

Through PUCARS & COURIER

Ref. No. HTLL/Corporate/09-2026/003
September 18, 2026

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

Subject: **Financial Results for the Year Ended June 30, 2026**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on **September 18, 2026**, at **15:00 hours** at **Lahore** recommended the following:

CASH DIVIDEND

A final Cash Dividend for the year ended June 30, 2026 at Rs. 1.15 per share i.e. 11.5 %.

The financial results of the Company for the year ended June 30, 2026 are attached.

The Annual General Meeting of the Company will be held on **October 27, 2026 at 11:00 hours at Lahore.**

The Share Transfer Books of the Company will be closed from **October 21, 2026 to October 27, 2026** (both days inclusive). Transfers received at the office of our share registrar M/s CDC Share Registrar Services Limited, CDC House, 99-B, Block "B", S.M.C.H.S., Main Shahrah-e-Faisal, Karachi. Telephone: 111-111-500, Fax: 34326053 at the close of business on **October 20, 2026** will be treated in time for the purpose of above entitlements to the transferees.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours Sincerely,

For and on behalf of **Hi-Tech Lubricants Limited**

(Fraz Amjad Khawaja)
Company Secretary & Chief Compliance Officer



Copy to:
Executive Director/HOD,
Offsite-II Department, Supervision Division,
Securities & Exchange Commission of Pakistan,
63, NIC Building, Jinnah Avenue, Blue Area, Islamabad.



www.hitechlubricants.com



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info@hitechlubricants.com

OFFICES:

CORPORATE: 1-A Danapur Road, GOR-1 Lahore.

KARACHI: Banglow# F-4/1, Block-4 KDA scheme#5 kehkshan Clifton Karachi. Tel: +92-21-111-645-942

ISLAMABAD: Unite No. 501, 5th Floor, Pakland Tower-2, F-9/G-9, Jinnah Avenue, New Blue Area, Islamabad. Tel: +92-51-111-645-942

PESHAWAR: Office No. 280, 3rd Floor, Deans Trade Center Islamia Road, Peshawar, Cantt. Tel: +92-91-5253186-7

HI-TECH LUBRICANTS LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

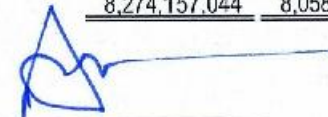
	2026 Rupees	2025 Rupees		2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS		
Authorized share capital			Fixed assets	2,678,902,495	2,656,769,927
150,000,000 (2025: 150,000,000)			Right-of-use assets	356,630,501	449,029,213
ordinary shares of Rupees 10 each	<u>1,500,000,000</u>	<u>1,500,000,000</u>	Intangible assets	37,500	2,709,516
			Investment in subsidiary company	1,300,000,600	1,300,000,600
Issued, subscribed and paid-up share capital	1,392,048,000	1,392,048,000	Long term security deposits	21,193,250	14,337,351
Capital reserve - share premium	1,441,697,946	1,441,697,946	Long term loans to employees	231,512	1,116,772
Capital reserve - surplus on revaluation of freehold land	635,049,706	829,069,706	Deferred income tax asset - net	<u>3,223,314</u>	<u>121,450,261</u>
Revenue reserve - un-appropriated profit	<u>663,197,436</u>	<u>24,975,378</u>		<u>4,360,219,172</u>	<u>4,545,413,640</u>
Total equity	4,131,993,088	3,687,791,030			
LIABILITIES			CURRENT ASSETS		
NON-CURRENT LIABILITIES			Stock-in-trade	739,725,145	731,022,738
Lease liabilities	<u>346,596,554</u>	<u>381,667,221</u>	Trade debts	1,790,371,378	1,232,490,332
Long term financing	<u>69,021,292</u>	<u>-</u>	Loans and advances	149,810,840	307,359,948
Long term deposits	<u>26,000,000</u>	<u>26,000,000</u>	Short term deposits and prepayments	30,068,757	33,574,424
	<u>441,617,846</u>	<u>407,667,221</u>	Other receivables	764,009,693	412,524,240
			Accrued interest	13,102	10,052
CURRENT LIABILITIES			Short term investments	234,147,953	240,351,519
Trade and other payables	<u>2,324,811,129</u>	<u>2,071,715,668</u>	Cash and bank balances	<u>60,791,004</u>	<u>145,889,901</u>
Contract liabilities - un-secured	<u>46,349,763</u>	<u>97,876,737</u>		<u>3,768,937,872</u>	<u>3,103,223,154</u>
Short term borrowings	<u>1,202,341,715</u>	<u>1,618,958,452</u>	Non-current assets classified as held for sale	<u>145,000,000</u>	<u>410,000,000</u>
Accrued mark-up / profit	<u>32,617,789</u>	<u>37,294,089</u>		<u>3,913,937,872</u>	<u>3,513,223,154</u>
Current portion of non-current liabilities	<u>89,126,512</u>	<u>131,960,736</u>			
Provision for taxation and levy payable - net	<u>-</u>	<u>-</u>			
Unclaimed dividend	<u>5,299,202</u>	<u>5,372,861</u>			
	<u>3,700,546,110</u>	<u>3,963,178,543</u>			
Total liabilities	4,142,163,956	4,370,845,764			
CONTINGENCIES AND COMMITMENTS					
TOTAL EQUITY AND LIABILITIES	<u>8,274,157,044</u>	<u>8,058,636,794</u>	TOTAL ASSETS	<u>8,274,157,044</u>	<u>8,058,636,794</u>



DIRECTOR



DIRECTOR

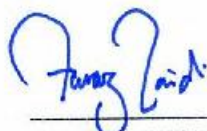
CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
GROSS REVENUE FROM CONTRACTS WITH CUSTOMERS	40,412,792,151	35,827,893,721
Discounts	(954,652,580)	(500,531,587)
Sales tax	(2,485,437,529)	(2,284,458,166)
NET REVENUE FROM CONTRACTS WITH CUSTOMERS	36,972,702,042	33,042,903,968
COST OF SALES	(33,868,638,446)	(31,003,865,061)
GROSS PROFIT	3,104,063,596	2,039,038,907
DISTRIBUTION COST	(1,274,424,506)	(1,192,629,996)
ADMINISTRATIVE EXPENSES	(845,607,133)	(810,235,231)
OTHER EXPENSES	(156,158,943)	(53,368,412)
	(2,276,190,582)	(2,056,233,639)
OTHER INCOME	244,248,476	279,688,391
PROFIT FROM OPERATIONS	1,072,121,490	262,493,659
FINANCE COST	(280,860,319)	(405,199,105)
PROFIT / (LOSS) BEFORE LEVY AND TAXATION	791,261,171	(142,705,446)
LEVY	(10,158,504)	(151,998,856)
PROFIT / (LOSS) BEFORE TAXATION	781,102,667	(294,704,302)
TAXATION	(367,880,609)	(24,076,599)
PROFIT/ (LOSS) AFTER TAXATION	413,222,058	(318,780,901)
 EARNINGS / (LOSS) PER SHARE - BASIC AND DILUTED	 2.97	 (2.29)



DIRECTOR



DIRECTOR



CHIEF FINANCIAL OFFICER



HI-TECH LUBRICANTS LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

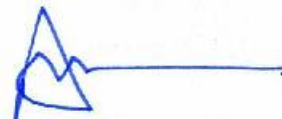
	2026 Rupees	2025 Rupees
PROFIT/ (LOSS) AFTER TAXATION	413,222,058	(318,780,901)
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:		
Surplus on revaluation of freehold land	30,980,000	68,211,250
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the year	30,980,000	68,211,250
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE YEAR	<u>444,202,058</u>	<u>(250,569,651)</u>



DIRECTOR



DIRECTOR



CHIEF FINANCIAL OFFICER



HI-TECH LUBRICANTS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

SHARE CAPITAL	RESERVES					TOTAL EQUITY
	CAPITAL			REVENUE	TOTAL RESERVES	
	SHARE PREMIUM	SURPLUS ON REVALUATION OF FREEHOLD LAND	SUB-TOTAL	UN- APPROPRIATED PROFIT		
----- Rupees -----						
1,392,048,000	1,441,697,946	760,858,456	2,202,556,402	343,756,279	2,546,312,681	3,938,360,681
-	-	-	-	(318,780,901)	(318,780,901)	(318,780,901)
-	-	68,211,250	68,211,250	-	68,211,250	68,211,250
-	-	68,211,250	68,211,250	(318,780,901)	(250,569,651)	(250,569,651)
1,392,048,000	1,441,697,946	829,069,706	2,270,767,652	24,975,378	2,295,743,030	3,687,791,030
-	-	-	-	413,222,058	413,222,058	413,222,058
-	-	30,980,000	30,980,000	-	30,980,000	30,980,000
-	-	30,980,000	30,980,000	413,222,058	444,202,058	444,202,058
-	-	(225,000,000)	(225,000,000)	225,000,000	-	-
1,392,048,000	1,441,697,946	635,049,706	2,076,747,652	663,197,436	2,739,945,088	4,131,993,088



DIRECTOR



DIRECTOR



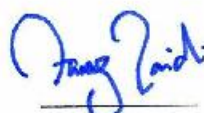

CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	732,146,766	736,760,262
Finance cost paid	(281,200,632)	(435,587,099)
Income tax and levy paid	(170,117,496)	(77,008,302)
Workers' profit participation fund paid	(19,520,204)	-
Workers' welfare fund paid	(2,714,919)	-
Long term loans to employees - net	934,164	934,164
Long term security deposits - net	(7,227,103)	13,682,405
Increase in long term deposits	-	11,000,000
Net cash generated from operating activities	252,300,576	249,781,430
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	(251,017,199)	(215,606,316)
Capital expenditure on intangible assets	-	(2,777,527)
Short term loan given to subsidiary company	-	(512,800,000)
Short term loan repaid by subsidiary company	-	512,800,000
Proceeds from disposal of fixed assets	82,585,807	15,705,735
Proceeds from disposal of non-current assets classified as held for sale	250,000,000	-
Short term investments made	(14,804,475)	(22,963,811)
Short term investments disposed of	23,000,000	6,000,000
Dividends received	21,581,505	31,398,163
Interest received on short term loan to subsidiary company	-	36,714,195
Profit on bank deposits received	991,959	1,129,385
Net cash from / (used in) investing activities	112,337,597	(150,400,176)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(116,595,719)	(147,362,625)
Dividend paid	(73,659)	(316,556)
Long term financing obtained	89,804,745	-
Long term financing repaid	(6,255,700)	-
Short term borrowings - net	(416,616,737)	(158,229,315)
Net cash used in financing activities	(449,737,070)	(305,908,496)
Net decrease in cash and cash equivalents	(85,098,897)	(206,527,242)
Cash and cash equivalents at the beginning of the year	145,889,901	352,417,143
Cash and cash equivalents at the end of the year	<u>60,791,004</u>	<u>145,889,901</u>



DIRECTOR



DIRECTOR



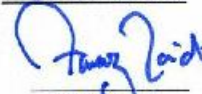
CHIEF FINANCIAL OFFICER



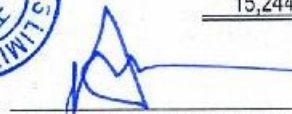
HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	Note	2026 Rupees	2025 Rupees		Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES				ASSETS			
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital 150,000,000 (2025: 150,000,000) ordinary shares of Rupees 10 each		<u>1,500,000,000</u>	<u>1,500,000,000</u>	Fixed assets		6,893,493,941	6,662,504,508
Issued, subscribed and paid-up share capital		1,392,048,000	1,392,048,000	Right-of-use assets		346,398,131	438,073,505
Capital reserve - share premium		1,441,697,946	1,441,697,946	Intangible assets		397,499	5,229,515
Capital reserve - surplus on revaluation of freehold land		2,076,539,748	2,214,713,998	Long term security deposits		26,188,050	19,931,951
Revenue reserve - un-appropriated profit		<u>1,774,554,469</u>	<u>1,076,599,030</u>	Long term loans to employees		<u>231,512</u>	<u>1,116,772</u>
Total equity		<u>6,684,840,163</u>	<u>6,125,058,974</u>			<u>7,266,709,133</u>	<u>7,126,856,251</u>
LIABILITIES				CURRENT ASSETS			
NON-CURRENT LIABILITIES				Stores		145,846,988	100,551,505
Long term financing		750,259,137	422,694,812	Stock-in-trade		3,251,441,379	2,791,955,568
Lease liabilities		330,465,373	365,994,276	Trade debts		1,988,018,574	1,315,356,996
Long term deposits		26,000,000	26,000,000	Loans and advances		1,069,355,170	447,576,236
Deferred liabilities		<u>275,198,378</u>	<u>158,333,267</u>	Short term deposits and prepayments		32,786,696	42,925,735
		<u>1,381,922,888</u>	<u>973,022,355</u>	Other receivables		732,043,007	350,572,008
CURRENT LIABILITIES				Advance income tax and prepaid levy - net		296,471,521	298,762,187
Trade and other payables		3,892,256,275	3,424,661,525	Accrued interest		13,102	10,052
Contract liabilities - un-secured		49,714,306	98,699,643	Short term investments		234,147,953	240,351,519
Accrued mark-up / profit		77,183,965	63,829,553	Cash and bank balances		<u>82,732,926</u>	<u>154,503,454</u>
Short term borrowings		2,891,043,596	2,352,877,670			<u>7,832,857,316</u>	<u>5,742,565,260</u>
Current portion of non-current liabilities		262,306,054	235,898,930	Non-current assets classified as held for sale		<u>145,000,000</u>	<u>410,000,000</u>
Unclaimed dividend		<u>5,299,202</u>	<u>5,372,861</u>			<u>7,977,857,316</u>	<u>6,152,565,260</u>
Total liabilities		<u>7,177,803,398</u>	<u>6,181,340,182</u>				
		<u>8,559,726,286</u>	<u>7,154,362,537</u>				
CONTINGENCIES AND COMMITMENTS							
TOTAL EQUITY AND LIABILITIES		<u>15,244,566,449</u>	<u>13,279,421,511</u>	TOTAL ASSETS		<u>15,244,566,449</u>	<u>13,279,421,511</u>


 DIRECTOR


 DIRECTOR



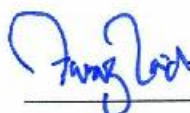

 CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
GROSS REVENUE FROM CONTRACTS WITH CUSTOMERS	41,134,773,280	36,378,368,093
Discounts	(954,652,580)	(500,531,587)
Sales tax	(2,596,915,593)	(2,369,339,396)
NET REVENUE FROM CONTRACTS WITH CUSTOMERS	37,583,205,107	33,508,497,110
COST OF SALES	(33,917,180,348)	(30,430,628,415)
GROSS PROFIT	3,666,024,759	3,077,868,695
DISTRIBUTION COST	(1,319,321,090)	(1,249,100,144)
ADMINISTRATIVE EXPENSES	(1,061,603,558)	(1,044,222,129)
OTHER EXPENSES	(208,609,772)	(142,262,071)
	(2,589,534,420)	(2,435,584,344)
OTHER INCOME	311,391,850	275,139,568
PROFIT FROM OPERATIONS	1,387,882,189	917,423,919
FINANCE COST	(492,037,093)	(594,995,113)
PROFIT BEFORE LEVY AND TAXATION	895,845,096	322,428,806
LEVY	(10,568,736)	(171,654,910)
PROFIT BEFORE TAXATION	885,276,360	150,773,896
TAXATION	(412,320,921)	(48,966,101)
PROFIT AFTER TAXATION	472,955,439	101,807,795
EARNINGS PER SHARE - BASIC AND DILUTED	3.40	0.73



DIRECTOR



DIRECTOR



CHIEF FINANCIAL OFFICER

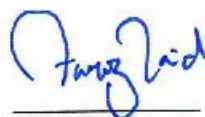


HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
PROFIT AFTER TAXATION	472,955,439	101,807,795
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:		
Surplus on revaluation of freehold land	86,825,750	101,739,250
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the year	86,825,750	101,739,250
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>559,781,189</u>	<u>203,547,045</u>



DIRECTOR



DIRECTOR



CHIEF FINANCIAL OFFICER

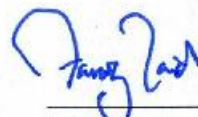


HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

SHARE CAPITAL	RESERVES					TOTAL EQUITY
	CAPITAL RESERVES			REVENUE RESERVE	TOTAL RESERVES	
	SHARE PREMIUM	SURPLUS ON REVALUATION OF FREEHOLD LAND	SUB TOTAL	UN-APPROPRIATED PROFIT		
----- Rupees -----						
1,392,048,000	1,441,697,946	2,112,974,748	3,554,672,694	974,791,235	4,529,463,929	5,921,511,929
-	-	-	-	101,807,795	101,807,795	101,807,795
-	-	101,739,250	101,739,250	-	101,739,250	101,739,250
-	-	101,739,250	101,739,250	101,807,795	203,547,045	203,547,045
1,392,048,000	1,441,697,946	2,214,713,998	3,656,411,944	1,076,599,030	4,733,010,974	6,125,058,974
-	-	-	-	472,955,439	472,955,439	472,955,439
-	-	86,825,750	86,825,750	-	86,825,750	86,825,750
-	-	86,825,750	86,825,750	472,955,439	559,781,189	559,781,189
-	-	(225,000,000)	(225,000,000)	225,000,000	-	-
1,392,048,000	1,441,697,946	2,076,539,748	3,518,237,694	1,774,554,469	5,292,792,163	6,684,840,163



DIRECTOR



DIRECTOR



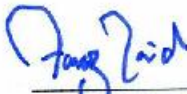

CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	227,773,018	979,449,194
Finance cost paid	(443,453,460)	(607,855,888)
Income tax paid	(286,958,143)	(210,412,314)
Workers' profit participation fund paid	(193,062,513)	-
Workers' welfare fund paid	(2,714,919)	-
Long term loans to employees - net	885,260	934,164
(Increase) / decrease in long term security deposits	(28,257,721)	20,444,925
Increase in long term deposits	-	11,000,000
Net cash (used in) / generated from operating activities	(725,788,478)	193,560,081
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	(696,229,190)	(535,622,383)
Capital expenditure on intangible assets	-	(2,777,527)
Proceeds from disposal of fixed assets	235,011,102	15,705,735
Proceeds from disposal of non-current assets classified as held for sale	250,000,000	-
Short term investments made	(14,804,475)	(22,963,811)
Short term investments disposed of	23,000,000	6,000,000
Dividends received	21,581,505	31,398,163
Profit on bank deposits received	991,959	9,518,151
Net cash used in investing activities	(180,449,099)	(498,741,672)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	538,165,926	288,634,996
Dividend paid	(73,659)	(316,556)
Long term financing obtained	499,989,668	-
Repayment of long term financing	(86,975,012)	(78,036,139)
Repayment of lease liabilities	(116,639,874)	(161,909,701)
Net cash from financing activities	834,467,049	48,372,600
Net decrease in cash and cash equivalents	(71,770,528)	(256,808,991)
Cash and cash equivalents at beginning of the year	154,503,454	411,312,445
Cash and cash equivalents at end of the year	82,732,926	154,503,454



DIRECTOR



DIRECTOR




CHIEF FINANCIAL OFFICER