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**

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.

ANNEXURE A 1

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

	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital 150,000,000 (2025: 150,000,000) ordinary shares of Rupees 10 each	1,500,000,000	1,500,000,000
Issued, subscribed and paid-up share capital	1,392,048,000	1,392,048,000
Capital reserve - share premium	1,441,697,946	1,441,697,946
Capital reserve - surplus on revaluation of freehold land	635,049,706	829,069,706
Revenue reserve - un-appropriated profit	663,197,436	24,975,378
Total equity	4,131,993,088	3,687,791,030
LIABILITIES		
NON-CURRENT LIABILITIES		
Lease liabilities	346,596,554	381,667,221
Long term financing	69,021,292	-
Long term deposits	26,000,000	26,000,000
	441,617,846	407,667,221
CURRENT LIABILITIES		
Trade and other payables	2,324,811,129	2,071,715,668
Contract liabilities - un-secured	46,349,763	97,876,737
Short term borrowings	1,202,341,715	1,618,958,452
Accrued mark-up / profit	32,617,789	37,294,089
Current portion of non-current liabilities	89,126,512	131,960,736
Provision for taxation and levy payable - net	-	-
Unclaimed dividend	5,299,202	5,372,861
	3,700,546,110	3,963,178,543
Total liabilities	4,142,163,956	4,370,845,764
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	8,274,157,044	8,058,636,794

	2026 Rupees	2025 Rupees
ASSETS		
NON-CURRENT ASSETS		
Fixed assets	2,678,902,495	2,656,769,927
Right-of-use assets	356,630,501	449,029,213
Intangible assets	37,500	2,709,516
Investment in subsidiary company	1,300,000,600	1,300,000,600
Long term security deposits	21,193,250	14,337,351
Long term loans to employees	231,512	1,116,772
Deferred income tax asset - net	3,223,314	121,450,261
	4,360,219,172	4,545,413,640
CURRENT ASSETS		
Stock-in-trade	739,725,145	731,022,738
Trade debts	1,790,371,378	1,232,490,332
Loans and advances	149,810,840	307,359,948
Short term deposits and prepayments	30,068,757	33,574,424
Other receivables	764,009,693	412,524,240
Accrued interest	13,102	10,052
Short term investments	234,147,953	240,351,519
Cash and bank balances	60,791,004	145,889,901
	3,768,937,872	3,103,223,154
Non-current assets classified as held for sale	145,000,000	410,000,000
	3,913,937,872	3,513,223,154
TOTAL ASSETS	8,274,157,044	8,058,636,794

DIRECTOR

DIRECTOR

HI-TECH LUBRICANTS LIMITED
HI-TECH

CHIEF FINANCIAL OFFICER

ANNEXURE A 2

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
HI-TECH

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	444,202,058	(250,569,651)

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
HI-TECH

ANNEXURE A 4

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							
Balance as at 30 June 2024	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
Loss for the year	-	-	-	-	(318,780,901)	(318,780,901)		(318,780,901)
Other comprehensive income for the year	-	-	68,211,250	68,211,250	-	68,211,250		68,211,250
Total comprehensive income for the year	-	-	68,211,250	68,211,250	(318,780,901)	(250,569,651)		(250,569,651)
Balance as at 30 June 2025	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
Profit for the year	-	-	-	-	413,222,058	413,222,058		413,222,058
Other comprehensive income for the year	-	-	30,980,000	30,980,000	-	30,980,000		30,980,000
Total comprehensive income for the year	-	-	30,980,000	30,980,000	413,222,058	444,202,058		444,202,058
Transferred from surplus on revaluation on disposal of freehold land classified as 'non-current asset held for sale'	-	-	(225,000,000)	(225,000,000)	225,000,000	-		-
Balance as at 30 June 2026	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

HI-TECH LUBRICANTS LIMITED
HI-TECH

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	60,791,004	145,889,901

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED

ANNEXURE B 1

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

	Note	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
150,000,000 (2025: 150,000,000)			
ordinary shares of Rupees 10 each		1,500,000,000	1,500,000,000
Issued, subscribed and paid-up share capital		1,392,048,000	1,392,048,000
Capital reserve - share premium		1,441,697,946	1,441,697,946
Capital reserve - surplus on revaluation of freehold land		2,076,539,748	2,214,713,998
Revenue reserve - un-appropriated profit		1,774,554,469	1,076,599,030
Total equity		6,684,840,163	6,125,058,974
LIABILITIES			
NON-CURRENT LIABILITIES			
Long term financing		750,259,137	422,694,812
Lease liabilities		330,465,373	365,994,276
Long term deposits		26,000,000	26,000,000
Deferred liabilities		275,198,378	158,333,267
		1,381,922,888	973,022,355
CURRENT LIABILITIES			
Trade and other payables		3,892,256,275	3,424,661,525
Contract liabilities - un-secured		49,714,306	98,699,643
Accrued mark-up / profit		77,183,965	63,829,553
Short term borrowings		2,891,043,596	2,352,877,670
Current portion of non-current liabilities		262,306,054	235,898,930
Unclaimed dividend		5,299,202	5,372,861
		7,177,803,398	6,181,340,182
Total liabilities		8,559,726,286	7,154,362,537
CONTINGENCIES AND COMMITMENTS			
TOTAL EQUITY AND LIABILITIES		15,244,566,449	13,279,421,511

	Note	2026 Rupees	2025 Rupees
ASSETS			
NON-CURRENT ASSETS			
Fixed assets		6,893,493,941	6,662,504,508
Right-of-use assets		346,398,131	438,073,505
Intangible assets		397,499	5,229,515
Long term security deposits		26,188,050	19,931,951
Long term loans to employees		231,512	1,116,772
		7,266,709,133	7,126,856,251
CURRENT ASSETS			
Stores		145,846,988	100,551,505
Stock-in-trade		3,251,441,379	2,791,955,568
Trade debts		1,988,018,574	1,315,356,996
Loans and advances		1,069,355,170	447,576,236
Short term deposits and prepayments		32,786,696	42,925,735
Other receivables		732,043,007	350,572,008
Advance income tax and prepaid levy - net		296,471,521	298,762,187
Accrued interest		13,102	10,052
Short term investments		234,147,953	240,351,519
Cash and bank balances		82,732,926	154,503,454
		7,832,857,316	5,742,565,260
Non-current assets classified as held for sale		145,000,000	410,000,000
		7,977,857,316	6,152,565,260
TOTAL ASSETS		15,244,566,449	13,279,421,511

HI-TECH LUBRICANTS LIMITED HI-TECH

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

ANNEXURE B 2

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

HI-TECH

ANNEXURE B 3

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	559,781,189	203,547,045

DIRECTOR

DIRECTOR

CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
HI-TECH

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						
Balance as at 30 June 2024	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
Profit for the year	-	-	-	-	101,807,795	101,807,795	101,807,795
Other comprehensive income for the year	-	-	101,739,250	101,739,250	-	101,739,250	101,739,250
Total comprehensive income for the year	-	-	101,739,250	101,739,250	101,807,795	203,547,045	203,547,045
Balance as at 30 June 2025	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
Profit for the year	-	-	-	-	472,955,439	472,955,439	472,955,439
Other comprehensive income for the year	-	-	86,825,750	86,825,750	-	86,825,750	86,825,750
Total comprehensive income for the year	-	-	86,825,750	86,825,750	472,955,439	559,781,189	559,781,189
Transferred from surplus on revaluation on disposal of freehold land classified as 'non-current asset held for sale'	-	-	(225,000,000)	(225,000,000)	225,000,000	-	-
Balance as at 30 June 2026	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

HI-TECH LUB... LIMITED

CHIEF FINANCIAL OFFICER

ANNEXURE B 5

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

HI-TECH LUBRICANTS LIMITED
HI-TECH