

October 01, 2025

Ref: KTC/PSX/FR-June-25

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

Subject: **Financial Results for the Year ended 30st June 2025**

Dear Sir,

We have to inform you that Board of Directors of our company in their meeting held on October 01, 2025 at 03:00 p.m. at the registered office of the company i.e. Khyber Tobacco Company Limited, Nowshera Road Mardan considered and approved the following financial results:

- | | |
|---|-----|
| 1. Cash Dividend | Nil |
| 2. Bonus Shares | Nil |
| 3. Right Shares | Nil |
| 4. Any other entitlement/Corporate Action | Nil |
| 5. Any other Price Sensitive Information | Nil |

In compliance of Notice# PSX/N-062 dated Jan, 10, 2025 we enclose herewith the following

- Statement of Financial Position
- Statement of Profit & Loss
- Statement of Changes in Equity
- Statement of Cash Flows

Yours Sincerely



Pir Farhan Shah
Company Secretary



KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital	6	69,226,040	69,226,040
Unappropriated profit		2,626,110,411	2,342,162,638
General reserves	6.4	-	3,312,465
Revaluation surplus on property, plant and equipment	7	239,962,935	281,742,430
		2,935,299,386	2,696,443,573
LIABILITIES			
NON CURRENT LIABILITIES			
Employee retirement benefits	8	151,537,799	120,231,933
Deferred taxation	9	163,570,530	179,827,028
Lease liabilities	10	78,148,710	133,674,327
		393,257,039	433,733,288
CURRENT LIABILITIES			
Current portion of lease liabilities	10	182,650,617	99,564,887
Trade and other payables	11	11,705,346,768	7,832,548,264
Unclaimed dividend		16,658,510	16,669,221
Loan from sponsors - unsecured	12	1,062,835,638	901,035,638
Accrued markup on loan from sponsors-un-secured	13	257,686,132	233,616,169
Provision for taxation and levy		169,536,474	44,530,446
		13,394,714,139	9,127,964,625
CONTINGENCIES AND COMMITMENTS			
	14		
TOTAL EQUITY AND LIABILITIES		16,723,270,564	12,258,141,486
NON CURRENT ASSETS			
Property, plant and equipment	15	2,737,476,813	2,824,478,195
Right of use asset	16	98,207,445	147,311,167
Long term deposits and prepayments	17	20,989,802	30,980,190
		2,856,674,060	3,002,769,552
CURRENT ASSETS			
Stock in trade	18	10,339,543,438	6,313,346,604
Stores, spare parts and loose tools		23,143,300	26,877,660
Trade debts	19	957,260,888	1,348,738,777
Advances, prepayments and other receivables	20	313,465,546	416,853,316
Taxes refundable	21	430,835,050	106,499,582
Prepaid levy		-	16,344,998
Advance income tax		491,087,443	82,025,802
Cash and bank balances	22	1,311,260,839	944,685,195
		13,866,596,504	9,255,371,934
TOTAL ASSETS		16,723,270,564	12,258,141,486

The annexed notes from 1 to 42 form an integral part of these financial statements.

CHIEF EXECUTIVE OFFICER

DIRECTOR


DIRECTOR

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
Revenue from contracts with customers - net	23	9,890,703,179	3,113,760,068
Cost of sales	24	(8,115,882,823)	(2,957,784,962)
Gross profit		1,774,820,356	155,975,106
Administrative expenses	25	(362,227,990)	(339,972,971)
Selling and distribution expenses	26	(324,607,318)	(206,347,167)
Impairment loss on financial assets	19.1	(104,409,538)	(77,590,728)
		(791,244,846)	(623,910,866)
Operating profit / (loss)		983,575,510	(467,935,760)
Other income	27	20,722,615	3,246,824
		1,004,298,125	(464,688,936)
Other expenses	28	(261,301,753)	(238,968,580)
Finance cost	29	(328,666,716)	(269,978,815)
		(589,968,469)	(508,947,395)
Profit / (loss) before final and revenue taxes		414,329,656	(973,636,331)
Final tax and minimum tax differential	30	-	(44,463,206)
Profit / (loss) before income tax		414,329,656	(1,018,099,537)
Taxation	31	(139,681,602)	(3,897,489)
Profit / (loss) for the year		274,648,054	(1,021,997,026)
Earnings per share - basic and diluted	32	39.67	(147.63)

The annexed notes from 1 to 42 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER


DIRECTOR


DIRECTOR

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

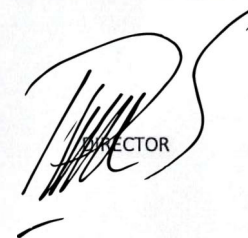
FOR THE YEAR ENDED JUNE 30, 2025

Share capital	Reserves				Total
	Capital reserves	Revenue reserves			
	Revaluation surplus on property, plant and equipment	General reserves	Unappropriated profit		
-----Rupees-----					
Balance as at July 01, 2023	69,226,040	368,963,006	3,312,465	3,352,438,743	3,793,940,254
Total comprehensive income for the year					
Loss for the year	-	-	-	(1,021,997,026)	(1,021,997,026)
Other comprehensive income for the year	-	(71,651,878)	-	3,094,827	(68,557,051)
	-	(71,651,878)	-	(1,018,902,199)	(1,090,554,077)
Transfer from surplus on revaluation of property, plant and equipment - net of tax					
- on account of incremental depreciation	-	(15,568,698)	-	15,568,698	-
	-	(15,568,698)	-	15,568,698	-
Transactions with owners:					
-Dividend distributed during the year	-	-	-	(6,942,604)	(6,942,604)
Balance as at June 30, 2024	69,226,040	281,742,430	3,312,465	2,342,162,638	2,696,443,573
Total comprehensive income for the year					
Profit for the year	-	-	-	274,648,054	274,648,054
Other comprehensive income for the year	-	(22,268,797)	-	(13,523,444)	(35,792,241)
	-	(22,268,797)	-	261,124,610	238,855,813
Transfer from surplus on revaluation of property, plant and equipment - net of tax					
- on account of incremental depreciation	-	(15,329,075)	-	15,329,075	-
- on account of disposal	-	(4,181,623)	-	4,181,623	-
	-	(19,510,698)	-	19,510,698	-
Transfer from general reserves to unappropriated profit	-	-	(3,312,465)	3,312,465	-
Balance as at June 30, 2025	69,226,040	239,962,935	-	2,626,110,411	2,935,299,386

The annexed notes from 1 to 42 form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


DIRECTOR

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2025

	Note	2025 Rupees	2024 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES			
Profit / (loss) before income tax		414,329,656	(1,018,099,537)
Adjustments for:			
Depreciation on property, plant and equipment		280,149,074	268,414,404
Depreciation on right of use asset		49,103,722	49,103,722
Final tax and minimum tax differential		-	44,463,206
Provision for staff retirement benefits		47,796,923	38,936,080
Accrued liabilities written back		(2,260,936)	(3,246,824)
Advance to supplier written off		93,189,789	65,012,237
Loss on disposal of property, plant and equipment		3,007,500	-
Impairment loss on financial assets		104,409,538	77,590,728
Exchange (gain)/loss		(13,910,779)	21,739,923
Provision for workers' profit participation fund		28,937,945	-
Provision for workers' welfare fund		9,815,176	-
Finance cost		328,666,716	269,978,815
		928,904,668	831,992,291
Cash flows from operating activities before working capital changes		1,343,234,324	(186,107,246)
Effect on cash flows due to working capital changes			
(Increase) / decrease in stock in trade		(4,026,196,834)	(4,606,710,320)
Increase in store and spares		3,734,360	(7,520,309)
Increase in trade debts		300,979,130	(40,383,664)
Decrease / (Increase) in advances and prepayments		10,197,981	161,223,417
Increase in trade and other payables		4,049,145,386	4,350,796,588
		337,860,023	(142,594,288)
Cash (used in) / generated from operations		1,681,094,347	(328,701,534)
Gratuity paid		(38,323,063)	(5,152,102)
Income tax paid		(446,828,225)	(21,064,763)
Levy's paid		-	(16,344,998)
Sales tax and excise duty paid		(573,087,318)	-
Finance cost paid		(182,046,514)	(186,105,739)
Workers' Welfare Fund paid		(42,483,068)	-
		(1,282,768,188)	(228,667,602)
Net cash generated / (used in) from operating activities		398,326,159	(557,369,136)
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant and equipment		(200,055,192)	(348,236,400)
Proceeds from disposal of property, plant and equipment		3,900,000	-
Long term deposits and prepayments		9,990,388	(24,742,779)
Net cash used in investing activities		(186,164,804)	(372,979,179)
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Receipt of loan from sponsors		161,800,000	800,000,000
Dividend paid		(10,711)	(6,444,674)
Lease rentals paid		(7,375,000)	(5,000,000)
Net cash generated from financing activities		154,414,289	788,555,326
Net (decrease) / increase in cash and cash equivalents (A+B+C)		366,575,644	(141,792,989)
Cash and cash equivalents at beginning of the year		944,685,195	1,086,478,184
Cash and cash equivalents at end of the year	22	1,311,260,839	944,685,195

The annexed notes from 1 to 42 form an integral part of these financial statements.

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CHIEF EXECUTIVE OFFICER

Pir Qaiser
DIRECTOR

DIRECTOR