share of profit of equity-accounted investees - net of tax		**(2,956,977)**	(3,396,190)
Interest expense on land compensation		**3,536**	3,536
Finance costs		**1,248,963**	1,405,085
Provision for employee retirement benefits		**44,555**	16,401
		336,735	721,020
		10,546,691	8,896,366
Changes in working capital:			
(Increase) / decrease in spare parts and loose tools		**(482,225)**	1,699,660
Decrease in stock in trade		**1,110,655**	331,977
(Increase) in trade debts		**(1,134,327)**	(1,103,728)
Decrease / (increase) in advances		**26,779**	(392,180)
(Increase) in deposits and prepayments		**(43,390)**	(17,132)
Decrease / (increase) in other receivables		**130,439**	(7,223)
Increase in trade and other payables		**7,409,559**	4,151,736
		7,017,490	4,663,110
Cash generated from operating activities		**17,564,181**	13,559,476
Long term deposits		**(823)**	-
Finance cost paid		**(1,499,111)**	(1,398,322)
Payment made to Gratuity Employee Fund		**-**	(50,568)
Income tax paid		**(2,553,695)**	(2,524,796)
		(4,053,629)	(3,973,686)
Net cash generated from operating activities		**13,510,552**	9,585,790
CASH FLOWS FROM INVESTING ACTIVITIES			
Acquisition of property, plant and equipment		**(998,908)**	(796,595)
Proceeds from sale of property, plant and equipment		**35,248**	17,294
Rent received		**1,230**	911
Profit received on deposit accounts		**11,594**	15,419
Profit received on Pakistan Investment Bonds		**7,910**	-
Long term loan		**4,289,940**	-
Dividend received		**1,926,127**	1,926,127
Net cash generated from investing activities		**5,273,141**	1,163,156
CASH FLOWS FROM FINANCING ACTIVITIES			
Net proceeds from financing		**9,660,805**	(3,467,033)
Dividend paid		**(9,044,347)**	(5,094,271)
Net cash generated from / (used in) financing activities		**616,458**	(8,561,304)
Net increase in cash and cash equivalents		**19,400,151**	2,187,642
Cash and cash equivalents at beginning of the period		**(18,682,353)**	(11,046,825)
Cash and cash equivalents at end of the period	11	**717,798**	(8,859,183)

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

BESTWAY CEMENT LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE THREE MONTH PERIOD ENDED 30 SEPTEMBER 2026

	Share Capital	Capital reserves					Revenue reserves				
	Issued, subscribed and paid up share capital	Share premium	Exchange translation reserve	Surplus on revaluation of Investments	Sub Total	Surplus on revaluation of property,plant and equipment	Cashflow hedge reserve	Statutory reserve	Unappropriated profit	Total revenue reserves	Total equity
	(Rupees '000)										
Balance at 01 July 2025 (Audited)	5,962,528	5,381,821	4,229,668	6,546,576	16,158,065	54,026,198	-	4,572,234	47,514,708	52,086,942	128,233,733
Total comprehensive income											
Profit for the period	-	-	-	-	-	-	-	-	5,495,790	5,495,790	5,495,790
Other comprehensive (loss) / income	-	-	(81,168)	328,227	247,059	-	-	-	-	-	247,059
Total comprehensive (loss) / income	-	-	(81,168)	328,227	247,059	-	-	-	5,495,790	5,495,790	5,742,849
Transfer to statutory reserve by equity-accounted investee	-	-	-	-	-	-	-	333,632	(333,632)	-	-
Transfer of net gain on disposal of FVOCI equity investment from surplus to unappropriated profit by associate - net of tax	-	-	-	(235,748)	(235,748)	-	-	-	235,748	235,748	-
Transfer of incremental depreciation from revaluation of PPE to unappropriated profit of equity accounted investee - net of tax						(262)	-	-	262	262	-
Transfer from revaluation surplus upon disposal to unappropriated profit (net of tax)	-	-	-	-	-	(37,250)	-	-	37,250	37,250	-
Transfer of incremental depreciation from revaluation of PPE to unappropriated profit	-	-	-	-	-	(657,052)	-	-	657,052	657,052	-
Transactions with owners of the Company											
Distributions											
Dividend - Final 2025 @ Rs. 10 per share	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Balance at 30 September 2025 (Un-audited)	5,962,528	5,381,821	4,148,500	6,639,055	16,169,376	53,331,634	-	4,905,866	47,644,650	52,550,517	128,014,055
Balance at 01 July 2026 (Audited)	**5,962,528**	**5,381,821**	**4,108,141**	**5,524,540**	**15,014,502**	**54,992,081**	**54,722**	**5,676,641**	**52,175,937**	**57,907,300**	**133,876,411**
Total comprehensive income											
Profit for the period	-	-	-	-	-	-	-	-	6,840,358	6,840,358	6,840,358
Other comprehensive (loss) / income	-	-	(45,077)	(628,751)	(673,828)	111,747	(107,596)	-	-	(107,596)	(669,677)
Total comprehensive (loss) / income	-	-	(45,077)	(628,751)	(673,828)	111,747	(107,596)	-	6,840,358	6,732,762	6,170,681
Transfer of revaluation surplus on account of incremental depreciation to unappropriated profit (net of tax)- equity accounted investee	-	-	-	-	-	(2,058)	-	-	2,058	2,058	-
Transfer of revaluation surplus on account of incremental depreciation to unappropriated profit (net of tax)						(612,423)	-	-	612,423	612,423	-
Transfer from revaluation surplus upon disposal to unappropriated profit (net of tax)	-	-	-	-	-	(13,766)	-	-	13,766	13,766	-
Transfer to statutory reserve by equity-accounted investee	-	-	-	-	-	-	-	223,703	(223,703)	-	-
Transfer of net gain on disposal of FVOCI equity investment from surplus to unappropriated profit by equity accounted investee - net of tax	-	-	-	(102)	(102)	-	-	-	102	102	-
Transactions with owners of the Company											
Distributions											
Dividend - Final 2026 @ Rs. 10 per share	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Total transactions with owners of the Company	-	-	-	-	-	-	-	-	(5,962,528)	(5,962,528)	(5,962,528)
Balance at 30 September 2026 (Un-audited)	**5,962,528**	**5,381,821**	**4,063,064**	**4,895,687**	**14,340,572**	**54,475,581**	**(52,874)**	**5,900,344**	**53,458,413**	**59,305,883**	**134,084,564**

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

1. CORPORATE AND GENERAL INFORMATION

1.1 Bestway Cement Limited ("the Company") is a public limited company incorporated in Pakistan on 22 December 1993 under the Companies Ordinance, 1984 (repealed with the enactment of the Companies Act, 2017 on 30 May 2017) and its shares are quoted on the Pakistan Stock Exchange Limited since 09 April 2001. The Company is principally engaged in production and sale of cement.

The Company is a subsidiary of Bestway International Holdings Limited (BIHL), which holds 56.43% shares in the Company. BIHL is a wholly owned subsidiary of Bestway Group Limited (BGL), ("the ultimate parent company"). Both BIHL and BGL are incorporated in Guernsey.

Registered office of the Company is situated at Bestway Building, 19-A, College Road, F-7 Markaz, Islamabad, Pakistan. The Company's cement manufacturing plants are located at Hattar, Farooqia, Chakwal, Kallar Kahar and Mianwali. Its sales head office is located at House 276, near Riphah University, Peshawar Road, Rawalpindi, Pakistan, with its other regional sales offices located in Lahore, Peshawar and Multan. The Company's procurement office is located at UBL Building, Jinnah Avenue, Islamabad, Pakistan.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These condensed interim financial statements have been prepared in accordance with the 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 provisions of, directives and notifications issued under the Companies Act, 2017 differ from the IFRS Accounting Standards, the provisions of, directives and notifications issued under the Companies Act, 2017 have been followed.

2.2 These condensed interim financial statements should be read in conjunction with the Company's last annual financial statements as at and for the year ended 30 June 2026 ('last annual financial statements'). These condensed interim financial statements do not include all of the information required for a complete set of financial statements prepared in accordance with the approved accounting standards as applicable in Pakistan. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual financial statements.

2.3 The condensed interim financial statements are un-audited and are prepared for submission to the members and the Pakistan Stock Exchange as required under section 237 of the Companies Act, 2017.

2.4 Use of judgments and estimates

In preparing these condensed interim financial statements, management has made judgments, estimates and assumptions that affect the application of Company's accounting policies and the reported amounts of assets, liabilities, income and expense. Actual results may differ from these estimates.

The significant judgments made by management in applying the Company's accounting policies and the key source of estimation uncertainty were the same as those that applied to the financial statements as at and for the year ended 30 June 2026. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

Measurement of fair values

A number of the Company's accounting policies and disclosures require the measurement of fair value, both for financial and non-financial assets and liabilities.

The Company has an established control framework with respect to the measurement of fair values. Management has overall responsibility for overseeing all significant fair value measurements, including Level 3 fair values.

Management regularly reviews significant unobservable inputs and valuation adjustments. If third party information, such as broker quotes or pricing services, is used to measure fair values, then the valuation team assesses the evidence obtained from the third parties to support the conclusion that these valuations meet the requirements of the approved accounting standards as applicable in Pakistan, including the level in the fair value hierarchy in which the valuations should be classified.

When measuring the fair value of an asset or a liability, the Company uses market observable data as far as possible. Fair values are categorized into different levels in a fair value hierarchy based on the inputs used in the valuation techniques as follows:

Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2: inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
Level 3: inputs for the asset or liability that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability might be categorized in different levels of the fair value hierarchy, then the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. The Company recognizes transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

3. CHANGES IN ACCOUNTING STANDARDS, INTERPRETATIONS AND AMENDMENTS TO APPROVED ACCOUNTING STANDARDS

A number of new standards, amendments to the standards and interpretations are effective for the annual periods beginning on or after 01 July 2026. Management believes that adoption of these new standards and amendments do not have any material impact on the Company's condensed interim financial statements.

4. MATERIAL ACCOUNTING POLICY INFORMATION

The accounting policies and methods of computation adopted in the preparation of these condensed interim financial statements are the same as those applied in the Company's financial statements as at and for the year ended 30 June 2026, except for the accounting treatment of the Company's investment in Bestway Automotive (Private) Limited, which ceased to be a subsidiary of the Company during the quarter ended 30 September 2026. Consequently the consolidated financial statements have not been prepared.

5. LONG TERM FINANCING

There is no material change in the terms and conditions of the long term loans as disclosed in note 10 to the annual audited financial statements of the Company as at 30 June 2026 except for the following:

Term finance facility from Soneri Bank Limited amounting to Rs. 1,799.6 million at 30 June 2026 was fully repaid during the current period.

Term finance facility amounting to Rs. 15,000 million obtained from Meezan Bank Limited (MBL). The facility is repayable in 16 equal quarterly installments which will start from November 2028. Mark-up is payable on quarterly basis at the rate of 3-month KIBOR minus 0.15%.

6. SHORT TERM BORROWINGS

There is no material change in the terms and conditions of the short term borrowing facilities as disclosed in note 15 to the annual audited financial statements of the Company as at June 30 2026.

7. UNPAID DIVIDEND

This represents dividend payable to the holding company and nonresident shareholders awaiting remittance by the authorised bank due to pending regulatory formalities.

8. CONTINGENCIES AND COMMITMENTS

8.1 Contingencies

	30 September 2026	30 June 2026
	(Rupees '000)	
	(Un-audited)	(Audited)
Guarantees and claims		
Letters of guarantee issued by banks on behalf of the Company	**6,610,197**	5,751,425
Company's share of guarantees and claims of equity-accounted investees:		
- Guarantees	**51,356,348**	51,660,492
- Other contingent liabilities	**2,642,917**	2,404,655

As at 30 September 2026, facilities of letters of guarantee amounting to Rs. 13.70 billion (30 June 2026: Rs. 13.70 billion) were available to the Company out of which Rs. 7.09 billion (30 June 2026: Rs. 7.95 billion) remained unavailed as at period end. Facilities of letters of guarantee are secured by first pari passu charge on present and future current and fixed assets of the Company (excluding land, building and long term investments).

Litigations

There are no significant changes in the status of contingencies as reported in note 17 to the annual audited financial statements of the Company for the year ended 30 June 2026.

8.2 Commitments

	30 September 2026	30 June 2026
	(Rupees '000)	
	(Un-audited)	(Audited)
Outstanding letters of credit including capital expenditure	**4,555,669**	855,980
Capital expenditure	**766,749**	729,177
Rentals for use of land	**113,050**	113,473
Company's share of commitments of equity-accounted investees:		
- Letters of credit	**53,039,780**	52,946,262
- Forward foreign exchange contracts	**158,370,812**	122,900,363
- Forward government securities transactions	**110,698,384**	18,356,177
- Forward lending	**6,426,771**	25,022,901
- Capital expenditure	**2,608,624**	-
- Interest Rate Swaps	**9,133,300**	18,266,600
- Operating leases	**26,156**	32,233

As at 30 September 2026, facilities of letters of credit amounting to Rs. 20.65 billion (30 June 2026: Rs. 20.65 billion) are available to the Company, out of which Rs. 16.09 billion (30 June 2026: Rs. 19.79 billion) remained unavailed as at period end.

9. PROPERTY, PLANT AND EQUIPMENT

During the three month period ended 30 September 2026, the Company made additions to property, plant and equipment amounting to Rs. 999 million (30 September 2025: Rs. 797 million) including additions to capital work in progress amounting to Rs. 840 million (30 September 2025: Rs. 619 million). Property, plant and equipment with carrying amounts of Rs. 32.48 million were disposed / written off during the three month period ended 30 September 2026 (30 September 2025: Rs. 75.10 million) resulting in a gain on disposal of Rs. 2.77 million (30 September 2025: loss on disposal: Rs. 42.45 million).

Depreciation amounting to Rs. 2,012 million was charged for the three month period ended 30 September 2026 (30 September 2025: Rs. 2,570 million).

10. LONG TERM INVESTMENTS

	Note	30 September 2026	30 June 2026
		(Rupees '000)	
		(Un-audited)	(Audited)
Other long term investments			
Bestway Automotive (Private) Limited	10.1	**100**	100
Investment in Associates			
United Bank Limited		**53,547,480**	53,391,288
UBL Insurers Limited		**362,861**	357,912
		53,910,341	53,749,200
		53,910,441	53,749,300

10.1 As at 30 June 2026, Bestway Automotive (Private) Limited ("BAL") was a wholly owned subsidiary of the Company, with paid-up share capital of 10,000 shares of Rs. 10 each. On 22 July 2026, BAL's Board approved the issuance of 599,990,000 right shares amounting to Rs. 10 each. However, at its AGM held on 31 August 2026, Bestway Cement Limited's ("BCL") shareholders opted not to subscribe to these right shares. Consequently, during the quarter ended 30 September 2026, the Company's shareholding in BAL was diluted, resulting in loss of control. The investment is classified as an equity investment measured at Fair value through profit or loss (FVTPL), with fair value gain or loss recognised in profit or loss.

11. CASH AND CASH EQUIVALENTS

	30 September 2026	30 September 2025
	(Rupees '000)	
	(Un-audited)	(Un-audited)
Cash and bank balances	**947,336**	923,415
Running finance facilities from banking companies - secured	**(6,223,748)**	(9,782,598)
Short term investments - Mutual fund	**5,994,210**	-
Cash and cash equivalents for the purpose of statement of cash flows	**717,798**	(8,859,183)

SHORT TERM BORROWINGS

Running finance facilities from banking companies - secured	**6,223,748**	9,782,599
Short term loan	**-**	6,917,000
	6,223,748	16,699,599

12. FINANCIAL INSTRUMENTS

The following table shows the carrying amounts of financial assets and financial liabilities by categories:

	30 September 2026			30 June 2026		
	Financial assets at amortised cost	**Financial liabilities at amortised cost**	**Total**	Financial assets at amortised cost	Financial liabilities at amortised cost	Total
	----------(Un-audited)----------			----------(Audited)----------		
	----------Rupees '000----------					
Financial assets						
Other long term investments	**100**	**-**	**100**		-	-
Deposits	**125,460**	**-**	**125,460**	124,637	-	124,637
Trade debts	**2,692,673**	**-**	**2,692,673**	1,558,346	-	1,558,346
Advances	**10,856**	**-**	**10,856**	12,254	-	12,254
Other receivables	**45,608**	**-**	**45,608**	180,084	-	180,084
Short term investment	**6,117,928**	**-**	**6,117,928**	123,718	-	123,718
Long term loan to subsidiary	**-**	**-**	**-**	4,289,940	-	4,289,940
Cash and bank balances	**947,336**	**-**	**947,336**	1,791,796	-	1,791,796
	9,939,961	**-**	**9,939,961**	8,080,775	-	8,080,775
Financial liabilities						
Current portion of long term financing	**-**	**9,284,155**	**9,284,155**	-	9,642,106	9,642,106
Long term financing	**-**	**31,187,638**	**31,187,638**	-	21,089,872	21,089,872
Trade and other payables	**-**	**34,579,761**	**34,579,761**	-	29,319,296	29,319,296
Unclaimed dividend	**-**	**102,624**	**102,624**	-	72,350	72,350
Unpaid dividend	**-**	**7,399,622**	**7,399,622**	-	10,511,714	10,511,714
Short-term borrowings	**-**	**6,223,748**	**6,223,748**	-	20,474,149	20,474,149
	-	**88,777,548**	**88,777,548**	-	91,109,487	91,109,487

13. FAIR VALUES

13.1 Fair value versus carrying amounts

The carrying amounts of financial assets and financials liabilities are reasonable approximation of their fair values.

13.1 Determination of fair values

A number of the Company's accounting policies and disclosures require determination of fair values, for both financial and non-financial assets and liabilities. Fair values have been determined for measurement and / or disclosure purposes based on the following methods:

Financial assets
Fair values of non-derivative financial assets are estimated as the present value of future cash flows, discounted at the market rate of interest at the reporting date. These fair values are determined for disclosure purposes.

Financial liabilities
Fair values which are determined for disclosure purposes, are calculated based on the present value of future principal and interest cash flows, discounted at the market rate of interest at the reporting date.

Long term investment
Fair value (as determined for disclosure purposes) of investment in associate (United Bank Limited) as at 30 September 2026 is Rs. 101.38 billion (30 June 2026: Rs. 107.78 billion). The fair value is placed in level 1 of the fair value hierarchy as defined in note 2.

14. TRANSACTIONS WITH RELATED PARTIES

The Company is a subsidiary of Bestway International Holdings Limited, Guernsey ("the holding company"). Bestway International Holdings Limited, Guernsey is a wholly owned subsidiary of Bestway Group Limited, Guernsey ("the ultimate parent company"). Therefore, all subsidiaries and associated undertakings of the ultimate parent company are related parties of the Company. Other related parties comprise of directors, key management personnel, entities with common directorships, entities over which the directors are able to exercise influence and employee retirement funds. Significant transactions and balances with related parties during and at the three month period ended 30 September 2026 are as follows:

	Three month period ended	
	30 September 2026	30 September 2025
	----------(Rupees '000)--------	
	(Un-audited)	(Un-audited)
Transactions with Holding Company		
Dividend paid during the period	**5,262,216**	2,631,108
Royalty expense / (adjustment)	**(106,231)**	42,990
Transactions with associated undertakings under common directorship		
Dividend received	**1,926,127**	1,926,127
Sale of cement - gross	**43,397**	3,180
Purchases of packing material	**1,804,706**	1,076,893
Insurance claims	**42,376**	5,425
Dividend paid	**233,234**	233,234
Donations	**518,404**	54,958
Service / bank charges paid	**6,305**	4,500
Maintenance fee paid	**4,111**	1,505
Interest earned	**11,594**	7,501
Insurance premiums	**43,752**	40,227
Purchase of solar equipment	**132,756**	396,721
Payments on behalf of associated undertakings	**21,686**	29,977
Payments on behalf of Company by associated undertakings	**10,819**	13,571
Services received	**59,288**	54,125
Transactions with key management personnel		
Remuneration, allowances and benefits	**59,408**	34,612
Dividend paid	**1,251,498**	689,183

	30 September 2026	30 June 2026
	----------(Rupees '000)--------	
	(Un-audited)	(Audited)
Balances with related parties		
Unpaid dividend	**7,399,622**	10,511,714
Royalty payable to Holding Company	**1,527,317**	1,633,548
Donation payable to Bestway Foundation	**2,756,256**	2,256,799
Payable to employees' gratuity fund	**198,800**	152,087
Long term loan	**-**	4,289,940
Bank balances	**914,151**	1,145,418

15. DIVIDEND

The Board of Directors in its meeting held on 26 October 2026 has declared an interim dividend of Rs. 10 per share.

16. DATE OF AUTHORISATION

These condensed interim financial statements were authorised for issue by the Board of Directors of the Company in the meeting held on 26 October 2026.

CHIEF FINANCIAL OFFICER **DIRECTOR** **CHIEF EXECUTIVE**

مستقبل کا جائزہ

سیمنٹ انڈسٹری کے لیے منظر نامہ محتاط طور پر پر امید ہے۔ ملکی طلب میں اضافہ جاری ہے، جس کی حمایت انفراسٹرکچر کی ترقی اور رہائشی تعمیرات کی رفتار سے ہوئی ہے۔ تاہم، طویل علاقائی تنازعہ سپلائی چینز کو متاثر کرتا ہے اور ان پٹ اور لاجسٹکس کے اخراجات پر اوپر کا دباؤ ڈال رہا ہے۔ اس کے نتیجے میں مہنگائی کا ماحول تعمیراتی سرگرمیوں پر اثر انداز ہو سکتا ہے، اور اس کے نتیجے میں سیمنٹ کی طلب اور صنعت کے منافع پر بھی۔

افغانستان کو سیمنٹ کی برآمدات قریبی مدت میں دوبارہ شروع ہونے کی توقع نہیں ہے کیونکہ سرحد کی مسلسل بندش جاری ہے۔ لہٰذا انتظامیہ ملکی مارکیٹ پر توجہ مرکوز رکھے گی اور جہاں تجارتی طور پر قابل عمل ہوں وہاں متبادل برآمدی راستے تلاش کرے گی۔

ملک کے سب سے کم لاگت والے پروڈیوسرز میں سے ایک کے طور پر، آپ کی کمپنی ان مشکلات کا مقابلہ کرنے کے لیے بہترین پوزیشن میں ہے۔ انتظامیہ آنے والے چیلنجز سے آگاہ ہے اور لاگت کی بہتری، آپریشنل کارکردگی اور محتاط مالی انتظام کو جاری رکھے گی، جبکہ بدلتی ہوئی مارکیٹ حالات کے مطابق خود کو فعال طور پر ڈھالے گی، تاکہ کارکردگی کو برقرار رکھا جا سکے اور اپنے شیئر ہولڈرز کو قدر فراہم کی جا سکے۔

اعترافات

ڈائریکٹرز اس سہ ماہی کے دوران کمپنی کے شیئر ہولڈرز، عملے کے اراکین، صارفین، سپلائرز، بینکرز اور مختلف سرکاری ایجنسیوں کی جانب سے کمپنی کے ساتھ مسلسل تعاون، شراکت اور اعتماد کے مظاہرے کے لئے تعریف و تشکر کے خواہاں ہیں۔

برائے و منجانب بورڈ

لارڈ ضمیر چوہدری
چیف ایگزیکٹو
اسلام آباد
26 اکتوبر 2026ء

محمد عرفان اے. شیخ
مینجنگ ڈائریکٹر

پلانٹ کی کارکردگی

زیر جائزہ مدت کے دوران، ہمارے تمام سیمنٹ پلانٹس اور ویسٹ ہیٹ ریکوری پلانٹس تسلی بخش طریقے سے کام کرتے رہے۔

متبادل توانائی کے اقدامات

سیمنٹ کی تیاری ایک توانائی طلب عمل ہے۔ بجلی پیداوار کی سب سے بڑی لاگتوں میں سے ایک ہے۔ ملک میں مسلسل بجلی کے بحران اور سبز و قابل تجدید توانائی کی طرف منتقلی کی خواہش نے روایتی فوسل فیولز سے متبادل توانائی حل کی طرف منتقلی کو ضروری بنادیا۔ آپ کی کمپنی اپنی توانائی کی ضروریات کا ایک بڑا حصہ سبز اور قابل تجدید ذرائع کے ذریعے پورا کرتی ہے، جس کی وجہ سے یہ پاکستان کے صنعتی شعبے میں سبز اور قابل تجدید توانائی اپنانے میں رہنما ہے۔ بیسٹ وے سیمنٹ اپنے پلانٹس میں شمسی توانائی کی تنصیبات میں سرمایہ کاری جاری رکھے ہوئے ہے تاکہ اپنی قابل تجدید توانائی کے پورٹ فولیو کو مزید مضبوط کرے اور صاف توانائی کی مجموعی توانائی کی ضروریات میں حصہ ڈالے۔

بقائے آب و ماحولیات

ماحولیات کے حوالے سے باشعور کمپنی ہونے کی میراث پر چلتے ہوئے، بیسٹ وے سیمنٹ نہ صرف اپنے ملازمین کے لئے بلکہ ان برادریوں کے لئے بھی صحت مند ماحول کی حفاظت اور تخلیق کو اولین ترجیح دیتا ہے جہاں اس نے اپنے پلانٹس قائم کیے ہیں۔ سماجی ماحول کی فلاح و بہبود جس میں بیسٹ وے کام کرتا ہے کمپنی کی کامیابی کا ایک لازمی حصہ سمجھا جاتا ہے۔ ہمارے پلانٹس آئی ایس او 14001:2004 ماحولیاتی مینجمنٹ سسٹم (ای ایم ایس) تصدیق شدہ ہیں.

بیسٹ وے سیمنٹ WWF پاکستان کی بھرپور حمایت کرتا ہے۔ ماحول کے تحفظ اور تحفظ کے لیے کام کرتے ہوئے کاربن فوٹ پرنٹ کو کم کرنے کی کوششوں کے لیے آپ کی کمپنی کی تعریف اور تائید کی گئی ہے۔ یہ پاکستان کی ان چند کمپنیوں میں سے ایک ہے جسے WWF پاکستان نے گرین آفس کے طور پر سرٹیفکیٹ دیا ہے۔

آپ کی کمپنی ہوا سے ٹھنڈا کرنے کے نظام کی تنصیب کے بعد پانی کے تحفظ میں سرفہرست ہے، جو سیمنٹ کی صنعت میں روایتی پانی سے ٹھنڈا کرنے کے بجائے پہلی اور واحد کمپنی ہے جس نے صنعتی پانی کی تقریباً 80 فیصد ضروریات کو کم کرنے میں مدد دی ہے۔

بارش کا پانی محفوظ کرنا ہماری توجہ کا ایک اہم حصہ رہا ہے اور آپ کی کمپنی نے اپنے تمام پلانٹس پر نہ صرف موجودہ بارش کے پانی کو جمع کرنے والے تالابوں کو نمایاں طور پر بہتر بنایا ہے بلکہ نئے تالاب بھی قائم کیے ہیں۔ آپ کو یہ جان کر خوشی ہوگی کہ ہمارے چکوال اور کلر اور میانوالی کہار پلانٹس میں صنعتی پانی کی 100 فیصد ضرورت بارش کے پانی کو جمع کر کے پوری کی جارہی ہے۔

کارپوریٹ سماجی ذمہ داری

بیسٹ وے طویل مدت کے لیے اپنے آپریشنز میں سرمایہ کاری کرتا ہے اور اس بات کی تعریف کرتا ہے کہ اس کی مقامی کمیونٹیز کے لیے خصوصی ذمہ داری ہے۔ کمپنی صحت کی خدمات تک رسائی، تعلیم، پیشہ ورانہ تربیت، ماحولیاتی تحفظ کے پروگراموں، اور روزگار اور مقامی روزگار پیدا کرنے میں مدد کرنے جیسی سرگرمیوں کے ذریعے اپنی فعال ترقی اور پسماندہ افراد کی فلاح و بہبود پر فخر محسوس کرتی ہے۔ آپ کی کمپنی اپنی کارپوریٹ سماجی ذمہ داری کی سرگرمیاں بنیادی طور پر اپنے خیراتی ٹرسٹ

زیر جائزہ مدت کے دوران، آپ کی کمپنی نے 570 ملین روپے سے زیادہ مختلف سی ایس آر اقدامات پر خرچ کیے۔ جو کہ اس کو ملک کے سب سے بڑے سی ایس آر اخراجات کرنے والی کارپوریٹس میں سے ایک بناتا ہے۔

شیئر ہولڈرز کے لئے منافع

آپ کی کمپنی اپنے شیئر ہولڈرز کو عمدہ منافع جات کی فراہمی کرنے کے لئے پرعزم ہے۔ لہذا ڈائریکٹرز اپنے پہلے 100 فیصد عبوری نقد منافع کا اعلان کرتے ہوئے خوشی محسوس کرتے ہیں۔

ڈائریکٹرز کی رپورٹ

بورڈ آف ڈائریکٹرز 30 ستمبر 2026ء کو ختم شدہ ششماہی کیلئے غیر آڈٹ شدہ مالیاتی گوشواروں کے ہمراہ اُن کی رپورٹ پیش کرتے ہوئے اظہار مسرّت کرتے ہیں۔

صنعتی جائزہ

سیمنٹ کی مقامی ترسیل گزشتہ سال کی اسی سہ ماہی میں 10.07 ملین ٹن سے 7.8 فیصد بڑھ کر 10.85 ملین ٹن ہو گئی۔ برآمدات کا حجم پچھلے سال کے 2.59 ملین ٹن سے 11.2 فیصد کم ہو کر 2.30 ملین ٹن ہو گیا۔ برآمدات میں کمی افغانستان کے ساتھ تجارتی بندش اور جغرافیائی سیاسی صورتحال کی وجہ سے ہوئی ہے۔ مجموعی طور پر، صنعت کی ترسیل پچھلے سال کے 12.66 ملین ٹن سے 3.9 فیصد بڑھ کر 13.15 ملین ٹن ہو گئی۔ سال بہ سال ترقی بنیادی طور پر تعمیراتی سرگرمیوں کی بتدریج بحالی، اور معاشی استحکام میں مجموعی بہتری کی عکاسی کرتی ہے۔

پیداوار اور فروخت کا جائزہ

	30 ستمبر 2026 کو ختم شدہ سہ ماہی	30 ستمبر 2025 کو ختم شدہ سہ ماہی	اضافہ	فیصد
	ٹنز	ٹنز	ٹنز	%
کلنکر کی پیداوار	1,601,834	1,450,667	151,167	10.4%
سیمنٹ کی پیداوار	1,848,411	1,719,282	129,129	7.5%
سیمنٹ اور ایکسٹریم بونڈ کی فروخت	1,899,624	1,725,668	173,956	10.1%

آپ کی کمپنی کی کل سیمنٹ ترسیلات میں 10.1 فیصد اضافہ ہوا ہے جو کہ صنعت کے 3.9 فیصد شرح نمو سے بہتر کارکردگی ہے۔

شدید مقابلے کے باوجود بیسٹ وے نے ملک میں سیمنٹ کے سب سے بڑے سیمنٹ ساز ادارے اور مارکیٹ لیڈر کے طور پر کامیابی سے اپنی پوزیشن برقرار رکھی۔

پیداواری جھلکیاں

کمپنی نے 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی میں 50.1 ارب روپے کا مجموعی کاروبار ریکارڈ کیا جو گزشتہ سال کی اسی سہ ماہی کے 41.2 ارب روپے کے مقابلے میں 6% زیادہ ہے۔ سہ ماہی کے لیے خالص کاروبار میں 24.7 فیصد کا اضافہ ہوا، جو کہ 25.9 ارب روپے سے بڑھ کر 32.3 ارب روپے ہو گیا۔ زیادہ آمدنی فروخت کے حجم اور فروخت کی قیمتوں میں اضافے کی وجہ سے ہوئی۔

سہ ماہی کے دوران مجموعی منافع 10.1 ارب روپے ریکارڈ کیا گیا جو گزشتہ سال کی اسی سہ ماہی کے دوران 7.2 ارب روپے تھا۔

اس سہ ماہی کے لیے مالیاتی اخراجات قرضوں میں کمی کی وجہ سے گزشتہ سال کی اسی سہ ماہی کے 1.4 ارب روپے کے مقابلے میں کم ہو کر 1.2 ارب روپے ہو گئے۔

30 ستمبر 2025ء کو ختم ہونے والی سہ ماہی کے دوران 8.2 ارب روپے کے مقابلے میں قبل از ٹیکس منافع 10.2 ارب روپے رہا۔ سہ ماہی کے دوران بعد از ٹیکس منافع 6.8 ارب روپے رہا جو گزشتہ سال کی اسی سہ ماہی میں 5.5 ارب روپے تھا۔

سہ ماہی کے لئے کمپنی کی فی حصص آمدنی 11.47 روپے رہی جو گزشتہ سال کی اسی سہ ماہی میں 9.22 روپے تھی۔



BESTWAY CEMENT LIMITED

Bestway Building, 19-A, College Road,
F-7 Markaz, Islamabad 44000, Pakistan
Tel: +92 51 265 4856 - 64
Fax: +92 51 265 4865
Email: info@bestway.com.pk

+92 51 111 111 722 WWW.BESTWAY.COM.PK

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