



D.G. KHAN CEMENT COMPANY LIMITED

Head Office: Nishat House, 53 - A, Lawrence Road, Lahore - Pakistan.
UAN: (92 - 42) 111 113 333, Tel: (92 - 42) 36360154, Fax: (92 - 42) 36367414
E-mail: info@dgcement.com

DGKC/PSX/39

April 29, 2026

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

PUCARS / TCS

Sub: Financial Results for the 3rd Quarter ended March 31, 2026 (Un-audited)

Dear Sir,

We have to inform you that the Board of Directors of **D. G. Khan Cement Company Limited** in their meeting held on Wednesday the 29th of April, 2026, at 11:30 a.m. at Nishat House, 53-A, Lawrence Road, Lahore, recommended the following: -

- | | |
|--|-------|
| i) Cash Dividend | : Nil |
| ii) Bonus Shares | : Nil |
| iii) Right Shares | : Nil |
| iv) Any Other Entitlement | : Nil |
| v) Any Other Price-Sensitive Information | : Nil |

Following Un-audited Condensed Interim Un-consolidated and Consolidated Financial Statements of the Company for the 3rd Quarter ended March 31, 2026, are attached as "Annexure":

- Statement of Financial Position;
- Statement of Profit or Loss;
- Statement of Changes in Equity; and
- Statement of Cash Flows

The Quarterly Un-audited Condensed Interim Condensed Interim Un-consolidated and Consolidated Financial Statements for the 3rd Quarter ended March 31, 2026 (3rd Quarter Report) of the Company shall be transmitted through PUCARS within the specified time.

Thanking you,

Yours truly,


KHALID MAHMOOD CHOHAN
COMPANY SECRETARY

Copy to: -

The Director / HOD,
Surveillance, Supervision and Enforcement Department,
Securities & Exchange Commission of Pakistan,
NIC Building, 63 Jinnah Avenue, Blue Area,
ISLAMABAD.

Fax No. (051) 9100440/TCS

Factory Sites:

Khofli Sattai, Distt. Dera Ghazi Khan - Pakistan. UAN: (92 - 64) 111 - 113 - 333 Tel: (92 - 42) 36360153, Fax: (92 - 64) 2585010
Khairpur, Tehsil, Kallar Kahar. Distt. Chakwal - Pakistan. Tel: (92 - 42) 36360152 Fax: (92 - 543) 650231

ANNEXURE 1/8

D. G. KHAN CEMENT COMPANY LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026 (UN-AUDITED)

	Un-audited March 31, 2026 (Rupees in thousand)	Audited June 30, 2025 (Rupees in thousand)		Un-audited March 31, 2026 (Rupees in thousand)	Audited June 30, 2025 (Rupees in thousand)	
Note			Note			
EQUITY AND LIABILITIES			ASSETS			
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS			
Authorised share capital			Property, plant and equipment	9	75,404,080	77,252,559
- 950,000,000 (June 30, 2025: 950,000,000)			Intangible assets		65,981	13,076
ordinary shares of Rs 10 each	9,500,000	9,500,000	Long term investments	10	22,388,532	20,689,545
- 50,000,000 (June 30, 2025: 50,000,000)			Long term deposits		61,013	61,013
preference shares of Rs 10 each	<u>500,000</u>	<u>500,000</u>			<u>97,919,606</u>	<u>98,016,193</u>
	<u>10,000,000</u>	<u>10,000,000</u>				
Issued, subscribed and paid up share capital						
438,119,118 (June 30, 2025: 438,119,118)						
ordinary shares of Rs 10 each	4,381,191	4,381,191				
Other reserves	51,655,363	43,790,127				
Revenue reserve: Un-appropriated profits	<u>53,975,227</u>	<u>46,496,160</u>				
Total equity	110,011,781	94,667,478				
NON-CURRENT LIABILITIES						
Long term finances from financial institutions - secured	6	2,370,367	10,093,829			
Deferred government grant	7	34,741	70,135			
Long term deposits		1,035,743	940,292			
Employee benefits obligations		999,198	954,639			
Deferred taxation		14,967,697	13,286,942			
		19,407,746	25,345,837			
CURRENT LIABILITIES			CURRENT ASSETS			
Trade and other payables		15,629,128	13,333,448	Stores, spare parts and loose tools	12,526,701	12,306,679
Short term borrowings from financial institutions - secured		12,778,364	9,878,499	Stock-in-trade	6,545,628	8,188,678
Accrued mark-up		127,707	229,652	Trade debts	2,274,368	1,493,080
Current portion of non-current liabilities		1,275,115	2,069,243	Short term investments	38,528,008	24,005,100
Unclaimed dividend		36,982	34,154	Loans, advances, deposits, prepayments and other receivables	936,661	1,345,673
Income tax payable		145,549	330,834	Cash and bank balances	716,490	568,832
Provision for taxation		35,090	35,090		61,527,856	47,908,042
		30,027,935	25,910,920			
CONTINGENCIES AND COMMITMENTS						
	8	159,447,462	145,924,235		159,447,462	145,924,235

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive


 Chief Financial Officer

FOR D.G. KHAN CEMENT CO. LIMITED.

Director


 COMPANY SECRETARY

ANNEXURE 2/8

D. G. KHAN CEMENT COMPANY LIMITED**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER AND NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)**

	2026		2025	
	July to March	January to March	July to March	January to March
	(Rupees in thousand)		(Rupees in thousand)	
Revenue	60,586,603	19,996,880	55,116,500	18,125,324
Cost of sales	(44,363,052)	(14,692,645)	(41,949,480)	(13,403,767)
Gross profit	16,223,551	5,304,235	13,167,020	4,721,557
Administrative expenses	(1,199,118)	(418,866)	(949,028)	(318,265)
Selling and distribution expenses	(3,207,908)	(1,262,036)	(2,937,688)	(981,282)
Net impairment (loss) / reversal on financial assets	(66,070)	-	70,303	-
Other expenses	(814,156)	(269,924)	(437,059)	(194,574)
Other income	3,307,996	1,119,023	3,146,337	989,760
Finance cost	(981,899)	(246,883)	(3,299,630)	(660,078)
Profit before taxation and levy	13,262,396	4,225,549	8,760,255	3,557,118
Levy	(436,200)	(141,510)	(425,034)	(139,220)
Profit before income tax	12,826,196	4,084,039	8,335,221	3,417,898
Taxation	(4,470,886)	(1,583,071)	(2,816,260)	(1,422,182)
Profit for the period	8,355,310	2,500,968	5,518,961	1,995,716
Earnings per share (basic and diluted - in Rupees)	19.07	5.71	12.60	4.56

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive

FOR D.G. KHAN CEMENT CO. LIMITED.

Chief Financial Officer

Director

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED

ANNEXURE 3/8

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

	Share capital	Capital reserves			Revenue reserves		Total
		Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits	
----- (Rupees in thousand) -----							
Balance as at July 1, 2024 - Audited	4,381,191	4,557,163	23,688,162	353,510	5,071,827	37,795,684	75,847,537
Total comprehensive income for the period							
- Profit for the period	-	-	-	-	-	5,518,961	5,518,961
- Other comprehensive income for the period	-	-	6,131,434	-	-	-	6,131,434
	-	-	6,131,434	-	-	5,518,961	11,650,395
Transactions with owners in their capacity as owners recognised directly in equity							
Final dividend for the year ended June 30, 2024 (Nil per share)	-	-	-	-	-	-	-
Balance as at March 31, 2025 - Un-audited	<u>4,381,191</u>	<u>4,557,163</u>	<u>29,819,596</u>	<u>353,510</u>	<u>5,071,827</u>	<u>43,314,645</u>	<u>87,497,932</u>
Balance as at July 1, 2025 - Audited	4,381,191	4,557,163	33,807,627	353,510	5,071,827	46,496,160	94,667,478
Total comprehensive income for the period							
- Profit for the period	-	-	-	-	-	8,355,310	8,355,310
- Other comprehensive income for the period	-	-	7,865,236	-	-	-	7,865,236
	-	-	7,865,236	-	-	8,355,310	16,220,546
Transactions with owners in their capacity as owners recognised directly in equity							
Final dividend for the year ended June 30, 2025 (Rs. 2 per share)	-	-	-	-	-	(876,243)	(876,243)
Balance as at March 31, 2026 - Un-audited	<u>4,381,191</u>	<u>4,557,163</u>	<u>41,672,863</u>	<u>353,510</u>	<u>5,071,827</u>	<u>53,975,227</u>	<u>110,011,781</u>

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

Chief Financial Officer

Director

ANNEXURE 4/8

D. G. KHAN CEMENT COMPANY LIMITED**UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)**

		<u>2026</u>	<u>2025</u>
		<u>July to March</u>	<u>July to March</u>
Note		<u>(Rupees in thousand)</u>	
Cash flows from operating activities			
	12	17,752,852	11,308,314
		(1,083,844)	(4,331,592)
		(167,086)	(138,095)
		(3,188,057)	(662,716)
		(436,200)	(425,034)
		95,451	98,004
		12,973,116	5,848,881
Cash flows from investing activities			
		(1,036,629)	(1,219,280)
		(82,768)	-
		56,366	48,436
		-	128,250
		-	(555)
		2,907,999	2,942,275
		13,851	64,683
		1,858,819	1,963,809
Cash flows from financing activities			
		-	-
		(8,552,984)	(7,794,515)
		(873,415)	(23)
		(9,426,399)	(7,794,538)
		5,405,536	18,152
		(8,656,147)	(12,332,550)
		(13,724)	4,935
	13	<u>(3,264,335)</u>	<u>(12,309,463)</u>

The annexed notes 1 to 17 form an integral part of these unconsolidated condensed interim financial statements.

Chief Executive

FOR D.G. KHAN CEMENT CO. LIMITED.

Chief Financial Officer

Director

COMPANY SECRETARY

ANNEXURE 6/8

D. G. KHAN CEMENT COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER AND NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

	2026		2025	
	July to March	January to March	July to March	January to March
	(Rupees in thousand)		(Rupees in thousand)	
Revenue	66,682,175	22,309,971	60,215,243	20,069,334
Cost of sales	(49,158,132)	(16,355,911)	(46,128,277)	(14,966,537)
Gross profit	17,524,043	5,954,060	14,086,966	5,102,797
Administrative expenses	(1,386,380)	(501,669)	(1,094,095)	(378,752)
Selling and distribution expenses	(3,211,509)	(1,263,253)	(2,940,871)	(982,119)
Net impairment (loss) / reversal on financial assets	(66,070)	-	70,303	-
Other expenses	(914,137)	(274,223)	(569,547)	(226,627)
Changes in fair value of biological assets	311,578	80,671	318,163	77,336
Other income	3,503,994	1,186,962	3,321,431	1,052,955
Finance cost	(1,520,655)	(398,517)	(3,530,353)	(739,086)
Profit before taxation and levy	14,240,864	4,784,031	9,661,997	3,906,504
Levy	(455,797)	(148,163)	(443,706)	(145,444)
Profit before income tax	13,785,067	4,635,868	9,218,291	3,761,060
Taxation	(4,852,280)	(1,757,399)	(3,165,394)	(1,570,363)
Profit for the period	8,932,787	2,878,469	6,052,897	2,190,697
Attributable to :				
Equity holders of the parent	8,658,593	2,704,135	5,788,668	2,098,691
Non-controlling interest	274,194	174,334	264,229	92,006
	8,932,787	2,878,469	6,052,897	2,190,697
Earnings per share (basic and diluted - in Rupees)	19.76	6.17	13.21	4.79

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

ANNEXURE 7/8

D. G. KHAN CEMENT COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

	(Rupees in thousand)						Total Equity attributable to shareholders of parent Company	Non-Controlling interest	Total Equity
	Capital reserves			Revenue reserves					
	Share capital	Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits			
Balance as at June 30, 2024 - Audited	4,381,191	4,557,163	23,836,198	353,510	5,110,851	38,441,045	76,679,958	2,867,117	79,547,075
Total comprehensive income for the period									
- Profit for the period	-	-	-	-	-	5,788,668	5,788,668	264,229	6,052,897
- Other comprehensive income for the period									
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	6,267,446	-	-	-	6,267,446	111,285	6,378,731
	-	-	6,267,446	-	-	5,788,668	12,056,114	375,514	12,431,628
Total contributions by and distributions to owners of the Company recognised directly in equity								(104,500)	(104,500)
Balance as at March 31, 2025 - Unaudited	4,381,191	4,557,163	30,103,644	353,510	5,110,851	44,229,713	88,736,072	3,138,131	91,874,203
Balance as at June 30, 2025 - Audited	4,381,191	4,557,163	34,111,693	353,510	5,110,851	47,705,604	96,220,012	3,408,827	99,628,839
Total comprehensive income for the period									
- Profit for the period	-	-	-	-	-	8,658,593	8,658,593	274,194	8,932,787
- Other comprehensive income for the period									
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	8,072,578	-	-	-	8,072,578	169,643	8,242,221
	-	-	8,072,578	-	-	8,658,593	16,731,171	443,837	17,175,008
Transactions with owners in their capacity as owners recognized directly in equity									
- Final dividend for the year ended June 30, 2025 (Rs 2.00 per share)						(876,243)	(876,243)	-	(876,243)
Balance as at March 31, 2026 - Unaudited	4,381,191	4,557,163	42,184,271	353,510	5,110,851	55,487,954	112,074,940	3,852,664	115,927,604

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

ANNEXURE 8/8

D. G. KHAN CEMENT COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE NINE-MONTH PERIOD ENDED MARCH 31, 2026 (UN-AUDITED)

		2026	2025
		July to March	July to March
	Note	(Rupees in thousand)	
Cash flows from operating activities			
Cash generated from operations	10	19,796,335	14,519,660
Finance cost paid		(1,760,769)	(4,395,299)
Retirement and other benefits paid		(346,728)	(314,168)
Net income tax paid		(3,318,178)	(1,031,172)
Levy - final taxes paid		(455,797)	(443,706)
Long term deposits - net		95,451	98,002
Net cash inflow from operating activities		14,010,314	8,433,317
Cash flows from investing activities			
Payments for property, plant and equipment and Intangibles		(1,830,417)	(4,210,749)
Long term loans, advances and deposits - net		-	556
Proceeds from disposal of property, plant and equipment		63,675	67,536
Purchase of biological assets		(18,550)	(7,650)
Proceeds from sale of biological assets		175,144	156,518
Investment in equity and debt instruments		(83,832)	(289,851)
Proceeds from disposal of investment in equity and debt instruments		238,747	-
Interest received		30,455	106,587
Dividend received		3,038,645	3,069,377
Net cash inflow / (outflow) from investing activities		1,613,867	(1,107,676)
Cash flows from financing activities			
Repayment of long term finances		(8,562,828)	(8,506,812)
Buy back of shares from non-controlling interest		-	(104,500)
Dividend paid		(873,415)	(23)
Proceeds from long term finances		139,817	2,296,678
Net cash outflow from financing activities		(9,296,426)	(6,314,657)
Net increase in cash and cash equivalents		6,327,755	1,010,984
Cash and cash equivalents at the beginning of the year		(10,738,377)	(14,121,146)
Effect of exchange rate changes on cash and cash equivalents		(23,145)	4,518
Cash and cash equivalents at the end of period	11	(4,433,767)	(13,105,644)

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY