



FORM-7
THROUGH PUCARS

GTYR/CORP./BODM-FR/002/26
April 30, 2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi- 74000

Dear Sir,

FINANCIAL RESULTS FOR THE NINE MONTHS'
ENDED MARCH 31, 2026

We have to inform you that the Board of Directors of M/s. Ghandhara Tyre and Rubber Company Limited (Company) in their meeting held on Thursday, April 30, 2026 at 11:00 a.m. at Karachi and recommended the following:

- | | | |
|--|---|------|
| i. Cash Dividend | : | NIL |
| ii. Bonus Shares | : | NIL |
| iii. Right Shares | : | NIL |
| iv. Any Other Entitlement/Corporate Action | : | NONE |
| v. Any Other Price-Sensitive Information | : | NONE |

The financial results of the Company are attached herewith.

The Quarterly Report of the Company for the period ended March 31, 2026 will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,

for M/s. Ghandhara Tyre and Rubber Company Limited

Athar A. Khan
Company Secretary



Copy to: Executive Director/ HOD

Offsite-II Department
Supervision Division
Securities and Exchange Commission of Pakistan
63-Jinnah Avenue, NIC Building,
Blue Area
Islamabad

GHANDHARA TYRE AND RUBBER COMPANY LIMITED

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GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Note	Quarter ended		Nine months ended	
		March 31, 2026	2025	March 31, 2026	2025
----- Rupees in '000 -----					
Sales - net		3,925,072	4,957,480	12,131,503	13,961,115
Cost of sales	9	(3,586,078)	(4,261,034)	(10,659,217)	(11,991,056)
Gross profit		338,994	696,446	1,472,286	1,970,059
Administrative expenses		(102,851)	(141,920)	(390,458)	(365,305)
Distribution cost		(183,904)	(196,818)	(533,845)	(540,769)
Other income		14,655	13,962	85,506	86,108
Other expenses		-	(18,912)	(3,046)	(35,624)
Profit from operations		66,894	352,758	630,443	1,114,469
Finance cost		(284,059)	(299,024)	(881,485)	(1,032,357)
		(217,165)	53,734	(251,042)	82,112
Share of profit of an associated company		5,530	3,206	20,793	8,490
(Loss) / Profit before income tax, revenue taxes and final taxes		(211,635)	56,940	(230,249)	90,602
Final tax	10.1	-	-	(302)	-
Revenue tax	10.2	(85,770)	(20,246)	(147,754)	(81,720)
Profit before income tax		(297,405)	36,694	(378,305)	8,882
Taxation reversal	10.3	115,950	1,890	34,722	54,904
(Loss) / Profit for the period		(181,455)	38,584	(343,583)	63,786
Other comprehensive loss					
Share of other comprehensive (loss) of an associated company		-		(76)	(91)
Total comprehensive (loss) / income for the period		(181,455)	38,584	(343,659)	63,695
		Re	Re	Re	Rs
(Loss) / Earnings per share basic and diluted	11	(1.49)	0.32	(2.82)	0.52

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.

Hussain V.K.K.

Chief Executive



Attandi

[Signature]

Chief Financial Officer


GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

	March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
Note	----- Rupees in '000 -----	
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorised capital 125,000,000 (June 30, 2025: 125,000,000) ordinary shares of Rs 10 each	<u>1,250,000</u>	<u>1,250,000</u>
Issued, subscribed and paid-up share capital	<u>1,219,334</u>	<u>1,219,334</u>
Revenue Reserve		
Unappropriated profit	414,990	758,649
Capital Reserves		
Reserve for capital expenditure	1,000,000	1,000,000
Surplus on revaluation of leasehold lands	3,759,748	3,759,748
	<u>4,759,748</u>	<u>4,759,748</u>
TOTAL EQUITY	<u>6,394,072</u>	<u>6,737,731</u>
LIABILITIES		
NON CURRENT LIABILITIES		
Long term finances	206,716	289,850
Staff benefits	658,112	545,495
Deferred liabilities	56,255	78,006
Liabilities under diminishing musharaka financing	151,257	124,158
Long term deposits from dealers	18,230	15,730
	<u>1,090,570</u>	<u>1,053,239</u>
CURRENT LIABILITIES		
Current maturity of long term finances	133,183	133,183
Current maturity of deferred liabilities	30,860	35,914
Current maturity of Liabilities under diminishing musharaka	16,790	23,336
Short term finances	4,539,322	3,897,849
Running finances under mark-up arrangements	4,571,624	4,707,447
Trade and other payables	3,008,286	3,757,243
Unclaimed dividend	22,221	22,221
Accrued mark-up	268,345	281,394
Provisions	778,125	776,519
	<u>13,368,756</u>	<u>13,635,106</u>
TOTAL LIABILITIES	<u>14,459,326</u>	<u>14,688,345</u>
TOTAL EQUITY AND LIABILITIES	<u>20,853,398</u>	<u>21,426,076</u>
Contingencies and commitments	6	


Chief Executive







Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026

		March 31, 2026 (Un-audited)	June 30, 2025 (Audited)
	Note	----- Rupees in '000 -----	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	7	8,125,806	8,408,833
Intangible assets		163	685
Investment in an associated company		68,519	49,816
Long term loans and advances		4,233	2,315
Long term deposits		48,851	35,060
Deferred tax - net		143,809	101,978
		<u>8,391,381</u>	<u>8,598,687</u>
CURRENT ASSETS			
Stores and spares		824,345	838,632
Stocks	8	6,952,127	6,661,756
Trade debts		2,829,739	3,671,062
Loans and advances		119,718	65,790
Deposits and prepayments		74,395	32,287
Other receivables		410,847	299,744
Taxation - net		1,086,683	1,027,388
Cash and bank balances		164,163	230,730
		<u>12,462,017</u>	<u>12,827,389</u>
TOTAL ASSETS		<u><u>20,853,398</u></u>	<u><u>21,426,076</u></u>

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.


Chief Executive






Chief Financial Officer

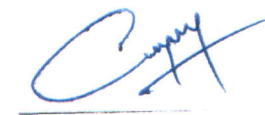
GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Capital Reserves		Revenue Reserve	Total	
	Issued, subscribed and paid-up capital	Reserve for capital expenditure	Surplus on revaluation of leasehold lands		Unappropriated profit
	----- Rupees in '000 -----				
Balance as at July 1, 2024 (Audited)	1,219,334	1,000,000	2,473,748	1,302,223	5,995,305
<i>Total comprehensive income for nine months period ended March 31, 2025</i>					
Final cash dividend for the year ended June 30, 2024 at the rate of Rs.1.87 per share				(228,015)	(228,015)
Profit for the period	-	-	-	63,786	63,786
Other Comprehensive loss	-	-	-	(91)	(91)
	-	-	-	63,695	63,695
Balance as at March 31, 2025 (Un-Audited)	1,219,334	1,000,000	2,473,748	1,137,903	5,830,985
<i>Total comprehensive income for three months period ended June 30, 2025</i>					
Loss for the period	-	-	-	(429,863)	(429,863)
Other Comprehensive income	-	-	1,286,000	50,609	1,336,609
	-	-	1,286,000	(379,254)	906,746
Balance as at June 30, 2025 (Audited)	1,219,334	1,000,000	3,759,748	758,649	6,737,731
<i>Total comprehensive loss for the nine months period ended March 31, 2026</i>					
Loss for the period	-	-	-	(343,583)	(343,583)
Other comprehensive loss	-	-	-	(76)	(76)
	-	-	-	(343,659)	(343,659)
Balance as at March 31, 2026 (Un-Audited)	1,219,334	1,000,000	3,759,748	414,990	6,394,072

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.


Chief Executive




Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026


		Nine months ended March 31,	
		2026	2025
	Note	---- Rupees in '000 ----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated / (used in) from operations	12	785,970	(771,374)
Staff retirement gratuity paid		(32,605)	(40,296)
Compensated absences paid		(6,933)	(3,947)
Long term deposits from dealers - net		2,500	2,500
Finance cost paid		(894,534)	(1,135,915)
Taxes paid		(214,536)	(53,404)
Long term loans and advances - net		(1,918)	318
Long term deposits - net		(13,791)	(9,361)
Profit on bank deposits received		559	973
Net cash used in operating activities		(375,288)	(2,010,506)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(120,099)	(197,770)
Proceeds from sale of operating fixed assets		12,558	21,686
Net cash used in investing activities		(107,541)	(176,084)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - repaid		(109,939)	(182,319)
Short term finances - net		641,473	1,674,672
Liabilities under diminishing musharaka - net		20,551	86,161
Dividend paid - net		-	(228,023)
Net cash generated from financing activities		552,085	1,350,491
Net increase / (decrease) in cash and cash equivalents		69,256	(836,099)
Cash and cash equivalents at beginning of the period		(4,476,717)	(4,448,892)
Cash and cash equivalents at end of the period	13	(4,407,461)	(5,284,991)

The annexed notes 1 to 15 form an integral part of these condensed interim financial statements.


Chief Executive






Chief Financial Officer