



D.G. KHAN CEMENT COMPANY LIMITED

Head Office & Registered 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/130

October 29, 2025

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, 2025

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 October 2025, at 2:30 p.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 Audited Financial Statements of the Company for the 1st Quarter ended September 30, 2025, 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, 2025 (1st Quarterly Report) of the Company shall be transmitted through PUCARS within the specified time.

Thanking you,

Yours truly,


KHALID MAHMOOD CHOCHAN
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 UAN: (92-42) 111-113-333 Tel: (92-42) 36360153 Fax: (92-42) 650231

-44 km RCD Highway Hub Balochistan. Pakistan UAN: (92-42) 111-113-333 Tel: (92-42) 36360153

D. G. KHAN CEMENT COMPANY LIMITED**CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

	2025	2024
	July to September	July to September
	(Rupees in thousand)	
Revenue	19,808,162	15,300,920
Cost of sales	(15,505,641)	(12,306,572)
Gross profit	4,302,521	2,994,348
Administrative expenses	(398,893)	(303,626)
Selling and distribution expenses	(871,717)	(817,535)
Other expenses	(182,992)	(3,337)
Other income	1,010,177	1,037,849
Finance cost	(430,593)	(1,589,456)
Profit before levy and income tax	3,428,503	1,318,243
Levy	(146,952)	(144,700)
Profit before income tax	3,281,551	1,173,543
Taxation	(1,121,595)	(369,414)
Profit for the period	2,159,956	804,129
Earnings per share (basic and diluted - in Rupees)	4.93	1.84

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

CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (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 June 30, 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	-	-	-	-	-	804,129	804,129
- Other comprehensive income for the period	-	-	-	-	-	-	-
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	945,221	-	-	-	945,221
	-	-	945,221	-	-	804,129	1,749,350
Balance as at September 30, 2024 - Un-audited	4,381,191	4,557,163	24,633,383	353,510	5,071,827	38,599,813	77,596,887
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	-	-	-	-	-	-	-
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	8,958,084	-	-	-	8,958,084
	-	-	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

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

ANNEXURE 4/8

D. G. KHAN CEMENT COMPANY LIMITED**CONDENSED INTERIM UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)**

		2025	2024
		July to September	July to September
Note		(Rupees in thousand)	
Cash flows from operating activities			
	12	5,742,555	4,661,944
Cash generated from operations		(465,073)	(2,014,959)
Finance cost paid		(68,394)	(59,967)
Retirement and other benefits paid		(423,101)	(153,311)
Net income tax paid		(146,952)	(144,700)
Levy - final taxes paid		936	38,040
Long term deposits - net		4,639,971	2,327,047
Net cash inflow from operating activities			
Cash flows from investing activities			
		(236,329)	(299,957)
Payments for property, plant and equipment		52	26,113
Proceeds from disposal of property, plant and equipment		-	128,250
Proceeds from disposal of investments		979,680	964,670
Dividend received		3,783	1,960
Interest received		747,186	821,036
Net cash inflow from investing activities			
Cash flows from financing activities			
		(4,317,592)	(1,964,353)
Repayment of long term finances		(48)	-
Dividend paid		(4,317,640)	(1,964,353)
Net cash (outflow) / inflow from financing activities			
Net increase in cash and cash equivalents		1,069,517	1,183,730
Cash and cash equivalents at the beginning of the period		(8,656,147)	(12,332,550)
Effect of exchange rate changes on cash and cash equivalents		(1,164)	1,837
Cash and cash equivalents at the end of the period	13	<u>(7,587,794)</u>	<u>(11,146,983)</u>

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
CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT September 30, 2025

	Note	September 30 2025 unaudited	June 30 2025 audited		Note	September 30 2025 unaudited	June 30 2025 audited
		(Rupees in thousand)				(Rupees in thousand)	
EQUITY AND LIABILITIES				ASSETS			
CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorised capital				Property, plant and equipment	8	83,290,763	83,883,406
- 950,000,000 (June 30, 2025: 950,000,000) ordinary shares of Rs 10 each		9,500,000	9,500,000	Intangible asset		5,231	13,076
- 50,000,000 (June 30, 2025: 50,000,000) preference shares of Rs 10 each		500,000	500,000	Biological assets		1,299,232	1,286,798
		<u>10,000,000</u>	<u>10,000,000</u>	Long term investments		23,453,590	19,694,305
				Long term deposits		61,013	61,013
						<u>108,109,829</u>	<u>104,938,598</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		53,270,792	44,133,217				
Revenue reserve: Un-appropriated profit		49,884,141	47,705,604				
Attributable to owners of the parent company		<u>107,536,124</u>	<u>96,220,012</u>				
Non-controlling interest		3,577,548	3,408,827				
Total Equity		<u>111,113,672</u>	<u>99,628,839</u>				
NON-CURRENT LIABILITIES				CURRENT ASSETS			
Long term finances - secured	5	8,433,235	13,434,057	Stores, spares and loose tools		13,741,576	12,733,731
Deferred government grant	6	62,514	81,557	Stock-in-trade		7,780,943	11,211,964
Long term deposits		941,228	940,292	Trade debts		3,513,985	1,699,018
Employee benefits obligations		962,318	954,639	Short term investments		29,026,492	24,360,184
Deferred taxation		14,550,049	14,100,697	Loans, advances, deposits, prepayments and other receivables		1,524,255	2,426,669
		<u>24,949,344</u>	<u>29,511,242</u>	Contract assets		340,196	253,466
CURRENT LIABILITIES				Income tax recoverable		529,408	462,885
Trade and other payables		13,297,899	14,438,779	Cash and bank balances		1,529,898	955,197
Accrued markup		542,552	550,953			<u>57,986,753</u>	<u>54,103,114</u>
Short term borrowing-secured		12,527,365	12,347,094				
Current portion of non-current liabilities		2,863,420	2,082,405				
Unclaimed dividend		34,107	34,153				
Income tax payable		617,891	330,834				
Provision for taxation		150,332	117,413				
		<u>30,033,566</u>	<u>29,901,631</u>				
Contingencies and Commitments	7						
		<u>166,096,582</u>	<u>159,041,712</u>			<u>166,096,582</u>	<u>159,041,712</u>

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

ANNEXURE 6/8

D. G. KHAN CEMENT COMPANY LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)

	2025	2024
	July to September	July to September
	(Rupees in thousand)	
Revenue	21,424,658	16,710,815
Cost of sales	(16,891,428)	(13,568,507)
Gross profit	4,533,230	3,142,308
Administrative expenses	(455,094)	(343,807)
Selling and distribution expenses	(873,110)	(818,715)
Other expenses	(227,523)	(51,711)
Changes in fair value of biological assets	139,977	129,913
Other income	1,075,793	1,088,122
Finance cost	(617,007)	(1,718,611)
Profit before levy and income tax	3,576,266	1,427,499
Levy	(153,360)	(150,924)
Profit before income tax	3,422,906	1,276,575
Taxation	(1,222,508)	(422,684)
Profit for the period	2,200,398	853,891
Attributable to :		
Equity holders of the parent	2,178,537	816,397
Non-controlling interest	21,861	37,494
	2,200,398	853,891
Earnings per share (basic and diluted - in Rupees)	4.97	1.86

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

ANNEXURE 7/8

D. G. KHAN CEMENT COMPANY LIMITED
CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (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	-	-	-	-	-	816,397	816,397	37,494	853,891
- Other comprehensive income for the period									
- Changes in fair value of investments at fair value through OCI - net of tax	-	-	979,153	-	-	-	979,153	27,755	1,006,908
	-	-	979,153	-	-	816,397	1,795,550	65,249	1,860,799
Total contributions by and distributions to owners of the Company recognised directly in equity								(104,500)	(104,500)
Balance as at September 30, 2024 - Unaudited	4,381,191	4,557,163	24,815,351	353,510	5,110,851	39,257,442	78,475,508	2,827,866	81,303,374
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
Total contributions by and distributions to owners of the Company recognised directly in equity								-	-
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

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
CONDENSED INTERIM CONSOLIDATED CASH FLOW STATEMENT
FOR THE QUARTER ENDED SEPTEMBER 30, 2025 (UN-AUDITED)

ANNEXURE 9/8

		2025	2024
		July to September	July to September
	Note	(Rupees in thousand)	
Cash flows from operating activities			
Cash generated from operations	10	4,520,482	3,926,429
Finance cost paid		(625,410)	(2,243,976)
Retirement and other benefits paid		(128,131)	(75,941)
Net income tax (paid) / refund		(519,703)	503,383
Levy - final taxes paid		(153,360)	(150,924)
Long term deposits - net		936	38,039
Net cash inflow from operating activities		3,094,814	1,997,010
Cash flows from investing activities			
Payments for property, plant and equipment and Intangibles		(453,015)	(731,429)
Proceeds from disposal of property, plant and equipment		4,561	26,236
Proceeds from sale of biological assets		87,368	47,466
Proceeds from disposal of investment in equity and debt instruments		238,746	-
Investment in equity and debt instruments		(33,396)	(30,000)
Interest received		11,099	-
Dividend received		1,022,402	1,006,163
Net cash inflow from investing activities		877,765	318,436
Cash flows from financing activities			
Repayment of long term finances		(4,320,872)	(1,971,238)
Buy back of shares from non-controlling interest		-	(104,500)
Dividend paid		(46)	-
Proceeds from long term finances		98,695	742,000
Net cash outflow from financing activities		(4,222,223)	(1,333,738)
Net (decrease) / increase in cash and cash equivalents		(249,644)	981,708
Cash and cash equivalents at the beginning of the period		(10,738,377)	(14,121,146)
Effect of exchange rate changes on cash and cash equivalents		(9,446)	(2,480)
Cash and cash equivalents at the end of period	11	(10,997,467)	(13,141,918)

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