

DANDOT CEMENT COMPANY LIMITED

Registered Office: 5 - Zafar Ali Road, Gulberg-V, Lahore, Pakistan

Telephone: +92-42-111 184 184

email: cfo@dandotcement.com



October 7, 2026.

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026.

Dear Sir,

We have to inform you that the Board of Directors of our Company in their Meeting held on Wednesday, October 07, 2026, at 3:00 p.m. recommended the following: -

(i)	Cash Dividend	NIL
(ii)	Bonus Issue	NIL
(iii)	Right Shares	NIL
(iv)	Any other entitlement / corporate action.	NIL

The Financial Results of the company are attached.

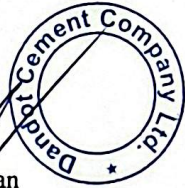
The Annual General Meeting of the Company will be held on October 28, 2025 at 09:00 am at 5- Zafar Ali Road, Gulberg -V, Lahore.

The Shares transfer Books of the Company will be closed from October 22, 2026 to October 28, 2026 (both days inclusive). Transfers received at the Company Shares Registrar, M/s Corplink (Pvt) Ltd, Wings Arcade, 1-K Commercial Model Town Lahore. At the Close of Business on October 22, 2025 will be treated as in time for the purpose of above entitlement to the transferees.

The annual report of the company will be transmitted through PUCARS at least 21 days before holding of Annual General meeting.

Yours Sincerely,

Muhammad Kamran
Company Secretary

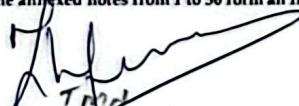


Encl: As above

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees		Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON CURRENT ASSETS			
Authorized share capital 500,000,000 (2025: 500,000,000) ordinary shares of PKR.10 each		5,000,000,000	5,000,000,000	Property, plant and equipment			
Issued, subscribed and paid up share capital	5	3,163,551,320	3,163,551,320	Operating fixed assets	25	11,703,208,002	11,928,483,375
Reserves				Capital work in progress	26	11,635,290	10,459,597
Capital reserve				Intangible assets	27	658,333	808,333
Share premium reserve	6	1,603,160,855	1,603,160,855	Long term deposits	28	59,189,798	59,189,798
Revaluation surplus on property, plant and equipment	7	3,006,300,597	3,100,222,267			11,774,692,253	11,998,941,103
Revenue reserve							
Accumulated loss		(5,528,070,619)	(5,724,000,632)				
Due to related parties	8	2,474,303,120	1,739,303,120				
		4,719,245,273	3,882,236,930				
NON CURRENT LIABILITIES				CURRENT ASSETS			
Long term financing from banking companies	9	2,583,441,214	2,711,889,192	Stores, spares and loose tools	29	1,227,478,563	1,094,228,416
Government grant	10	246,519,740	343,300,389	Stock in trade	30	481,560,229	233,471,728
Lease liabilities	11	543,604,435	557,363,058	Trade debts	31	289,649,015	233,349,754
Payable to provident fund trust	12	107,171,691	141,900,620	Loans and advances	32	205,582,102	37,086,372
Other loans and liabilities	13	-	-	Trade deposits, short term prepayments and current account balances with statutory authorities	33	711,382,036	353,217,808
Deferred liabilities	14	2,419,154,697	2,352,367,239	Cash and bank balances	34	74,734,779	170,598,715
Long term advances and deposits	15	21,835,959	21,835,959			2,990,386,724	2,121,952,793
		5,921,727,736	6,128,656,457				
CURRENT LIABILITIES							
Trade and other payables	16	1,069,772,396	1,377,367,019				
Deposits, accrued liabilities and advances	17	1,153,553,578	875,945,103				
Unclaimed dividend		1,081,940	1,081,940				
Payable to provident fund trust	18	28,624,084	8,966,968				
Mark up accrued	19	193,436,723	189,285,766				
Short term financing from banking companies	20	612,401,476	298,897,924				
Short term financing from related parties	21	440,000,000	745,000,000				
Current portion of non current liabilities	22	528,449,751	505,220,459				
Current portion of government grant	10	96,786,020	108,235,330				
Provision for taxation	23	-	-				
		4,124,105,968	4,110,000,509				
CONTINGENCIES AND COMMITMENTS							
	24	-	-				
		14,765,078,977	14,120,893,896			14,765,078,977	14,120,893,896

The annexed notes from 1 to 56 form an integral part of these financial statements.


CHIEF EXECUTIVE

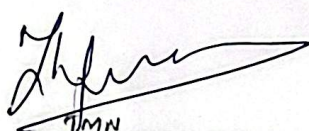

CHIEF FINANCIAL OFFICER


DIRECTOR

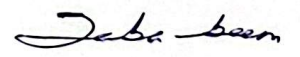
DANDOT CEMENT COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Sales			
Local sales		11,467,065,773	9,761,561,373
Less: Excise duty		1,956,970,520	1,660,801,280
Sales tax		2,046,555,339	1,748,945,454
Commission / discount		7,993,163	7,631,831
		4,011,519,022	3,417,378,565
Net sales		7,455,546,751	6,344,182,808
Cost of sales	35	(6,423,430,207)	(5,751,513,824)
Gross profit		1,032,116,544	592,668,984
Distribution cost	36	(10,068,879)	(21,501,257)
Administrative expenses	37	(61,736,101)	(51,899,442)
		(71,804,980)	(73,400,699)
Operating profit		960,311,564	519,268,285
Other operating (expenses) / income - net	38	(32,559,611)	(16,737,955)
		927,751,953	502,530,330
Finance cost	39	(671,660,433)	(652,163,694)
Profit / (Loss) before taxation		256,091,520	(149,633,364)
Levy and Taxation	40	(154,083,177)	(3,504,016)
Profit / (Loss) after taxation		102,008,343	(153,137,380)
Earnings per share			
- Basic	41	0.32	(0.48)
- Diluted	41	0.23	(0.39)

The annexed notes from 1 to 56 form an integral part of these financial statements.


 CHIEF EXECUTIVE

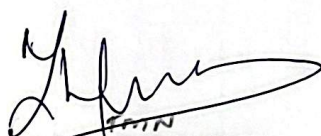

 CHIEF FINANCIAL OFFICER


 DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Profit / (Loss) after taxation		102,008,343	(153,137,380)
Items that will not be reclassified to profit or loss		-	-
Items that may be reclassified to profit or loss		-	-
Other comprehensive income		-	-
Total comprehensive income / (loss) for the year		<u>102,008,343</u>	<u>(153,137,380)</u>

The annexed notes from 1 to 56 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

Issued, subscribed and paid-up capital	Capital Reserve		Revenue Reserves	Due to related parties	Total	
	Share premium reserve	Revaluation surplus on property, plant and equipment	Accumulated loss			
... .. R U P E E S						
Balance as at July 1, 2024	3,163,551,320	1,603,160,855	3,199,013,117	(5,669,654,102)	1,724,303,120	4,020,374,310
Loss after taxation for the year	-	-	-	(153,137,380)	-	(153,137,380)
Other comprehensive income for the year	-	-	-	-	-	-
Total comprehensive loss for the year	-	-	-	(153,137,380)	-	(153,137,380)
Loan received during the year - net	-	-	-	-	15,000,000	15,000,000
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax - note 7	-	-	(98,790,850)	98,790,850	-	-
Balance as at July 1, 2025	3,163,551,320	1,603,160,855	3,100,222,267	(5,724,000,632)	1,739,303,120	3,882,236,930
Profit after taxation for the year	-	-	-	102,008,343	-	102,008,343
Other comprehensive income for the year	-	-	-	-	-	-
Total comprehensive income for the year	-	-	-	102,008,343	-	102,008,343
Loan Transferred from Short term financing from related parties	-	-	-	-	735,000,000	735,000,000
Incremental depreciation on revaluation surplus on property, plant and equipment - net of deferred tax - note 7	-	-	(93,921,670)	93,921,670	-	-
Balance as at June 30, 2026	3,163,551,320	1,603,160,855	3,006,300,597	(5,528,070,619)	2,474,303,120	4,719,245,273

The annexed notes from 1 to 56 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

DANDOT CEMENT COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (Loss) before taxation		256,091,520	(149,633,364)
Adjustment for non-cash / non-operating items			
Depreciation	25	398,976,432	409,948,271
Amortization	27	150,000	150,000
Allowance for impairment	38.2	3,078,428	-
Reversal of allowance for impairment	38.1	-	(1,572,972)
Reversal of provision of slow moving and obsolete stock	38.1	(508,475)	(2,551,887)
Trade payable written off	38.1	(11,569,257)	-
Reversal of balances written back	38.2	-	3,102,423
Workers' profit participation fund	16.2	14,815,182	-
Workers' welfare fund	16.3	5,629,769	-
Balances written off	38	-	7,911,361
Past dues written off	38	(209,210)	-
Exchange (gain) / loss on retranslation of foreign creditors	38.2	(404,701)	7,340,526
Unwinding of provident fund trust mark up	12.2	13,271,071	13,198,483
Unwinding of lease	11	70,610,768	72,134,043
Unwinding of long term finances		138,554,101	138,025,762
Finance cost		449,224,493	428,805,406
		<u>1,081,618,601</u>	<u>1,076,491,416</u>
Net cash generated before working capital changes		1,337,710,121	926,858,052
(Increase) / Decrease in operating assets:			
Stores, spares and loose tools		(132,741,672)	(723,938,002)
Stock in trade		(248,088,501)	40,083,966
Trade debts		(59,377,689)	(143,777,526)
Loans and advances		(168,495,730)	(18,111,796)
Trade deposits, short term prepayments and current account balances with statutory authorities		9,155,690	144,669,218
Increase / (Decrease) in current liabilities			
Trade and other payables		(315,856,406)	(308,359,109)
Deposits, accrued liabilities and advances		277,608,475	434,110,341
Payable to Provident fund trust		(28,342,884)	(11,786,598)
		<u>(666,138,717)</u>	<u>(587,109,506)</u>
Cash generated from operations		671,571,404	339,748,546
Long term advances and deposits		-	(2,550,000)
Finance cost paid		(439,067,837)	(270,586,465)
Income tax paid		(460,621,336)	(164,695,932)
Net cash used in operating activities		(228,117,769)	(98,083,851)
CASH FLOWS FROM INVESTING ACTIVITIES			
Fixed capital expenditure		(161,882,532)	(96,262,768)
Capital work in progress		(12,995,050)	85,319
Net cash used in investing activities		(174,877,582)	(96,177,449)

CASH FLOWS FROM FINANCING ACTIVITIES

Receipts from due to related parties
Long term financing paid to banking companies
Long term financing received from banking companies
Short term financing received from banking companies
Short term financing paid to banking companies
Short term financing received from related parties
Short term financing paid to related parties
Payment of lease liabilities
Other loans and liabilities repaid

Net cash generated from financing activities

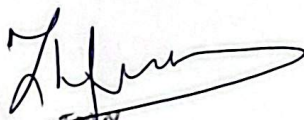
Net (decrease)/ increase in cash and cash equivalents

CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR

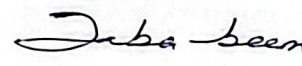
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR

Note	2026 Rupees	2025 Rupees
	-	15,000,000
	(424,588,050)	(316,218,937)
	99,000,000	50,000,000
	1,198,317,768	858,302,266
	(884,814,216)	(851,467,889)
	810,000,000	825,000,000
	(380,000,000)	(170,000,000)
	(75,552,087)	(67,479,657)
	(35,232,000)	-
	307,131,415	343,135,783
	(95,863,936)	148,874,483
	170,598,715	21,724,232
34	74,734,779	170,598,715

The annexed notes from 1 to 56 form an integral part of these financial statements.


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DIRECTOR