



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/95

October 29, 2026

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

PUCARS / TCS

Sub: Financial Results for the 1st Quarter ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of **D.G. Khan Cement Company Limited** in their meeting held on Thursday the 29th of October 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

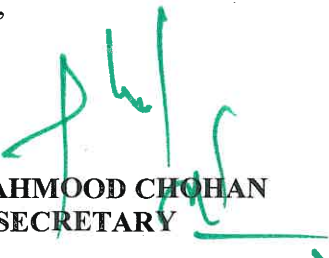
Following Un-Audited Un-Consolidated and Consolidated Financial Statements of the Company for 1st Quarter ended September 30, 2026 are attached as "Annexure": -

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

The Quarterly Financial Statements for the 1st Quarter ended September 30, 2026 (1st Quarterly 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. 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

	Un-audited September 30, 2026	Audited June 30, 2026
(Rupees in thousand)		

CURRENT LIABILITIES		CURRENT ASSETS	
Trade and other payables	20,275,441	Stores, spare parts and loose tools	16,363,156
Short term borrowings from financial institutions - secured	11,199,111	Stock-in-trade	7,607,693
Accrued mark-up	135,102	Trade debts	1,315,288
Current portion of non-current liabilities	6,447,304	Short term investments	40,557,894
Unclaimed dividend	36,821	Loans, advances, deposits, prepayments and other receivables	375,706
Income tax payable	98,629	Cash and bank balances	644,153
Provision for taxation	35,090		66,863,890
	38,227,498		377,445
			68,694,297
CONTINGENCIES AND COMMITMENTS			
	198,466,025		198,466,025
			199,329,710

Chief Executive

FOR D.G. KHAN CEMENT CO. LIMITED. Director

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	2026	2025
	July to September	July to September
	(Rupees in thousand)	
Revenue	22,961,889	19,808,162
Cost of sales	(18,018,666)	(15,505,641)
Gross profit	4,943,223	4,302,521
Administrative expenses	(463,163)	(398,893)
Selling and distribution expenses	(1,418,268)	(871,717)
Other expenses	(194,629)	(182,992)
Other income	1,584,939	1,010,177
Finance cost	(764,486)	(430,593)
Profit before levy and income tax	3,687,616	3,428,503
Levy	(191,964)	(146,952)
Profit before income tax	3,495,652	3,281,551
Taxation	(1,172,454)	(1,121,595)
Profit for the period	2,323,198	2,159,956
Earnings per share (basic and diluted - in Rupees)	5.30	4.93

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Capital reserves				Revenue reserves		Total
	Share capital	Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits	
------(Rupees in thousand)-----							
Balance as at June 30, 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	-	-	-	-	-	2,159,956	2,159,956
- Other comprehensive income for the period	-	-	8,958,084	-	-	-	8,958,084
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	8,958,084	-	-	2,159,956	11,118,040
Balance as at September 30, 2025 - Un-audited	4,381,191	4,557,163	42,765,711	353,510	5,071,827	48,656,116	105,785,518
Balance as at June 30, 2026 - Audited	4,381,191	4,557,163	49,273,891	353,510	5,071,827	57,005,683	120,643,265
Total comprehensive income for the period							
- Profit for the period	-	-	-	-	-	2,323,198	2,323,198
- Other comprehensive loss for the period	-	-	(2,015,725)	-	-	-	(2,015,725)
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	(2,015,725)	-	-	2,323,198	307,473
Balance as at September 30, 2026 - Un-audited	4,381,191	4,557,163	47,258,166	353,510	5,071,827	59,328,881	120,950,738

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED

UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

		2026	2025
		July to September	July to September
Note		(Rupees in thousand)	
Cash flows from operating activities			
Cash generated from operations	12	7,201,252	5,742,555
Finance cost paid		(830,814)	(465,073)
Retirement and other benefits paid		(97,630)	(68,394)
Net income tax paid		(937,095)	(423,101)
Levy - final taxes paid		(191,964)	(146,952)
Long term deposits		2,880	936
Net cash inflow from operating activities		5,146,629	4,639,971
Cash flows from investing activities			
Payments for property, plant and equipment		(2,712,617)	(236,329)
Proceeds from disposal of property, plant and equipment		23,555	52
Investment in term deposit receipts - net		(228,700)	-
Investment in mutual funds - net		1,017,561	-
Dividend received		1,279,758	979,680
Interest received		6,399	3,783
Net cash (outflow) / inflow from investing activities		(614,044)	747,186
Cash flows from financing activities			
Repayment of long term finances		(1,724,601)	(4,317,592)
Short term borrowings - net		(1,539,525)	(1,164,567)
Dividend paid		(155)	(48)
Net cash outflow from financing activities		(3,264,281)	(5,482,207)
Net increase / (decrease) in cash and cash equivalents			
Cash and cash equivalents at the beginning of the period		1,268,304	(95,050)
Effect of exchange rate changes on cash and cash equivalents		(3,556,633)	93,420
Cash and cash equivalents at the end of the period	13	(1,629)	(1,164)
		(2,289,958)	(2,794)

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

Chief Executive

Chief Financial Officer

Director

FOR D.G. KHAN CEMENT CO. LIMITED.

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED

CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

	Un-Audited September 30, 2026	Audited June 30, 2026	Note	(Rupees in thousand)	Un-Audited September 30, 2026	Audited June 30, 2026	Note	(Rupees in thousand)
EQUITY AND LIABILITIES								
CAPITAL AND RESERVES								
Authorised capital								
- 950,000,000 (June 30, 2026: 950,000,000)	9,500,000	9,500,000			86,083,104	83,920,821		
ordinary shares of Rs 10 each					45,289	55,635		
- 50,000,000 (June 30, 2026: 50,000,000)	500,000	500,000			1,485,043	1,436,579		
preference shares of Rs 10 each	10,000,000	10,000,000			53,372,282	53,941,575		
					137,019	142,133		
					141,122,737	139,496,743		
Issued, subscribed and paid up share capital								
438,119,118 (June 30, 2026: 438,119,118)	4,381,191	4,381,191						
ordinary shares of Rs 10 each								
Other reserves	57,735,634	59,793,292						
Revenue reserves: Un-appropriated profit	61,244,902	58,608,769						
Attributable to owners of the parent company	123,361,727	122,783,252						
Non-controlling interest	3,983,573	3,922,426						
Total equity	127,345,300	126,705,678						
NON-CURRENT LIABILITIES								
Long term finances from financial institutions - secured	26,265,400	27,554,662	5		17,112,753	13,323,350		
Deferred government grant	35,162	41,740	6		9,808,753	11,886,178		
Long term deposits	1,076,423	1,073,543			1,934,723	2,600,849		
Employee benefits obligations	1,083,018	1,099,451			40,694,258	42,894,493		
Deferred taxation	15,618,673	15,028,056						
	44,078,676	44,797,452						
CURRENT LIABILITIES								
Trade and other payables	21,375,862	18,798,038			903,697	1,968,619		
Accrued markup / profit	315,794	303,217			200,941	219,196		
Short term borrowings from financial institutions - secured	12,528,741	14,970,867			419,651	372,147		
Current portion of non-current liabilities	6,953,695	7,129,327			692,490	513,792		
Unclaimed dividend	36,821	36,976						
Income tax payable	98,629	337,446						
Provision for taxation	156,485	196,366						
	41,466,027	41,772,237			71,767,266	73,778,624		

Contingencies and Commitments

	212,890,003	213,275,367
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The annexed notes 1 to 15 form an integral part of these consolidated condensed interim financial statements.

Chief Executive

Chief Financial Officer

FOR D.G. KHAN CEMENT CO. LIMITED.

Director

COMPANY SECRETARY

D. G. KHAN CEMENT COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	2026	2025
	July to	July to
	September	September
	(Rupees in thousand)	
Revenue	25,046,467	21,424,658
Cost of sales	(19,837,245)	(16,891,428)
Gross profit	5,209,222	4,533,230
Administrative expenses	(529,040)	(455,094)
Selling and distribution expenses	(1,436,162)	(873,110)
Other expenses	(208,162)	(227,523)
Changes in fair value of biological assets	158,795	139,977
Other income	1,524,662	1,075,793
Finance cost	(921,819)	(617,007)
	3,797,496	3,576,266
Share of profit – associate	442,027	-
Profit before levy and income tax	4,239,523	3,576,266
Levy	(198,617)	(153,360)
Profit before income tax	4,040,906	3,422,906
Taxation	(1,309,317)	(1,222,508)
Profit for the period	2,731,589	2,200,398
Attributable to :		
Equity holders of the parent	2,636,133	2,178,537
Non-controlling interest	95,456	21,861
	2,731,589	2,200,398
Earnings per share		
(basic and diluted - in Rupees)	6.02	4.97

The annexed notes 1 to 15 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

D. G. KHAN CEMENT COMPANY LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Capital reserves						Revenue reserves			Total Equity attributable to shareholders of parent Company	Non-Controlling interest	Total Equity
	Share capital	Share premium	FVOCI reserve	Capital redemption reserve fund	General reserve	Un-appropriated profits						
(Rupees in thousand)												
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	-	-	-	-	-	2,178,537	2,178,537	21,861	2,200,398			
- Other comprehensive income for the period												
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	9,137,575	-	-	-	9,137,575	146,860	9,284,435			
	-	-	9,137,575	-	-	2,178,537	11,316,112	168,721	11,484,833			
Balance as at September 30, 2025 - Unaudited	4,381,191	4,557,163	43,249,268	353,510	5,110,851	49,884,141	107,536,124	3,577,548	111,113,672			
Balance as at June 30, 2026 - Audited	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			
Total comprehensive income for the period												
- Profit for the period	-	-	-	-	-	2,636,133	2,636,133	95,456	2,731,589			
- Other comprehensive loss for the period												
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	(2,057,658)	-	-	-	(2,057,658)	(34,309)	(2,091,967)			
	-	-	(2,057,658)	-	-	2,636,133	578,475	61,147	639,622			
Balance as at September 30, 2026 - Unaudited	4,381,191	4,557,163	47,714,110	353,510	5,110,851	61,244,902	123,361,727	3,983,573	127,345,300			

The annexed notes 1 to 15 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

D. G. KHAN CEMENT COMPANY LIMITED

**CONSOLIDATED CONDENSED INTERIM CASH FLOW STATEMENT
FOR THE QUARTER ENDED SEPTEMBER 30, 2026 (UN-AUDITED)**

		2026	2025
		July to	July to
		September	September
		(Rupees in thousand)	
	Note		
Cash flows from operating activities			
Cash generated from operations	10	6,987,618	4,520,482
Finance cost paid		(893,242)	(625,410)
Retirement and other benefits paid		(97,630)	(128,131)
Net income tax paid		(1,044,902)	(519,703)
Levy - final taxes paid		(198,617)	(153,360)
Long term deposits		2,880	936
Net cash inflow from operating activities		4,756,107	3,094,814
Cash flows from investing activities			
Payments for property, plant and equipment and Intangibles		(3,242,374)	(453,015)
Long term loans, advances and deposits		5,114	-
Proceeds from disposal of property, plant and equipment		23,599	4,561
Proceeds from sale of biological assets		168,400	87,368
Investment in term deposit receipts - net		(228,700)	-
Investment in equity instruments		-	(33,396)
Investment in mutual funds - net		1,053,561	-
Proceeds from disposal of investment in equity and debt instruments		-	238,746
Interest received		6,528	11,099
Dividend received		1,324,114	1,022,402
Net cash (outflow) / inflow from investing activities		(889,758)	877,765
Cash flows from financing activities			
Repayment of long term finances		(1,734,228)	(4,320,872)
Short term borrowings - net		(1,539,525)	(1,164,569)
Dividend paid		(155)	(46)
Proceeds from long term finances		331,011	98,695
Net cash outflow from financing activities		(2,942,897)	(5,386,792)
Net increase / (decrease) in cash and cash equivalents		923,452	(1,414,213)
Cash and cash equivalents at the beginning of the year		(4,492,550)	(1,988,808)
Effect of exchange rate changes on cash and cash equivalents		(2,153)	(9,446)
Cash and cash equivalents at the end of period	11	(3,571,251)	(3,412,467)

The annexed notes 1 to 15 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