

Date: October 30, 2025

Ref: KTC/PSX/FR-Q1-25

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

Subject: **Financial Results for the period ended 30th September, 2025**

Dear Sir,

We have to inform you that Board of Directors of our company in their meeting held on October 30, 2025 at 02:00 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:

	September 30, 2025	September 30, 2024
	-----Rupees-----	
Revenue from contracts with customers - net	1,581,637,724	1,243,301,108
Cost of sales	<u>(1,318,174,405)</u>	<u>(1,584,755,857)</u>
Gross profit	263,463,319	(341,454,749)
Administrative expenses	(140,838,644)	(120,432,794)
Selling and Distribution cost	(40,224,567)	(61,586,094)
Impairment loss on financial assets	-	-
Other expenses	-	-
Finance cost	(59,318,987)	(56,756,828)
	(240,382,198)	(238,775,715)
Other operating income	16,034,111	-
Operating (loss) / profit	39,115,232	(580,230,465)
(Loss) / profit before income tax, final tax and minor	39,115,232	(580,230,465)
Final tax and minimum tax differential	-	-
	39,115,232	(580,230,465)
Taxation	(2,143,397)	(232,796,449)
Profit (Loss) for the period	36,971,835	(813,026,914)
Earnings per share - basic and diluted	5.34	(117.45)

Yours Sincerely

Pir Farhan Shah
Company Secretary



KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM BALANCE SHEET (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	30 September 2025 Rupees	30 June 2025 Rupees		30 September 2025 Rupees	30 June 2025 Rupees
SHARE CAPITAL AND RESERVES			NON CURRENT ASSETS		
Issued, subscribed and paid up share capital (ordi)nary shares of Rs. 10 ea	69,226,040	69,226,040	Property, plant and equipment	2,696,915,335	2,737,476,813
Unappropriated Profit	2,667,427,811	2,626,110,412	Right of Use Asset	98,207,444	98,207,445
Revenue reserves	-	-	Long term deposits	21,289,802	20,989,802
surplus on revaluation of property-Plant and Equipment-net of tax	235,617,371	239,962,935		2,816,412,581	2,856,674,060
	2,972,271,222	2,935,299,387			
NON CURRENT LIABILITIES			CURRENT ASSETS		
Employee benefits	162,523,394	151,537,799	Stock in trade	15,524,762,270	10,339,543,438
Lease liability	78,148,710	78,148,710	Trade debts	2,386,859,203	957,260,888
Deferred tax liabilities-net	151,682,030	163,570,529	Advances, prepayments and other recei	232,654,913	313,465,546
	392,354,134	393,257,038	Stores Spare Parts and Other inventory	33,252,549	23,143,300
CURRENT LIABILITIES			Advance income tax	528,004,007	491,087,443
Lease Liability-current	182,650,617	182,650,617.00	Taxes refundable	430,835,050	430,835,050
Trade and other payables	17,458,389,383	11,705,346,768	Cash and bank balances	709,567,836	1,311,260,839
Unclaimed dividend	16,658,510	16,658,510		19,845,935,828	13,866,596,504
Loan From Director	1,153,835,638	1,062,835,638			
Accrued markup on loan from sponsors-un-secured	316,652,431	257,686,132.00			
Provision for Taxation	169,536,474	169,536,474			
	19,297,723,053	13,394,714,139			
	<u>22,662,348,409</u>	<u>16,723,270,564</u>		<u>22,662,348,409</u>	<u>16,723,270,564</u>

DIRECTOR



KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Sept 30, 2025	Sept 30, 2024
	Rupees	
Profit / (Loss) for the period	36,971,835	(813,026,914)
Items that will not be reclassified to profit or loss:		
Surplus on revaluation of property, plant and equipment	-	-
Impact of change in tax rate on revaluation surplus	-	-
Remeasurement gain/(loss) on post retirement benefits liability	-	-
Related deferred tax	-	-
Total comprehensive income for the period	36,971,835	(813,026,914)

STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Profit / (Loss) for the period
Items that will not be reclassified to profit or loss:
Surplus on revaluation of property, plant and equipment
Impact of change in tax rate on revaluation surplus
Remeasurement gain/(loss) on post retirement benefits liability
Related deferred tax

Total comprehensive income for the period
36,971,835
(813,026,914)


DIRECTOR



KHYBER TOBACCO COMPANY LIMITED
CONDENSED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Balance at 01 July 2024

Total comprehensive income/(loss) for the period

Profit/(loss) for the period

Other comprehensive income for the period

Surplus on revaluation of property, plant and equipment

- on account of incremental depreciation

- on account of disposal

Transfer from general reserves to unappropriated profit

Other comprehensive loss for the year

Balance at 30 Sept 2024

Balance at 01 July 2025

Total comprehensive income/(loss) for the period

Profit/(loss) for the period

Audit Adjustment

Other comprehensive income for the period

Transfer from surplus on revaluation of property, plant and equipment - net of tax

- on account of incremental depreciation

- on account of disposal

Final dividend at Re 1 per share

Transactions with owners

Shares issued as fully paid bonus shares

Balance at 30 Sept 2025

SHARE CAPITAL AND RESERVES					
Share capital	General reserve	Revaluation surplus	Reserves for issuance of bonus shares	Unappropriated profit	Total
Rupees					
69,226,040	3,312,465	281,742,430		2,342,162,638	2,696,443,573
-	-	-	-	(813,026,914)	(813,026,914)
-	-	-	-	-	-
-	-	(35,830,807)	-	35,830,807	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(35,830,807)	-	(777,196,106)	(813,026,914)
69,226,040	3,312,465	245,911,623	-	1,564,966,532	1,883,416,659
69,226,040	-	239,962,935	-	2,626,110,412	2,935,299,387
-	-	-	-	36,971,835.00	36,971,835
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(4,345,564.00)	-	4,345,564.00	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(4,345,564)	-	41,317,399	36,971,835
69,226,040	-	235,617,371	-	2,667,427,811	2,972,271,222

DIRECTOR



KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Sept 30, 2025	Sept 30, 2024
	-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before taxation	39,115,232.27	(580,230,465)
Adjustments for:		
Depreciation	72,966,950.00	67,571,567
Final tax and minimum tax differential		
Provision for staff retirement benefits	14,802,790.00	10,707,422
Accrued liabilities written back	-	
Provision for workers' profit participation fund	-	
Advance to supplier written off	-	
Impairment loss on financial assets	-	
Exchange loss / (gain) on foreign transaction	-	
Provision for workers' welfare fund		
Provision for net realisable value		
Loss on disposal of property, plant and equipment	59,318,986.88	1,501,932
Finance cost	147,088,726.88	79,780,921
	186,203,959.14	(500,449,544)
Cash flows from operating activities before working capital changes		
Working capital changes		
<i>(Increase) / decrease in current assets</i>		
(Increase) / decrease in stock in trade	(5,185,218,831.79)	(7,034,494,927)
Stores, spare parts and loose tools	(10,109,249.00)	-
(Increase)/decrease in trade debts	(1,429,598,315.12)	(644,554,358)
Decrease / (Increase) in advances and prepayments	80,810,633.00	(88,964,136)
Taxes refundable	-	-
Advance income tax	(36,916,564.00)	82,025,802
trade and other payables	5,753,042,615.00	8,212,073,603
	(827,989,711.91)	526,085,985
Cash generated from operations	(641,785,752.77)	25,636,441
Gratuity paid	(3,817,195.00)	(5,834,108)
Income tax paid	(14,268,395.23)	
Levy's paid		
Sales tax and excise duty paid		
Lease rentals paid		
Finance cost paid	(352,688.00)	(1,501,932)
WWF/WPPF	-	
Dividend paid	-	
	(18,438,278.23)	(7,336,040)
Net cash generated from operating activities	(660,224,031.00)	18,300,401
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(32,168,972)	(79,400,914)
Additions to Intangible Assets	-	-
Proceeds from disposal of property, plant and equipment	(300,000)	
Proceeds from sale of Fixed Asset	-	
Net cash used in investing activities	(32,468,972)	(79,400,914)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term loan-Unsecured	91,000,000	161,800,000
Lease rentals paid		
Repayment of short term loan		-
	91,000,000	161,800,000
Net increase (decrease) in cash and cash equivalents	(601,693,003)	100,699,487
Effects of exchange rates on cash and cash equivalents	-	
Cash and cash equivalents at beginning of the period	1,311,260,839	944,685,195
Cash and cash equivalents at end of the period	709,567,836	1,045,384,682

DIRECTOR

