

Through PUCARS

Ref. No. KCCL/TCL/26/06

February 25, 2026

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

Subject: Financial Results for the Quarter Ended December 31, 2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in its meeting held on **February 25, 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 December 31, 2025 will be transmitted through PUCARS within the specified time.

Yours Sincerely,



Iqra Khalid
Company Secretary

Encl: As above

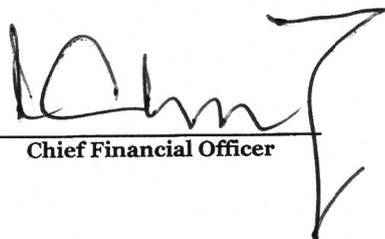


Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Profit or Loss (Un-audited)
For the six months and three months periods ended December 31, 2025

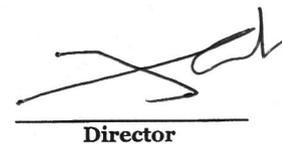
		July 01, to December 31, 2025	July 01, to December 31, 2024	Oct 01, to December 31, 2025	Oct 01, to December 31, 2024
	Note	----- Rupees -----			
Sales - net	12	20,744,063,030	20,663,391,390	10,456,679,160	10,579,690,289
Cost of sales	13	(13,867,426,304)	(11,884,922,679)	(7,067,846,420)	(6,114,771,006)
Gross profit		6,876,636,726	8,778,468,711	3,388,832,740	4,464,919,283
Selling and distribution expenses		(100,196,069)	(100,693,662)	(51,354,881)	(54,413,272)
Administrative and general expenses		(385,926,469)	(372,217,916)	(205,316,187)	(191,435,993)
Reversal / (Allowance) of expected credit loss on trade debts		9,458,274	(2,045,796)	(20,120,426)	(521,552)
Other expenses		(443,052,612)	(560,545,016)	(213,932,795)	(280,270,193)
		(919,716,876)	(1,035,502,390)	(490,724,289)	(526,641,010)
Operating profit		5,956,919,850	7,742,966,321	2,898,108,451	3,938,278,273
Other income		2,623,729,382	3,055,970,811	1,156,530,125	1,585,331,304
Finance cost		(82,086,497)	(209,750,907)	(42,466,951)	(94,133,702)
Profit before income tax and final tax		8,498,562,735	10,589,186,225	4,012,171,625	5,429,475,875
Final tax		(17,208,013)	(21,505,585)	(4,176,546)	(6,258,733)
Profit before taxation		8,481,354,722	10,567,680,640	4,007,995,079	5,423,217,142
Taxation		(2,941,640,140)	(3,682,753,204)	(1,412,288,827)	(1,977,147,194)
Profit after taxation		5,539,714,582	6,884,927,436	2,595,706,252	3,446,069,949
Earning per share (basic and diluted)	14	6.03	(Restated) 7.03	2.82	(Restated) 3.52

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

AH


Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited

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

For the six months and three months periods ended December 31, 2025

	July 01, to December 31, 2025	July 01, to December 31, 2024	Oct 01, to December 31, 2025	Oct 01, to December 31, 2024
	----- Rupees -----			
Profit after taxation	5,539,714,582	6,884,927,436	2,595,706,252	3,446,069,949
<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)	-	(3,175,000)
Total comprehensive income for the period	<u>5,540,049,582</u>	<u>6,881,752,436</u>	<u>2,595,706,252</u>	<u>3,442,894,949</u>

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

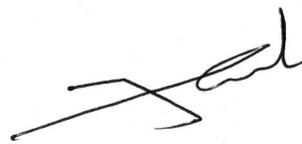
AH



Chief Financial Officer



Chief Executive



Director

Kohat Cement Company Limited

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

As at December 31, 2025

EQUITY AND LIABILITIES	Note	(Un-audited)	(Audited)	ASSETS	Note	(Un-audited)	(Audited)
		December 31, 2025 Rupees	June 30, 2025 Rupees			December 31, 2025 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	26,315,378,102	23,359,980,509
Reserves		286,480,601	286,145,601	Intangibles		157,748	259,742
Accumulated profit		51,370,150,798	45,830,436,216	Long term loans and advances		321,010,126	434,691,328
		53,495,244,369	47,955,194,787	Long term deposits		77,895,632	58,226,136
				Long term investment	9	50,000,000	-
				Investment property		4,326,361,559	4,326,361,559
						31,090,803,167	28,179,519,274
<u>Non-current liabilities</u>							
Long term financing - secured	6	3,290,405,355	1,448,977,799	<u>Current assets</u>			
Long term deposits		3,536,100	3,536,100	Stores, spares and loose tools		4,761,136,504	4,991,311,475
Deferred liabilities				Stock-in-trade		2,314,422,658	2,513,556,552
- deferred taxation		5,991,499,519	5,688,116,040	Trade debts - unsecured, considered good		1,150,887,054	1,692,217,832
- compensated absences		38,015,713	36,785,931	Short term investments	10	33,914,756,044	26,941,632,205
		9,323,456,687	7,177,415,870	Loans, advances, deposits, prepayments and other receivables	11	1,397,811,670	1,025,371,707
				Cash and bank balances		1,783,750,044	1,450,702,723
						45,322,763,974	38,614,792,494
<u>Current liabilities</u>							
Current portion of long term financing	6	983,396,800	837,359,258				
Trade and other payables		6,949,340,765	7,710,012,398				
Contract liability		347,550,871	144,300,907				
Unclaimed dividend		8,503,909	8,503,909				
Dividend payable		31,788,517	33,677,348				
Short term borrowings - secured		2,364,798,743	3,704,884				
Provision for taxation - net		2,909,486,480	2,924,142,407				
		13,594,866,085	11,661,701,111				
Contingencies and commitments							
		76,413,567,141	66,794,311,768			76,413,567,141	66,794,311,768

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

AH

Chief Financial Officer

Chief Executive

Director

Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Changes in Equity (Un-audited)
For the six months period ended December 31, 2025

	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, 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	-	-	-	-	-	6,884,927,436	6,884,927,436	6,884,927,436
Other comprehensive loss for the period	-	-	-	(3,175,000)	-	-	(3,175,000)	(3,175,000)
	-	-	-	(3,175,000)	-	6,884,927,436	6,881,752,436	6,881,752,436
Balance as at December 31, 2024 - unaudited	1,958,612,970	50,000,000	49,704,951	(5,835,000)	70,000,000	45,849,574,806	46,013,444,757	47,972,057,727
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	-	-	-	-	-	5,539,714,582	5,539,714,582	5,539,714,582
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	5,539,714,582	5,540,049,582	5,540,049,582
Balance as at December 31, 2025 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	51,370,150,798	51,656,631,399	53,495,244,369

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

HH

Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited
Unconsolidated Condensed Interim Statement of Cash Flows (Un-audited)
For the six months period ended December 31, 2025

	Note	July 01, to December 31, 2025 Rupees	July 01, to December 31, 2024 Rupees
Cash generated from operations	15	6,958,163,362	10,524,799,500
Compensated absences paid		(6,053,186)	(5,027,710)
Finance cost paid		(214,924,485)	(257,609,592)
Payment made to Workers' Welfare Fund		(259,120,501)	(172,692,762)
Receipt from Workers' Profit Participation Fund		5,920,000	-
Final tax paid		(17,208,013)	(13,273,476)
Income tax paid		(2,652,912,587)	(2,551,993,115)
Net cash generated from operating activities		3,813,864,590	7,524,202,845

Cash flow from investing activities

Acquisition of property, plant and equipment	(3,469,681,144)	(592,358,725)
Proceeds from disposal of property, plant and equipment	9,439,000	767,000
Long term investment in subsidiary	(50,000,000)	-
Short term investments - net	(4,605,116,585)	(7,217,987,822)
Dividend received on short term investments	112,220,672	82,321,090
Long term loans and advances - net	113,681,202	(476,366,277)
Long term deposits	(19,669,496)	(200,000)
Profit on bank deposits and loans	81,953,772	139,296,175
Net cash used in investing activities	(7,827,172,579)	(8,064,528,559)

Cash flow from financing activities

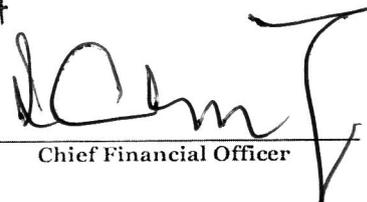
Proceeds from long term finance	2,382,119,521	-
Repayment of long term finances	(394,969,239)	(517,177,841)
Proceeds from short term borrowings	330,679,974	-
Repayment of short term borrowings	(129,894,240)	-
Dividend paid	(1,888,831)	(141,070)
Net cash generated from / (used in) financing activities	2,186,047,185	(517,318,911)
Net decrease in cash and cash equivalents	(1,827,260,804)	(1,057,644,625)
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	(376,558,081)	45,004,547

Cash and cash equivalents comprise of the following:

Cash and bank balances	1,783,750,044	1,028,593,249
Short term running finances	(2,160,308,125)	(983,588,702)
	(376,558,081)	45,004,547

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

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Chief Financial Officer


Chief Executive


Director

Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Profit or Loss (Un-audited)
For the six months and three months periods ended December 31, 2025

		July 01, to December 31, 2025	July 01, to December 31, 2024	Oct 01, to December 31, 2025	Oct 01, to December 31, 2024
	Note	----- Rupees -----			
Sales - net	11	20,744,063,030	20,663,391,390	10,456,679,160	10,579,690,289
Cost of sales	12	(13,867,426,304)	(11,884,922,679)	(7,067,846,420)	(6,114,771,006)
Gross profit		6,876,636,726	8,778,468,711	3,388,832,740	4,464,919,283
Selling and distribution expenses		(100,196,069)	(100,693,662)	(51,354,881)	(54,413,272)
Administrative and general expenses		(385,926,469)	(372,217,916)	(205,316,187)	(191,435,993)
Reversal / (Allowance) of expected credit loss on trade debts		9,458,274	(2,045,796)	(20,120,426)	(521,552)
Other expenses		(443,052,612)	(560,545,016)	(213,932,795)	(280,270,193)
		(919,716,876)	(1,035,502,390)	(490,724,289)	(526,641,010)
Operating profit		5,956,919,850	7,742,966,321	2,898,108,451	3,938,278,273
Other income		2,624,871,388	3,055,970,811	1,157,672,131	1,585,331,304
Finance cost		(82,086,497)	(209,750,907)	(42,466,951)	(94,133,702)
Profit before income tax and final tax		8,499,704,741	10,589,186,225	4,013,313,631	5,429,475,875
Final tax		(17,208,013)	(21,505,585)	(4,176,546)	(6,258,733)
Profit before taxation		8,482,496,728	10,567,680,640	4,009,137,085	5,423,217,142
Taxation		(2,941,640,140)	(3,682,753,204)	(1,412,288,827)	(1,977,147,194)
Profit after taxation		5,540,856,588	6,884,927,436	2,596,848,258	3,446,069,949
Earning per share (basic and diluted)	13	6.03	(Restated) 7.03	2.82	(Restated) 3.52

The annexed notes from 1 to 19 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 Comprehensive Income (Un-audited)
For the six months and three months periods ended December 31, 2025

	July 01, to December 31, 2025	July 01, to December 31, 2024	Oct 01, to December 31, 2025	Oct 01, to December 31, 2024
	----- Rupees -----			
Profit after taxation	5,540,856,588	6,884,927,436	2,595,706,252	3,446,069,949
<i>Other comprehensive income / loss for the period</i>				
<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)	-	(3,175,000)
Total comprehensive income for the period	<u>5,541,191,588</u>	<u>6,881,752,436</u>	<u>2,595,706,252</u>	<u>3,442,894,949</u>

The annexed notes from 1 to 19 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)

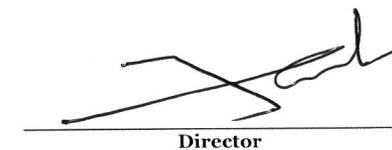
As at December 31, 2025

EQUITY AND LIABILITIES	Note	(Un-audited)	(Audited)	ASSETS	Note	(Un-audited)	(Audited)
		December 31, 2025 Rupees	June 30, 2025 Rupees			December 31, 2025 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	26,336,596,525	23,359,980,509
Issued, subscribed and paid-up share capital	5	1,838,612,970	1,838,612,970	Intangibles		157,748	259,742
Reserves		286,480,601	286,145,601	Long term loans and advances		321,010,126	434,691,328
Accumulated profit		51,362,802,026	45,830,436,216	Long term deposits		77,895,632	58,226,136
		53,487,895,597	47,955,194,787	Investment property		4,326,361,559	4,326,361,559
						31,062,021,590	28,179,519,274
<u>Non-current liabilities</u>				<u>Current assets</u>			
Long term financing - secured	6	3,290,405,355	1,448,977,799	Stores, spares and loose tools		4,761,136,504	4,991,311,475
Long term deposits		3,536,100	3,536,100	Stock-in-trade		2,314,422,658	2,513,556,552
Deferred liabilities				Trade debts - unsecured, considered good		1,150,887,054	1,692,217,832
- deferred taxation		5,991,499,519	5,688,116,040	Short term investments	9	33,914,756,044	26,941,632,205
- compensated absences		38,015,713	36,785,931	Loans, advances, deposits, prepayments and other receivables	10	1,398,040,071	1,025,371,707
		9,323,456,687	7,177,415,870	Cash and bank balances		1,805,141,798	1,450,702,723
						45,344,384,129	38,614,792,494
<u>Current liabilities</u>							
Current portion of long term financing	6	983,396,800	837,359,258				
Trade and other payables		6,949,528,115	7,710,012,398				
Contract liability		347,550,871	144,300,907				
Unclaimed dividend		8,503,909	8,503,909				
Dividend payable		31,788,517	33,677,348				
Short term borrowings - secured		2,364,798,743	3,704,884				
Provision for taxation - net		2,909,486,480	2,924,142,407				
		13,595,053,435	11,661,701,111				
Contingencies and commitments							
	7						
		76,406,405,719	66,794,311,768			76,406,405,719	66,794,311,768

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


Chief Financial Officer


Chief Executive

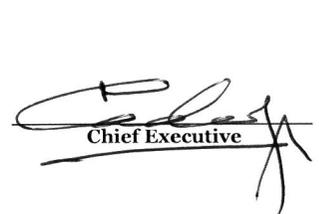

Director

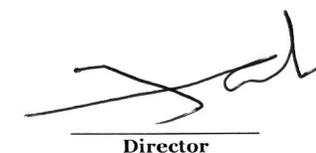
Kohat Cement Company Limited
Consolidated Condensed Interim Statement of Changes in Equity (Un-audited)
For the six months period ended December 31, 2025

	Reserves						Total reserves	Total
	Share capital	Capital reserves			Revenue 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	-	-	-	-	-	6,884,927,436	6,884,927,436	6,884,927,436
Other comprehensive loss for the period	-	-	-	(3,175,000)	-	-	(3,175,000)	(3,175,000)
	-	-	-	(3,175,000)	-	6,884,927,436	6,881,752,436	6,881,752,436
Balance as at December 31, 2024 - unaudited	1,958,612,970	50,000,000	49,704,951	(5,835,000)	70,000,000	45,849,574,806	46,013,444,757	47,972,057,727
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	-	-	-	-	-	5,540,856,588	5,540,856,588	5,540,856,588
Other comprehensive income for the period	-	-	-	335,000	-	-	335,000	335,000
	-	-	-	335,000	-	5,540,856,588	5,541,191,588	5,541,191,588
<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 December 31, 2025 - unaudited	1,838,612,970	170,000,000	49,704,951	(3,224,350)	70,000,000	51,362,802,026	51,649,282,627	53,487,895,597

The annexed notes from 1 to 19 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 six months period ended December 31, 2025

	Note	July 01, to December 31, 2025 Rupees	July 01, to December 31, 2024 Rupees
Cash generated from operations	14	6,958,122,313	10,524,799,500
Compensated absences paid		(6,053,186)	(5,027,710)
Finance cost paid		(214,924,486)	(257,609,592)
Payment made to Workers' Welfare Fund		(259,120,501)	(172,692,762)
Receipt from Workers' Profit Participation Fund		5,920,000	-
Final tax paid		(17,208,013)	(13,273,476)
Income tax paid		(2,652,912,587)	(2,551,993,115)
Net cash generated from operating activities		3,813,823,539	7,524,202,845
<u>Cash flow from investing activities</u>			
Acquisition of property, plant and equipment		(3,490,899,567)	(592,358,725)
Proceeds from disposal of property, plant and equipment		9,439,000	767,000
Short term investments - net		(4,605,116,585)	(7,217,987,822)
Dividend received on short term investments		112,220,672	82,321,090
Long term loans and advances - net		113,681,202	(476,366,277)
Long term deposits		(19,669,496)	(200,000)
Profit on bank deposits and loans		83,095,778	139,296,175
Net cash used in investing activities		(7,797,248,996)	(8,064,528,559)
<u>Cash flow from financing activities</u>			
Proceeds from long term finance		2,382,119,521	-
Repayment of long term finances		(394,969,239)	(517,177,841)
Proceeds from short term borrowings		330,679,974	-
Repayment of short term borrowings		(129,894,240)	-
Transaction cost related to issuance of ordinary shares of the Subsidiary Company		(8,490,778)	-
Dividend paid		(1,888,831)	(141,070)
Net cash generated from / (used in) financing activities		2,177,556,407	(517,318,911)
Net decrease in cash and cash equivalents		(1,805,869,050)	(1,057,644,625)
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		(355,166,327)	45,004,547
Cash and cash equivalents comprise of the following:			
Cash and bank balances		1,805,141,798	1,028,593,249
Short term running finances		(2,160,308,125)	(983,588,702)
		(355,166,327)	45,004,547

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


Chief Financial Officer


Chief Executive


Director