

# KOHAT CEMENT COMPANY LIMITED

Ref. No. KCCL/TCL/25/34

August 25, 2025

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

**Subject: Credit of Ordinary Shares of Kohat Cement Company Limited pursuant to the Sub-Division of Shares under Section 85(1)(c) of the Companies Act, 2017**

Dear Sir,

Reference to our earlier Letter No. KCCL/TCL/25/26 dated July 10, 2025, Letter No. KCCL/TCL/25/28 dated August 7, 2025 and Letter No. KCCL/TCL/25/29 dated August 11, 2025; regarding the sub-division of shares of Kohat Cement Company Limited (the Company) under Section 85(1)(c) of the Companies Act, 2017, this is to inform you that, in accordance with the special resolution passed by the shareholders of the Company and upon completion of all regulatory requirements, the process of sub-division of shares has been successfully executed. Consequently, the face value of the Company's ordinary share has been reduced from Rs. 10/- each to Rs. 2/- each.

Accordingly, the revised shares reflecting this sub-division have been credited into the respective sub-accounts of entitled members maintained with the Central Depository Company of Pakistan Limited, as on August 22, 2025.

The shareholders holding shares in physical form are requested to surrender their original share certificate(s), along with duly verified transfer deed(s) and a certified copy of their CNIC, to the Company's Share Registrar, **Hameed Majeed Associates (Private) Limited, H.M. House, 7-Bank Square, Lahore** for issuance of new share certificate(s).

Following the sub-division, the Company's subscribed and paid-up capital, previously comprising 183,861,297 ordinary shares of Rs. 10/- each, now stands at 919,306,485 ordinary shares of Rs. 2/- each, with no change to the rights and privileges attached to the shares. You are kindly requested to update your records to reflect the revised structure of the Company's paid-up capital.

Following documents are enclosed for your reference:

- i) CDC Confirmation Letter dated August 25, 2025;
- ii) Auditors' Certificate dated August 19, 2025;
- iii) Copy of the draft advertisement.

Yours Sincerely,

  
**Iqra Khalid**  
Company Secretary

**Cc:** The Director / HOD, Supervision Division, Securities and Exchange Commission of Pakistan, NIC Building, 63 Jinnah Avenue, Blue Area, Islamabad.

Encl: As above.



**Head Office:** 37-P, Gulberg II, Lahore - Pakistan.  
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Web: [www.kohatcement.com](http://www.kohatcement.com)



**CENTRAL DEPOSITORY COMPANY  
OF PAKISTAN LIMITED**

**Head Office:**

CDC House, 99-B, Block 'B'  
S.M.C.H.S., Main Shahra-e-Faisal  
Karachi - 74400, Pakistan.  
Tel : (92-21) 111-111-500  
Fax: (92-21) 34326034  
URL: www.cdcPakistan.com  
Email: info@cdcpak.com



August 25, 2025

CA/OPS-CON/2025/010

**Company Secretary**  
**Kohat Cement Company Limited**  
37-P Gulberg II  
Lahore.

Dear Sir/Madam,

**Sub-Division of shares from face value Rs. 10 to Rs. 02**

This is with reference to your confirmation letter dated August 23, 2025 regarding the captioned subject.

In this regard, please note that as a consequence of Sub-division of shares of **Kohat Cement Company Limited** (from face value **Rs. 10** to **Rs. 02**), holdings in CDS accounts have been revised at end of day of **August 23, 2025**, in accordance with Split / Consolidation Entitlement List as of **August 22, 2025**.

According to our records, the paid up capital of your company is now **919,306,485** securities.

Should you require any further information, please do not hesitate to contact us.

Regards,

**Shoaib Aziz**  
Deputy Manager Operations &  
Customer Support Services

**Muhammad Haris**  
Manager Operations &  
Customer Support Services

**C.C. Mr. Mustasim Nawaz**  
Manager Shares  
**Hameed Majeed Associates (Pvt) Ltd.**  
Hameed Majeed House,  
7-Bank Square,  
Lahore.

**Mr. Wasim Sattar**  
Senior Manager, Listing Department  
**Pakistan Stock Exchange Limited**  
Stock Exchange Building,  
Stock Exchange Road,  
Karachi.





KPMG Taseer Hadi & Co.  
Chartered Accountants  
351 Shadman-1, Jail Road,  
Lahore 54000 Pakistan  
+92 (42) 111-KPMGTH (576484), Fax +92 (42) 3742 9907

The Company Secretary  
Kohat Cement Company Limited  
37-P, Gulberg II  
Lahore

Our ref LA-IA-276-25  
Contact Rehan Chughtai

19 August 2025

Dear Sir

**Kohat Cement Company Limited ("the Company")**  
**External auditor's certificate on the total number of shares as a result of change in the face value**

We have been requested to provide Kohat Cement Company Limited (the Company) with a certificate on the annexed statement of revised number of shares as result of sub-division of the face value of the shares of the Company under section 85 of the Companies Act, 2017 (the annexed Statement).

**Scope of certificate**

Pakistan Stock Exchange Limited (PSX) through its letter dated July 14, 2025 has required the Company to submit the auditor's certificate confirming the total number of shares as a result of change in the face value.

**Management responsibility**

It is the management's responsibility to prepare the annexed statement and to ensure compliance with all the requirements of PSX including those contained in the applicable corporate laws on stock split for listed companies in relation to alternation of share capital / stock split.

**Auditor's responsibility**

Our responsibility is to provide a certificate on the total number of shares of the Company as a result of change in the face value /stock split in accordance with the 'Guidelines for issue of Certificate for Special Purpose by Practicing Chartered Accountant Firms' issued by the Institute of Chartered Accountants of Pakistan. Our verification was limited to the following procedures:

- 1) Obtained the annexed Statement prepared by the Company containing the details about the authorised and paid-up share capital of the Company before and after the alteration approved by the Company in its Extra Ordinary General Meeting held on August 7, 2025 (the EOGM).
- 2) Traced the authorised and paid-up share capital of the Company before the alteration as detailed in the annexed Statement to the books of account of the Company.

*mcmt*



KPMG Taseer Hadi & Co.

- 3) Traced the authorised and paid-up share capital of the Company after the alteration as detailed in the annexed Statement to the following:
  - a) Extracts of special resolution passed by the members of the Company in the EOGM.
  - b) Form-7 submitted to the registrar of companies confirming the revised authorised and paid-up share capital as provided to us by the management of the Company.
  - c) Amended memorandum of association of the Company filed with the registrar of companies incorporating alteration in the authorized share capital as provided to us by the management of the Company.
- 4) Checked the mathematical accuracy of the authorised and paid-up share capital of the Company before and after the alteration as detailed in the annexed Statement.

#### **Certificate**

Based on procedures mentioned above, we confirm that the total number of revised authorised and paid up share capital of the Company is 1,500,000,000 and 919,306,485 ordinary shares of Rs. 2 each respectively, stated in the annexed Statement agree to the extracts of special resolution of the EOGM and the amended memorandum of association of the Company.

#### **Restriction on use and distribution**

This certificate is issued by us in the capacity of the external auditor of the Company upon request of the Company's management for onward submission to the PSX and the CDC and is not to be used or distributed for any other purpose. This certificate is restricted to the facts stated herein and the annexed Statement.

The annexed Statement prepared by the Company's management has been initialled by us for identification purposes only.

Yours sincerely

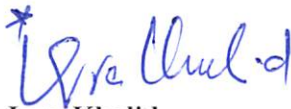
## Statement of Revised Number of Shares as a Result of Sub-Division of the Face Value of Share of the Company under Section 85 of the Companies Act, 2017

In accordance with the provisions of Section 85 of the Companies Act, 2017 and Article 38 of the Articles of Association of the Company; the members of Kohat Cement Company Limited (the Company), in their Extraordinary General Meeting (EOGM) held on August 07, 2025, have approved, through passing a Special Resolution, that the existing capital of the Company, including authorized, issued and paid-up capital, be altered in such a manner that each one (01) ordinary share of the Company, having face value of PKR 10/- each, be sub-divided into five (05) ordinary shares of Rs.2/- each, without any change in their rights, privileges and entitlements.

In this respect, we hereby confirm that the authorized and paid up capital of the Company, before and after sub-division of the face value of shares as approved by the members, is as under:

Description	Number of Shares	Rs.	Face Value of Shares
<b>Authorized Share Capital:</b>			
Before Sub-Division	300,000,000	10	3,000,000,000
After Sub-Division	1,500,000,000	2	3,000,000,000
<b>Paid-up Share Capital:</b>			
Before Sub-Division	183,861,297	10	1,838,612,970
After Sub-Division	919,306,485	2	1,838,612,970

For and on behalf of Kohat Cement Company Limited



**Iqra Khalid**  
Company Secretary

Dated: August 09, 2025





**KPMG Taseer Hadi & Co.**  
Chartered Accountants  
Initialed for Identification

**KOHAT CEMENT COMPANY LIMITED**  
**CREDIT OF ORDINARY SHARES PURSUANT TO THE SUB-DIVISION OF SHARES**  
**UNDER SECTION 85(1)(C) OF THE COMPANIES ACT, 2017**

The members of Kohat Cement Company Limited (the Company) are hereby informed that, the sub-divided shares of the Company, with a face value of Rs.2/-each, have been credited as of the close of business on August 23, 2025, into the respective sub-accounts of the entitled members with the Central Depository Company of Pakistan Limited.

Following the sub-division, the paid-up share capital of the Company now comprises of 919,306,485 ordinary shares of Rs.2/- each. The shareholders, holding physical shares, are requested to surrender their original share certificate(s), along with duly verified transfer deed(s) and a certified copy of their CNIC, to the Company's Share Registrar, **Hameed Majeed Associates (Private) Limited, H.M. House, 7-Bank Square, Lahore**, for issuance of new share certificate(s).

(By order of the Board)

Lahore  
August 26, 2025

**Iqra Khalid**  
Company Secretary