

October 05, 2026

Ref: KTC/PSX/FR-June-26

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

Subject: **Financial Results for the Year ended 30st June 2026**

Dear Sir,

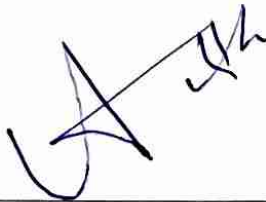
We have to inform you that Board of Directors of our company in their meeting held on October 05, 2026 at 03:00 p.m. at the registered office of the company i.e. Khyber Tobacco Company Limited, Nowshera Road Mardan considered and approved the following financial results:

- | | |
|---|-----|
| 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
- Statement of Comprehensive income

Yours Sincerely



Amin Ullah
Company Secretary

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Share capital	6	69,226,040	69,226,040
Unappropriated profit		1,584,513,269	2,626,110,411
Revaluation surplus on property, plant and equipment	7	1,024,496,275	239,962,935
		2,678,235,584	2,935,299,386
LIABILITIES			
NON CURRENT LIABILITIES			
Employee retirement benefits	8	210,615,825	151,537,799
Deferred taxation	9	315,903,030	163,570,530
Lease liabilities	10	-	78,148,710
		526,518,855	393,257,039
CURRENT LIABILITIES			
Current portion of lease liabilities	10	282,923,710	182,650,617
Trade and other payables	11	14,601,096,017	11,705,346,768
Unclaimed dividend		16,647,518	16,658,510
Loan from sponsors - unsecured	12	1,113,835,638	1,062,835,638
Accrued markup on loan from sponsors-un-secured	13	404,625,692	257,686,132
Provision for taxation and levy		116,569,380	169,536,474
		16,535,697,955	13,394,714,139
CONTINGENCIES AND COMMITMENTS			
	14		
TOTAL EQUITY AND LIABILITIES		19,740,452,394	16,723,270,564
NON CURRENT ASSETS			
Property, plant and equipment	15	3,584,457,048	2,737,476,813
Right of use asset	16	49,103,721	98,207,445
Long term advances, deposits and prepayments	17	28,025,410	20,989,802
		3,661,586,179	2,856,674,060
CURRENT ASSETS			
Stock in trade	18	10,552,438,144	10,339,543,438
Stores, spare parts and loose tools		41,341,057	23,143,300
Trade debts	19	1,568,556,311	957,260,888
Advances, prepayments and other receivables	20	216,384,384	313,465,546
Taxes refundable	21	3,252,027,236	430,835,050
Advance income tax		369,605,906	491,087,443
Cash and bank balances	22	78,513,177	1,311,260,839
		16,078,866,215	13,866,596,504
TOTAL ASSETS		19,740,452,394	16,723,270,564

The annexed notes from 1 to 41 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, 2026

	Note	2026 Rupees	2025 Rupees
Revenue from contracts with customers - net	23	9,325,550,467	9,890,703,179
Cost of sales	24	(9,194,433,472)	(8,115,882,823)
Gross profit		<u>131,116,995</u>	<u>1,774,820,356</u>
Administrative expenses	25	(348,058,672)	(362,227,990)
Selling and distribution expenses	26	(465,292,106)	(324,607,318)
Expected credit loss on financial assets	19.1	(47,391,365)	(104,409,538)
		<u>(860,742,143)</u>	<u>(791,244,846)</u>
Operating (loss) / profit		(729,625,148)	983,575,510
Other income	27	22,149,933	20,722,615
		<u>(707,475,215)</u>	<u>1,004,298,125</u>
Other expenses	28	(51,303,396)	(261,301,753)
Finance cost	29	(213,320,434)	(328,666,716)
		<u>(264,623,830)</u>	<u>(589,968,469)</u>
(Loss) / profit before final and revenue taxes		(972,099,045)	414,329,656
Minimum tax differential	30	(116,569,381)	-
(Loss) / profit before income tax		<u>(1,088,668,426)</u>	<u>414,329,656</u>
Taxation	31	67,954,366	(139,681,602)
(Loss) / profit for the year		<u>(1,020,714,060)</u>	<u>274,648,054</u>
Earnings per share - basic and diluted	32	<u>(147.45)</u>	<u>39.67</u>

The annexed notes from 1 to 41 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR



DIRECTOR

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

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, 2024	69,226,040	281,742,430	3,312,465	2,342,162,638	2,696,443,573
Total comprehensive income for the year	-	-	-	274,648,054	274,648,054
Profit for the year	-	(22,268,797)	-	(13,523,444)	(35,792,241)
Other comprehensive income for the year	-	(22,268,797)	-	261,124,610	238,855,813
Transfer from surplus on revaluation of property, plant and equipment - net of tax	-	(15,329,075)	-	15,329,075	-
- on account of incremental depreciation	-	(4,181,623)	-	4,181,623	-
- on account of disposal	-	(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
Total comprehensive income for the year	-	-	-	(1,020,714,060)	(1,020,714,060)
Loss for the year	-	800,177,379	-	(36,527,121)	763,650,258
Other comprehensive income for the year	-	800,177,379	-	(1,057,241,181)	(257,063,802)
Transfer from surplus on revaluation of property, plant and equipment - net of tax	-	(15,644,039)	-	15,644,039	-
- on account of incremental depreciation	-	-	-	-	-
- on account of disposal	-	(15,644,039)	-	15,644,039	-
Balance as at June 30, 2026	69,226,040	1,024,496,275	-	1,584,513,269	2,678,235,584

The annexed notes from 1 to 41 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, 2026

		2026 Rupees	2025 Rupees
A. CASH FLOWS FROM OPERATING ACTIVITIES			
(Loss) / profit before income tax		(1,088,668,426)	414,329,656
Adjustments for:			
Depreciation on property, plant and equipment	15.2	292,454,479	280,149,074
Depreciation on right of use asset	16	49,103,723	49,103,722
Minimum tax differential	30	116,569,381	-
Provision for employee retirement benefits	8.1	42,282,413	47,796,923
Provision for tobacco development cess		400,902,072	483,283,803
Trade payables / accrued liabilities written back	27	(11,002,521)	(2,260,936)
Advance to supplier written off	28	-	93,189,789
Provision for net realisable value		460,726,414	28,087,025
Loss on disposal of property, plant and equipment	28	-	3,007,500
Expected credit loss on financial assets	19.1	47,391,365	104,409,538
Provision for royalty		13,290,273	3,355,530
Exchange loss / (gain)	28	10,270,645	(23,631,067)
Provision for workers' profit participation fund		-	28,937,945
Provision for workers' welfare fund		-	9,815,176
Finance cost	29	213,320,434	328,666,716
		<u>1,635,308,678</u>	<u>1,433,910,738</u>
Cash flows from operating activities before working capital changes		546,640,252	1,848,240,394
Effect on cash flows due to working capital changes			
Increase in stock in trade		(673,621,120)	(4,054,283,859)
(Increase) / decrease in store, spare parts and loose tools		(18,197,757)	3,734,360
(Increase) / decrease in trade debts		(665,334,686)	300,979,130
Decrease in advances, prepayments and other receivables		97,081,162	10,197,981
Increase in trade and other payables		2,749,702,230	3,979,776,979
		<u>1,489,629,829</u>	<u>240,404,591</u>
Net cash generated from operations		2,036,270,081	2,088,644,985
Employee retirement benefits paid	8.1	(22,948,835)	(38,323,063)
Income tax paid		(428,145,319)	(446,828,225)
Sales tax and excise duty paid		(2,546,005,970)	(573,087,318)
Tobacco cess paid		(253,401,216)	(417,270,926)
Finance cost paid		(10,752,081)	(182,046,514)
Workers' Welfare Fund paid		-	(42,483,068)
		<u>(3,261,253,421)</u>	<u>(1,700,039,114)</u>
Net cash (used in) / generated from operating activities		<u>(1,224,983,340)</u>	<u>388,605,871</u>
B. CASH FLOWS FROM INVESTING ACTIVITIES			
Additions to property, plant and equipment		(45,594,975)	(200,055,192)
Proceeds from disposal of property, plant and equipment		-	3,900,000
Long term deposits and prepayments		(7,035,608)	9,990,388
Net cash used in investing activities		<u>(52,630,583)</u>	<u>(186,164,804)</u>
C. CASH FLOWS FROM FINANCING ACTIVITIES			
Receipt of loan from sponsors		111,000,000	161,800,000
Repayment of loan from sponsors		(60,000,000)	-
Dividend paid		(10,992)	(10,711)
Lease rentals paid		(2,500,000)	(7,375,000)
Net cash generated from financing activities		<u>48,489,008</u>	<u>154,414,289</u>
Net (decrease) / increase in cash and cash equivalents (A+B+C)		<u>(1,229,124,915)</u>	<u>356,855,356</u>
Cash and cash equivalents at beginning of the year		1,311,260,839	944,685,195
Foreign currency translation (loss) / gain		(3,622,747)	9,720,288
Cash and cash equivalents at end of the year	22	<u>78,513,177</u>	<u>1,311,260,839</u>

The annexed notes from 1 to 41 form an integral part of these financial statements.


CHIEF EXECUTIVE OFFICER


DIRECTOR


DIRECTOR

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees
(Loss) / profit for the year	(1,020,714,060)	274,648,054

Items that will not be reclassified subsequently to profit or loss:

Surplus arise during the year due to revaluation	1,093,839,739	-
Related deferred tax	(317,213,524)	-
Impact of change in tax rate on revaluation surplus	23,551,164	(22,268,797)
Remeasurement loss on defined benefit obligation	(39,744,448)	(21,832,006)
Related deferred tax	3,217,327	8,308,562
Other comprehensive income for the year	763,650,258	(35,792,241)

Total comprehensive income for the year	<u>(257,063,802)</u>	<u>238,855,813</u>
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The annexed notes from 1 to 41 form an integral part of these financial statements.



CHIEF EXECUTIVE OFFICER



DIRECTOR



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