

April 30, 2025

Ref: KTC/PSX/FR-Q3-25

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

Subject: **Financial Results for the Quarter ended 31st March 2025**

Dear Sir,

We have to inform you that Board of Directors of our company in their meeting held on April 30, 2024 at 10:00 a.m. at the registered office of the company i.e. Khyber Tobacco Company Limited, Nowshera Road Mardan considered and approved the following financial results:

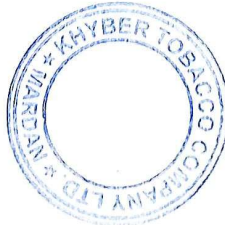
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|---|-----|
| 1. Cash Dividend | Nil |
| 2. Bonus Shares | Nil |
| 3. Right Shares | Nil |
| 4. Any other entitlement/Corporate Action | Nil |
| 5. Any other Price Sensitive Information | Nil |

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

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

Yours Sincerely


Pir Farhan Shah
Company Secretary



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NTN NO: 2257984-2

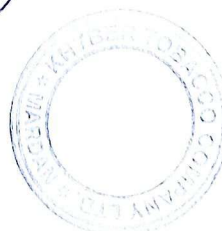
KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Quarter ended		Nine Months Ended	
	March 31, 2025	March 31, 2024	March 31, 2025	March 31, 2024
	-----Rupees-----			
Revenue from contracts with customers - net	3,963,403,380	1,895,655,185	8,847,535,391	2,852,464,638
Cost of sales	(3,105,995,901)	(817,033,267)	(7,487,318,064)	(2,367,722,743)
Gross profit	857,407,479	1,078,621,918	1,360,217,327	484,741,895
Administrative expenses	(165,930,676)	(146,712,934)	(354,238,445)	(304,843,991)
Selling and Distribution cost	(31,182,638)	(5,163,790)	(220,207,115)	(115,714,939)
Impairment loss on financial assets	-	-	-	(51,733,120)
Other expenses	(5,045,280)	-	(35,138,599)	(26,707,315)
Finance cost	(5,992,567)	(57,971,130)	(173,072,840)	(171,385,542)
	(208,151,161)	(209,847,853)	(782,656,999)	(670,384,906)
Other operating income	11,173,560	6,000,000	11,173,560	6,000,000
Operating (loss) / profit	(785,375,053)	874,774,065	588,733,888	(179,643,011)
(Loss) / profit before income tax, final tax and mir	(785,375,053)	874,774,065	588,733,888	(179,643,011)
Final tax and minimum tax differential	(785,375,053)	874,774,065	588,733,888	(179,643,011)
Taxation	(108,106,909)	70,419,025	(163,467,111)	(77,464,145)
Profit (Loss) for the period	(893,481,962)	804,355,040	425,266,777	(257,107,156)
Earnings per share - basic and diluted	(129.07)	116.19	61.43	(27.14)

CHIEF EXECUTIVE

DIRECTOR

DIRECTOR



KHYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

Balance at 01 July 2023

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
Shares issued as fully paid bonus shares
Other comprehensive loss for the year

Balance at 31 March 2024

Balance at 01 July 2024

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 31 March 2025

SHARE CAPITAL AND RESERVES					
Share capital	General reserve	Revaluation surplus	Reserves for issuance of bonus shares	Unappropriated profit	Total
69,226,040	3,312,465	368,963,006		3,352,438,743	3,793,940,254
-	-	-	-	(257,107,156)	(257,107,156)
-	-	-	-	-	-
-	-	(57,538,653)	-	57,538,653	-
-	-	-	-	-	-
-	-	-	-	(6,922,604)	(6,922,604)
-	-	-	-	-	-
-	-	(57,538,653)	-	(206,491,107)	(264,029,760)
69,226,040	3,312,465	311,424,353	-	3,145,947,636	3,529,910,494
69,226,040	3,312,465	281,742,430	-	2,342,162,638	2,696,443,573
-	-	-	-	425,266,777.00	425,266,777
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(7,821,471.00)	-	7,821,471.00	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	(7,821,471)	-	433,088,248	425,266,777
69,226,040	3,312,465	273,920,959	-	2,775,250,886	3,121,710,350

[Signature]
CHIEF EXECUTIVE

[Signature]
DIRECTOR

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DIRECTOR

[Signature]



KHRYBER TOBACCO COMPANY LIMITED

Un-audited March 31, 2025	Audited 30 June 2024
Rupees	Rupees

DIRECTOR

DIRECTOR



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KHAYBER TOBACCO COMPANY LIMITED
CONDENSED INTERIM CASH FLOW STATEMENT (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2025

	Nine Months Ended	
	March 31, 2025	March 31, 2024
	-----Rupees-----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before taxation	588,733,888	(179,643,011)
Adjustments for:		
Depreciation	240,992,378	201,951,568
Final tax and minimum tax differential	-	-
Provision for staff retirement benefits	19,318,706	21,256,534
Right of Use Asset-Depreciation	20,585,465	27,762,119
Accrued liabilities written back	-	-
Advance to supplier written off	-	-
Impairment loss on financial assets	-	51,733,120
Exchange loss / (gain) on foreign transaction	-	26,707,315
Finance cost	5,704,563	171,385,542
	<u>286,601,112</u>	<u>500,796,198</u>
Cash flows from operating activities before working capital changes	875,335,000	321,153,187
Working capital changes (increase) / decrease in current assets		
stock in trade	(3,893,008,060)	(4,590,642,930)
store and spares	-	(70,853,446)
trade debts	(2,694,019,659)	(135,551,331)
advances and prepayments	(1,108,692,904)	(106,086,710)
Advance duty and Taxes	(24,547,977)	(47,007,034)
Advance income tax	82,025,802	(51,486,179)
trade and other payables	6,875,001,336	4,496,018,594
	<u>(763,241,462)</u>	<u>(505,609,036)</u>
Cash generated from operations	112,093,538	(184,455,849)
Gratuity paid	(19,148,335)	(1,828,392)
Income tax paid	(163,682,300)	(230,389,931)
Levy's paid	-	-
Lease rentals paid	-	-
Finance cost paid	(5,704,563)	(12,604,956)
WWF/WPPF	-	-
Dividend paid	-	(543,034)
	<u>(188,535,198)</u>	<u>(245,366,313)</u>
Net cash generated from operating activities	<u>(76,441,660)</u>	<u>(429,822,162)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(166,153,307)	(187,178,266)
Additions to Intangible Assets	-	-
Security deposits	(6,455,605)	(2,641,360)
Proceeds from sale of Fixed Asset	-	-
Net cash used in investing activities	<u>(172,608,912)</u>	<u>(189,819,626)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term loan-Unsecured	161,800,000	800,000,000
Dividend paid	-	-
Repayment of short term loan	-	-
	<u>161,800,000</u>	<u>800,000,000</u>
Net increase (decrease) in cash and cash equivalents	<u>(87,250,572)</u>	<u>180,358,212</u>
Effects of exchange rates on cash and cash equivalents	-	-
Cash and cash equivalents at beginning of the period	<u>944,685,195</u>	<u>1,086,478,184</u>
Cash and cash equivalents at end of the period	<u>857,434,623</u>	<u>1,266,836,396</u>

CHIEF EXECUTIVE

DIRECTOR

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