

Date: October 30, 2026,

Ref: KTC/PSX/FR-Q1-27

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

Subject: **Financial Results for the quarter ended 30<sup>st</sup> September, 2026**

Dear Sir,

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

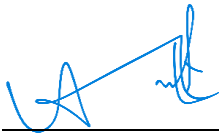
|                                           |     |
|-------------------------------------------|-----|
| 1. Cash Dividend                          | Nil |
| 2. Bonus Share                            | Nil |
| 3. Right shares                           | Nil |
| 4. Any Other Entitlement/Corporate Action | 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 Quarter Ended September 30, 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)**  
**AS AT SEPTEMBER 30, 2026**

| Rupees                                                               | Sep 30, 2026 (Un-audited) | Jun 30, 2026 (Audited) |
|----------------------------------------------------------------------|---------------------------|------------------------|
| <b>NON-CURRENT ASSETS</b>                                            |                           |                        |
| Property, plant and equipment                                        | 3,537,584,155             | 3,584,457,048          |
| Right-of-use asset                                                   | 36,827,792                | 49,103,721             |
| Long-term deposits                                                   | 28,025,410                | 28,025,410             |
|                                                                      | <b>3,602,437,357</b>      | <b>3,661,586,179</b>   |
| <b>CURRENT ASSETS</b>                                                |                           |                        |
| Stock in trade                                                       | 13,449,312,723            | 10,552,438,144         |
| Stores, spare parts and other inventory                              | 51,866,680                | 41,341,057             |
| Trade debts                                                          | 1,449,331,778             | 1,568,556,311          |
| Advances, prepayments and other receivables                          | 351,939,218               | 216,384,384            |
| Advance income tax                                                   | 422,270,742               | 369,605,906            |
| Taxes refundable                                                     | 3,058,027,236             | 3,252,027,236          |
| Cash and bank balances                                               | 296,176,217               | 78,513,177             |
|                                                                      | <b>19,078,924,594</b>     | <b>16,078,866,215</b>  |
| <b>TOTAL ASSETS</b>                                                  | <b>22,681,361,951</b>     | <b>19,740,452,394</b>  |
| <b>SHARE CAPITAL AND RESERVES</b>                                    |                           |                        |
| Issued, subscribed and paid-up capital                               | 69,226,040                | 69,226,040             |
| Surplus on revaluation of property, plant and equipment – net of tax | 1,005,893,341             | 1,024,496,275          |
| Unappropriated profit                                                | 1,784,010,145             | 1,584,513,269          |
|                                                                      | <b>2,859,129,526</b>      | <b>2,678,235,584</b>   |
| <b>NON-CURRENT LIABILITIES</b>                                       |                           |                        |
| Employee benefits                                                    | 217,621,606               | 210,615,825            |
| Deferred tax liability – net                                         | 444,137,067               | 315,903,030            |
|                                                                      | <b>661,758,673</b>        | <b>526,518,855</b>     |
| <b>CURRENT LIABILITIES</b>                                           |                           |                        |
| Trade and other payables                                             | 16,620,724,962            | 14,601,096,017         |
| Lease liability – current portion                                    | 289,853,943               | 282,923,710            |
| Loan from director                                                   | 1,413,835,638             | 1,113,835,638          |
| Accrued markup on loan from sponsors – unsecured                     | 532,716,790               | 404,625,692            |
| Unclaimed dividend                                                   | 16,647,518                | 16,647,518             |
| Provision for taxation                                               | 286,694,901               | 116,569,380            |
|                                                                      | <b>19,160,473,752</b>     | <b>16,535,697,955</b>  |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                  | <b>22,681,361,951</b>     | <b>19,740,452,394</b>  |



CHIEF EXECUTIVE OFFICER



DIRECTOR



DIRECTOR

**KHYBER TOBACCO COMPANY LIMITED**  
**CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

| Rupees                                          | Sep 30, 2026       | Sep 30, 2025       |
|-------------------------------------------------|--------------------|--------------------|
| Revenue from contracts with customers – net     | 3,026,402,393      | 1,581,637,724      |
| Cost of sales                                   | (2,149,523,137)    | (1,318,174,405)    |
| <b>Gross profit</b>                             | <b>876,879,256</b> | <b>263,463,319</b> |
| Administrative expenses                         | (145,496,762)      | (140,838,644)      |
| Selling and distribution cost                   | (92,872,830)       | (40,224,567)       |
| Impairment loss on financial assets             | (12,440,232)       | –                  |
| Finance cost                                    | (146,817,991)      | (59,318,987)       |
| Other operating income                          | 2,059              | 16,034,111         |
| <b>Profit before taxation</b>                   | <b>479,253,500</b> | <b>39,115,232</b>  |
| Taxation                                        | (298,359,558)      | (2,143,397)        |
| <b>Profit for the period</b>                    | <b>180,893,942</b> | <b>36,971,835</b>  |
| Earnings per share – basic and diluted (Rupees) | 26.13              | 5.34               |



CHIEF EXECUTIVE OFFICER



DIRECTOR



DIRECTOR

**KHYBER TOBACCO COMPANY LIMITED**  
**STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

| Rupees                                                | Sep 30, 2026       | Sep 30, 2025      |
|-------------------------------------------------------|--------------------|-------------------|
| Profit for the period                                 | 180,893,942        | 36,971,835        |
| <b>Other comprehensive income</b>                     |                    |                   |
| Items that will not be reclassified to profit or loss | —                  | —                 |
| <b>Total comprehensive income for the period</b>      | <b>180,893,942</b> | <b>36,971,835</b> |

  
CHIEF EXECUTIVE OFFICER

  
DIRECTOR

  
DIRECTOR

**KHYBER TOBACCO COMPANY LIMITED**  
**CONDENSED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

| Rupees                                            | Share capital     | Revaluation surplus  | Unappropriated profit | Total                |
|---------------------------------------------------|-------------------|----------------------|-----------------------|----------------------|
| <b>Balance as at July 01, 2025</b>                | <b>69,226,040</b> | <b>239,962,935</b>   | <b>2,626,110,412</b>  | <b>2,935,299,387</b> |
| Profit for the quarter                            | –                 | –                    | 36,971,835            | 36,971,835           |
| Transfer of incremental depreciation – net of tax | –                 | (4,345,564)          | 4,345,564             | –                    |
| <b>Balance as at September 30, 2025</b>           | <b>69,226,040</b> | <b>235,617,371</b>   | <b>2,667,427,811</b>  | <b>2,972,271,222</b> |
| <b>Balance as at July 01, 2026</b>                | <b>69,226,040</b> | <b>1,024,496,275</b> | <b>1,584,513,269</b>  | <b>2,678,235,584</b> |
| Profit for the quarter                            | –                 | –                    | 180,893,942           | 180,893,942          |
| Transfer of incremental depreciation – net of tax | –                 | (18,602,934)         | 18,602,934            | –                    |
| <b>Balance as at September 30, 2026</b>           | <b>69,226,040</b> | <b>1,005,893,341</b> | <b>1,784,010,145</b>  | <b>2,859,129,526</b> |



CHIEF EXECUTIVE OFFICER



DIRECTOR



DIRECTOR

**KHYBER TOBACCO COMPANY LIMITED**  
**CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)**  
**FOR THE QUARTER ENDED SEPTEMBER 30, 2026**

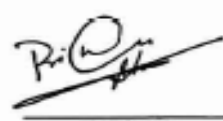
| Rupees                                                                             | Sep 30, 2026         | Sep 30, 2025         |
|------------------------------------------------------------------------------------|----------------------|----------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                        |                      |                      |
| Profit before taxation                                                             | 479,253,500          | 39,115,232           |
| <b>Adjustments for:</b>                                                            |                      |                      |
| Depreciation                                                                       | 72,251,809           | 72,966,950           |
| Provision for staff retirement benefits                                            | 11,627,664           | 14,802,790           |
| Impairment loss on financial assets                                                | 12,440,232           | —                    |
| Finance cost                                                                       | 146,817,991          | 59,318,987           |
|                                                                                    | <b>243,137,696</b>   | <b>147,088,727</b>   |
| <b>Cash flows before working capital changes</b>                                   | <b>722,391,196</b>   | <b>186,203,959</b>   |
| <b>(Increase) / decrease in current assets and increase in current liabilities</b> |                      |                      |
| Stock in trade                                                                     | (2,896,874,579)      | (5,185,218,832)      |
| Stores, spare parts and loose tools                                                | (10,525,623)         | (10,109,249)         |
| Trade debts                                                                        | 119,224,533          | (1,429,598,315)      |
| Advances, prepayments and other receivables                                        | (135,554,834)        | 80,810,633           |
| Taxes refundable                                                                   | 194,000,000          | —                    |
| Advance income tax                                                                 | (52,664,836)         | (36,916,564)         |
| Trade and other payables                                                           | 2,019,628,945        | 5,753,042,615        |
|                                                                                    | <b>(762,766,394)</b> | <b>(827,989,712)</b> |
| <b>Cash used in operations</b>                                                     | <b>(40,375,198)</b>  | <b>(641,785,753)</b> |
| Gratuity paid                                                                      | (4,621,883)          | (3,817,195)          |
| Income tax paid                                                                    | (29,413,409)         | (14,268,395)         |
| Finance cost paid                                                                  | (550,221)            | (352,688)            |
| <b>Net cash used in operating activities</b>                                       | <b>(74,960,711)</b>  | <b>(660,224,031)</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                        |                      |                      |
| Additions to property, plant and equipment                                         | (7,376,250)          | (32,168,972)         |
| Proceeds from sale of property, plant and equipment                                | —                    | (300,000)            |
| <b>Net cash used in investing activities</b>                                       | <b>(7,376,250)</b>   | <b>(32,468,972)</b>  |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                        |                      |                      |
| Short-term loan – unsecured                                                        | 300,000,001          | 91,000,000           |
| <b>Net cash generated from financing activities</b>                                | <b>300,000,001</b>   | <b>91,000,000</b>    |
| <b>Net increase / (decrease) in cash and cash equivalents</b>                      | <b>217,663,040</b>   | <b>(601,693,003)</b> |
| Cash and cash equivalents at beginning of the period                               | 78,513,177           | 1,311,260,839        |
| <b>Cash and cash equivalents at end of the period</b>                              | <b>296,176,217</b>   | <b>709,567,836</b>   |



CHIEF EXECUTIVE OFFICER



DIRECTOR



DIRECTOR