

**1st Quarter Report
September 30
2025**

DANDOT CEMENT COMPANY LIMITED

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COMPANY INFORMATION

Board of Directors (BOD)

Muhammad Farooq Naseem
Mrs. Roohi Farooq Naseem
Taha Muhammad Naseem
Zaka Muhammad Naseem
Jehanzeb Choudry
Murtaza Yousuf Mandviwala
Hamid Mahmood
Zafar ud Din Mahmood
Hassan Javed

Chairman of BOD

Chief Executive

Audit Committee

Zafar ud Din Mahmood
Muhammad Farooq Naseem
Hamid Mahmood

Member / Chairman

Member

Member

Human Resources & Remuneration Committee

Murtaza Yousuf Mandviwala
Muhammad Farooq Naseem
Taha Muhammad Naseem

Member / Chairman

Member

Member

Chief Financial Officer

Muhammad Kamran

Statutory Auditors

Parker Russell - A.J.S.
Chartered Accountants, Faisalabad

Company Secretary

Muhammad Kamran

Legal Advisor

International Legal Services

Bankers

The Bank of Punjab
United Bank Limited
National Bank of Pakistan
Habib Bank Limited
Bank Alfalah Limited
BankIslami Pakistan Limited
Bank Al-Habib Limited
Askari Bank Limited
JS Bank Limited
Meezan Bank Limited
Bank Makramah Limited
Allied Bank

Registered Office

5-Zafar Ali Road, Gulberg V, Lahore.
Telephone: +92-42-35758614-15

Factory

Dandot R.S., Distt. Jhelum.
Telephone: +92-544-211371, Fax: +92-544-211490

Share Registrar

Corplink (Pvt.) Limited.
Wings Arcade 1-K-Commercial, Model Town, Lahore.
Telephone: +92-42-35839182, Fax: +92-42-35869037

Website

www.dandotcement.com

DIRECTORS' REPORT TO THE SHAREHOLDERS

Directors' Report to the Shareholders

The Board of Directors presents the un-audited condensed financial statements of the company for the Quarter ended September 30, 2025.

Principal Activity and Operational Performance

Dandot Cement Company Limited is a Public Listed Company primarily engaged in the production and sale of cement. For the year under review, the company produced 111,920 metric tons of clinker. Cement production stood at 115,409 metric tons. Sales during the period reached 115,035 metric tons.

During the period under review, the company recorded gross sales of PKR 2.68 billion (Sep-2024: PKR 2.13 billion) and net sales of PKR 1.72 billion (Sep-2024: PKR 1.39 billion). However, the company incurred a gross profit of PKR 186.230 million (Sep-2024: PKR 135.83 million) and an operating profit of PKR 162.11 million (Sep-2024: PKR 112.14 million). The net (loss) / profit amounted to PKR (17.46) million (Sep-2024: PKR (60.73) million, translating to (loss) / profit per share of PKR (0.04) (Sep-2024: PKR 0.24).

The Company successfully completed its first full year of production after an extensive BMR and is proud of its achievements in terms of recapturing the market, establishing high grade quality and recreating the brand value it once had. The company focused on providing high quality cement to the market and creating sustainable distribution channel to restart customer engagement. The BMR was successful in achieving its desired targets: thermal efficiency, production targets, dust and emission control and improved run factor.

Despite these improvements, the Company reported a loss before tax, primarily attributable to low retention margins per bag and elevated input costs. The substantial rise in cost of raw materials was the main reason for the overall loss. The fluctuation in coal prices also attributed to a muted profitability. We aim to work on all fronts by creating several different options for coal mix and improving the production efficiency metrics to achieve our goals for next year. Waste heat recovery plant will also add significantly to the bottom by saving ~20% on electricity costs.

Due to the losses before tax sustained during the year, the Board of Directors has not recommended any dividend for the period.

Industry Overview and Future Prospects:

Domestic cement: Domestic cement dispatches increased by 15% as compared to the previous year same quarter, reflecting a gradual recovery in market demand. Nonetheless, the industry continues to operate in a challenging economic and political environment. The slowdown in domestic sales volumes observed earlier was mainly due to reduced PSDP spending, the absence of new infrastructure projects, and a significant rise in Federal Excise Duty (FED), royalties, and other industry-related taxes. With the announcement of the new federal budget, the market is expected to regain momentum as infrastructure development remains a national priority to support Pakistan's growing population. Furthermore, improving macroeconomic indicators signal a positive outlook for construction activities in the coming period.

Export Market: In contrast, the export sector displayed impressive growth, with volumes increasing by 21% compared to the previous year. This remarkable rise in exports can be linked to favorable pricing conditions in the international market.

Overall Dispatches: The overall dispatches by the cement industry recorded a modest increase of 16%. This growth was driven by the strong performance in exports, which also increased in local sales.

Principal Risks, Uncertainties & Remedies

Your company faces the following key risks and uncertainties:

- Increasing fuel and electricity prices, leading to higher production costs
- Devaluation of the Pakistani Rupee, which increases the cost of imports like coal.
- Reduced government spending on infrastructure projects, lowering demand for cement.
- Political Instability, leading to higher production costs.
- The gradual improvement in foreign exchange reserves due to loan approved by IMF.

Company's Plan

Subsequent to the commencement of operations after BMR, the management invited proposals for power generation from the waste heat recovery of the exhaust gases of the cement plant. After completion of the technical and commercial evaluation of the received proposals, the negotiation is in process to finalize the agreement. Power generation from the waste heat recovery will reduce production costs through decrease in the purchased electricity consumption. Optimization of the cement grinding operation is also in process to increase process reliability and improve sustainability. To support this endeavor, the company has approached various investors and financial institutions to raise fresh capital to finance this project.

Subsequent Events

All subsequent events have been properly disclosed in the relevant notes to the audited financial statements of the company.

Acknowledgment

The board of directors is thankful to all stakeholders including but not limited to bankers, employees, suppliers, distributors as well as regulators and shareholders for their continued support, cooperation and trust especially in crises tenure faced by the company in the current period.



MUHAMMAD FAROOQ NASEEM
Chairman / Director
Lahore: November 04, 2025

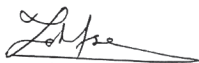


TAHA MUHAMMAD NASEEM
Chief Executive / Director

Condensed Statement of Financial Position

| | Note | (Un-Audited) Sep. 30, 2025 | (Audited) June 30, 2025 |
|--|------|-------------------------------|----------------------------|
| (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 | | 3,163,551 | 3,163,551 |
| Share premium reserve | | 1,603,161 | 1,603,161 |
| Accumulated loss | | (5,717,989) | (5,724,001) |
| Revaluation surplus on property, plant and equipment | | 3,076,742 | 3,100,222 |
| Due to related parties | | 1,738,303 | 1,739,303 |
| | | 3,863,768 | 3,882,237 |
| NON CURRENT LIABILITIES | | | |
| Long term financing from banking companies | | 2,762,720 | 2,711,889 |
| Government grant | | 320,221 | 343,300 |
| Lease liabilities | | 549,552 | 557,363 |
| Payable to provident fund trust | | 119,815 | 141,901 |
| Other loans and liabilities | | - | - |
| Deferred liabilities | | 2,371,632 | 2,352,367 |
| Long term advances and deposits | | 21,836 | 21,836 |
| | | 6,145,776 | 6,128,656 |
| CURRENT LIABILITIES | | | |
| Trade and other payables | | 1,404,863 | 1,377,367 |
| Deposits, accrued liabilities and advances | | 1,060,959 | 875,945 |
| Unclaimed dividend | | 1,082 | 1,082 |
| Payable to provident fund trust | | 28,467 | 8,967 |
| Mark up accrued | | 181,946 | 189,286 |
| Short term financing from banking companies | | 298,117 | 298,898 |
| Short term financing from related parties | | 745,000 | 745,000 |
| Current portion of non current liabilities | | 493,991 | 505,221 |
| Current portion of government grant | | 105,108 | 108,235 |
| Provision for taxation | | - | - |
| | | 4,319,534 | 4,110,001 |
| CONTINGENCIES AND COMMITMENTS | 6 | - | - |
| | | 14,329,078 | 14,120,894 |

The annexed notes from 1 to 10 form an integral part of these financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



As at September 30, 2025

| | Note | (Un-Audited) Sep. 30, 2025 (Rupees in thousand) | (Audited) June 30, 2025 |
|--|------|---|----------------------------|
| ASSETS | | | |
| NON CURRENT ASSETS | | | |
| Property, plant and equipment | 7 | 11,829,784 | 11,928,483 |
| Operating fixed assets | | 10,460 | 10,460 |
| Capital work in progress | | 771 | 808 |
| Intangible assets | | 59,190 | 59,190 |
| Long term deposits and prepayments | | 11,900,204 | 11,998,941 |
| CURRENT ASSETS | | | |
| Stores, spares and loose tools | | 1,319,393 | 1,094,228 |
| Stock in trade | | 249,472 | 233,472 |
| Trade debts | | 193,307 | 233,350 |
| Loans and advances | | 77,241 | 37,086 |
| Trade deposits, short term prepayments and current account balances with statutory authorities | | - | - |
| Cash and bank balances | | 530,508 | 353,218 |
| | | 58,954 | 170,599 |
| | | 2,428,874 | 2,121,953 |
| | | 14,329,078 | 14,120,894 |

Zaka Been

ZAKA MUHAMMAD NASEEM
Director



Condensed Interim Statement of Profit or Loss Account (Un-Audited)

For the Quarter ended September 30, 2025

| | Quarter Ended | |
|---|----------------------|---------------|
| | Sep. 30, 2025 | Sep. 30, 2024 |
| | (Rupees in thousand) | |
| Sales - Net | 1,742,167 | 1,392,294 |
| Cost of sales | (1,555,937) | (1,256,465) |
| Gross profit | 186,230 | 135,829 |
| Distribution cost | (4,467) | (9,727) |
| Administrative expenses | (14,792) | (13,958) |
| | (19,260) | (23,685) |
| Operating profit/(loss) | 166,970 | 112,144 |
| Other operating (expenses) / income - net | (4,856) | 238 |
| | 162,114 | 112,382 |
| Finance cost | (169,138) | (172,049) |
| Loss before taxation | (7,024) | (59,667) |
| Taxation | | |
| Current | (21,804) | (17,426) |
| Deferred | 11,359 | 16,362 |
| | (10,445) | (1,064) |
| Net loss for the period | (17,469) | (60,731) |
| Earnings per share - Basic & Diluted | (0.04) | (0.24) |

The annexed notes from 1 to 10 form an integral part of these financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Comprehensive Income (Un-Audited)

For the Quarter ended September 30, 2025

| | Quarter Ended | |
|--|----------------------|---------------|
| | Sep. 30, 2025 | Sep. 30, 2024 |
| | (Rupees in thousand) | |
| Net Loss for the period | (17,469) | (60,731) |
| Other comprehensive income - net of taxation | - | - |
| Total comprehensive loss for the period - net of tax | (17,469) | (60,731) |

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



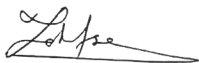
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Cash Flow Statement (Un-Audited)

For the Quarter ended September 30, 2025

| | Quarter Ended | |
|--|----------------------|-----------------|
| | Sep. 30, 2025 | Sep. 30, 2024 |
| | (Rupees in thousand) | |
| CASH FLOWS FROM OPERATION ACTIVITIES | | |
| Loss before taxation | (7,024) | (59,667) |
| Adjustment of items not involving movement of cash: | | |
| Depreciation | 98,783 | 102,207 |
| Amortization | 38 | 38 |
| Exchange loss on retranslation of foreign creditors | 4,866 | - |
| Short term lease payment | 17,550 | - |
| Unwinding of provident fund mark up | 3,415 | 3,210 |
| Unwinding of long term finances | 34,759 | 34,111 |
| Finance cost | 113,414 | 134,049 |
| | <u>272,824</u> | <u>273,615</u> |
| Net cash generated/(used) before working capital changes | 265,800 | 213,948 |
| (Increase)/Decrease in operating assets: | | |
| Stores, spares and loose tools | (225,164) | (29,526) |
| Stock in trade | (16,000) | 48,977 |
| Trade Debts | 40,043 | (33,924) |
| Loans and advances | (40,155) | 838 |
| Trade deposits, short term prepayments and current account balances with statutory authorities | (133,891) | 2,554 |
| Increase / (decrease) in current liabilities | | |
| Trade and other payables | 22,629 | (127,348) |
| Deposits, accrued liabilities and advances | 185,014 | 70,790 |
| Payable to Provident fund trust | (6,000) | (3,000) |
| | <u>(173,523)</u> | <u>(70,639)</u> |
| Cash generated/(used) in operations | 92,277 | 143,309 |
| Long term deposits and prepayments | - | (500) |
| Finance cost paid | (90,129) | (76,332) |
| Income tax paid | (65,203) | (24,119) |
| Net Cash Generated/(Used) In Operating Activities | <u>(63,055)</u> | <u>42,358</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Fixed capital expenditure | (83) | (8,724) |
| Un-allocated capital expenditure | - | - |
| Net Cash Used Investing activities | <u>(83)</u> | <u>(8,724)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Receipts from due to related parties | (1,000) | 15,000 |
| Long term financing paid to banking companies | (121,135) | (56,405) |
| Long term financing received from banking companies | 99,000 | - |
| Short term financing received from banking companies | - | (1,063) |
| Short term financing paid to banking companies | (781) | - |
| Short term financing received from related parties | - | 30,000 |
| Payment of lease liabilities | (24,591) | (36) |
| Net Cash Inflows From Financing Activities | <u>(48,507)</u> | <u>(12,504)</u> |
| Net Increase in Cash and Cash Equivalents | (111,645) | 21,130 |
| Cash and cash equivalents at beginning of the period | 170,599 | 21,724 |
| Cash and cash equivalents at end of the period | <u>58,954</u> | <u>42,854</u> |

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



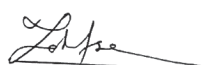
ZAKA MUHAMMAD NASEEM
Director

Condensed Interim Statement of Changes in Equity (Un-Audited)

For the Quarter ended September 30, 2025

| | Share capital | Capital Reserve Share premium reserve | Revenue Accumulated loss | Capital Reserve Revaluation surplus on property, plant and equipment | Due to related parties | Total |
|--|-------------------------|--|-----------------------------|---|-------------------------|-------------------------|
| | ----- RUPEES ----- | | | | | |
| Balance as at June 30, 2024 - Audited | 3,163,551 | 1,603,161 | (5,669,654) | 3,199,013 | 1,724,303 | 4,020,374 |
| Total comprehensive loss for the period | - | - | (60,731) | - | - | (60,731) |
| Loan received during the period | - | - | - | - | 15,000 | 15,000 |
| Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax | - | - | 24,698 | (24,698) | - | - |
| Balance as at September 30, 2024 - Unaudited | <u>3,163,551</u> | <u>1,603,161</u> | <u>(5,705,687)</u> | <u>3,174,315</u> | <u>1,739,303</u> | <u>3,974,643</u> |
| 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 | - | - | (17,468.60) | - | - | (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 | <u>3,163,551</u> | <u>1,603,161</u> | <u>(5,717,989)</u> | <u>3,076,742</u> | <u>1,738,303</u> | <u>3,863,768</u> |

The annexed notes from 1 to 10 form an integral part of these condensed interim financial statements.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the Quarter ended September 30, 2025

1 THE COMPANY AND ITS OPERATIONS

1.1 The Company is a public limited company incorporated in Pakistan and is listed on Pakistan Stock Exchange. The Company started its production on 1983 and has been engaged in production and selling of cement. Since 2019, the company is a subsidiary of Calicom Industries (Pvt.) Limited (Holding Company) and acquired under the Listed Companies (Substantial Acquisition of Voting Shares and Takeovers) Regulations, 2017. The registered office of the company is situated at 5-Zafar Ali Road, Gulberg - V, Lahore. The factory is situated at Dandot Railway Station, District Jhelum, Pakistan.

1.2 After the successful completion of BMR activities in 2023, the company is operational and expected to have a positive financial impact through cost efficiency, streamlined processes, environmental compliance, and the production of high-quality cement. Hence, the management of the company is fully confident that the company will continue its operations as a going concern.

2 SIGNIFICANT TRANSACTIONS AND EVENTS AFFECTING THE COMPANY'S FINANCIAL POSITION AND PERFORMANCE

All significant transactions and events that have affected the Company's statement of financial position and performance during the period have been adequately disclosed in the notes to these condensed interim financial statements.

3 STATEMENT OF COMPLIANCE

These condensed interim financial statements are un-audited and have been prepared in accordance with International Financial Reporting Standard 'IAS-34 - interim Financial Reporting and should be read in compliance with the Annual Financial Report for the year ended June 30, 2025. These are being submitted to the shareholders as required by Section 237 of the Companies Act 2017.

4 STATEMENT OF CONSISTENCY IN ACCOUNTING POLICIES

The accounting policies and methods of computation adopted for the preparation of these condensed interim financial statements are the same as those adopted in preparation of financial statements for the year ended June 30, 2025.

5 JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of condensed interim financial statements in conformity with approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. In the process of applying the accounting policies, management has made the following estimates and judgments which are significant to the condensed interim financial statements:

- Taxation
- Provisions
- Estimation of contingent liabilities
- Estimated useful life of operating assets
- Estimated useful life of intangible assets
- Allowance for doubtful/expected credit losses
- Provision for impairment of financial /non financial assets
- Surplus on revaluation of property, plant and equipment

Notes to the Condensed Interim Financial Statements (Un-Audited)

For the Quarter ended September 30, 2025

6 CONTINGENCIES AND COMMITMENTS

There has been no significant change in contingencies and commitments since the date of preceding published annual financial statements.

| | Sep. 30, 2025 | June 30, 2025 |
|---------------------------------|----------------------|---------------|
| | (Rupees in thousand) | |
| Note | (Un-audited) | (Audited) |
| 7 OPERATING FIXED ASSETS | | |
| Opening fixed assets at WDV | 11,928,483 | 12,242,169 |
| Additions | 83 | 96,263 |
| Surplus on revaluation | - | - |
| | 11,928,567 | 12,338,432 |
| Less: depreciation: | (98,783) | (409,948) |
| | 11,829,784 | 11,928,483 |

8 TRANSACTIONS WITH RELATED PARTIES

All transactions with related parties have been properly disclosed in the relevant notes of these un-audited condensed financial statements except transactions carried out during the period as follows:

| | | | September 30 | June 30 |
|--------------------------------------|---------------------|--------------------------------|----------------------|-----------|
| | | | 2025 | 2025 |
| | | | (Rupees in thousand) | |
| Name | Relationship | Nature of transaction | (Unaudited) | (Audited) |
| Calicom Industries Pvt Ltd | Holding Company | Loan Paid | 1,000 | - |
| Tetra Engineering Private Limited | Common Directorship | Loan convertible in equity | - | 210,000 |
| | | Loan received | 100,000 | 735,000 |
| DWP World Pakistan (Private) Limited | Common Directorship | Loan Paid | 100,000 | - |
| | | Sale of goods at fair value | 4,141 | 6,680 |
| Dwp Tecnologies Private Limited | Common Directorship | Loan received | - | 10,000 |
| Tetra Ready Mix (Private) Limited | Common directorship | Sale of goods at fair value | 13,080 | 83,503 |
| Tetra Ready Mix (Private) Limited | Common directorship | Receipts against sale of goods | - | 99,867 |

Notes to the Condensed Interim Financial Statements (Un-Audited)

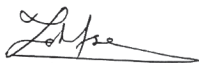
For the Quarter ended September 30, 2025

9 CORRESPONDING FIGURES

Figures have been rounded off the nearest thousands of Pakistan Rupee (PKR / Rupees).

10 DATE OF AUTHORIZATION FOR ISSUE

These un-audited condensed interim financial statements were authorized for issue by the board of directors of the company on November 04, 2025.



TAHA MUHAMMAD NASEEM
Chief Executive



MUHAMMAD KAMRAN
Chief Financial Officer



ZAKA MUHAMMAD NASEEM
Director

مجموعی ڈسپنچر: سیمنٹ انڈسٹری کے مجموعی ڈسپنچر میں 16% کا معمولی اضافہ ظاہر ہوا۔ اس پیش رفت کو برآمدات میں بہتر کارکردگی سے منسوب کیا جاتا ہے جس نے مقامی سطح پر بھی فروخت میں اضافہ کیا۔

بنیادی خطرات، بے یقینی کی صورتحال اور حل

آپ کمپنی مندرجہ ذیل اہم خطرات اور بے یقینی کی صورتحال سے دوچار ہے:

- ایندھن اور بجلی کی قیمتوں میں اضافہ کے باعث بلند پیداواری لاگت
- پاکستانی روپے کی قدر میں کمی جس سے کوئلے جیسی درآمدات کی قیمت میں اضافہ ہوا
- انفراسٹرکچر پروجیکٹس پر حکومتی اخراجات اور سیمنٹ کی طلب میں کمی
- سیاسی عدم استحکام کے باعث بلند پیداواری لاگت
- IMF سے حاصل قرضے کے باعث غیر ملکی زرمبادلہ کے ذخائر میں بتدریج بہتری

کمپنی کا منصوبہ

BMR کے بعد آپریشنز کے آغاز کے نتیجے میں انتظامیہ نے سیمنٹ پلانٹ کی خارجگیسوں کی ویسٹ ہیٹ ریکوری سے حاصل توانائی کے لئے پیشکشیں طلب کی۔ وصول پیشکشوں کے تکنیکی و تجارتی جائزہ کے بعد معاہدے کو حتمی شکل دینے کے لئے مذاکرات جاری ہیں۔ ویسٹ ہیٹ ریکوری سے حاصل توانائی بجلی کی خریداری پر عائد اخراجات میں کمی کے ذریعے پیداواری لاگت کو کم کرنے میں مدد دے گی۔ سیمنٹ کو گرانٹ کرنے کے عمل میں بہتری بھی جاری ہے تاکہ پروسیس پر انحصار میں اضافہ اور پائیداری کو بہتر کیا جاسکے۔ اس جدوجہد میں سہارے کے لئے کمپنی نے متعدد سرمایہ کاروں اور مالیاتی اداروں سے رابطہ کیا ہے تاکہ اس پروجیکٹ پر اخراجات کے لئے مزید سرمایہ بڑھایا جاسکے۔

مابعد واقعات

کمپنی کی پڑتال شدہ مالیاتی اسٹیٹمنٹس کے متعلقہ نوٹس میں تمام مابعد واقعات کا واضح ذکر کیا گیا ہے۔

اظہار تشکر

بورڈ آف ڈائریکٹرز اپنے تمام اسٹیک ہولڈرز بشمول لیکن محدود نہیں بینکرز، ملازمین، سپلائرز، ڈسٹری بیوٹرز، ریگولیٹرز اور شیئرز ہولڈرز کی مسلسل حمایت، تعاون اور بھروسہ کے لئے تہ دل سے شکر گزار ہے جس کا کمپنی نے حالیہ مدت بحرانی کیفیت کے دوران سامنا کیا۔



طہ محمد نسیم
چیف ایگزیکٹو/ڈائریکٹر



محمد فاروق نسیم
چیئر مین/ڈائریکٹر

لاہور: 04 نومبر 2025ء

ڈائریکٹرز کی رپورٹ منجانب شیئر ہولڈرز

بورڈ آف ڈائریکٹرز 30 ستمبر 2025ء کو اختتام پذیر سہ ماہی کے لئے کمپنی کی غیر پڑتال شدہ منجمد مالیاتی اسٹیٹمنٹس ازراہ مسرت پیش کرتے ہیں۔

بنیادی سرگرمی اور آپریشنل کارکردگی

ڈیٹوٹ سیمنٹ کمپنی لمیٹڈ ایک پبلک لمیٹڈ کمپنی ہے جو بنیادی طور پر سیمنٹ کی پیداوار کے کاروبار سے منسلک ہے۔ زیر جائزہ مدت کے لئے کمپنی نے 111,920 میٹرک ٹن کلنکرتیار کیا اور سیمنٹ کی پیداوار 115,409 میٹرک ٹن رہی۔ مذکورہ مدت کے دوران سیلز 115,035 میٹرک ٹن رہی۔ زیر جائزہ مدت کے دوران کمپنی کی مجموعی سیلز 2.68 بلین روپے (ستمبر-2024: 2.13 بلین روپے) اور خالص سیلز 1.72 بلین روپے (ستمبر-2024: 1.39 بلین روپے) رہی۔ البتہ، کمپنی کو کل منافع 186.230 ملین روپے (ستمبر-2024: 135.83 ملین روپے) اور آپریٹنگ منافع 162.11 ملین روپے (ستمبر-2024: 112.14 ملین روپے) ریکارڈ ہوا۔ خالص (نقصان)/نفع (17.46) ملین روپے (ستمبر-2024: 60.73) ملین روپے) ریکارڈ ہوا جس سے فی حصص (خسارہ)/نفع (0.04) روپے (ستمبر-2024: 0.24) روپے) رہا۔ کمپنی نے مربوط BMR کے بعد پیداوار ایک سال کامیابی سے مکمل کر لیا ہے اور مارکیٹ میں دوبارہ قدم جمانے کی بابت اپنی کامیابیوں پر فخر کرتی ہے۔ جب کمپنی نے اپنے اعلیٰ معیار کو ثابت کیا اور ماضی کی طرح اپنی پوزیشن کو برقرار رکھا۔ کمپنی منڈی میں اعلیٰ معیار کے سیمنٹ کی فراہمی اور صارفین کو دوبارہ مائل کرنے کے لئے تقسیم کا ایک پائیدار ذریعہ قائم کرنے پر بھرپور توجہ دے رہی ہے۔ BMR تھریل اینٹی شینسی، پیداواری اہداف، گرد اور اخراج پر ضبط اور بہتر ن فیڈ بیک جیسے اپنے مطلوبہ اہداف حاصل کرنے میں کامیاب ثابت ہوا ہے۔

اس پیش رفت کے باوجود، کمپنی نے خسارہ بمعہ ٹیکس درج کیا جسے بنیادی طور پر پی بیگ کم مارجن اور بلند پیداواری لاگت سے منسوب کیا جاسکتا ہے۔ خام مال کی قیمت میں نمایاں اضافہ مجموعی خسارے کی بنیادی وجہ تھی۔ کونکے کی قیمتوں میں اتار چڑھاؤ نے بھی منافع کو محدود کیا۔ ہم کونکے کے مختلف ذرائع قائم کرنے اور پیداواری کارکردگی کے اشاریوں کو بہتری کرنے کے لئے ہر محاذ پر برسر پیکار ہیں تاکہ ہم اگلے سال کے لئے اپنے اہداف حاصل کر سکیں۔ ویسٹ ہیٹ ریکوری پلانٹ بھی منافع میں کارگر ثابت ہوگا جب بجلی کے اخراجات میں 20% تک بچت ہوگی۔ مذکورہ سال کے دوران برداشت خسارہ بمعہ ٹیکس کے باعث بورڈ آف ڈائریکٹرز نے مذکورہ مدت کے لئے کوئی منافع منقسمہ تجویز نہ کیا ہے۔

صنعت کا جائزہ اور مستقبل کے امکانات

ڈومیسٹک سیمنٹ: ڈومیسٹک سیمنٹ ڈسپنچر میں گذشتہ برس کی اسی مدت کی نسبت 15% اضافہ ریکارڈ ہوا جو منڈی کی طلب میں بتدریج اضافے کی عکاسی کرتا ہے۔ علاوہ ازیں، انڈسٹری مشکل معاشی اور سیاسی ماحول میں اپنا کام جاری رکھے ہوئے ہے۔ آغاز میں ملکی سطح پر فروخت کے حجم میں سست روی دیکھی گئی جو PSDP پر کم اخراجات، نئے انفراسٹرکچر پروجیکٹس کی غیر موجودگی اور فیڈرل ایکسائز ڈیوٹی (FED)، رائیلٹیئر ز اور انڈسٹری سے منسوب دیگر ٹیکسوں میں اضافہ کے باعث تھی۔ نئے وفاقی بجٹ کے اعلان کے ساتھ مارکیٹ کی رفتار بحال ہونے کی امید ہے کیونکہ پاکستان کی بڑھتی ہوئی آبادی کو سپورٹ کرنے کے لئے انفراسٹرکچر پیش رفت قومی ترجیح بن گئی ہے۔ مزید برآں، بہتر کئی اقتصادی اشاریے آئندہ مدت میں تعمیراتی سرگرمیوں کے لئے ایک مثبت منظر نامے کا اشارہ دے رہے ہیں۔

برآمدی منڈی: اس کے برعکس، برآمدی شعبے نے متاثر کن نمونہ ہر کر جب حجم گذشتہ برس کی نسبت 21% تک بڑھ گیا۔ اس شاندار اضافے کو بین الاقوامی منڈیوں میں قیمتوں کے سازگار حالات سے منسوب کیا جاسکتا ہے۔