



Corporate Briefing Session

for the Year Ended 30-06-2025

SEQUENCE OF PRESENTATION

- COMPANY'S PROFILE
- COMPANY'S FINANCIAL PERFORMANCE
- FUTURE OUTLOOK / CHALLENGES
- Q & A SESSION

CORPORATE INFORMATION

Board of Directors

Mrs. Samera Irfan	Chief Executive/ Executive Director
Mr. Rahat Ullah	Chairman/Non-Executive Director
Mr. Pir Waris Shah	Non-Executive Director
Barrister Shahzad Javed Panni	Independent Director
Mr. Zia Ur Rehman	Non-Executive Director
Mrs. Sonia Farooq	Independent Director
Mr. Khalil Ur Rehman	Non-Executive Director

Audit Committee

Barrister Shahzad Javed Panni	Chairman
Mr. Khalil Ur Rehman	Member
Mr. Rahat Ullah	Member
Mr. Zia Ur Rehman	Secretary

Human Resource Committee

Mrs. Sonia Farooq	Chairman
Mr. Pir Waris Shah	Member
Mr. Zia Ur Rehman	Secretary

Senior Management

Mrs. Samera Irfan	Chief Executive
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Company Secretary

Mr. Pir Farhan Shah

Bankers

National Bank of Pakistan
MCB Bank Limited
Askari Bank Limited
Habib Metropolitan Bank Limited
Habib Bank Limited
Bank of Khyber
Bank Alfalah Limited
Bank of Punjab
Samba Bank Limited

External Auditors

Yousuf Adil
Chartered Accountants

Internal Auditors

Shahid Ahmad & Co.
Chartered Accountants

Registered Office

Khyber Tobacco Company Limited
Nowshera Road, Mardan
Telephone: +92-937-844636,844639

Share Registrar

CDC
Share Registrar Services Limited
CDC House, 99-B, Block B
S.M.C.H.S., Main Shahreh e Faisal
Karachi

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2025

	2025 Rupees	2024 Rupees
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Share capital	69,226,040	69,226,040
Unappropriated profit	2,626,110,412	2,342,162,638
Revenue reserves	-	3,312,465
Revaluation surplus on property, plant and equipment	239,962,935	281,742,430
	2,935,299,387	2,696,443,573
LIABILITIES		
NON CURRENT LIABILITIES		
Employee retirement benefits	151,537,799	120,231,933
Deferred taxation	163,570,529	179,827,028
Lease liabilities	78,148,710	133,674,327
	393,257,038	433,733,288
CURRENT LIABILITIES		
Current portion of lease liabilities	182,650,617	99,564,887
Trade and other payables	11,705,346,768	7,832,548,264
Unclaimed dividend	16,658,510	16,669,221
Loan from sponsors - unsecured	1,062,835,638	901,035,638
Accrued markup on loan from sponsors-un-secured	257,686,132	233,616,169
Provision for taxation and levy	169,536,474	44,530,446
	13,394,714,139	9,127,964,625
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	16,723,270,564	12,258,141,486

NON CURRENT ASSETS

Property, plant and equipment

Right of use asset

Long term deposits and prepayments

2,737,476,813

2,824,478,195

98,207,445

147,311,167

20,989,802

30,980,190

2,856,674,060

3,002,769,552

CURRENT ASSETS

Stock in trade

Stores, spare parts and loose tools

Trade debts

Taxes refundable

Advances, prepayments and other receivables

Prepaid levy

Advance income tax

Cash and bank balances

10,339,543,438

6,313,346,604

23,143,300

26,877,660

957,260,888

1,348,738,777

430,835,050

-

313,465,546

523,352,898

-

16,344,998

491,087,443

82,025,802

1,311,260,839

944,685,195

13,866,596,504

9,255,371,934

TOTAL ASSETS

16,723,270,564

12,258,141,486

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
Revenue from contracts with customers - net	9,890,703,179	3,113,760,068
Cost of sales	(8,115,882,823)	(2,957,784,962)
Gross profit	1,774,820,356	155,975,106
Administrative expenses	(362,227,990)	(411,115,046)
Selling and distribution expenses	(324,607,318)	(206,347,167)
Impairment loss on financial assets	(104,409,538)	(77,590,728)
	(791,244,846)	(695,052,941)
Operating profit / (loss)	983,575,510	(539,077,835)
Other income	20,722,615	3,246,824
	1,004,298,125	(535,831,011)
Other expenses	(261,301,753)	(167,826,505)
Finance cost	(328,666,716)	(269,978,815)
	(589,968,469)	(437,805,320)
Profit / (loss) before final and revenue taxes	414,329,656	(973,636,331)
Final tax and minimum tax differential	-	(44,463,206)
Profit / (loss) before income tax	414,329,656	(1,018,099,537)
Taxation	(139,681,601)	(3,897,489)
Profit / (loss) for the year	274,648,055	(1,021,997,026)
Earnings per share - basic and diluted	39.67	(147.63)

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
Profit / (loss) for the year	274,648,055	(1,021,997,026)
Items that will not be reclassified subsequently to profit or loss:		
Impact of change in tax rate on revaluation surplus	(22,268,797)	(71,651,878)
Remeasurement (loss) / gain on defined benefit obligation	(21,832,006)	1,362,833
Related deferred tax	8,308,562	1,731,994
	(35,792,241)	(68,557,051)
Total comprehensive income for the year	238,855,814	(1,090,554,077)

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2025

Balance as at July 01, 2023

Total comprehensive income for the year

Loss for the year

Other comprehensive income for the year

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

Transactions with owners:

-Dividend distributed during the year

Balance as at June 30, 2024

Total comprehensive income for the year

Profit for the year

Other comprehensive income for the year

Transfer from surplus on revaluation of property, plant and equipment - net of tax
- on account of incremental depreciation
- on account of disposal

Transfer from general reserves to unappropriated profit

Balance as at June 30, 2025

Share capital	Reserves			
	Capital reserves	Revenue reserves		Total
	Revaluation surplus on property, plant and equipment	General reserves	Unappropriated profit	
-----Rupees-----				
69,226,040	368,963,006	3,312,465	3,352,438,743	3,793,940,254
-	-	-	(1,021,997,026)	(1,021,997,026)
-	(71,651,878)	-	3,094,827	(68,557,051)
-	(71,651,878)	-	(1,018,902,199)	(1,090,554,077)
-	(15,568,698)	-	15,568,698	-
-	(15,568,698)	-	15,568,698	-
-	-	-	(6,942,604)	(6,942,604)
69,226,040	281,742,430	3,312,465	2,342,162,638	2,696,443,573
-	-	-	274,648,055	274,648,055
-	(22,268,797)	-	(13,523,444)	(35,792,241)
-	(22,268,797)	-	261,124,611	238,855,814
-	(15,329,075)	-	15,329,075	-
-	(4,181,623)	-	4,181,623	-
-	(19,510,698)	-	19,510,698	-
-	-	(3,312,465)	3,312,465	-
69,226,040	239,962,935	-	2,626,110,412	2,935,299,387

KHYBER TOBACCO COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2025

	2025 Rupees	2024 Rupees
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Gross profit	1,774,820,356	155,975,106
Administrative expenses	(362,227,990)	(411,115,046)
Selling and distribution expenses	(324,607,318)	(206,347,167)
Impairment loss on financial assets	(104,409,538)	(77,590,728)
	(791,244,846)	(695,052,941)
Operating profit / (loss)	983,575,510	(539,077,835)
Other income	20,722,615	3,246,824
	1,004,298,125	(535,831,011)
Other expenses	(261,301,753)	(167,826,505)
Finance cost	(328,666,716)	(269,978,815)
	(589,968,469)	(437,805,320)
Profit / (loss) before final and revenue taxes	414,329,656	(973,636,331)
Final tax and minimum tax differential	-	(44,463,206)
Profit / (loss) before income tax	414,329,656	(1,018,099,537)
Taxation	(139,681,601)	(3,897,489)
Profit / (loss) for the year	274,648,055	(1,021,997,026)
Earnings per share - basic and diluted	39.67	(147.63)

Gratuity paid	(38,323,063)	(5,152,102)
Income tax paid	(446,828,225)	(21,064,763)
Levy's paid	-	(16,344,998)
Sales tax and excise duty paid	(679,586,900)	-
Finance cost paid	(182,046,514)	(186,105,739)
Workers' Welfare Fund paid	(42,483,068)	-
	(1,389,267,770)	(228,667,602)
Net cash generated / (used in) from operating activities	398,326,159	(557,369,136)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(200,055,192)	(348,236,400)
Proceeds from disposal of property, plant and equipment	3,900,000	-
Long term deposits and prepayments	9,990,388	(24,742,779)
Net cash used in investing activities	(186,164,804)	(372,979,179)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Receipt of loan from sponsors	161,800,000	800,000,000
Dividend paid	(10,711)	(6,444,674)
Lease rentals paid	(7,375,000)	(5,000,000)
Net cash generated from financing activities	154,414,289	788,555,326
Net (decrease) / increase in cash and cash equivalents	366,575,644	(141,792,989)
Cash and cash equivalents at beginning of the year	944,685,195	1,086,478,184
Cash and cash equivalents at end of the year	1,311,260,839	944,685,195

B. CASH FLOWS FROM INVESTING ACTIVITIES

Additions to property, plant and equipment

(333,361,037)

(908,212,669)

Security deposits

(24,742,779)

(1,290,000)

Net cash used in investing activities

(358,103,816)

(909,502,669)

C. CASH FLOWS FROM FINANCING ACTIVITIES

Receipt of loan

800,000,000

33,000,000

Repayment of loan

-

(1,402,864,362)

Net cash generated from / (used in) financing activities

800,000,000

(1,369,864,362)

Net (decrease) / increase in cash and cash equivalents

(141,792,989)

407,119,337

Cash and cash equivalents at beginning of the year

1,086,478,184

679,358,847

Cash and cash equivalents at end of the year

944,685,195

1,086,478,184

FUTURE OUTLOOK FOR KHYBER TOBACCO COMPANY IN THE TOBACCO INDUSTRY

Focus on Regulatory Compliance:

Acknowledging the evolving regulatory landscape in the tobacco industry, KTC remains committed to strict adherence to all relevant regulations. Proactive engagement with regulatory bodies and a commitment to ethical business practices will strengthen the company's reputation and foster positive relationships with stakeholders.

Strengthening Partnerships:

Building on its wealth of experience and expertise, KTC will actively seek collaborations and partnerships within the industry. By fostering strategic alliances, the company aims to share knowledge, access new markets, and collectively address challenges faced by the tobacco sector.

Brand Recognition on a Global Scale:

Exporting tobacco and cigarettes will be accompanied by a focused effort on brand building at the global level. KTC will invest in marketing strategies that resonate with diverse audiences, strengthening brand recognition and loyalty on an international scale.

In essence, the future outlook for KTC is characterized by a dual commitment to both domestic and international growth. By strategically exporting tobacco and cigarettes, the company aims to diversify its revenue streams and establish itself as a formidable force in the global tobacco market. This forward-looking approach underscores KTC's dedication to excellence, innovation, and responsible business practices on a worldwide scale.

In conclusion, the future outlook for KTC is characterized by a commitment to excellence, sustainability, and adaptability. The company's proactive approach to industry trends positions it as a key player in the global tobacco market, ready to embrace opportunities and overcome challenges in the years to come.

Questions & Answers

THE END