

Date: April 29, 2026,

Ref: KTC/PSX/FR-Q3-26

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

Subject: **Financial Results for the period ended 31st March, 2026**

Dear Sir,

We have to inform you that Board of Directors of our company in their meeting held on April 29, 2026, 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 with Nil dividend/bonus shares:

1. Cash Dividend	Nil
2. Bonus Share	Nil
3. Right shares	Nil
4. Any Other Entitlement/Corporate Action	Nil
5. Any Other Price-Sensitive Information	Nil

The Financial results of the Company are attached.

1. Condensed interim balance sheet (un-audited)
2. Condensed interim profit and loss account (un-audited)
3. Statement of comprehensive income (un-audited)
4. Condensed statement of changes in equity (un-audited)
5. Condensed interim cash flow statement (un-audited)

The Quarterly report of the Company for the Period Ended March 31, 2026 will be transmitted through PUCARS Separately, within Specified time.

Yours Sincerely

Amin Ullah
Company Secretary



**KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM BALANCE SHEET (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026**

	Un-audited March 31, 2026 Rupees	Audited 30 June 2025 Rupees		Un-audited March 31, 2026 Rupees	Audited 30 June 2025 Rupees
SHARE CAPITAL AND RESERVES			NON CURRENT ASSETS		
Issued, subscribed and paid up share capital (ordi)nary shares of Rs. 10 each	69,226,040.00	69,226,040	Property, plant and equipment	2,623,183,208.00	2,737,476,813
Unappropriated Profit	2,399,847,957.00	2,626,110,412	Right of Use Asset	61,379,652.00	98,207,445
Revenue reserves	-	-	Long term deposits	21,489,802.00	20,989,802
surplus on revaluation of property-Plant and Equipment-net of tax	226,926,242.00	239,962,935		2,706,052,662.00	2,856,674,060
	<u>2,696,000,239.00</u>	<u>2,935,299,387</u>			
NON CURRENT LIABILITIES			CURRENT ASSETS		
Employee benefits	211,229,407.00	151,537,799	Stock in trade	12,332,829,982.00	10,339,543,438
Lease liability	78,148,710.00	78,148,710	Trade debts	2,649,850,916.00	957,260,888
Deferred tax liabilities-net	126,023,483.00	163,570,529	Advances, prepayments and other recei	2,080,987,245.00	313,465,546
	<u>415,401,600.00</u>	<u>393,257,038</u>	Stores Spare Parts and Other inventory	54,968,672.00	23,143,300
CURRENT LIABILITIES			Advance income tax	666,868,216.00	491,087,443
Lease Liability-current	182,650,617.00	182,650,617.00	Taxes refundable	430,835,050.00	430,835,050
Trade and other payables	15,935,770,041.00	11,705,346,768	Cash and bank balances	187,497,877.00	1,311,260,839
Unclaimed dividend	16,648,717.00	16,658,510		<u>18,403,837,958.00</u>	<u>13,866,596,504</u>
Loan From Director	1,263,835,638.00	1,062,835,638			
Accrued markup on loan from sponsors-un-secured	365,153,771.00	257,686,132.00			
Provision for Taxation	234,429,997.00	169,536,474			
	<u>17,998,488,781.00</u>	<u>13,394,714,139</u>			
	<u><u>21,109,890,620.00</u></u>	<u><u>16,723,270,564</u></u>		<u><u>21,109,890,620.00</u></u>	<u><u>16,723,270,564</u></u>



KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	Quarter ended		Nine Months Ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
	-----Rupees-----			
Revenue from contracts with customers - net	2,716,903,876	3,963,403,380	7,402,614,330.00	8,847,535,391
Cost of sales	<u>(2,006,223,199)</u>	<u>(3,105,995,901)</u>	<u>(6,689,065,903.00)</u>	<u>(7,487,318,064)</u>
Gross profit	710,680,677	857,407,479	713,548,427.00	1,360,217,327
Administrative expenses	(155,586,411)	(165,930,676)	(340,981,243.00)	(354,238,445)
Selling and Distribution cost	(47,713,288)	(31,182,638)	(300,309,978.00)	(220,207,115)
Impairment loss on financial assets	(10,800,000)	-	(134,507,787.00)	-
Other expenses	(1,725,523)	(5,045,280)	(36,235,975.00)	(35,138,599)
Finance cost	(13,830,821)	(5,992,567)	(135,758,144.00)	(173,072,840)
	(229,656,043)	(208,151,161)	(947,793,127.00)	(782,656,999)
Other operating income	3,349,121	11,173,560	22,292,029.00	11,173,560
Operating (loss) / profit	<u>484,373,755</u>	<u>660,429,878</u>	<u>(211,952,671.00)</u>	<u>588,733,888</u>
(Loss) / profit before income tax, final tax and minir	484,373,755	660,429,878	(211,952,671.00)	588,733,888
Final tax and minimum tax differential				-
	484,373,755	660,429,878	(211,952,671.00)	588,733,888
Taxation	(9,265,707)	(108,106,909)	(27,346,477.00)	(163,467,111)
Profit (Loss) for the period	<u>475,108,048</u>	<u>552,322,969</u>	<u>(239,299,148.00)</u>	<u>425,266,777</u>
Earnings per share - basic and diluted	68.63	79.79	(34.57)	61.43



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KHYBER TOBACCO COMPANY LIMITED
 STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
 FOR THE PERIOD ENDED 31 MARCH 2026

	Quarter ended		Nine Months Ended	
	Mar 31, 2026	Mar 31, 2025	Mar 31, 2026	Mar 31, 2025
Profit / (Loss) for the period	475,108,048	552,322,969	(239,299,148)	425,266,777
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	475,108,048	552,322,969	(239,299,148)	425,266,777



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KHYBER TOBACCO COMPANY LIMITED
CONDENSED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	SHARE CAPITAL AND RESERVES					Total
	Share capital	General reserve	Revaluation surplus	Reserves for issuance of bonus shares	Unappropriated profit	
	Rupees					
Balance at 01 July 2024	69,226,040	3,312,465	281,742,430		2,342,162,638	2,696,443,573
Total comprehensive income/(loss) for the period						
Profit/(loss) for the period	-	-	-	-	425,266,777	425,266,777
Other comprehensive income for the period	-	-	-	-	-	-
Surplus on revaluation of property, plant and equipment	-	-	-	-	-	-
- on account of incremental depreciation	-	-	(7,821,471)	-	7,821,471	-
- on account of disposal	-	-	-	-	-	-
Transfer from general reserves to unappropriated profit	-	-	-	-	-	-
Other comprehensive loss for the year	-	-	-	-	-	-
	-	-	(7,821,471)	-	433,088,248	425,266,777
Balance at 31 March 2025	<u>69,226,040</u>	<u>3,312,465</u>	<u>273,920,959</u>	<u>-</u>	<u>2,775,250,886</u>	<u>3,121,710,350</u>
Balance at 01 July 2025	69,226,040.00	-	239,962,935.00	-	2,626,110,412.00	2,935,299,387.00
Total comprehensive income/(loss) for the period						
Profit/(loss) for the period	-	-	-	-	(239,299,148.00)	(239,299,148.00)
Audit Adjustment	-	-	-	-	-	-
Other comprehensive income for the period	-	-	-	-	-	-
Transfer from surplus on revaluation of property,	-	-	-	-	-	-
- on account of incremental depreciation	-	-	(13,036,693.00)	-	13,036,693.00	-
- on account of disposal	-	-	-	-	-	-
Final dividend at Re 1 per share	-	-	-	-	-	-
Transactions with owners	-	-	-	-	-	-
Shares issued as fully paid bonus shares	-	-	-	-	-	-
	-	-	(13,036,693.00)	-	(226,262,455.00)	(239,299,148.00)
Balance at 31 March 2026	<u>69,226,040.00</u>	<u>-</u>	<u>226,926,242.00</u>	<u>-</u>	<u>2,399,847,957.00</u>	<u>2,696,000,239.00</u>



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KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	Nine Months Ended	
	Mar 31, 2026	Mar 31, 2025
	-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before taxation	(211,952,671.00)	588,733,888
Adjustments for:		
Depreciation	191,682,551.00	240,992,378
Final tax and minimum tax differential		
Provision for staff retirement benefits	80,523,560.00	19,318,706
Right of Use Asset-Depreciation	-	20,585,465
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		
Finance cost	135,758,144.00	5,704,563
	<u>407,964,255.00</u>	<u>286,601,112</u>
Cash flows from operating activities before working capital changes	196,011,584.00	875,335,000
Working capital changes		
<i>(Increase) / decrease in current assets</i>		
(Increase) / decrease in stock in trade	(1,993,286,544.00)	(3,893,008,060)
Stores, spare parts and loose tools	(31,825,372.00)	-
(Increase)/decrease in trade debts	(1,692,590,028.00)	(2,530,337,359)
Decrease / (Increase) in advances and prepayments	(1,767,521,699.00)	(1,272,375,204)
Taxes refundable	-	(24,547,977)
Advance income tax	(175,780,773.00)	82,025,802
trade and other payables	4,230,423,273.00	6,875,001,336
	<u>(1,430,581,143.00)</u>	<u>(763,241,462)</u>
Cash generated from operations	(1,234,569,559.00)	112,093,538
Gratuity paid	(20,831,952.00)	(19,148,335)
Income tax paid	(57,690,973.00)	(163,682,300)
Levy's paid		
Sales tax and excise duty paid		
Lease rentals paid		
Finance cost paid	(1,743,222.00)	(5,704,563)
WWF/WPPF	(9,793.00)	
Dividend paid	(80,275,940.00)	(188,535,198)
	<u>(80,275,940.00)</u>	<u>(188,535,198)</u>
Net cash generated from operating activities	(1,314,845,499.00)	(76,441,660)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(9,417,463)	(166,153,307)
Additions to Intangible Assets	-	-
Security deposits	(500,000)	(6,455,605)
Proceeds from sale of Fixed Asset	-	-
Net cash used in investing activities	(9,917,463)	(172,608,912)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term loan-Unsecured	201,000,000	161,800,000
Lease rentals paid		
Repayment of short term loan		
	<u>201,000,000</u>	<u>161,800,000</u>
Net increase (decrease) in cash and cash equivalents	(1,123,762,962)	(87,250,572)
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	<u>187,497,877</u>	<u>857,434,623</u>



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