NISHAT

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/62 August 27, 2026

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

PUCARS / TCS

Sub: Financial Results for the Year ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of **D. G. Khan Cement Company Limited** ("the Company") in their meeting held on Thursday the 27th of August, 2026, at 11:45 a.m. at Nishat House, 53-A, Lawrence Road, Lahore, recommended the following: -

i)	**Cash Dividend**	:	A Final Cash Dividend @ **Re.1/- per share i.e. 10%** for the year ended June 30, 2026
ii)	**Bonus Shares**	:	**Nil**
iii)	**Right Shares**	:	**Nil**
iv)	**Any Other Entitlement**	:	**Nil**
v)	**Any Other Price-Sensitive Information**	:	**Nil**

Following Audited Standalone and Consolidated Financial Statements of the Company for the year ended June 30, 2026 are attached as "Annexure":

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

ANNUAL GENERAL MEETING

The Annual General Meeting will be held on October 27, 2026 (Tuesday) at 11:30 a.m. at Emporium Mall, The Nishat Hotel, Trade and Finance Centre Block, Near Expo Centre, Abdul Haq Road, Johar Town, Lahore. Notice of AGM will be sent in due course.

BOOK CLOSURE NOTICE:

The Ordinary Shares Transfer Books of the Company will remain closed from **20-10-2026 to 27-10-2026 (both days inclusive)** for entitlement of **10% Final Cash Dividend [i.e. Re.1/- (Rupee One Only) Per Ordinary Share]** for the year ended June 30, 2026 and attending and voting at Annual General Meeting and the dividend will be paid to the shareholders whose names shall appear in the Register of Members at close of business on October 19, 2026. Physical transfers/CDS Transactions IDs received in order in all respects upto 1:00 p.m. on 19-10-2026 at the office of Share Registrar, THK Associates (Pvt) Limited, **Karachi Office**, 32-C, Jami Commercial Street No.2, DHA Phase VII, Karachi, **Lahore Office**, THK Associates (Pvt) Ltd. Office No. 309, 3rd Floor, North Tower, LSE Building, 19-Shahrah-e-Aiwan-e-Iqbal, Lahore shall be considered in time for entitlement of above said 10% Final Cash Dividend and attending of AGM.

Factory Sites:
Khofli Sattai, Distt. Dera Ghazi Khan - Pakistan. Tel: (92 - 42) 36360153, Fax: (92 - 64) 2585010
Khairpur, Tehsil, Kallar Kahar. Distt. Chakwal - Pakistan, Tel: (92 - 42) 36360152 Fax: (92 - 543) 650231
44 km RCD Highway, Distt. Hub Balochistan. Pakistan Tel: (92 - 42) 36360154

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

The Annual Audited Financial Statements (Annual Report) for the year ended June 30, 2026 of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

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. Tel: (92 - 42) 36360153, Fax: (92 - 64) 2585010
Khairpur, Tehsil, Kallar Kahar. Distt. Chakwal - Pakistan, Tel: (92 - 42) 36360152 Fax: (92 - 543) 650231
44 km RCD Highway, Distt. Hub Balochistan. Pakistan Tel: (92 - 42) 36360154

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D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026 (Rupees in thousand)	2025 (Rupees in thousand)
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
- 950,000,000 (2025: 950,000,000) ordinary shares of Rs 10 each		9,500,000	9,500,000
- 50,000,000 (2025: 50,000,000) preference shares of Rs 10 each		500,000	500,000
		10,000,000	10,000,000
Issued, subscribed and paid up share capital 438,119,118 (2025: 438,119,118) ordinary shares of Rs 10 each	5	4,381,191	4,381,191
Other reserves	6	59,256,391	43,790,127
Revenue reserve: Un-appropriated profits		57,005,683	46,496,160
Total equity		120,643,265	94,667,478
NON-CURRENT LIABILITIES			
Long term finances from financial institutions - secured	7	24,452,277	10,093,829
Deferred government grant	8	33,922	70,135
Long term deposits	9	1,073,543	940,292
Employee benefits obligations	10	1,099,451	954,639
Deferred taxation	11	13,742,861	13,286,942
		40,402,054	25,345,837
CURRENT LIABILITIES			
Trade and other payables	12	17,089,975	13,333,448
Short term borrowings from financial institutions - secured	13	13,898,603	9,878,499
Accrued mark-up / profit	14	221,030	229,652
Current portion of non-current liabilities	15	6,665,271	2,069,243
Unclaimed dividend		36,976	34,154
Income tax payable		337,446	330,834
Provision for taxation		35,090	35,090
		38,284,391	25,910,920
CONTINGENCIES AND COMMITMENTS	16		
		199,329,710	145,924,235

	Note	2026 (Rupees in thousand)	2025 (Rupees in thousand)
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	17	76,210,922	77,252,559
Intangible assets	18	55,635	13,076
Long term investments	19	54,306,843	20,689,545
Long term deposits	20	62,013	61,013
		130,635,413	98,016,193
CURRENT ASSETS			
Stores, spare parts and loose tools	21	12,836,216	12,306,679
Stock-in-trade	22	9,529,633	8,188,678
Trade debts	23	2,085,440	1,493,080
Short term investments	24	42,722,132	24,005,100
Loans, advances, deposits, prepayments and other receivables	25	1,143,431	1,345,673
Cash and bank balances	26	377,445	568,832
		68,694,297	47,908,042
		199,329,710	145,924,235

The annexed notes 1 to 51 form an integral part of these unconsolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.

Chief Executive | Chief Financial Officer | Director

COMPANY SECRETARY

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D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Revenue from contracts with customers - net	27	79,562,656	71,892,837
Cost of sales	28	(58,830,087)	(53,387,166)
Gross profit		20,732,569	18,505,671
Administrative expenses	29	(1,646,541)	(1,294,974)
Selling and distribution expenses	30	(4,173,154)	(3,874,688)
Net impairment reversal / (loss) on financial assets	31	85,405	(6,899)
Other expenses	32	(1,068,854)	(725,663)
Other income	33	4,663,270	4,271,570
Finance cost	34	(1,275,708)	(3,870,405)
Profit before levy and income tax		17,316,987	13,004,612
Levy	35	(651,230)	(577,125)
Profit before income tax		16,665,757	12,427,487
Income tax	36	(5,240,372)	(3,752,428)
Profit for the year		11,425,385	8,675,059
		Rupees	Rupees
Earnings per share - basic and diluted	37	26.08	19.80

The annexed notes 1 to 51 form an integral part of these unconsolidated financial statements.

Chief Executive **Chief Financial Officer** **Director**

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

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D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2026

		Capital reserves			Revenue reserves		
	Share capital	Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits	Total
				(Rupees in thousand)			
Balance as on July 1, 2024	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 year							
- Profit for the year	-	-	-	-	-	8,675,059	8,675,059
- Other comprehensive income for the year							
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	10,119,465	-	-	-	10,119,465
- Remeasurements of retirement benefits - net of tax	-	-	-	-	-	25,417	25,417
	-	-	10,119,465	-	-	8,700,476	18,819,941
Balance as on June 30, 2025	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 year							
- Profit for the year	-	-	-	-	-	11,425,385	11,425,385
- Other comprehensive income for the year							
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	15,466,264	-	-	-	15,466,264
- Remeasurements of retirement benefits - net of tax	-	-	-	-	-	(39,624)	(39,624)
	-	-	15,466,264	-	-	11,385,761	26,852,025
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)	-	-	-	-	-	(876,238)	(876,238)
Balance as on June 30, 2026	4,381,191	4,557,163	49,273,891	353,510	5,071,827	57,005,683	120,643,265

The annexed notes 1 to 51 form an integral part of these unconsolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

Chief Executive | Chief Financial Officer | Director

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D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Cash flows from operating activities			
Cash generated from operations	39	20,207,689	15,811,428
Finance cost paid		(1,281,941)	(4,921,199)
Retirement and other benefits paid		(203,427)	(198,725)
Income tax paid		(3,994,471)	(447,791)
Levy - final taxes paid		(651,230)	(577,125)
Long term deposits		133,251	367,544
Net cash inflow from operating activities		14,209,871	10,034,132
Cash flows from investing activities			
Payments for property, plant and equipment		(2,887,056)	(1,211,491)
Payments for intangible assets		(82,768)	-
Proceeds from disposal of property, plant and equipment		196,377	70,240
Long term deposits		(1,000)	555
Investment in subsidiary		-	(8,462)
Investment in associate		(28,402,857)	-
Investment in term deposit receipts - net		(241,420)	-
Investment in mutual funds - net		(9,451,970)	-
Proceeds from disposal of investments		-	128,250
Interest / profit received		21,324	63,185
Dividends received		3,902,843	3,958,258
Net cash (outflow) / inflow from investing activities		(36,946,527)	3,000,535
Cash flows from financing activities			
Proceeds from long term finances from financial institutions - secured	7	27,718,487	-
Repayments of long term finances from financial institutions - secured	7	(8,808,281)	(9,357,639)
Short term borrowings - net		1,054,958	8,749,567
Dividend paid		(873,416)	(48)
Net cash inflow / (outflow) from financing activities		19,091,748	(608,120)
Net (decrease) / increase in cash and cash equivalents		(3,644,908)	12,426,547
Cash and cash equivalents at the beginning of the year		93,420	(12,332,550)
Effect of exchange rate changes on cash and cash equivalents		(5,145)	(577)
Cash and cash equivalents at the end of the year	40	(3,556,633)	93,420

Refer note 48 for reconciliation of liabilities arising from financing activities.

The annexed notes 1 to 51 form an integral part of these unconsolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

Chief Executive **Chief Financial Officer** **Director**

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D. G. KHAN CEMENT COMPANY LIMITED AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised share capital			
950,000,000 (2025: 950,000,000) ordinary shares of Rs 10 each		9,500,000	9,500,000
50,000,000 (2025: 50,000,000) preference shares of Rs 10 each		500,000	500,000
		10,000,000	10,000,000
Issued, subscribed and paid up share capital 438,119,118 (2025: 438,119,118) ordinary shares of Rs 10 each	5	4,381,191	4,381,191
Other reserves	6	59,793,292	44,133,217
Revenue reserve: Un-appropriated profits		58,608,769	47,705,604
Attributable to owners of the parent company		122,783,252	96,220,012
Non-controlling interests		3,922,426	3,408,827
Total equity		126,705,678	99,628,839
NON-CURRENT LIABILITIES			
Long term finances from financial institutions - secured	7	27,554,662	13,434,057
Deferred government grant	8	41,740	81,557
Long term deposits	9	1,073,543	940,292
Employee benefits obligations	10	1,099,451	954,639
Deferred taxation	11	15,028,056	14,100,697
		44,797,452	29,511,242
CURRENT LIABILITIES			
Trade and other payables	12	18,798,038	14,438,779
Short term borrowings from financial institutions - secured	13	14,970,867	12,347,094
Accrued mark-up / profit	14	303,217	550,953
Current portion of non-current liabilities	15	7,129,327	2,082,405
Unclaimed dividend		36,976	34,153
Income tax payable		337,446	330,834
Provision for taxation		196,366	117,413
		41,772,237	29,901,631
CONTINGENCIES AND COMMITMENTS	16		
		213,275,367	159,041,712

	Note	2026	2025
		(Rupees in thousand)	
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	17	83,920,821	83,883,406
Intangible assets	18	55,635	13,076
Biological assets	19	1,436,579	1,286,798
Long term investments	20	53,941,575	19,694,305
Long term deposits and prepayment	21	142,133	61,013
		139,496,743	104,938,598
CURRENT ASSETS			
Stores, spares and loose tools	22	13,323,350	12,733,731
Stock-in-trade	23	11,886,178	11,211,964
Trade debts	24	2,600,849	1,699,018
Contract assets	25	219,196	253,466
Short term investments	26	42,894,493	24,360,184
Loans, advances, deposits, prepayments and other receivables	27	1,968,619	2,426,669
Income tax recoverable		372,147	462,885
Cash and bank balances	28	513,792	955,197
		73,778,624	54,103,114
		213,275,367	159,041,712

The annexed notes 1 to 54 form an integral part of these consolidated financial statements.

Chief Executive

Chief Financial Officer

FOR D.G. KHAN CEMENT CO. LIMITED.
COMPANY SECRETARY

Director

D. G. KHAN CEMENT COMPANY LIMITED AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Revenue from contracts with customers - net	29	87,608,436	78,633,908
Cost of sales	30	(65,030,018)	(58,834,577)
Gross profit		22,578,418	19,799,331
Administrative expenses	31	(1,929,842)	(1,488,442)
Selling and distribution expenses	32	(4,178,067)	(3,879,054)
Net impairment reversal / (loss) on financial assets		83,872	(6,920)
Changes in fair value of biological assets	19	471,739	469,855
Other expenses	33	(1,281,241)	(971,273)
Other income	34	4,958,929	5,050,139
Finance cost	35	(1,952,564)	(4,288,179)
Profit before levy and income tax		18,751,244	14,685,457
Levy	36	(702,103)	(630,520)
Profit before income tax		18,049,141	14,054,937
Taxation	37	(5,875,089)	(4,297,247)
Profit for the year		12,174,052	9,757,690
Profit is attributable to:			
Owners of the parent company		11,819,026	9,239,142
Non-controlling interests		355,026	518,548
		12,174,052	9,757,690
		Rupees	Rupees
Earnings per share - basic and diluted	38	26.98	21.09

The annexed notes 1 to 54 form an integral part of these consolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

Chief Executive **Chief Financial Officer** **Director**

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D. G. KHAN CEMENT COMPANY LIMITED AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Capital reserves			Revenue reserves		Total equity attributable to owners of parent company	Non - controlling interests	Total equity
		Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits			
	(Rupees in thousand)								
Balance as on July 1, 2024	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 year									
- Profit for the year	-	-	-	-	-	9,239,142	9,239,142	518,548	9,757,690
- Other comprehensive income for the year:									
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	10,275,495	-	-	-	10,275,495	127,662	10,403,157
- Remeasurements of retirement benefits - net of tax	-	-	-	-	-	25,417	25,417	-	25,417
	-	-	10,275,495	-	-	9,264,559	19,540,054	646,210	20,186,264
Transactions with owners in their capacity as owners recognised directly in equity									
Buy-back of shares (note 1.1)	-	-	-	-	-	-	-	(104,500)	(104,500)
Balance as on June 30, 2025	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 year									
- Profit for the year	-	-	-	-	-	11,819,026	11,819,026	355,026	12,174,052
- Other comprehensive income for the year:									
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	15,660,075	-	-	-	15,660,075	158,573	15,818,648
- Remeasurements of retirement benefits - net of tax	-	-	-	-	-	(39,623)	(39,623)	-	(39,623)
	-	-	15,660,075	-	-	11,779,403	27,439,478	513,599	27,953,077
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)	-	-	-	-	-	(876,238)	(876,238)	-	(876,238)
Balance as on June 30, 2026	4,381,191	4,557,163	49,771,768	353,510	5,110,851	58,608,769	122,783,252	3,922,426	126,705,678

The annexed notes 1 to 54 form an integral part of these consolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.
COMPANY SECRETARY

Chief Executive | **Chief Financial Officer** | **Director**

8/8

D. G. KHAN CEMENT COMPANY LIMITED AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026	2025
		(Rupees in thousand)	
Cash flows from operating activities			
Cash generated from operations	39	22,982,512	17,109,436
Finance cost paid		(2,197,911)	(5,154,261)
Retirement and other benefits paid		(203,427)	(198,725)
Income tax paid		(4,201,812)	(854,547)
Levy - final taxes paid		(702,103)	(630,520)
Long term deposits and prepayment - net		52,131	368,099
Net cash inflow from operating activities		15,729,390	10,639,482
Cash flows from investing activities			
Payments for property, plant and equipment		(4,031,589)	(4,239,803)
Proceeds from disposal of property, plant and equipment		204,420	688,896
Payments for intangible assets		(82,768)	-
Payments for purchase of biological assets		(18,550)	(7,650)
Proceeds from sale of biological assets		210,234	186,391
Investment in associate		(28,402,857)	-
Investment in term deposit receipts - net		(22,674)	(330,047)
Investment in equity instruments		(63,833)	(38,232)
Investment in mutual funds - net		(9,487,970)	-
Interest / profit received		97,982	131,742
Dividends received		4,077,845	4,125,456
Net cash (outflow) / inflow from investing activities		(37,519,760)	516,753
Cash flows from financing activities			
Proceeds from long term finances from financial institutions - secured		27,941,095	1,879,007
Repayments of long term finances from financial institutions - secured		(8,821,442)	(9,518,547)
Dividends paid to owners of the parent company		(873,415)	(47)
Short term borrowings - net		1,054,956	8,749,569
Buy-back of shares of subsidiary from non-controlling shareholders (note 1.1)		-	(104,500)
Net cash inflow from financing activities		19,301,194	1,005,482
Net (decrease) / increase in cash and cash equivalents		(2,489,176)	12,161,717
Cash and cash equivalents at the beginning of the year		(1,988,808)	(14,121,146)
Effect of exchange rate changes on cash and cash equivalents		(14,566)	(29,379)
Cash and cash equivalents at the end of the year	40	(4,492,550)	(1,988,808)

Refer note 51 for reconciliation of liabilities arising from financing activities.

The annexed notes 1 to 54 form an integral part of these consolidated financial statements.

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

Chief Executive | **Chief Financial Officer** | **Director**