

Quarterly Report (Un-Audited)
for the period ended September 30, 2014



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Company Information

Board of Directors

| | |
|-----------------------|-------------------|
| Tonjes Cerovsky | Chairman |
| Mohammad Masud Akhtar | Managing Director |
| Dr. Matthias Beth | |
| Sajid Mahmood Awan | |
| Rahat Kaunain Hassan | |
| Hasan Aziz Bilgrami | |
| Syed Hyder Ali | |
| Jamal Nasim | (Nominee NIT) |

Company Secretary

Sajid Mahmood Awan

Management

| | |
|-----------------------|--------------------------|
| Mohammad Masud Akhtar | Chief Executive Officer |
| Sajid Mahmood Awan | Finance & Administration |
| Nadeem Hamid Butt | Projects |
| Syed Tariq Ali | Production |

Auditors

| | |
|---------------------|-----------------------|
| A.F. Ferguson & Co. | Chartered Accountants |
|---------------------|-----------------------|

Legal Advisors

Mandviwala & Zafar

Bankers

Allied Bank Limited
Bank Alfalah Limited
Deutsche Bank AG
Habib Bank Limited
MCB Bank Limited
National Bank Of Pakistan
NIB Bank Limited
United Bank Limited

Audit Committee

| | |
|---------------------|----------|
| Hasan Aziz Bilgrami | Chairman |
| Syed Hyder Ali | Member |
| Dr. Matthias Beth | Member |

Secretary Audit Committee

Saeed Hussain

HR & R Committee

| | |
|-----------------------|-------------|
| Rahat Kaunain Hassan | Chairperson |
| Syed Hyder Ali | Member |
| Mohammad Masud Akhtar | Member |

Registered Office

16/2 Sir Aga Khan Road, Lahore - 54000.

Ph: (042) 36304173, 36370969

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Email: info@ksb.com.pk

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Ph: (057) 2520236

Fax: (057) 2520237

Email: info@ksb.com.pk

Share Registrar

Central Depository Company of Pakistan Limited

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Shahra-e-Faisal, Karachi-74000

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309, A3 Peshawar Road, Westridge 1,
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Karachi

307 & 308, 3rd Floor Parsa Tower, Block 6,
PECHS Shahrah-e-Faisal, Karachi
Ph: (021) 111 572 786 Fax: (021) 34388302
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Peshawar

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Cell: 0300-5895289 Ph: 091-5285679
Fax: 091-5278919
Email: franchise.kpk@ksb.com.pk

KSB Partners

| No. | FRANCHISE | ADDRESS | LOCATION | Cell # | Tele # | Fax | EMAIL |
|-----|---|---|----------|---------------|----------------|--------------|--------------------------------|
| 1 | Standard Engineering Concern | 25-Empress Road | Lahore | 0321-4001255 | 0423- 63673881 | 042-36368011 | kamran.razi@ksbpartners.com.pk |
| 2 | Industrial Development & Engineering Associates | 20-C Mezzanine Floor, Indus Center, 14th Com st. PH-II, DHA | Karachi | 0300-8203077 | 021-35390481-2 | 021-35390483 | saquib@idea.com.pk |
| 3 | Wali Muhammad & Co. | Zonkiram Road near millennium Mall, | Quetta | 0300- 8387668 | 081-2829635 | 081-2839721 | gulistanmachinery@yahoo.com |
| 4 | Dominar Engineers | 65-A Kacha Ferozepur Road, | Lahore | 0302-874449 | 042-37500078 | 042-37500078 | hammad.malik@de.com.pk |

Directors' Review

I am pleased to present the financial statements of KSB Pumps Company Limited for the period ended September 30, 2014.

After a good year 2013-14, overall economic outlook was expected to remain stable for the year 2014-15. However, few significant events occurring in 1st quarter of year 2014-15 pose threat to the economic performance. One of the worst floods in history has hit a vast area in the country not only increasing to the miseries of poor population but also resulting in a huge loss of crops and livestock thus putting pressure on agriculture sector. Political uncertainty is prevailing as a consequence of continued protests against the government. Military operation against terrorist elements in the northern area of the country is a success though but is also a strain on the economy. Circular debt has re-surfaced and energy crisis has once again worsened. Moreover, increase in energy cost is also having a negative impact on the business environment and investors' confidence. Immediate but concrete steps should be taken by the government to mitigate these risks to achieve the desired economic results in the current year.

During the period, KSB Pakistan, however, has recorded remarkable numbers as reflected from the key indicators. Order intake has touched PKR 3 billion, achieving another milestone in the history of the Company which is an increase of more than 60% over corresponding period last year. Despite the fact that the execution of public sector turnkey projects remained slow and energy cost increased, the Company has secured revenue of PKR 2.2 billion, an increase of 14% as compared to last year's figure. The Company has earned a profit before tax of PKR 166 million, 21% greater than in corresponding period last year.

Looking forward, further order intake opportunities in industry and construction segments are expected to materialize. However, after a healthy growth in past quarters, activity in water/waste water segment is expected to remain moderate in 4th quarter. On revenue side, we expect to post very good results in the last quarter as well, based on orders in hand and expected recovery in project execution.

KSB Pakistan has won 11th Environment Excellence Award in recognition of our contribution towards sustainable development of environment friendly policies.

I appreciate the efforts of the entire KSB team on their excellent performance so far. Provided the political and economic situation in the country reaches stability I hope the year 2014 to be a very successful year for KSB Pakistan both in terms of business and profitability.



Mohammad Masud Akhtar
Managing Director

October 14, 2014
Lahore, Pakistan

Condensed Interim Balance Sheet (Un-audited)

As at September 30, 2014

| | Note | September 30, 2014 (Un-audited) (Rupees in thousand) | December 31, 2013 (Audited) |
|--|------|---|-----------------------------------|
| EQUITY AND LIABILITIES | | | |
| SHARE CAPITAL AND RESERVES | | | |
| Authorised capital 15,000,000 (December 31, 2013: 15,000,000) ordinary shares of Rs 10 each | | 150,000 | 150,000 |
| Issued, subscribed and paid up capital | | | |
| 13,200,000 (December 31, 2013: 13,200,000) ordinary shares of Rs 10 each | | 132,000 | 132,000 |
| General reserve | | 787,000 | 682,000 |
| Accumulated (loss)/unappropriated profit | | 115,542 | 159,149 |
| | | 1,034,542 | 973,149 |
| NON-CURRENT LIABILITIES | | | |
| Employees' retirement and other benefits | | 46,578 | 43,860 |
| CURRENT LIABILITIES | | | |
| Finances under mark-up arrangements - secured | | 442,881 | 177,841 |
| Trade and other payables | | 1,301,757 | 1,077,216 |
| Provision for other liabilities and charges | | 40,482 | 47,190 |
| Accrued finance cost | | 9,343 | 5,452 |
| | | 1,794,463 | 1,307,699 |
| CONTINGENCIES AND COMMITMENTS | | | |
| | 6 | 2,875,583 | 2,324,708 |

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.

| | Note | September 30, 2014 (Un-audited) (Rupees in thousand) | December 31, 2013 (Audited) (Rupees in thousand) |
|---|------|---|---|
| ASSETS | | | |
| NON-CURRENT ASSETS | | | |
| Property, plant and equipment | 7 | 348,004 | 297,225 |
| Investment property | | 1,066 | 1,226 |
| Intangible assets | | 1,097 | 1,826 |
| Capital work in progress | | 23,332 | 6,667 |
| Long term loans and deposits | | 13,387 | 15,645 |
| Deferred taxation | | 1,325 | 14,734 |
| | | 388,211 | 337,323 |
| CURRENT ASSETS | | | |
| Stores, spares and loose tools | | 49,253 | 42,518 |
| Stock-in-trade | | 456,874 | 462,773 |
| Trade debts | 8 | 1,371,037 | 1,037,396 |
| Advances, deposits, prepayments and other receivables | | 445,114 | 366,170 |
| Cash and bank balances | | 165,094 | 78,528 |
| | | 2,487,372 | 1,987,385 |
| | | <u>2,875,583</u> | <u>2,324,708</u> |


Chairman


Chief Executive

Condensed Interim Profit and Loss Account (Un-audited)

For the nine months ended September 30, 2014

| | Note | July to September | | January to September | |
|---|---------------|----------------------|-----------|----------------------|-------------|
| | | 2014 | 2013 | 2014 | 2013 |
| | | (Rupees in thousand) | | | |
| Sales | | 843,477 | 558,293 | 2,253,346 | 1,980,861 |
| Cost of sales | 9 | (663,469) | (434,639) | (1,730,974) | (1,540,813) |
| Gross profit | | 180,008 | 123,654 | 522,372 | 440,048 |
| Distribution & Marketing expenses | | (65,588) | (54,848) | (193,874) | (175,556) |
| Administrative expenses | | (42,319) | (37,899) | (142,343) | (115,219) |
| Other operating expenses | | (1,565) | (11,337) | (21,311) | (24,683) |
| Other operating income | | 5,444 | 12,317 | 33,882 | 29,133 |
| Profit from operations | | 75,980 | 31,887 | 198,726 | 153,723 |
| Finance cost | | (12,696) | (4,605) | (32,279) | (16,609) |
| Profit/ (loss) before tax | | 63,284 | 27,282 | 166,447 | 137,114 |
| Taxation | | (19,145) | (1,127) | (53,218) | (36,541) |
| Profit/ (loss) for the period | | 44,139 | 26,155 | 113,229 | 100,573 |
| Earnings/ (loss) per share - basic and diluted | Rupees | 3.34 | 1.98 | 8.58 | 7.62 |

Appropriations have been reflected in the statement of changes in equity.

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.



Chairman



Chief Executive

Condensed Interim Statement of Comprehensive Income (Un-audited)

For the nine months ended September 30, 2014

| | July to September | | January to September | |
|--|-------------------|----------------------|----------------------|---------------|
| | 2014 | 2013 | 2014 | 2013 |
| | | | | |
| | | (Rupees in thousand) | | |
| Profit/ (loss) for the period | 44,139 | 26,155 | 113,229 | 100,573 |
| Other comprehensive income | - | - | 964 | (3,353) |
| Total comprehensive income/ (loss) for the period | 44,139 | 26,155 | 114,193 | 97,220 |

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chairman


Chief Executive

Condensed Interim Cash Flow Statement (Un-audited)

For the nine months ended September 30, 2014

| | Note | January to September | |
|--|------|----------------------|------------------|
| | | 2014 | 2013 |
| | | (Rupees in thousand) | |
| Cash flows from operating activities | | | |
| Cash generated/(used) from operations | 11 | 60,337 | 225,648 |
| Finance cost paid | | (28,388) | (19,706) |
| Taxes paid | | (40,272) | (36,560) |
| Employees' retirement benefits paid | | (1,214) | (1,142) |
| Payments for accumulating compensated absences | | (8,547) | (10,896) |
| Net (increase)/decrease in long term loans and deposits | | 2,258 | (884) |
| Net cash from/ (used in) operating activities | | (15,826) | 156,460 |
| Cash flows from investing activities | | | |
| Fixed capital expenditure | | (114,689) | (40,603) |
| Proceeds from sale of property, plant and equipment | | 4,266 | 5,367 |
| Net cash used in investing activities | | (110,423) | (35,236) |
| Cash flows from financing activities | | | |
| Dividend paid | | (52,225) | (52,554) |
| Net cash used in financing activities | | (52,225) | (52,554) |
| Net increase/ (decrease) in cash and cash equivalents | | (178,474) | 68,670 |
| Cash and cash equivalents at beginning of the period | | (99,313) | (156,796) |
| Cash and cash equivalents at the end of the period | 12 | (277,787) | (88,126) |

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chairman


Chief Executive

Condensed Interim Statement of Changes in Equity (Un-audited)

For the nine months ended September 30, 2014

| | Share capital | General reserves | Unappropriated profit | Total |
|--|----------------------|---------------------|--------------------------|-----------|
| | (Rupees in thousand) | | | |
| Balance as at January 01, 2013 | 132,000 | 678,000 | 64,364 | 874,364 |
| Final dividend for the year ended December 31, 2012 Rs 4.00 per share | - | - | (52,800) | (52,800) |
| Transfer to general reserve | - | 4,000 | (4,000) | - |
| Total comprehensive income/(loss) for the period | - | - | 97,220 | 97,220 |
| Balance as at Sep 30, 2013 | 132,000 | 682,000 | 104,784 | 918,784 |
| Total comprehensive income for the period | - | - | 54,365 | 54,365 |
| Balance as at December 31, 2013 | 132,000 | 682,000 | 159,149 | 973,149 |
| Final dividend for the year ended December 31, 2013 Rs 4.00 per share | - | - | (52,800) | (52,800) |
| Transfer to general reserve | - | 105,000 | (105,000) | - |
| Total comprehensive income / (Loss) for the period | - | - | 114,193 | 114,193 |
| Balance as at Sep 30, 2014 | 132,000 | 787,000 | 115,542 | 1,034,542 |

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.



Chairman



Chief Executive

Notes to and Forming Part of the Condensed Interim Financial Information

For the nine months ended September 30, 2014

1. Legal status and nature of business

KSB Pumps Company Limited (a KSB group company) was incorporated in Pakistan on July 18, 1959 under the Companies Act, 1913 (now the Companies Ordinance, 1984) and is listed on the Karachi and Lahore Stock Exchanges. The Company is principally engaged in the manufacture and sale of industrial pumps, valves, castings and related parts. The registered office of the Company is situated at KSB Building, Sir Aga Khan Road, Lahore.

2. Basis of preparation

This condensed interim financial information is unaudited and has been prepared and is being submitted to the shareholders in accordance with section 245 of the Companies Ordinance, 1984 and International Accounting Standards (IAS) 34 - "Interim Financial Reporting" and provisions of and directives issued under the Companies Ordinance, 1984. In case where requirements differ, the provisions of or directives issued under the Companies Ordinance, 1984 have been followed. This condensed interim financial information does not include all the information required for annual financial statements and therefore should be read in conjunction with the annual financial statements for the year ended December 31, 2013.

3. Accounting Policies

The accounting policies adopted for the preparation of this condensed interim financial information are the same as those applied in the preparation of preceding annual published financial statements of the company for the year ended December 31, 2013 except as described below:

3.1 Standards, amendments and interpretations to published standards effective in current period

The following standards are effective from current period but do not have a material impact on the company's interim financial information:

- IFRIC 21, 'An interpretation of IAS 37, 'Provisions, contingent liabilities and contingent assets'
- Amendment to IAS 36, 'Impairment of assets' on recoverable amount disclosures
- IAS 32, 'Financial instruments: Presentation, on offsetting financial assets and financial liabilities'

3.2 Standards, amendments and interpretations to existing standards applicable to the company not yet effective

| Standards or interpretation: | Effective date (accounting periods beginning on or after) |
|-------------------------------------|--|
| - IFRS 9, 'Financial Instruments' | January 01, 2015 |
| - IFRS 15, 'Revenue from contracts' | January 01, 2017 |

3.3 Standards, amendments and interpretations to published standards effective in the current period not relevant to the company

There are certain standards, amendments to the approved accounting standards and interpretations that are mandatory for the company's accounting periods beginning on or after January 1, 2014 but are considered not to be relevant or to have any significant effect on the company's operations and are, therefore, not detailed in this condensed interim financial information.

4. Income tax expense is recognised based on management's best estimate of the weighted average annual income tax rate expected for the full financial year.

5. Trade and other payables

Trade creditors include amount due to holding company of Rs 43.451 million (December 2013: Rs 110.030 million) and associated undertakings of Rs 3.272 million (December 2013: Rs 8.637 million).

6. Contingencies and commitments

6.1 Contingencies

The company has obtained bank guarantees of Rs 691.352 million (December 2013: Rs 175.994 million) against the performance of various contracts.

6.2 Commitments

Letters of credit other than for capital expenditure amount to Rs Rs 67.495 million (December 2013: Rs 25.709 million).

| | Note | September 30, 2014 (Un-audited) (Rupees in thousand) | December 31, 2013 (Audited) |
|---|------|---|-----------------------------------|
| 7. Property, plant and equipment | | | |
| Opening book value | | 297,225 | 306,306 |
| Add: Additions/transfers during the period | 7.1 | 98,024 | 51,901 |
| | | 395,249 | 358,207 |
| Less: Disposals during the period (at book value) | | (4,135) | (14,305) |
| Depreciation charged during the period | | (43,110) | (46,677) |
| | | (47,245) | (60,982) |
| | | 348,004 | 297,225 |
| 7.1 Following is the detail of additions/transfers during the period | | | |
| Buildings on freehold land | | 34,101 | - |
| Plant and machinery | | 10,348 | 3,493 |
| Tools, jigs and attachments | | 1,189 | 1,671 |
| Patterns | | 1,008 | 7,410 |
| Other equipments | | 5,596 | 5,256 |
| Furniture and fixtures | | 8,492 | 1,128 |
| Office machine & appliances | | 4,565 | 10,203 |
| Vehicles | | 32,725 | 22,740 |
| | | 98,024 | 51,901 |
| 8. Trade debts | | | |
| Trade debts | | 1,430,746 | 1,091,233 |
| Provision for doubtful debts | | (59,709) | (53,837) |
| | | 1,371,037 | 1,037,396 |

| | July to September | | January to September | |
|---|----------------------|---------|----------------------|-----------|
| | 2014 | 2013 | 2014 | 2013 |
| | (Rupees in thousand) | | | |
| 9. Cost of sales | | | | |
| Raw material consumed | 300,222 | 234,577 | 838,196 | 874,183 |
| Salaries, wages, amenities and staff welfare | 66,545 | 57,746 | 194,277 | 169,257 |
| Staff training | 247 | 165 | 2,220 | 744 |
| Electricity and power | 25,278 | 15,971 | 68,667 | 47,186 |
| Stores and spares consumed | 39,478 | 26,878 | 109,967 | 92,226 |
| Insurance | 1,376 | 482 | 3,676 | 1,834 |
| Travelling and conveyance | 9,917 | 10,264 | 29,986 | 27,923 |
| Postage and telephone | 1,109 | 1,278 | 3,212 | 3,327 |
| Printing and stationery | 618 | 474 | 2,371 | 1,388 |
| Rent, rates and taxes | 1,071 | 876 | 2,942 | 2,315 |
| Repairs and maintenance | 4,670 | 1,427 | 7,494 | 4,428 |
| Legal & professional charges | 1,631 | 276 | 11,381 | 1,172 |
| SAP user licence fee & other IT services | 4,838 | 5,382 | 17,286 | 13,135 |
| Packing expenses | 10,527 | 4,929 | 27,139 | 18,329 |
| Outside services | 161,481 | 66,555 | 369,888 | 213,534 |
| Depreciation on property, plant and equipment | 10,479 | 9,177 | 30,691 | 26,815 |
| Provision for obsolete stores & stocks | 6,500 | 1,500 | 14,500 | 7,000 |
| Royalty & trade mark | 5,656 | 1,076 | 13,043 | 3,666 |
| Other expenses | 2,829 | 990 | 4,759 | 2,432 |
| | 654,472 | 440,023 | 1,751,695 | 1,510,894 |
| Opening work-in-process | | | | |
| Less: Closing work-in-process | - | - | 182,002 | 204,835 |
| (Increase) / decrease in work in process | (11,606) | 7,899 | 208,168 | 185,734 |
| | 11,606 | (7,899) | (26,166) | 19,101 |
| Cost of goods manufactured | | | | |
| Opening stock of finished goods | | | | |
| Less: Closing stock of finished goods | - | - | 30,862 | 44,164 |
| Decrease/ (increase) in finished goods | 2,609 | (2,515) | 25,417 | 33,346 |
| | (2,609) | 2,515 | 5,445 | 10,818 |
| | 663,469 | 434,639 | 1,730,974 | 1,540,813 |

9.1 This includes amount of Rs. 8.98 million (Sep 2013: Nil) charged by the parent company (KSB Aktiengesellschaft) on account of various services provided to the company.

| | | January to September | |
|--|--------------------------------|----------------------|---------|
| | | 2014 | 2013 |
| | | (Rupees in thousand) | |
| 10. Transactions with related parties | | | |
| Relationship with the Company | Nature of transaction | | |
| i. Associated undertakings | Purchase of goods and services | 128,349 | 271,229 |
| | Sale of goods and services | 146,629 | 181,530 |
| | Commission income | 19,409 | 11,202 |
| | Commission expense | 10,240 | 18,328 |
| | Royalty | 6,292 | 3,666 |
| ii. Post retirement benefit plans | Expense charged | 18,949 | 15,295 |
| iii. Key management personnel | Compensation | 48,024 | 43,281 |

All transactions with related parties have been carried out on commercial terms and conditions.

| | | September 30, 2014 Unaudited (Rupees in thousand) | December 31, 2013 Audited |
|---|------|--|---------------------------------|
| Period end balances | | | |
| Receivable from related parties | | 108,654 | 77,502 |
| Payable to related parties | | 46,941 | 180,031 |
| These are in the normal course of business and are interest free. | | | |
| January to September | | | |
| | Note | 2014 (Rupees in thousand) | 2013 |
| 11. Cash generated from operations | | | |
| Profit/(Loss) before taxation | | 166,447 | 137,114 |
| Adjustment of non-cash items: | | | |
| Depreciation on property, plant and equipment | | 43,110 | 34,307 |
| Depreciation on Investment property | | 160 | 160 |
| Depreciation on Intangible assets | | 729 | 1,025 |
| Profit on sale of property, plant and equipment | | (131) | (375) |
| Accumulating compensated absences | | 3,375 | 2,022 |
| Employees' retirement and other benefits | | 10,323 | 7,836 |
| Provision for doubtful debts & receivables | | 7,267 | 11,177 |
| Provision for stock-in-trade | | 14,500 | 7,000 |
| Finance cost | | 32,279 | 16,608 |
| Exchange (gain)/loss | | 2,474 | 7,766 |
| Working capital changes | 11.1 | (220,196) | 1,008 |
| | | <u>60,337</u> | <u>225,648</u> |
| 11.1 Working capital changes | | | |
| (Increase)/decrease in current assets: | | | |
| Stores, spares and loose tools | | (6,735) | 2,628 |
| Stock-in-trade | | (8,601) | 85,115 |
| Trade debts | | (339,513) | (76,782) |
| Advances, deposits, prepayments and other receivables | | (80,131) | (50,276) |
| | | (434,980) | (39,315) |
| Increase/(decrease) in current liabilities: | | | |
| Trade and other payables | | 221,492 | 47,848 |
| Provisions for other liabilities and charges | | (6,708) | (7,525) |
| | | (220,196) | 1,008 |
| 12. Cash and cash equivalents | | | |
| Cash and cash equivalents comprise the following items: | | | |
| Cash and bank balances | | 165,094 | 97,586 |
| Short term finances | | (442,881) | (185,712) |
| | | <u>(277,787)</u> | <u>(88,126)</u> |
| 13. Date of authorisation for issue | | | |

This condensed interim financial information was authorised for issue on October 14, 2014 by the Board of Directors of the Company.


Chairman


Chief Executive



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