KOHAT CEMENT COMPANY LIMITED

Ref. No. KCCL/TCL/26/30 September 10, 2026

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

The Director / HOD
Surveillance Supervision and
Endorsement Department, SECP,
63-Jinnah Avenue, NIC Building,
Blue Area, Islamabad.

Subject: Financial Results for the Year Ended June 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on **September 10, 2026** at **11:00 A.M.**, at **Head Office, 37-P, Gulberg-II, Lahore,** recommended the following:

(i)	**CASH DIVIDEND**	:	**NIL**
(ii)	**BONUS SHARES**	:	**NIL**
(iii)	**RIGHT SHARES**	:	**NIL**
(iv)	**ANY OTHER ENTITLEMENT/CORPORATE ACTION**	:	**NIL**

(v) **ANY OTHER PRICE-SENSITIVE INFORMATION**

(a) The Board of Directors has approved and recommended to the members of the Company for renewal of investment in the form of loan/advance of PKR 600 Million in Ultra Kraft (Private) Limited (UKPL), an associated company, in terms of Section 199 of the Companies Act, 2017.

(b) The Board of Directors has further approved the renewal/enhancement of the equity investment of up to PKR 1,500 million in Ultra Properties (Private) Limited, a wholly owned subsidiary of the Company, which is undertaking a real estate project in Lahore.

(c) The financial results of the Company containing Statement of Profit & Loss, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows for the year ended June 30, 2026 are attached herewith. ***Annex-A***

The Annual General Meeting of the Company will be held on **Thursday, October 22, 2026** at **11:00 A.M.** at **Registered Office, Kohat Cement Factory, Pindi Road, Kohat**.

The Share Transfer Books of the Company will be closed from **Thursday, October 15, 2026 to Thursday, October 22, 2026** (both days inclusive). Transfer received in order at the share department of Company, Hameed Majeed Associates (Pvt.) Limited, H.M. House, 7-Bank Square, Lahore, at the close of business on **Wednesday, October 14, 2026** will be treated in time for the purpose of Annual General Meeting.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours Sincerely,

Nadeem Atta Sheikh
Chief Executive

Encl: As above

THE STRENGTH
KOHAT CEMENT
Head Office: 37-P, Gulberg II, Lahore - Pakistan.
UAN: +92-42-11-111-KCCL (5225) Fax: +92-42-3575-4084, 3587-4990
Web: www.kohatcement.com

Kohat Cement Company Limited

Unconsolidated Statement of Profit or Loss

For the year ended June 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contract with customers - net	26	38,530,653,234	37,535,700,372
Cost of sales	27	(24,882,715,557)	(22,644,152,051)
Gross profit		13,647,937,677	14,891,548,321
Selling and distribution expenses	28	(250,434,427)	(225,600,417)
Administrative and general expenses	29	(1,071,227,727)	(865,495,338)
Reversal /(allowance) of expected credit loss on trade debts	22	17,556,548	(44,078,565)
Other expenses	30	(868,278,428)	(940,359,065)
		(2,172,384,034)	(2,075,533,385)
Operating profit		11,475,553,643	12,816,014,936
Other income	31	4,645,781,069	5,280,719,197
Finance cost	32	(153,437,172)	(349,910,716)
Profit before income tax and final tax		15,967,897,540	17,746,823,417
Levy - final tax	33	(40,694,206)	(58,631,368)
Profit before taxation		**15,927,203,334**	**17,688,192,049**
Taxation	34	(5,230,352,769)	(6,113,037,978)
Profit after taxation		**10,696,850,565**	**11,575,154,071**
Earnings per share - basic and diluted	35	11.64	11.97

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

Kohat Cement Company Limited
Unconsolidated Statement of Comprehensive Income
For the year ended June 30, 2026

	2026 Rupees	2025 Rupees
Profit after taxation	10,696,850,565	11,575,154,071
Other comprehensive income / (loss)		
Items that will not be reclassified to statement of profit or loss	-	-
Items that are or may be reclassified to statement of profit or loss:		
Net changes in fair value of debt investments at FVOCI - net of deferred tax	2,299,350	(899,350)
Total comprehensive income for the year	10,699,149,915	11,574,254,721

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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Kohat Cement Company Limited
Unconsolidated Statement of Financial Position
As at June 30, 2026

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
Authorized share capital	5	3,000,000,000	3,000,000,000
Issued, subscribed and paid-up capital	5	1,838,612,970	1,838,612,970
Reserves	6	288,444,951	286,145,601
Accumulated profits		56,527,286,781	45,830,436,216
		58,654,344,702	47,955,194,787
Non-current liabilities			
Long term financing - secured	7	3,215,497,163	1,448,977,799
Long term deposits	8	3,536,100	3,536,100
Deferred liabilities			
- deferred taxation	9.1	5,269,093,664	5,688,116,040
- compensated absences	9.2	44,883,111	36,785,931
		8,533,010,038	7,177,415,870
Current liabilities			
Current portion of long term financing	7	907,280,338	837,359,258
Trade and other payables	10	7,632,646,551	7,710,012,398
Contract liability		267,540,724	144,300,907
Unclaimed dividend		8,503,909	8,503,909
Dividend payable	11	31,788,517	33,677,348
Provision for taxation - net		1,789,681,576	2,924,142,407
Short term borrowings - secured	12	2,191,282,193	3,704,884
		12,828,723,808	11,661,701,111
Contingencies and commitments	13		
		80,016,078,548	**66,794,311,768**

	Note	2026 Rupees	2025 Rupees
ASSETS			
Non current assets			
Property, plant and equipment	14	27,253,243,474	23,359,980,509
Intangibles	15	-	259,742
Long term loans and advances	16	166,805,823	434,691,328
Long term deposits	17	63,226,136	58,226,136
Long term investment	18	50,000,000	-
Investment property	19	4,326,361,559	4,326,361,559
		31,859,636,992	28,179,519,274
Current assets			
Stores, spares and loose tools	20	5,895,203,709	4,991,311,475
Stock-in-trade	21	2,063,290,760	2,513,556,552
Trade debts - unsecured and considered good	22	1,660,071,236	1,692,217,832
Short term investments	23	35,509,669,089	26,941,632,205
Loans, advances, deposits, prepayments and other receivables	24	1,311,733,012	1,025,371,707
Cash and bank balances	25	1,716,473,750	1,450,702,723
		48,156,441,556	38,614,792,494
		80,016,078,548	**66,794,311,768**

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

Kohat Cement Company Limited
Unconsolidated Statement Of Changes In Equity
For the year ended June 30, 2026

		Reserves						
		Capital reserves			Revenue reserves			
	Share capital	Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve	Accumulated profits	Total reserves	Total
	Rupees							
Balance at 01 July 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
Total comprehensive income for the year								
Profit for the year	-	-	-	-	-	11,575,154,071	11,575,154,071	11,575,154,071
Other comprehensive loss for the year	-	-	-	(899,350)	-	-	(899,350)	(899,350)
	-	-	-	(899,350)	-	11,575,154,071	11,574,254,721	11,574,254,721
Transactions with the owners of the Company								
Own shares purchased for cancellation	(120,000,000)	120,000,000	-	-	-	(4,709,365,225)	(4,589,365,225)	(4,709,365,225)
Balance as at 30 June 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
Total comprehensive income for the year								
Profit for the year	-	-	-	-	-	10,696,850,565	10,696,850,565	10,696,850,565
Other comprehensive income for the year	-	-	-	2,299,350	-	-	2,299,350	2,299,350
	-	-	-	2,299,350	-	10,696,850,565	10,699,149,915	10,699,149,915
Balance at 30 June 2026	**1,838,612,970**	**170,000,000**	**49,704,951**	**(1,260,000)**	**70,000,000**	**56,527,286,781**	**56,815,731,732**	**58,654,344,702**

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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Kohat Cement Company Limited

Unconsolidated Statement of Cash Flows
For the year ended June 30, 2026

Cash flows from operating activities	Note	**2026 Rupees**	**2025 Rupees**
Cash generated from operations	36	13,640,554,277	16,574,725,509
Finance cost paid	46	(486,389,426)	(391,061,821)
Compensated absences paid	9.2	(6,468,756)	(5,770,071)
Income tax and levy (final tax) paid		(7,381,025,986)	(6,385,048,317)
Payment made to Workers' Welfare Fund	10.3	(259,120,501)	(172,692,762)
Payment made to Workers' Profit Participation Fund	10.2	(274,080,000)	(241,864,000)
		(8,407,084,669)	(7,196,436,971)
Net cash generated from operating activities		5,233,469,608	9,378,288,538
Cash flows from investing activities			
Acquisition of property, plant and equipment		(4,615,320,099)	(2,398,919,336)
Proceeds from disposal of property, plant and equipment		68,515,834	15,321,000
Investment in subsidiary		(50,000,000)	-
Short term investments - net		(4,352,296,389)	(2,011,541,251)
Loan disbursed to associated undertaking		-	(98,000,000)
Loan repaid by associated undertaking		50,000,000	60,000,000
Dividend received on short term investments		160,677,312	227,521,096
Profit on bank deposits and loans		155,058,977	220,743,655
Long term deposits - net		(5,000,000)	(200,000)
Loans and advances - net		(399,721,153)	(413,520,934)
Net cash used in investing activities		(8,988,085,518)	(4,398,595,770)
Cash flows from financing activities			
Proceeds from long term finances	46	2,636,173,977	1,115,239,380
Repayment of long term finances	46	(789,938,471)	(1,034,355,698)
Proceeds from short term borrowings	46	910,000,000	100,102,104
Repayment of short term borrowings	46	(710,000,000)	(100,102,104)
Own shares purchased for cancellation		-	(4,709,365,225)
Dividend paid	46	(1,888,830)	(3,157,674)
Net cash generated from / (used in) financing activities		2,044,346,676	(4,631,639,217)
Net (decrease)/ increase in cash and cash equivalents		(1,710,269,234)	348,053,551
Cash and cash equivalents at beginning of the year		1,450,702,723	1,102,649,172
Cash and cash equivalents at end of the year	37	(259,566,511)	1,450,702,723

Refer note 46 for reconciliation of liabilities arising from financing activities.

The annexed notes from 1 to 50 form an integral part of these unconsolidated financial statements.

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Kohat Cement Company Limited
Consolidated Statement of Financial Position
As at June 30, 2026

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
Authorized share capital	5	3,000,000,000	3,000,000,000
Issued, subscribed and paid-up capital	5	1,838,612,970	1,838,612,970
Reserves	6	288,444,951	286,145,601
Accumulated profits		56,519,404,615	45,830,436,216
		58,646,462,536	47,955,194,787
Long term financing - secured	7	3,215,497,163	1,448,977,799
Long term deposits	8	3,536,100	3,536,100
Deferred liabilities			
- deferred taxation	9.1	5,269,093,664	5,688,116,040
- compensated absences	9.2	44,883,111	36,785,931
		8,533,010,038	7,177,415,870
Current liabilities			
Current portion of long term financing	7	907,280,338	837,359,258
Trade and other payables	10	7,633,899,394	7,710,012,398
Contract liability		267,540,724	144,300,907
Unclaimed dividend		8,503,909	8,503,909
Dividend payable	11	31,788,517	33,677,348
Provision for taxation - net		1,789,471,576	2,924,142,407
Short term borrowings - secured	12	2,191,282,193	3,704,884
		12,829,766,651	11,661,701,111
Contingencies and commitments	13		
		80,009,239,225	**66,794,311,768**

	Note	2026 Rupees	2025 Rupees
ASSETS			
Non current assets			
Property, plant and equipment	14	27,253,243,474	23,359,980,509
Intangibles	15	-	259,742
Long term loans and advances	16	166,805,823	434,691,328
Long term deposits	17	63,226,136	58,226,136
Investment property	18	4,357,152,688	4,326,361,559
		31,840,428,121	28,179,519,274
Current assets			
Stores, spares and loose tools	19	5,895,203,709	4,991,311,475
Stock-in-trade	20	2,063,290,760	2,513,556,552
Trade debts - unsecured and considered good	21	1,660,071,236	1,692,217,832
Short term investments	22	35,509,669,089	26,941,632,205
Loans, advances, deposits, prepayments and other receivables	23	1,311,733,012	1,025,371,707
Cash and bank balances	24	1,728,843,298	1,450,702,723
		48,168,811,104	38,614,792,494
		80,009,239,225	**66,794,311,768**

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

Kohat Cement Company Limited

Consolidated Statement of Profit or Loss

For the year ended June 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contract with customers - net	25	38,530,653,234	37,535,700,372
Cost of sales	26	(24,882,715,557)	(22,644,152,051)
Gross profit		13,647,937,677	14,891,548,321
Selling and distribution expenses	27	(250,434,427)	(225,600,417)
Administrative and general expenses	28	(1,072,277,727)	(865,495,338)
Reversal /(allowance) of expected credit loss on trade debts	21	17,556,548	(44,078,565)
Other expenses	29	(868,278,428)	(940,359,065)
		(2,173,434,034)	(2,075,533,385)
Operating profit		11,474,503,643	12,816,014,936
Other income	30	4,647,591,834	5,280,719,197
Finance cost	31	(153,437,172)	(349,910,716)
Profit before income tax and final tax		15,968,658,305	17,746,823,417
Levy - final tax	32	(40,694,206)	(58,631,368)
Profit before taxation		**15,927,964,099**	**17,688,192,049**
Taxation	33	(5,230,504,922)	(6,113,037,978)
Profit after taxation		**10,697,459,177**	**11,575,154,071**
Earnings per share - basic and diluted	34	11.64	11.97

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

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Kohat Cement Company Limited

Consolidated Statement of Comprehensive Income

For the year ended June 30, 2026

	2026 Rupees	2025 Rupees
Profit after taxation	10,697,459,177	11,575,154,071
<u>Other comprehensive income / (loss)</u>		
Items that will not be reclassified to statement of profit or loss	-	-
Items that are or may be reclassified to statement of profit or loss:		
Net changes in fair value of debt investments at FVOCI - net of deferred tax	2,299,350	(899,350)
Total comprehensive income for the year	10,699,758,527	11,574,254,721

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

AH

Kohat Cement Company Limited
Consolidated Statement Of Changes In Equity
For the year ended June 30, 2026

	Share capital	Reserves						Total
		Capital reserves			Revenue reserves		Total reserves	
		Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve	Accumulated profits		
	Rupees							
Balance at 01 July 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
Total comprehensive income for the year								
Profit for the year	-	-	-	-	-	11,575,154,071	11,575,154,071	11,575,154,071
Other comprehensive loss for the year	-	-	-	(899,350)	-	-	(899,350)	(899,350)
	-	-	-	(899,350)	-	11,575,154,071	11,574,254,721	11,574,254,721
Transactions with the owners of the Parent Company								
Own shares purchased for cancellation	(120,000,000)	120,000,000	-	-	-	(4,709,365,225)	(4,589,365,225)	(4,709,365,225)
Balance as at 30 June 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
Total comprehensive income for the year								
Profit for the year	-	-	-	-	-	10,697,459,177	10,697,459,177	10,697,459,177
Other comprehensive income for the year	-	-	-	2,299,350	-	-	2,299,350	2,299,350
	-	-	-	2,299,350	-	10,697,459,177	10,699,758,527	10,699,758,527
Transaction cost related to issuance of ordinary shares of the subsidiary company	-	-	-	-	-	(8,490,778)	-	(8,490,778)
Balance at 30 June 2026	**1,838,612,970**	**170,000,000**	**49,704,951**	**(1,260,000)**	**70,000,000**	**56,519,404,615**	**56,816,340,344**	**58,646,462,536**

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

Kohat Cement Company Limited

Consolidated Statement of Cash Flows

For the year ended June 30, 2026

Cash flows from operating activities	Note	**2026 Rupees**	**2025 Rupees**
Cash generated from operations	35	13,640,554,277	16,574,725,509
Finance cost paid	45	(486,389,426)	(391,061,821)
Compensated absences paid	9.2	(6,468,756)	(5,770,071)
Income tax and levy (final tax) paid		(7,381,388,139)	(6,385,048,317)
Payment made to Workers' Welfare Fund	10.3	(259,120,501)	(172,692,762)
Payment made to Workers' Profit Participation Fund	10.2	(274,080,000)	(241,864,000)
		(8,407,446,822)	(7,196,436,971)
Net cash generated from operating activities		5,233,107,455	9,378,288,538
Cash flows from investing activities			
Acquisition of property, plant and equipment		(4,615,117,256)	(2,398,919,336)
Proceeds from disposal of property, plant and equipment		68,515,834	15,321,000
Additions to investment property		(30,791,129)	-
Short term investments - net		(4,352,296,389)	(2,011,541,251)
Loan disbursed to associated undertaking		-	(98,000,000)
Loan repaid by associated undertaking		50,000,000	60,000,000
Dividend received on short term investments		160,677,312	227,521,096
Profit on bank deposits and loans		156,869,742	220,743,655
Long term deposits - net		(5,000,000)	(200,000)
Loans and advances - net		(399,721,153)	(413,520,934)
Net cash used in investing activities		(8,966,863,039)	(4,398,595,770)
Cash flows from financing activities			
Proceeds from long term finances	45	2,636,173,977	1,115,239,380
Repayment of long term finances	45	(789,938,471)	(1,034,355,698)
Proceeds from short term borrowings	45	910,000,000	100,102,104
Repayment of short term borrowings	45	(710,000,000)	(100,102,104)
Own shares purchased for cancellation		-	(4,709,365,225)
Transaction cost related to issuance of ordinary shares of subsidiary company	45	(8,490,778)	-
Dividend paid	45	(1,888,830)	(3,157,674)
Net cash generated from / (used in) financing activities		2,035,855,898	(4,631,639,217)
Net (decrease)/ increase in cash and cash equivalents		(1,697,899,686)	348,053,551
Cash and cash equivalents at beginning of the year		1,450,702,723	1,102,649,172
Cash and cash equivalents at end of the year	36	(247,196,963)	1,450,702,723

Refer note 45 for reconciliation of liabilities arising from financing activities.

The annexed notes from 1 to 49 form an integral part of these consolidated financial statements.

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