D. S. INDUSTRIES LIMITED

Corporate Briefing Presentation

November 27, 2026

Board of Directors

Mr. Ali Pervez Ahmad	Chief Executive
Mrs. Rehana Pervez Ahmad	Non-Executive Director
Mrs. Ayesha Ahmed Mansoor	Non-Executive Director
Mr. Hassan Ibrahim Ahmad	Executive Director
Mr. Suleman Ahmed	Executive Director
Mr. Ghulam Abbas	Independent Director
Mr. M. Nauman Naeem	Independent Director

FINANCIAL HIGHLIGHTS

Profit and Loss Accounts	2026	2025	2024	2023	2022	2021
	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
Sales	57,622	3,782,537	29,165,909	37,179,661	15,940,800	133,969,658
Cost of sales	(65,977)	(3,892,616)	(21,265,312)	(22,119,683)	(27,850,426)	(128,717,193)
Gross (Loss)/ profit	(8,355)	(110,079)	7,900,597	15,059,978	(11,909,626)	5,252,465
Operating expenses						
- Selling & Distribution cost	(3,454)	(498,058)	(9,157,392)	(9,953,140)	(1,666,963)	(27,504,948)
- Administrative & General expenses	(11,218,328)	(12,843,244)	(16,465,343)	(15,053,322)	(13,781,448)	(9,850,977)
- Other expenses	(804,452)	-	(486,183)	(280,439)	(796,760)	(11,474,238)
	(12,026,234)	(13,341,302)	(26,108,918)	(25,286,901)	(16,245,171)	(48,830,163)
	(12,034,589)	(13,451,381)	(18,208,321)	(10,226,923)	(28,154,797)	(43,577,698)
Other Income	8,928,563	11,373,912	17,668,240	15,686,535	21,719,283	14,533,463
Operating (loss)/profit	(3,106,026)	(2,077,469)	(540,081)	5,459,612	(6,435,514)	(29,044,235)
Finance cost	(176,247)	(790,382)	(376,994)	(89,505)	(11,326,462)	(11,450,615)
Notional Interest	-	-	-	-	(6,995,420)	2,621,099
Share of profit/(loss) of associated undertaking	13,782,198	8,508,183	2,864,376	(1,586,220)	(6,885,411)	6,389,774
Profit / (loss) before Taxation	10,499,925	5,640,332	1,947,301	3,783,887	(31,642,807)	(31,483,977)
Taxation	(9,058,591)	(394,359)	(5,403,577)	(18,209,800)	60,244,704	21,804,737
Profit/(loss) after Taxation	**1,441,334**	**5,245,973**	**(3,456,276)**	**(14,425,913)**	**28,601,897**	**(9,679,240)**
Dividend	0	0	0	0	0	0
Bonus	0	0	0	0	0	0
Balance Sheet						
Share Capital	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310	836,856,310
Long term finances	-	-	-	-	-	96,775,762
Property, plant and equipment	19,208,185	19,718,212	23,754,386	21,233,485	21,793,292	331,969,244
Current assets	97,241,130	110,444,788	121,451,936	128,236,741	166,870,898	18,498,504
Current liabilities	85,340,873	95,645,803	107,773,992	110,853,772	153,768,186	189,189,399
Key Financial Ratios						
Gross profit / (loss) ratio (%)	(14.50)	(2.91)	27.09	40.51	(74.71)	3.92
Operating (loss) / profit ratio (%)	(5,390.35)	(54.92)	(1.85)	14.68	(40.37)	(21.68)
Net profit / (loss) ratio (%)	2,501.36	138.69	(11.85)	(38.80)	179.43	(7.22)
Earning / (loss) per share	0.02	0.06	(0.04)	(0.17)	0.34	(0.12)

DS INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	2026	2025
	RUPEES	
Revenue from contracts with customers - net	**57,622**	3,782,537
Cost of sales	**(65,977)**	(3,892,616)
Gross (loss)/profit	**(8,355)**	(110,079)
Selling and distribution expenses	**(3,454)**	(498,058)
Administrative expenses	**(11,218,328)**	(12,843,244)
Other expenses	**(804,452)**	-
	(12,026,234)	(13,341,302)
	(12,034,589)	(13,451,381)
Other income	**8,928,563**	11,373,912
Operating (loss)	**(3,106,026)**	(2,077,469)
Finance cost	**(176,247)**	(790,382)
Share of profit of associates	**13,782,198**	8,508,183
Profit before income tax and levies	**10,499,925**	5,640,332
Minimum tax - levy	**(720)**	(47,282)
Profit before income tax	**10,499,205**	5,593,050
Taxation net	**(9,057,871)**	(347,077)
Profit after taxation	**1,441,334**	**5,245,973**
Earning per share - basic and diluted	**0.02**	**0.06**

DS INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

	2026	2025
	RUPEES	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital		
100,000,000 (2025: 100,000,000) ordinary shares of Rupees 10 each	**1,000,000,000**	1,000,000,000
Issued, subscribed and paid up share capital	**836,856,310**	836,856,310
Discount on issue of shares	**(82,899,709)**	(82,899,709)
Revaluation reserves	**17,340,002**	17,340,002
Accumulated losses	**(580,817,844)**	(582,259,179)
TOTAL EQUITY	**190,478,759**	189,037,424
CURRENT LIABILITIES		
Trade and other payables	**35,635,064**	38,760,907
Short term borrowings	**49,677,194**	56,500,052
Unclaimed dividend	**27,895**	337,563
Provision for taxation	**720**	47,282
TOTAL LIABILITIES	**85,340,873**	95,645,804
CONTINGENCIES AND COMMITMENTS	**-**	-
TOTAL EQUITY AND LIABILITIES	**275,819,632**	**284,683,228**
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	**19,208,185**	19,718,212
Long term investments	**93,353,166**	79,570,968
Deferred taxation	**61,531,912**	70,414,021
Long term deposits	**4,485,239**	4,535,239
	178,578,502	174,238,440
CURRENT ASSETS		
Stock in trade	**4,783,009**	4,848,986
Current portion of long term deposits	**50,000**	-
Short term investments	**53,870,982**	-
Advances and other receivables	**32,536,997**	37,345,918
Advance income tax/income tax refundable	**5,401,599**	3,266,221
Bank balances	**598,543**	64,983,663
	97,241,130	110,444,788
TOTAL ASSETS	**275,819,632**	**284,683,228**

Questions

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Answers

Thank You