

Through PUCARS and Courier

Ref. No. KCCL/TCL/25/48

October 28, 2025

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

Subject: Financial Results for the Quarter Ended September 30, 2025

Dear Sir,

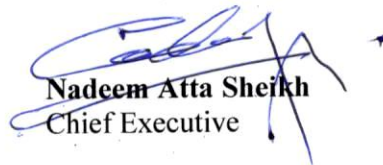
We have to inform you that the Board of Directors of our Company in its meeting held on **October 28, 2025 at 11:30 A.M., at Head Office, 37-P, Gulberg-II, Lahore**, recommended the following:

- | | | | |
|-------|---|---|-----|
| (i) | <u>CASH DIVIDEND</u> | : | NIL |
| (ii) | <u>BONUS SHARES</u> | : | NIL |
| (iii) | <u>RIGHT SHARES</u> | : | NIL |
| (iv) | <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u> | : | NIL |
| (v) | <u>ANY OTHER PRICE-SENSITIVE INFORMATION</u> | : | NIL |

The standalone and consolidated financial results of the Company are attached herewith.

The Quarterly Financial Statements (Quarterly Report) of the Company for the period ended September 30, 2025 will be transmitted through PUCARS within the specified time.

Yours Sincerely,


Nadeem Atta Sheikh
Chief Executive

Encl: As above



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Web: www.kohatcement.com

Page 1 of 1



Kohat Cement Company Limited

Unconsolidated Condensed Interim Statement of Profit or Loss (Un-audited)

For the quarter ended September 30, 2025

		July 01, to September 30, 2025	July 01, to September 30, 2024
Note		----- Rupees -----	
Sales - net	13	10,287,383,870	10,083,701,101
Cost of sales	14	(6,799,579,884)	(5,770,151,673)
Gross profit		3,487,803,986	4,313,549,428
Selling and distribution expenses		(48,841,188)	(46,280,390)
Administrative and general expenses		(180,610,282)	(180,781,923)
Reversal / (Allowance) of expected credit loss on trade debts		29,578,700	(1,524,244)
Other expenses		(229,119,817)	(280,274,823)
		(428,992,587)	(508,861,380)
Operating profit		3,058,811,399	3,804,688,048
Other income		1,467,199,257	1,470,639,507
Finance cost		(39,619,546)	(115,617,205)
Profit before income tax and final tax		4,486,391,110	5,159,710,350
Final tax		(13,031,467)	(15,246,852)
Profit before taxation		4,473,359,643	5,144,463,498
Taxation		(1,529,351,313)	(1,705,606,010)
Profit after taxation		2,944,008,330	3,438,857,488
Earning per share (basic and diluted)	15	3.20	3.51

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited

Unconsolidated Condensed Interim Statement of Comprehensive Income (Un-audited)

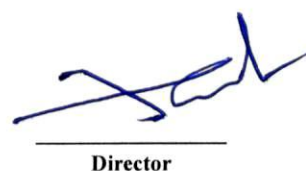
For the quarter ended September 30, 2025

	July 01, to September 30, 2025	July 01, to September 30, 2024
	----- Rupees -----	
Profit after taxation	2,944,008,330	3,438,857,488
<u>Other comprehensive income for the period</u>		
<i>Items that are or may be reclassified to statement of profit or loss:</i>		
Debt investment at FVOCI		
- net changes in fair value	335,000	-
Total comprehensive income for the period	2,944,343,330	3,438,857,488

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited

Unconsolidated Condensed Interim Statement of Financial Position (Un-audited)

As at September 30, 2025

		(Un-audited) September 30, 2025 Rupees	(Audited) June 30, 2025 Rupees
EQUITY AND LIABILITIES	Note		
<u>Authorized share capital</u>	5	3,000,000,000	3,000,000,000
Issued, subscribed and paid-up capital		1,838,612,970	1,838,612,970
Reserves	5	286,480,601	286,145,601
Accumulated profit		48,774,444,546	45,830,436,216
		50,899,538,117	47,955,194,787
 <u>Non-current liabilities</u>			
Long term financing - secured	6	1,789,112,444	1,448,977,799
Long term deposits		3,536,100	3,536,100
Deferred liabilities			
- deferred taxation		5,898,784,835	5,688,116,040
- compensated absences		34,702,642	36,785,931
		7,726,136,021	7,177,415,870
 <u>Current liabilities</u>			
Current portion of long term financing	6	892,410,703	837,359,258
Trade and other payables	7	9,168,453,393	7,710,012,398
Contract liability		188,856,904	144,300,907
Unclaimed dividend		8,503,909	8,503,909
Dividend payable		33,677,348	33,677,348
Short term borrowings - secured		307,076	3,704,884
Provision for taxation - net		3,516,141,619	2,924,142,407
		13,808,350,952	11,661,701,111
 Contingencies and commitments	8		
		72,434,025,090	66,794,311,768

ASSETS

Non current assets

Property, plant and equipment
Intangibles
Long term loans and advances
Long term deposits
Long term investment
Investment property

Current assets

Stores, spares and loose tools
Stock-in-trade
Trade debts - unsecured, considered good
Short term investments
Loans, advances, deposits, prepayments and other receivables
Cash and bank balances

		(Un-audited) September 30, 2025 Rupees	(Audited) June 30, 2025 Rupees
ASSETS	Note		
<u>Non current assets</u>			
Property, plant and equipment	9	24,395,100,946	23,359,980,509
Intangibles		208,745	259,742
Long term loans and advances		301,680,972	434,691,328
Long term deposits		58,226,136	58,226,136
Long term investment	10	50,000,000	-
Investment property		4,326,361,559	4,326,361,559
		29,131,578,358	28,179,519,274
 <u>Current assets</u>			
Stores, spares and loose tools		4,541,502,524	4,991,311,475
Stock-in-trade		1,617,584,329	2,513,556,552
Trade debts - unsecured, considered good		1,379,892,789	1,692,217,832
Short term investments	11	33,555,010,839	26,941,632,205
Loans, advances, deposits, prepayments and other receivables	12	889,514,939	1,025,371,707
Cash and bank balances		1,318,941,312	1,450,702,723
		43,302,446,732	38,614,792,494
		72,434,025,090	66,794,311,768

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.

Chief Financial Officer

Chief Executive

Director

Kohat Cement Company Limited

Unconsolidated Condensed Interim Statement of Changes in Equity (Un-audited)

For the quarter ended September 30, 2025

	Reserves							
	Capital reserves				Revenue reserves		Total	
	Share capital	Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve	Accumulated profits		Total reserves
Rupees								
Balance as at July 01, 2024	1,958,612,970	50,000,000	49,704,951	(2,660,000)	70,000,000	38,964,647,370	39,131,692,321	41,090,305,291
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	3,438,857,488	3,438,857,488	3,438,857,488
Other comprehensive income for the period	-	-	-	-	-	-	-	-
	-	-	-	-	-	3,438,857,488	3,438,857,488	3,438,857,488
Balance as at September 30, 2024 - unaudited	1,958,612,970	50,000,000	49,704,951	(2,660,000)	70,000,000	42,403,504,858	42,570,549,809	44,529,162,779
Balance as at July 01, 2025	1,838,612,970	170,000,000	49,704,951	(3,559,350)	70,000,000	45,830,436,216	46,116,581,817	47,955,194,787
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	2,944,008,330	2,944,008,330	2,944,008,330
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	2,944,008,330	2,944,343,330	2,944,343,330
Balance as at September 30, 2025 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	48,774,444,546	49,060,925,147	50,899,538,117

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Cash Flows (Un-audited)
For the quarter ended September 30, 2025

Cash flows from operating activities

Profit before taxation

July 01, to September 30, 2025	July 01, to September 30, 2024
Rupees	Rupees
4,473,359,643	5,144,463,498

Adjustments for:

Depreciation on property, plant and equipment
Amortization on intangible assets
Gain on disposal of property, plant and equipment
Profit on bank deposits and loans - Conventional
Profit on bank deposits - Shariah compliant
Realized gain on investment at fair value through profit and loss - Non Shariah
Realized gain on investment at fair value through profit and loss - Shariah
Unrealized gain on financial assets at FVTPL - Non Shariah
Unrealized gain on financial assets at FVTPL - Shariah
Dividend income - Non Shariah
Dividend income - Shariah
Foreign currency exchange loss
(Reversal)/ Provision for loss allowance against trade debts
Provision for compensated absences
Provision for Workers' Welfare Fund
Provision for Workers' Profit Participation Fund
Final tax
Finance cost

318,860,962	309,064,848
50,997	62,121
(2,493,212)	(739,134)
(42,376,898)	(58,180,568)
(2,972,661)	(19,590,682)
(325,122,193)	(268,961,254)
(3,947,268)	(105,994,927)
(988,555,274)	(849,580,368)
(15,396,698)	(78,107,891)
(50,747,026)	(37,613,534)
-	(5,948,900)
433,134	129,031
(29,578,700)	1,524,244
3,253,899	4,363,729
64,699,903	78,701,153
164,419,914	200,844,639
13,031,467	15,246,852
39,619,546	115,617,205
(856,820,108)	(699,163,436)
3,616,539,535	4,445,300,062

Cash generated from operations before working capital changes

(Increase) / decrease in current assets:

Stores, spares and loose tools
Stock-in-trade
Trade debts
Advances, deposits, prepayments and other receivables

(Decrease) / increase in current liabilities:

Trade and other payables
Contract liability

449,808,951	1,185,285,221
895,972,223	(833,683,806)
341,470,609	596,425,344
150,084,705	100,221,810
1,229,321,177	904,120,245
44,555,997	30,757,621
3,111,213,662	1,983,126,435
6,727,753,197	6,428,426,497

Cash generated from operations

Compensated absences paid
Finance cost paid
Income tax and final tax paid

Net cash generated from operating activities

(5,337,188)	(4,793,424)
(95,571,584)	(137,529,375)
(739,714,773)	(783,132,513)
5,887,129,653	5,502,971,184

Cash flow from investing activities

Acquisition of property, plant and equipment
Proceeds from disposal of property, plant and equipment
Long term investment
Short term investments - net
Dividend received on short term investments
Long term loans and advances - net
Long term deposits
Profit on bank deposits and loans

Net cash used in investing activities

(1,175,097,277)	(305,938,530)
2,927,500	767,000
(50,000,000)	-
(5,280,022,201)	(4,200,683,530)
50,747,026	43,562,434
80,635	(7,102,307)
-	(200,000)
31,121,622	75,257,582
(6,420,242,695)	(4,394,337,351)

Cash flow from financing activities

Repayment of long term financing
Disbursement of diminishing musharika facility

Net cash generated / (used) in financing activities

Net (decrease) / increase in cash and cash equivalents

Cash and cash equivalents at beginning of the period

Cash and cash equivalents at end of the period

Cash and cash equivalents comprise of the following:

Cash and bank balances
Short term running finance

(197,484,620)	(258,588,873)
598,836,250	-
401,351,630	(258,588,873)
(131,761,411)	850,044,960
1,450,702,723	1,102,649,172
1,318,941,312	1,952,694,132
1,318,941,312	2,302,694,132
-	(350,000,000)
1,318,941,312	1,952,694,132

The annexed notes from 1 to 20 form an integral part of these condensed interim financial statements.

Chief Financial Officer

Chief Executive

Director

Kohat Cement Company Limited

Consolidated Condensed Interim Statement of Profit or Loss (Un-audited)

For the quarter ended September 30, 2025

		July 01, to September 30, 2025	July 01, to September 30, 2024
	Note	----- Rupees -----	
Sales - net	12	10,287,383,870	10,083,701,101
Cost of sales	13	(6,799,579,884)	(5,770,151,673)
Gross profit		3,487,803,986	4,313,549,428
Selling and distribution expenses		(48,841,188)	(46,280,390)
Administrative and general expenses		(180,610,282)	(180,781,923)
Reversal / (Allowance) of expected credit loss on trade debts		29,578,700	(1,524,244)
Other expenses		(229,119,817)	(280,274,823)
		(428,992,587)	(508,861,380)
Operating profit		3,058,811,399	3,804,688,048
Other income		1,467,199,257	1,470,639,507
Finance cost		(39,619,546)	(115,617,205)
Profit before income tax and final tax		4,486,391,110	5,159,710,350
Final tax		(13,031,467)	(15,246,852)
Profit before taxation		4,473,359,643	5,144,463,498
Taxation		(1,529,351,313)	(1,705,606,010)
Profit after taxation		2,944,008,330	3,438,857,488
Earning per share (basic and diluted)	14	3.20	3.51

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited

Consolidated Condensed Interim Statement of Comprehensive Income (Un-audited)

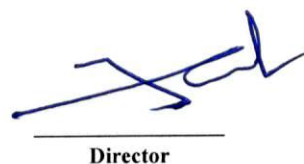
For the quarter ended September 30, 2025

	July 01, to September 30, 2025	July 01, to September 30, 2024
	----- Rupees -----	
Profit after taxation	2,944,008,330	3,438,857,488
<u>Other comprehensive income for the period</u>		
<i>Items that are or may be reclassified to statement of profit or loss:</i>		
Debt investment at FVOCI		
- net changes in fair value	335,000	-
Total comprehensive income for the period	2,944,343,330	3,438,857,488

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Financial Position (Un-audited)
As at September 30, 2025

		(Un-audited) September 30, 2025 Rupees	(Audited) June 30, 2025 Rupees
EQUITY AND LIABILITIES			
<u>Authorized share capital</u>	5	3,000,000,000	3,000,000,000
Issued, subscribed and paid-up capital		1,838,612,970	1,838,612,970
Reserves	5	286,480,601	286,145,601
Accumulated profit		48,765,953,768	45,830,436,216
		50,891,047,339	47,955,194,787
<u>Non-current liabilities</u>			
Long term financing - secured	6	1,789,112,444	1,448,977,799
Long term deposits		3,536,100	3,536,100
Deferred liabilities			
- deferred taxation		5,898,784,835	5,688,116,040
- compensated absences		34,702,642	36,785,931
		7,726,136,021	7,177,415,870
<u>Current liabilities</u>			
Current portion of long term financing	6	892,410,703	837,359,258
Trade and other payables	7	9,168,453,393	7,710,012,398
Contract liability		188,856,904	144,300,907
Unclaimed dividend		8,503,909	8,503,909
Dividend payable		33,677,348	33,677,348
Short term borrowings - secured		307,076	3,704,884
Provision for taxation - net		3,516,141,619	2,924,142,407
		13,808,350,952	11,661,701,111
Contingencies and commitments	8		
		72,425,534,312	66,794,311,768

ASSETS

Non current assets

Property, plant and equipment
Intangibles
Long term loans and advances
Long term deposits
Investment property

Current assets

Stores, spares and loose tools
Stock-in-trade
Trade debts - unsecured, considered good
Short term investments
Loans, advances, deposits, prepayments and other receivables
Cash and bank balances

	(Un-audited) September 30, 2025 Rupees	(Audited) June 30, 2025 Rupees
<u>Non current assets</u>		
9	24,395,100,946	23,359,980,509
	208,745	259,742
	301,680,972	434,691,328
	58,226,136	58,226,136
	4,326,361,559	4,326,361,559
	29,081,578,358	28,179,519,274
<u>Current assets</u>		
	4,541,502,524	4,991,311,475
	1,617,584,329	2,513,556,552
	1,379,892,789	1,692,217,832
10	33,555,010,839	26,941,632,205
11	889,514,939	1,025,371,707
	1,360,450,534	1,450,702,723
	43,343,955,954	38,614,792,494
	72,425,534,312	66,794,311,768

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.

Chief Financial Officer

Chief Executive

Director

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Changes in Equity (Un-audited)
For the quarter ended September 30, 2025

	Reserves							
	Capital reserves			Revenue reserves		Total reserves	Total	
	Share capital	Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve			Accumulated profits
	Rupees							
Balance as at July 01, 2024	1,958,612,970	50,000,000	49,704,951	(2,660,000)	70,000,000	38,964,647,370	39,131,692,321	41,090,305,291
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	3,438,857,488	3,438,857,488	3,438,857,488
Other comprehensive income for the period	-	-	-	-	-	-	-	-
	-	-	-	-	-	3,438,857,488	3,438,857,488	3,438,857,488
Balance as at September 30, 2024 - unaudited	1,958,612,970	50,000,000	49,704,951	(2,660,000)	70,000,000	42,403,504,858	42,570,549,809	44,529,162,779
Balance as at July 01, 2025	1,838,612,970	170,000,000	49,704,951	(3,559,350)	70,000,000	45,830,436,216	46,116,581,817	47,955,194,787
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	2,944,008,330	2,944,008,330	2,944,008,330
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	2,944,008,330	2,944,343,330	2,944,343,330
<u>Transactions with owners of the Company</u>								
Transaction cost related to issuance of ordinary shares of the Subsidiary Company	-	-	-	-	-	(8,490,778)	(8,490,778)	(8,490,778)
Balance as at September 30, 2025 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	48,765,953,768	49,052,434,369	50,891,047,339

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Cash Flows (Un-audited)
For the quarter ended September 30, 2025

Cash flows from operating activities

Profit before taxation

Adjustments for:

Depreciation on property, plant and equipment
Amortization on intangible assets
Gain on disposal of property, plant and equipment
Profit on bank deposits and loans - Conventional
Profit on bank deposits - Shariah compliant
Realized gain on investment at fair value through profit and loss - Non Shariah
Realized gain on investment at fair value through profit and loss - Shariah
Unrealized gain on financial assets at FVTPL - Non Shariah
Unrealized gain on financial assets at FVTPL - Shariah
Dividend income - Non Shariah
Dividend income - Shariah
Foreign currency exchange loss
(Reversal) Provision for loss allowance against trade debts
Provision for compensated absences
Provision for Workers' Welfare Fund
Provision for Workers' Profit Participation Fund
Final tax
Finance cost

July 01, to
September 30,
2025
Rupees

July 01, to
September 30,
2024
Rupees

4,473,359,643 5,144,463,498

318,860,962	309,064,848
50,997	62,121
(2,493,212)	(739,134)
(42,358,612)	(58,180,568)
(2,972,661)	(19,590,682)
(325,122,193)	(268,961,254)
(3,947,268)	(105,994,927)
(988,555,274)	(849,580,368)
(15,396,698)	(78,107,891)
(50,747,026)	(37,613,534)
-	(5,948,900)
433,134	129,031
(29,578,700)	1,524,244
3,253,899	4,363,729
64,699,903	78,701,153
164,419,914	200,844,639
13,031,467	15,246,852
39,619,546	115,617,205
(856,801,822)	(699,163,436)
3,616,557,821	4,445,300,062

Cash generated from operations before working capital changes

(Increase) / decrease in current assets:

Stores, spares and loose tools
Stock-in-trade
Trade debts
Advances, deposits, prepayments and other receivables

(Decrease) / increase in current liabilities:

Trade and other payables
Contract liability

449,808,951	1,185,285,221
895,972,223	(833,683,806)
341,470,609	596,425,344
150,084,705	100,221,810
1,229,321,177	904,120,245
44,555,997	30,757,621
3,111,213,662	1,983,126,435
6,727,771,483	6,428,426,497

Cash generated from operations

Compensated absences paid
Finance cost paid
Income tax and final tax paid

Net cash generated from operating activities

(5,337,188)	(4,793,424)
(95,571,583)	(137,529,375)
(739,714,773)	(783,132,513)
5,887,147,940	5,502,971,184

Cash flow from investing activities

Acquisition of property, plant and equipment
Proceeds from disposal of property, plant and equipment
Short term investments - net
Dividend received on short term investments
Long term loans and advances - net
Long term deposits
Profit on bank deposits and loans

Net cash used in investing activities

(1,175,097,277)	(305,938,530)
2,927,500	767,000
(5,280,022,201)	(4,200,683,530)
50,747,026	43,562,434
80,635	(7,102,307)
-	(200,000)
31,103,336	75,257,582
(6,370,260,981)	(4,394,337,351)

Cash flow from financing activities

Repayment of long term financing
Disbursement of diminishing musharika facility
Transaction cost related to issuance of ordinary shares of the Subsidiary Company

Net cash used in financing activities

(197,484,620)	(258,588,873)
598,836,250	-
(8,490,778)	-
392,860,852	(258,588,873)

Net decrease in cash and cash equivalents

Cash and cash equivalents at beginning of the period

Cash and cash equivalents at end of the period

(90,252,188)	850,044,960
1,450,702,723	1,102,649,172
1,360,450,535	1,952,694,132

Cash and cash equivalents comprise of the following:

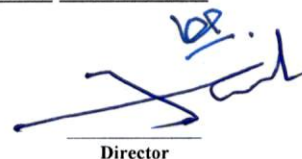
Cash and bank balances
Short term running finance

1,360,450,534	2,302,694,132
-	(350,000,000)
1,360,450,534	1,952,694,132

The annexed notes from 1 to 19 form an integral part of these condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director