

Through PUCARS

Ref. No. KCCL/TCL/26/42

October 28, 2026

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

Subject: Financial Results for the Quarter Ended September 30, 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on **October 27, 2026 at 04:00 P.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, 2026 will be transmitted through PUCARS within the specified time.

Yours Sincerely,


Mudasser Ashfaq
Company Secretary

Encl: As above

Kohat Cement Company Limited

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

For the quarter ended September 30, 2026

		July 01, to September 30, 2026	July 01, to September 30, 2025
	Note	----- Rupees -----	
Sales - net	12	11,837,398,972	10,287,383,870
Cost of sales	13	(6,892,068,566)	(6,749,374,030)
Gross profit		4,945,330,406	3,538,009,840
Selling and distribution expenses		(49,639,321)	(48,841,188)
Administrative and general expenses		(259,923,310)	(230,816,136)
Reversal of expected credit loss on trade debts		3,558,604	29,578,700
Other expenses		(330,439,084)	(229,119,817)
		(636,443,111)	(479,198,441)
Operating profit		4,308,887,296	3,058,811,399
Other income		937,883,525	1,467,199,257
Finance cost		(27,551,326)	(39,619,546)
Profit before income tax and final tax		5,219,219,495	4,486,391,110
Final tax		(4,471,094)	(13,031,467)
Profit before taxation		5,214,748,400	4,473,359,643
Taxation		(1,901,707,433)	(1,529,351,313)
Profit after taxation		3,313,040,967	2,944,008,330
Earning per share (basic and diluted)	14	3.60	3.20

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

Kohat Cement Company Limited

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

As at September 30, 2026

		(Un-audited) September 30, 2026 Rupees	(Audited) June 30, 2026 Rupees
EQUITY AND LIABILITIES	<i>Note</i>		
<u>Share capital and reserves</u>			
Authorized share capital	5	3,000,000,000	3,000,000,000
Issued, subscribed and paid-up share capital	5	1,838,612,970	1,838,612,970
Reserves		288,444,951	288,444,951
Accumulated profit		59,840,327,748	56,527,286,781
		61,967,385,669	58,654,344,702
<u>Non-current liabilities</u>			
Long term financing - secured	6	3,141,825,096	3,215,497,163
Long term deposits		3,536,100	3,536,100
Deferred liabilities			
- deferred taxation		5,365,350,180	5,269,093,664
- compensated absences		42,447,821	44,883,111
		8,553,159,197	8,533,010,038
<u>Current liabilities</u>			
Current portion of long term financing	6	715,395,405	907,280,338
Trade and other payables		8,737,827,431	7,632,646,551
Contract liability		323,489,926	267,540,724
Unclaimed dividend		8,503,909	8,503,909
Dividend payable		12,674,467	31,788,517
Short term borrowings - secured		2,005,222,377	2,191,282,193
Provision for taxation - net		1,846,294,567	1,789,681,576
		13,649,408,082	12,828,723,808
Contingencies and commitments	7		
		84,169,952,948	80,016,078,548

		(Un-audited) September 30, 2026 Rupees	(Audited) June 30, 2026 Rupees
ASSETS	<i>Note</i>		
<u>Non current assets</u>			
Property, plant and equipment	8	27,505,717,501	27,253,243,474
Long term loans and advances		533,784,849	166,805,823
Long term deposits		63,226,136	63,226,136
Long term investment	9	50,000,000	50,000,000
Investment property		4,326,361,559	4,326,361,559
		32,479,090,045	31,859,636,992
<u>Current assets</u>			
Stores, spares and loose tools		4,762,977,326	5,895,203,709
Stock-in-trade		2,158,523,878	2,063,290,760
Trade debts - unsecured, considered good		1,810,693,930	1,660,071,236
Short term investments	10	40,319,694,975	35,509,669,089
Loans, advances, deposits, prepayments			
and other receivables	11	1,335,754,384	1,311,733,012
Cash and bank balances		1,303,218,410	1,716,473,750
		51,690,862,903	48,156,441,556
		84,169,952,948	80,016,078,548

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

Kohat Cement Company Limited

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

For the quarter ended September 30, 2026

	July 01, to September 30, 2026	July 01, to September 30, 2025
	----- Rupees -----	
Profit after taxation	3,313,040,967	2,944,008,330
<u>Other comprehensive income 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
Total comprehensive income for the period	3,313,040,967	2,944,343,330

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

Kohat Cement Company Limited

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

For the quarter ended September 30, 2026

	Reserves						Total reserves	Total
	Capital reserves			Revenue reserves				
	Share capital	Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve	Accumulated profits		
	Rupees							
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	<u>1,838,612,970</u>	<u>170,000,000</u>	<u>49,704,951</u>	<u>(3,224,350)</u>	<u>70,000,000</u>	<u>48,774,444,546</u>	<u>49,060,925,147</u>	<u>50,899,538,117</u>
Balance as at July 01, 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
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	3,313,040,967	3,313,040,967	3,313,040,967
Other comprehensive income for the period	-	-	-	-	-	-	-	-
	-	-	-	-	-	3,313,040,967	3,313,040,967	3,313,040,967
Balance as at September 30, 2026 - unaudited	<u>1,838,612,970</u>	<u>170,000,000</u>	<u>49,704,951</u>	<u>(1,260,000)</u>	<u>70,000,000</u>	<u>59,840,327,748</u>	<u>60,128,772,699</u>	<u>61,967,385,669</u>

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

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Kohat Cement Company Limited

Unconsolidated Condensed Interim Statement of Cash Flows (Un-audited)

For the quarter ended September 30, 2026

	Note	July 01, to September 30, 2026 Rupees	July 01, to September 30, 2025 Rupees
Cash generated from operations	15	6,878,656,104	6,727,753,197
Compensated absences paid		(6,076,774)	(5,337,188)
Finance cost paid		(163,279,217)	(95,571,584)
Income tax and levy (final tax) paid		(1,751,755,560)	(739,714,773)
Net cash generated from operating activities		4,957,544,554	5,887,129,652
<u>Cash flow from investing activities</u>			
Acquisition of property, plant and equipment		(468,963,693)	(1,175,097,277)
Proceeds from disposal of property, plant and equipment		12,685,000	2,927,500
Long term investment in subsidiary		-	(50,000,000)
Short term investments - net		(4,062,363,141)	(5,280,022,201)
Dividend received on short term investments		19,418,264	50,747,026
Long term loans and advances - net		(359,290,496)	80,635
Profit on bank deposits and loans		54,452,715	31,121,622
Net cash used in investing activities		(4,804,061,351)	(6,420,242,695)
<u>Cash flow from financing activities</u>			
Proceeds from long term finance		73,416,371	598,836,250
Repayment of long term finances		(334,085,674)	(197,484,620)
Proceeds from short term borrowings		500,000,000	-
Repayment of short term borrowings		(200,000,000)	-
Loan disbursed to associated undertaking		(110,000,000)	-
Dividend paid		(19,114,050)	-
Net cash generated from / (used in) financing activities		(89,783,352)	401,351,630
Net increase/(decrease) in cash and cash equivalents		63,699,850	(131,761,413)
Cash and cash equivalents at beginning of the period		(259,566,511)	1,450,702,723
Cash and cash equivalents at end of the period		(195,866,661)	1,318,941,310
Cash and cash equivalents comprise of the following:			
Cash and bank balances		1,303,218,410	1,318,941,312
Short term running finances		(1,499,085,071)	-
		(195,866,661)	1,318,941,312

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

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Profit or Loss (Un-audited)
For the quarter ended September 30, 2026

		July 01, to September 30, 2026	July 01, to September 30, 2025
	Note	----- Rupees -----	
Sales - net	11	11,837,398,972	10,287,383,870
Cost of sales	12	(6,892,068,566)	(6,749,374,030)
Gross profit		4,945,330,406	3,538,009,840
Selling and distribution expenses		(49,639,321)	(48,841,188)
Administrative and general expenses		(260,206,610)	(230,816,136)
Reversal of expected credit loss on trade debts		3,558,604	29,578,700
Other expenses		(330,439,084)	(229,119,817)
		(636,726,411)	(479,198,441)
Operating profit		4,308,603,996	3,058,811,399
Other income		938,162,758	1,467,199,257
Finance cost		(27,551,326)	(39,619,546)
Profit before income tax and final tax		5,219,215,428	4,486,391,110
Final tax		(4,471,094)	(13,031,467)
Profit before taxation		5,214,744,333	4,473,359,643
Taxation		(1,901,707,433)	(1,529,351,313)
Profit after taxation		3,313,036,900	2,944,008,330
Earning per share (basic and diluted)	13	3.60	3.20

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

Kohat Cement Company Limited

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

As at September 30, 2026

		(Un-audited) September 30, 2026 Rupees	(Audited) June 30, 2026 Rupees			(Un-audited) September 30, 2026 Rupees	(Audited) June 30, 2026 Rupees
EQUITY AND LIABILITIES	<i>Note</i>			ASSETS	<i>Note</i>		
<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	27,505,717,501	27,253,243,474
Issued, subscribed and paid-up share capital	5	1,838,612,970	1,838,612,970	Long term loans and advances		533,784,849	166,805,823
Reserves		288,444,951	288,444,951	Long term deposits		63,226,136	63,226,136
Accumulated profit		59,832,441,515	56,519,404,615	Investment property		4,357,361,283	4,357,152,688
		61,959,499,436	58,646,462,536			32,460,089,769	31,840,428,121
<u>Non-current liabilities</u>				<u>Current assets</u>			
Long term financing - secured	6	3,141,825,096	3,215,497,163	Stores, spares and loose tools		4,762,977,326	5,895,203,709
Long term deposits		3,536,100	3,536,100	Stock-in-trade		2,158,523,878	2,063,290,760
Deferred liabilities				Trade debts - unsecured, considered good		1,810,693,931	1,660,071,236
- deferred taxation		5,365,350,180	5,269,093,664	Short term investments	9	40,319,694,975	35,509,669,089
- compensated absences		42,447,821	44,883,111	Loans, advances, deposits, prepayments and other receivables	10	1,336,033,617	1,311,733,012
		8,553,159,197	8,533,010,038	Cash and bank balances		1,315,457,353	1,728,843,298
<u>Current liabilities</u>						51,703,381,080	48,168,811,104
Current portion of long term financing	6	715,395,405	907,280,338				
Trade and other payables		8,739,441,565	7,633,899,394				
Contract liability		323,489,926	267,540,724				
Unclaimed dividend		8,503,909	8,503,909				
Dividend payable		12,674,467	31,788,517				
Short term borrowings - secured		2,005,222,377	2,191,282,193				
Provision for taxation - net		1,846,084,567	1,789,471,576				
		13,650,812,216	12,829,766,651				
Contingencies and commitments	7						
		84,163,470,849	80,009,239,225			84,163,470,849	80,009,239,225

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

Kohat Cement Company Limited

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

For the quarter ended September 30, 2026

	July 01, to September 30, 2026	July 01, to September 30, 2025
	----- Rupees -----	
Profit after taxation	3,313,036,900	2,944,008,330
<u>Other comprehensive income 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>		
Debt investment at FVOCI		
- net changes in fair value	-	335,000
Total comprehensive income for the period	3,313,036,900	2,944,343,330

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

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Changes in Equity (Un-audited)
For the quarter ended September 30, 2026

	Reserves						Total reserves	Total
	Capital reserves			Revenue reserves				
	Share capital	Capital re-purchase reserve account	Share premium	Fair value reserve	General reserve	Accumulated profits		
	Rupees							
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
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
Balance as at July 01, 2026	1,838,612,970	170,000,000	49,704,951	(1,260,000)	70,000,000	56,519,404,615	56,807,849,566	58,646,462,536
<u>Total comprehensive income for the period</u>								
Profit for the period	-	-	-	-	-	3,313,036,900	3,313,036,900	3,313,036,900
Other comprehensive income for the period	-	-	-	-	-	-	-	-
	-	-	-	-	-	3,313,036,900	3,313,036,900	3,313,036,900
Balance as at September 30, 2026 - unaudited	1,838,612,970	170,000,000	49,704,951	(1,260,000)	70,000,000	59,832,441,515	60,120,886,466	61,959,499,436

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

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Cash Flows (Un-audited)
For the quarter ended September 30, 2026

	Note	July 01, to September 30, 2026 Rupees	July 01, to September 30, 2025 Rupees
Cash generated from operations	14	6,878,734,094	6,727,771,483
Compensated absences paid		(6,076,774)	(5,337,188)
Finance cost paid		(163,279,217)	(95,571,584)
Income tax and levy (final tax) paid		(1,751,755,560)	(739,714,773)
Net cash generated from operating activities		<u>4,957,622,544</u>	<u>5,887,147,940</u>

Cash flow from investing activities

Acquisition of property, plant and equipment	(468,963,693)
Proceeds from disposal of property, plant and equipment	12,685,000
Additions to investment property under construction	(208,595)
Short term investments - net	(4,062,363,141)
Dividend received on short term investments	19,418,264
Long term loans and advances - net	(359,290,496)
Profit on bank deposits and loans	54,452,715
Net cash used in investing activities	<u>(4,804,269,946)</u>

(1,175,097,277)	(1,175,097,277)
2,927,500	2,927,500
-	-
(5,280,022,201)	(5,280,022,201)
50,747,026	50,747,026
80,635	80,635
31,103,336	31,103,336
<u>(6,370,260,981)</u>	<u>(6,370,260,981)</u>

Cash flow from financing activities

Proceeds from long term finance	73,416,371
Repayment of long term finances	(334,085,674)
Proceeds from short term borrowings	500,000,000
Repayment of short term borrowings	(200,000,000)
Loan disbursed to associated undertaking	(110,000,000)
Transaction cost related to issuance of ordinary shares of the Subsidiary Company	-
Dividend paid	(19,114,050)
Net cash generated (used in) / from financing activities	<u>(89,783,352)</u>

598,836,250	598,836,250
(197,484,620)	(197,484,620)
-	-
-	-
-	-
(8,490,778)	(8,490,778)
-	-
<u>392,860,852</u>	<u>392,860,852</u>

Net increase / (decrease) in cash and cash equivalents	<u>63,569,245</u>
Cash and cash equivalents at beginning of the period	<u>(247,196,963)</u>
Cash and cash equivalents at end of the period	<u><u>(183,627,718)</u></u>

<u>(90,252,189)</u>	<u>(90,252,189)</u>
1,450,702,723	1,450,702,723
<u><u>1,360,450,534</u></u>	<u><u>1,360,450,534</u></u>

Cash and cash equivalents comprise of the following:

Cash and bank balances	1,315,457,353
Short term running finances	(1,499,085,071)
	<u>(183,627,718)</u>

1,360,450,534	1,360,450,534
-	-
<u><u>1,360,450,534</u></u>	<u><u>1,360,450,534</u></u>

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