

Through PUCARS

Ref. No. KCCL/TCL/26/19 ✓

April 23, 2026 ✓

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

Subject: Financial Results for the Quarter Ended March 31, 2026 ✓

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on **April 23, 2026 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 March 31, 2026 will be transmitted through PUCARS within the specified time.

Yours Sincerely,



Iqra Khalid
Company Secretary

Encl: As above
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Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Profit or Loss (Un-audited)
For the nine months and three months periods ended March 31, 2026

		July 01, to March 31, 2026	July 01, to March 31, 2025	January 01, to March 31, 2026	January 01, to March 31, 2025
	Note	----- Rupees -----			
Sales - net	12	28,900,685,437	28,815,514,056	8,156,622,408	8,152,122,666
Cost of sales	13	(19,185,540,552)	(16,814,493,678)	(5,318,114,248)	(4,929,570,999)
Gross profit		9,715,144,885	12,001,020,378	2,838,508,159	3,222,551,667
Selling and distribution expenses		(175,087,631)	(154,212,682)	(74,891,562)	(53,519,020)
Administrative and general expenses		(622,310,960)	(545,234,869)	(236,384,491)	(173,016,953)
Allowance of expected credit loss on trade debts		(9,817,910)	(18,393,325)	(19,276,184)	(16,347,529)
Other expenses		(618,778,659)	(768,693,842)	(175,726,046)	(208,148,826)
		(1,425,995,159)	(1,486,534,718)	(506,278,283)	(451,032,328)
Operating profit		8,289,149,726	10,514,485,660	2,332,229,876	2,771,519,339
Other income		3,244,743,833	3,977,330,200	621,014,451	921,359,389
Finance cost		(117,868,133)	(270,383,836)	(35,781,636)	(60,632,929)
Profit before income tax and final tax		11,416,025,426	14,221,432,024	2,917,462,691	3,632,245,799
Final tax		(34,798,627)	(32,562,570)	(17,590,614)	(11,056,986)
Profit before taxation		11,381,226,799	14,188,869,453	2,899,872,077	3,621,188,813
Taxation		(3,971,212,714)	(4,967,749,268)	(1,029,572,574)	(1,284,996,064)
Profit after taxation		7,410,014,085	9,221,120,185	1,870,299,503	2,336,192,749
Earning per share (basic and diluted)	14	8.06	(Restated) 9.42	2.03	(Restated) 2.39

The annexed notes from 1 to 19 form an integral part of these unconsolidated 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 nine months and three months periods ended March 31, 2026

	July 01, to March 31, 2026	July 01, to March 31, 2025	January 01, to March 31, 2026	January 01, to March 31, 2025
	----- Rupees -----			
Profit after taxation	7,410,014,085	9,221,120,185	1,870,299,503	2,336,192,749
<u>Other comprehensive income / loss for the period</u>				
<i>Items that will not be reclassified to statement of profit or loss</i>	-	-	-	-
<i>Items that are or may be reclassified to statement of profit or loss:</i>				
<i>Debt investment at FVOCI</i>				
- net changes in fair value	335,000	(3,175,000)	-	-
Total comprehensive income for the period	<u><u>7,410,349,085</u></u>	<u><u>9,217,945,185</u></u>	<u><u>1,870,299,503</u></u>	<u><u>2,336,192,749</u></u>

The annexed notes from 1 to 19 form an integral part of these unconsolidated 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 March 31, 2026

EQUITY AND LIABILITIES	Note	(Un-audited)	(Audited)	ASSETS	Note	(Un-audited)	(Audited)
		March 31, 2026 Rupees	June 30, 2025 Rupees			March 31, 2026 Rupees	June 30, 2025 Rupees
<u>Share capital and reserves</u>							
Authorized share capital	5	3,000,000,000	3,000,000,000	<u>Non current assets</u>			
Issued, subscribed and paid-up share capital	5	1,838,612,970	1,838,612,970	Property, plant and equipment	8	26,838,830,614	23,359,980,509
Reserves		286,480,601	286,145,601	Intangibles		106,751	259,742
Accumulated profit		53,240,450,301	45,830,436,216	Long term loans and advances		184,883,232	434,691,328
		55,365,543,872	47,955,194,787	Long term deposits		63,226,136	58,226,136
				Long term investment	9	50,000,000	-
				Investment property		4,326,361,559	4,326,361,559
						31,463,408,292	28,179,519,274
<u>Non-current liabilities</u>							
Long term financing - secured	6	3,323,206,917	1,448,977,799	<u>Current assets</u>			
Long term deposits		3,536,100	3,536,100	Stores, spares and loose tools		5,938,669,953	4,991,311,475
Deferred liabilities				Stock-in-trade		2,463,258,465	2,513,556,552
- deferred taxation		5,836,683,494	5,688,116,040	Trade debts - unsecured, considered good		1,235,309,961	1,692,217,832
- compensated absences		41,434,507	36,785,931	Short term investments	10	34,076,006,535	26,941,632,205
		9,204,861,018	7,177,415,870	Loans, advances, deposits, prepayments and other receivables	11	1,516,275,931	1,025,371,707
				Cash and bank balances		736,874,950	1,450,702,723
						45,966,395,795	38,614,792,494
<u>Current liabilities</u>							
Current portion of long term financing	6	1,050,462,681	837,359,258				
Trade and other payables		6,528,073,975	7,710,012,398				
Contract liability		311,905,067	144,300,907				
Unclaimed dividend		8,503,909	8,503,909				
Dividend payable		31,788,517	33,677,348				
Short term borrowings - secured		2,866,492,320	3,704,884				
Provision for taxation - net		2,062,172,728	2,924,142,407				
		12,859,399,197	11,661,701,111				
<u>Contingencies and commitments</u>							
	7	77,429,804,087	66,794,311,768			77,429,804,087	66,794,311,768

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


Chief Financial Officer


Chief Executive


Director

11.

Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Changes in Equity (Un-audited)
For the nine months period ended March 31, 2026

	Reserves							Total
	Share capital	Capital reserves			Revenue reserves		Total reserves	
		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
<i>Total comprehensive income for the period</i>								
Profit for the period	-	-	-	-	-	9,221,120,185	9,221,120,185	9,221,120,185
Other comprehensive loss for the period	-	-	-	(3,175,000)	-	-	(3,175,000)	(3,175,000)
	-	-	-	(3,175,000)	-	9,221,120,185	9,217,945,185	9,217,945,185
<i>Transactions with owners of the Company</i>								
Own shares purchased for cancellation	-	-	-	-	-	(90,895,525)	(90,895,525)	(90,895,525)
Balance as at March 31, 2025 - unaudited	1,958,612,970	50,000,000	49,704,951	(5,835,000)	70,000,000	48,094,872,030	48,258,741,981	50,217,354,951
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
<i>Total comprehensive income for the period</i>								
Profit for the period	-	-	-	-	-	7,410,014,085	7,410,014,085	7,410,014,085
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	7,410,014,085	7,410,349,085	7,410,349,085
Balance as at March 31, 2026 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	53,240,450,301	53,526,930,902	55,365,543,872

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


Chief Financial Officer


Chief Executive


Director

01.

Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Cash Flows (Un-audited)
For the nine months period ended March 31, 2026

	Note	July 01, to March 31, 2026 Rupees	July 01, to March 31, 2025 Rupees
Cash generated from operations	15	8,215,120,112	11,976,564,719
Compensated absences paid		(6,275,876)	(5,140,094)
Finance cost paid		(248,649,979)	(346,919,119)
Payment made to Workers' Welfare Fund		(259,120,501)	(172,692,762)
Receipt from Workers' Profit Participation Fund		5,920,000	-
Final tax paid		(556,608,849)	(13,273,476)
Income tax paid		(4,720,123,098)	(3,929,221,172)
Net cash generated from operating activities		2,430,261,809	7,509,318,096

Cash flow from investing activities

Acquisition of property, plant and equipment	(4,206,848,559)	(677,542,186)
Proceeds from disposal of property, plant and equipment	10,039,000	4,766,994
Long term investment in subsidiary	(50,000,000)	-
Short term investments - net	(4,227,314,517)	(7,134,713,992)
Dividend received on short term investments	137,094,992	126,540,919
Long term loans and advances - net	249,808,096	(562,041,932)
Long term deposits	(5,000,000)	(200,000)
Profit on bank deposits and loans	105,926,758	169,107,193
Net cash used in investing activities	(7,986,294,230)	(8,074,083,004)

Cash flow from financing activities

Proceeds from long term finance	2,582,751,521	-
Repayment of long term finances	(592,453,860)	(775,766,809)
Proceeds from short term borrowings	400,000,000	-
Own shares purchased for cancellation	-	(90,895,525)
Dividend paid	(1,888,831)	(3,157,674)
Net cash generated from / (used in) financing activities	2,388,408,830	(869,820,008)
Net decrease in cash and cash equivalents	(3,167,623,591)	(1,434,584,916)
Cash and cash equivalents at beginning of the period	1,450,702,723	1,102,649,172
Cash and cash equivalents at end of the period	(1,716,920,868)	(331,935,744)

Cash and cash equivalents comprise of the following:

Cash and bank balances	736,874,950	512,672,454
Short term running finances	(2,453,795,818)	(844,608,198)
	(1,716,920,868)	(331,935,744)

The annexed notes from 1 to 19 form an integral part of these unconsolidated 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 nine months and three months periods ended March 31, 2026

		July 01, to March 31, 2026	July 01, to March 31, 2025	January 01, to March 31, 2026	January 01, to March 31, 2025
	Note	----- Rupees -----			
Sales - net	11	28,900,685,437 ✓	28,815,514,056	8,156,622,408	8,152,122,666
Cost of sales	12	(19,185,540,552) ✓	(16,814,493,678)	(5,318,114,248)	(4,929,570,999)
Gross profit		9,715,144,885 ✓	12,001,020,378	2,838,508,159	3,222,551,667
Selling and distribution expenses		(175,087,631)	(154,212,682)	(74,891,562)	(53,519,020)
Administrative and general expenses		(622,310,960)	(545,234,869)	(236,384,491)	(173,016,953)
Reversal / (Allowance) of expected credit loss on trade debts		(9,817,910)	(18,393,325)	(19,276,184)	(16,347,529)
Other expenses		(618,778,659)	(768,693,842)	(175,726,046)	(208,148,826)
		(1,425,995,159)	(1,486,534,718)	(506,278,283)	(451,032,328)
Operating profit		8,289,149,726	10,514,485,660	2,332,229,876	2,771,519,339
Other income		3,246,261,995 ✓	3,977,330,200	621,390,607 ✓	921,359,389
Finance cost		(117,868,133) ✓	(270,383,837)	(35,781,636)	(60,632,930)
Profit before income tax and final tax		11,417,543,588 ✓	14,221,432,023	2,917,838,847	3,632,245,798
Final tax		(34,798,627) ✓	(32,562,570)	(17,590,614)	(11,056,986)
Profit before taxation		11,382,744,961	14,188,869,453	2,900,248,233	3,621,188,813
Taxation		(3,971,212,714) ✓	(4,967,749,268)	(1,029,572,574)	(1,284,996,064)
Profit after taxation		7,411,532,247 ✓	9,221,120,185	1,870,675,659	2,336,192,749
Earning per share (basic and diluted)	13	8.06 ✓	(Restated) 9.42	2.03	(Restated) 2.39

The annexed notes from 1 to 18 form an integral part of these consolidated condensed interim financial statements.

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Chief Financial Officer


Chief Executive


Director

✓

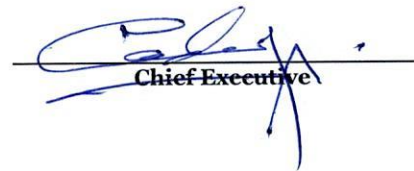
Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Comprehensive Income (Un-audited)
For the nine months and three months periods ended March 31, 2026

	July 01, to March 31, 2026	July 01, to March 31, 2025	January 01, to March 31, 2026	January 01, to March 31, 2025
	----- Rupees -----			
Profit after taxation	7,411,532,247 ✓	9,221,120,185 ✓	1,870,675,659 ✓	2,336,192,749 ✓
<u>Other comprehensive income / loss for the period</u>				
<i>Items that will not be reclassified to statement of profit or loss</i>	-	-	-	-
<i>Items that are or may be reclassified to statement of profit or loss:</i>				
<i>Debt investment at FVOCI</i>				
- net changes in fair value	335,000 ✓	(3,175,000) ✓	-	-
Total comprehensive income for the period	7,411,867,247	9,217,945,185	1,870,675,659	2,336,192,749

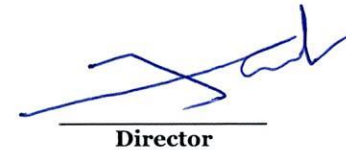
The annexed notes from 1 to 18 form an integral part of these consolidated condensed interim financial statements.



Chief Financial Officer



Chief Executive



Director

Kohat Cement Company Limited

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

As at March 31, 2026

EQUITY AND LIABILITIES	Note	(Un-audited)	(Audited)	ASSETS	Note	(Un-audited)	(Audited)
		March 31, 2026 Rupees	June 30, 2025 Rupees			March 31, 2026 Rupees	June 30, 2025 Rupees
<u>Share capital and reserves</u>				<u>Non current assets</u>			
Authorized share capital	5	3,000,000,000	3,000,000,000	Property, plant and equipment	8 ✓	26,869,113,527	23,359,980,509
Issued, subscribed and paid-up share capital	5	1,838,612,970 ✓	1,838,612,970	Intangibles		106,751	259,742
Reserves		286,480,601 ✓	286,145,601	Long term loans and advances		184,883,232 ✓	434,691,328
Accumulated profit		53,233,477,685	45,830,436,216	Long term deposits		63,226,136 ✓	58,226,136
		55,358,571,256	47,955,194,787	Investment property		4,326,361,559 ✓	4,326,361,559
						31,443,691,205	28,179,519,274
<u>Non-current liabilities</u>				<u>Current assets</u>			
Long term financing - secured	6	3,323,206,917	1,448,977,799 ✓	Stores, spares and loose tools		5,938,669,953	4,991,311,475
Long term deposits		3,536,100	3,536,100	Stock-in-trade		2,463,258,465	2,513,556,552
Deferred liabilities				Trade debts - unsecured, considered good		1,235,309,961	1,692,217,832
- deferred taxation		5,836,683,494	5,688,116,040	Short term investments	9 ✓	34,076,006,535	26,941,632,205
- compensated absences		41,434,507	36,785,931	Loans, advances, deposits, prepayments			
		9,204,861,018	7,177,415,870	and other receivables	10	1,516,652,087	1,025,371,707
				Cash and bank balances		749,202,214	1,450,702,723
						45,979,099,215	38,614,792,494
<u>Current liabilities</u>							
Current portion of long term financing	6	1,050,462,681	837,359,258				
Trade and other payables		6,528,261,325	7,710,012,398				
Contract liability		311,905,067	144,300,907				
Unclaimed dividend		8,503,909	8,503,909				
Dividend payable		31,788,517	33,677,348				
Short term borrowings - secured		2,866,492,320	3,704,884				
Provision for taxation - net		2,061,944,327	2,924,142,407				
		12,859,358,146	11,661,701,111				
Contingencies and commitments							
	7						
		77,422,790,420	66,794,311,768			77,422,790,420	66,794,311,768

The annexed notes from 1 to 18 form an integral part of these consolidated 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 nine months period ended March 31, 2026

	Reserves							Total
	Share capital	Capital reserves			Revenue reserves		Total reserves	
		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
<i>Total comprehensive income for the period</i>								
Profit for the period	-	-	-	-	-	9,221,120,185	9,221,120,185	9,221,120,185
Other comprehensive loss for the period	-	-	-	(3,175,000)	-	-	(3,175,000)	(3,175,000)
	-	-	-	(3,175,000)	-	9,221,120,185	9,217,945,185	9,217,945,185
<i>Transactions with owners of the Company</i>								
Own shares purchased for cancellation	-	-	-	-	-	(90,895,525)	(90,895,525)	(90,895,525)
Balance as at March 31, 2025 - unaudited	1,958,612,970	50,000,000	49,704,951	(5,835,000)	70,000,000	48,094,872,030	48,258,741,981	50,217,354,951
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
<i>Total comprehensive income for the period</i>								
Profit for the period	-	-	-	-	-	7,411,532,247	7,411,532,247	7,411,532,247
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	7,411,532,247	7,411,867,247	7,411,867,247
<i>Transactions with owners of the Company</i>								
Transaction cost related to issuance of ordinary shares of the Subsidiary Company	-	-	-	-	-	(8,490,778)	(8,490,778)	(8,490,778)
Balance as at March 31, 2026 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	53,233,477,685	53,519,958,286	55,358,571,256

The annexed notes from 1 to 18 form an integral part of these consolidated 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 nine months period ended March 31, 2026

	Note	July 01, to March 31, 2026 Rupees	July 01, to March 31, 2025 Rupees
Cash generated from operations	14	8,215,307,462	11,976,564,719
Compensated absences paid		(6,275,876)	(5,140,094)
Finance cost paid		(248,649,979)	(346,919,120)
Payment made to Workers' Welfare Fund		(259,120,501)	(172,692,762)
Receipt from Workers' Profit Participation Fund		5,920,000	-
Final tax paid		(556,608,849)	(13,273,476)
Income tax paid		(4,720,351,499)	(3,929,221,172)
Net cash generated from operating activities		2,430,220,758	7,509,318,095

Cash flow from investing activities

Acquisition of property, plant and equipment	(4,237,131,472)	(677,542,186)
Proceeds from disposal of property, plant and equipment	10,039,000	4,766,994
Short term investments - net	(4,227,314,517)	(7,134,713,992)
Dividend received on short term investments	137,094,992	126,540,919
Long term loans and advances - net	249,808,096	(562,041,932)
Long term deposits	(5,000,000)	(200,000)
Profit on bank deposits and loans	107,068,764	169,107,193
Net cash used in investing activities	(7,965,435,137)	(8,074,083,004)

Cash flow from financing activities

Proceeds from long term finance	2,582,751,521	-
Repayment of long term finances	(592,453,860)	(775,766,809)
Proceeds from short term borrowings	400,000,000	-
Repayment of short term borrowings	-	-
Transaction cost related to issuance of ordinary shares of the Subsidiary Company	(8,490,778)	-
Own shares purchased for cancellation	-	(90,895,525)
Dividend paid	(1,888,831)	(3,157,674)
Net cash generated from / (used in) financing activities	2,379,918,052	(869,820,008)
Net decrease in cash and cash equivalents	(3,155,296,327)	(1,434,584,917)
Cash and cash equivalents at beginning of the period	1,450,702,723	1,102,649,172
Cash and cash equivalents at end of the period	(1,704,593,604)	(331,935,745)

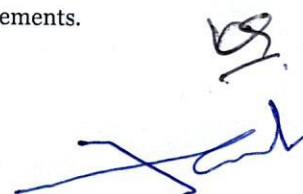
Cash and cash equivalents comprise of the following:

Cash and bank balances	749,202,214	512,672,454
Short term running finances	(2,453,795,818)	(844,608,199)
	(1,704,593,604)	(331,935,745)

The annexed notes from 1 to 18 form an integral part of these consolidated condensed interim financial statements.


Chief Financial Officer


Chief Executive


Director