

Through PUCARS & COURIER

Ref. No. HTLL/Corporate/10-2026/013
October 28, 2026

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

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

Subject: **Financial Results for the Quarter Ended 30.09.2026**

Dear Sir,

We have to inform you that the Board of Directors of our company in their meeting held on October 27, 2026 at 15:30 Hours at Lahore recommended the following:

The financial results of the Company are attached.

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

Yours Sincerely,

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

(Fraz Amjad Khawaja) 
Company Secretary & Chief Compliance Officer



OFFICES:

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

KARACHI: C-6 /1, Street No. 3, Bath Island, Clifton Karachi. Tel: +92- 21-111-645-942, Fax +92-21-35290672.

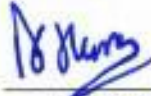
ISLAMABAD: Suite # 1402, 14th Floor Green Trust Tower, Jinnah Avenue Blue Area, Islamabad Tel: +92-51-111-645-942, Fax: +92-51-2813057.

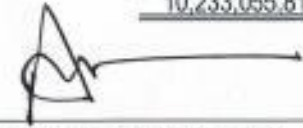
DEHRA DUN: Office No. 280, 2nd Floor, Deane Trade Center, Indira Park, Dehra Dun, India. Tel: +92-91-5253186-7, Fax: +92-91-5253188.

HI-TECH LUBRICANTS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Audited June 30 2026 Rupees		Un-Audited September 30 2026 Rupees	Audited June 30 2026 Rupees
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS		
Authorized share capital			Fixed assets	2,726,330,078	2,678,902,495
150,000,000 (2026: 150,000,000)			Right-of-use assets	490,884,180	356,630,501
ordinary shares of Rupees 10 each	1,500,000,000	1,500,000,000	Intangible assets	6,027,995	37,500
			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	34,893,250	21,193,250
Capital reserve - share premium	1,441,697,946	1,441,697,946	Long term loans to employees	-	231,512
Capital reserve - surplus on revaluation of freehold land	635,049,706	635,049,706	Deferred income tax asset - net	3,223,314	3,223,314
Revenue reserve - un-appropriated profit	974,493,216	663,197,436		4,561,359,417	4,360,219,172
Total equity	4,443,288,868	4,131,993,088			
LIABILITIES			CURRENT ASSETS		
NON-CURRENT LIABILITIES			Stock-in-trade	1,044,189,245	739,725,145
Lease liabilities	460,668,469	346,596,554	Trade debts	2,308,860,402	1,790,371,378
Long term financing	158,084,401	69,021,292	Loans and advances	1,132,064,344	149,810,840
Long term deposits	24,956,000	26,000,000	Short term deposits and prepayments	50,908,507	30,068,757
	643,708,870	441,617,846	Other receivables	852,497,503	764,009,693
			Accrued interest	13,807	13,102
CURRENT LIABILITIES			Short term investments	224,367,329	234,147,953
Trade and other payables	3,665,800,415	2,324,811,129	Cash and bank balances	58,795,261	60,791,004
Contract liabilities - un-secured	81,450,876	46,349,763		5,671,696,398	3,768,937,872
Short term borrowings	1,181,819,392	1,202,341,715	Non-current assets classified as held for sale	-	145,000,000
Accrued mark-up / profit	33,047,458	32,617,789		5,671,696,398	3,913,937,872
Current portion of non-current liabilities	81,761,927	89,126,512			
Provision for taxation and levy payable - net	96,878,807	-			
Unclaimed dividend	5,299,202	5,299,202			
	5,146,058,077	3,700,546,110			
Total liabilities	5,789,766,947	4,142,163,956			
CONTINGENCIES AND COMMITMENTS					
TOTAL EQUITY AND LIABILITIES	10,233,055,815	8,274,157,044	TOTAL ASSETS	10,233,055,815	8,274,157,044

 CHIEF EXECUTIVE


 DIRECTOR


 CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
GROSS REVENUE FROM CONTRACTS WITH CUSTOMERS	11,945,075,816	9,173,677,631
Discounts	(484,183,444)	(242,688,435)
Sales tax	(665,377,805)	(575,218,795)
NET REVENUE FROM CONTRACTS WITH CUSTOMERS	10,795,514,567	8,355,770,401
COST OF SALES	(9,840,808,796)	(7,737,100,787)
GROSS PROFIT	954,705,771	618,669,614
DISTRIBUTION COST	(311,055,356)	(296,694,973)
ADMINISTRATIVE EXPENSES	(214,164,895)	(187,356,444)
OTHER EXPENSES	(44,656,564)	(55,568,764)
	(569,876,815)	(539,620,181)
OTHER INCOME	69,375,692	47,607,170
PROFIT FROM OPERATIONS	454,204,648	126,656,603
FINANCE COST	(64,306,020)	(67,399,675)
PROFIT BEFORE LEVY AND TAXATION	389,898,628	59,256,928
LEVY	-	(41,778,852)
PROFIT BEFORE TAXATION	389,898,628	17,478,076
TAXATION	(78,602,848)	(910,485)
PROFIT AFTER TAXATION	311,295,780	16,567,591
EARNINGS PER SHARE - BASIC AND DILUTED	2.24	0.12

 CHIEF EXECUTIVE



 DIRECTOR



 CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
UNSONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
PROFIT AFTER TAXATION	311,295,780	16,567,591
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:	-	-
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the period	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	311,295,780	16,567,591

 CHIEF EXECUTIVE

 DIRECTOR

 CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 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	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
-	-	-	-	311,295,780	311,295,780	311,295,780
-	-	-	-	-	-	-
-	-	-	-	311,295,780	311,295,780	311,295,780
1,392,048,000	1,441,697,946	635,049,706	2,076,747,652	974,493,216	3,051,240,868	4,443,288,868

CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED
UNCONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	(23,582,227)	69,262,559
Finance cost paid	(63,657,613)	(70,490,079)
Income tax and levy	18,275,959	(22,253,615)
Workers' profit participation fund paid	(12,314,893)	-
Workers' welfare fund paid	(2,714,919)	-
Long term loans to employees - net	231,512	(700,623)
Long term security deposits - net	(13,700,000)	-
Increase/(Decrease) in long term deposits	(1,044,000)	-
Net cash generated from operating activities	(98,506,181)	(24,181,758)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	(161,399,580)	(18,266,293)
Capital expenditure on intangible assets	(6,231,431)	-
Proceeds from disposal of fixed assets	88,875,840	254,393,223
Proceeds from disposal of non-current assets classified as held for sale	145,000,000	-
Short term investments	14,434,605	-
Dividends received	116,127	8,971
Profit on bank deposits received	427,644	51,631
Net cash from / (used in) investing activities	81,223,205	236,187,532
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	(53,253,553)	(44,841,435)
Long term financing obtained	96,382,162	-
Long term financing repaid	(7,319,053)	-
Short term borrowings - net	(20,522,323)	(210,051,031)
Net cash used in financing activities	15,287,233	(254,892,466)
Net decrease in cash and cash equivalents	(1,995,743)	(42,886,692)
Cash and cash equivalents at the beginning of the period	60,791,004	145,889,901
Cash and cash equivalents at the end of the period	58,795,261	103,003,209

 CHIEF EXECUTIVE



 DIRECTOR



 CHIEF FINANCIAL OFFICER

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

	Un-Audited September 30 2026 Rupees	Audited June 30 2026 Rupees		Un-Audited September 30 2026 Rupees	Audited June 30 2026 Rupees
EQUITY AND LIABILITIES			ASSETS		
SHARE CAPITAL AND RESERVES			NON-CURRENT ASSETS		
Authorized share capital			Fixed assets	7,131,099,736	6,893,493,941
150,000,000 (2026: 150,000,000)			Right-of-use assets	480,151,975	346,398,131
ordinary shares of Rupees 10 each	1,500,000,000	1,500,000,000	Intangible assets	6,027,995	397,499
			Long term security deposits	39,888,050	26,188,050
Issued, subscribed and paid-up share capital	1,392,048,000	1,392,048,000	Long term loans to employees	-	231,512
Capital reserve - share premium	1,441,697,946	1,441,697,946		7,657,167,756	7,266,709,133
Capital reserve - surplus on revaluation of freehold land	2,076,539,748	2,076,539,748			
Revenue reserve - un-appropriated profit	2,209,221,664	1,774,554,469			
Total equity	7,119,507,358	6,684,840,163			
LIABILITIES			CURRENT ASSETS		
NON-CURRENT LIABILITIES			Stores	163,395,801	145,846,988
Long term financing	1,011,760,433	750,259,137	Stock-in-trade	3,677,364,878	3,251,441,379
Lease liabilities	444,232,240	330,465,373	Trade debts	2,581,748,802	1,988,018,574
Long term deposits	24,956,000	26,000,000	Loans and advances	1,678,805,452	1,069,355,170
Deferred liabilities	271,386,395	275,198,378	Short term deposits and prepayments	53,461,492	32,786,696
	1,752,335,068	1,381,922,888	Other receivables	852,497,502	732,043,007
			Advance income tax and prepaid levy - net	264,224,574	296,471,521
CURRENT LIABILITIES			Accrued interest	13,807	13,102
Trade and other payables	4,968,115,101	3,892,256,275	Short term investments	224,367,329	234,147,953
Contract liabilities - un-secured	84,008,314	49,714,306	Cash and bank balances	288,193,359	82,732,926
Accrued mark-up / profit	95,920,256	77,183,965		9,784,072,996	7,832,857,316
Short term borrowings	3,164,228,129	2,891,043,596	Non-current assets classified as held for sale	-	145,000,000
Current portion of non-current liabilities	251,827,324	262,306,054		9,784,072,996	7,977,857,316
Unclaimed dividend	5,299,202	5,299,202			
	8,569,398,326	7,177,803,398			
Total liabilities	10,321,733,394	8,559,726,286			
CONTINGENCIES AND COMMITMENTS					
TOTAL EQUITY AND LIABILITIES	17,441,240,752	15,244,566,449	TOTAL ASSETS	17,441,240,752	15,244,566,449

CHIEF EXECUTIVE


DIRECTOR


CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
GROSS REVENUE FROM CONTRACTS WITH CUSTOMERS	12,259,344,479	9,490,809,451
Discounts	(484,183,444)	(242,688,435)
Sales tax	(713,354,643)	(630,115,492)
NET REVENUE FROM CONTRACTS WITH CUSTOMERS	11,061,806,392	8,618,005,524
COST OF SALES	(9,796,252,278)	(7,759,397,402)
GROSS PROFIT	1,265,554,114	858,608,122
DISTRIBUTION COST	(329,193,788)	(310,530,031)
ADMINISTRATIVE EXPENSES	(269,391,996)	(246,272,861)
OTHER EXPENSES	(55,089,297)	(83,545,219)
	(653,675,081)	(640,348,111)
OTHER INCOME	74,397,946	52,710,563
PROFIT FROM OPERATIONS	686,276,979	270,970,574
FINANCE COST	(173,006,936)	(111,665,178)
PROFIT BEFORE LEVY AND TAXATION	513,270,043	159,305,396
LEVY	-	(50,705,722)
PROFIT BEFORE TAXATION	513,270,043	108,599,674
TAXATION	(78,602,848)	(1,411,835)
PROFIT AFTER TAXATION	434,667,195	107,187,839
EARNINGS PER SHARE - BASIC AND DILUTED	3.12	0.73

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
PROFIT AFTER TAXATION	434,667,195	107,187,839
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:	-	-
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the period	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>434,667,195</u>	<u>107,187,839</u>

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 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 2025 - audited	1,392,048,000	1,441,697,946	2,214,713,998	3,656,411,944	1,076,599,030	6,125,058,974
Profit for the year	-	-	-	-	472,955,439	472,955,439
Other comprehensive income for the year	-	-	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
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 - audited	1,392,048,000	1,441,697,946	2,076,539,748	3,518,237,694	1,774,554,469	6,684,840,163
Profit for the period	-	-	-	-	434,667,195	434,667,195
Other comprehensive income for the period	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	434,667,195	434,667,195
Balance as at 30 September 2026 - un-audited	1,392,048,000	1,441,697,946	2,076,539,748	3,518,237,694	2,209,221,664	7,119,507,358

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

HI-TECH LUBRICANTS LIMITED AND ITS SUBSIDIARY COMPANY
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2026

	Un-Audited September 30 2026 Rupees	Un-Audited September 30 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash generated from operations	156,808,114	419,273,931
Finance cost paid	(145,784,531)	(114,289,662)
Income tax paid	(50,167,884)	(8,982,026)
Workers' profit participation fund paid	(71,096,876)	-
Workers' welfare fund paid	-	-
Long term loans to employees - net	231,512	(700,625)
(Increase) / decrease in long term security deposits	(13,700,000)	-
Increase in long term deposits	(1,044,000)	-
Net cash (used in) / generated from operating activities	(124,753,665)	295,301,618
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on fixed assets	(386,417,269)	(174,207,677)
Capital expenditure on intangible assets	(6,231,432)	-
Proceeds from disposal of fixed assets	84,871,338	254,393,223
Proceeds from disposal of non-current assets classified as held for sale	145,000,000	-
Short term investments made	14,434,605	-
Dividends received	116,127	8,971
Profit on bank deposits received	427,644	227,729
Net cash used in investing activities	(147,798,987)	80,422,246
CASH FLOWS FROM FINANCING ACTIVITIES		
Short term borrowings - net	273,184,533	(359,809,431)
Long term financing obtained	278,878,186	-
Repayment of long term financing	(17,376,890)	(19,154,352)
Repayment of lease liabilities	(56,672,744)	(37,971,087)
Net cash from financing activities	478,013,085	(416,934,870)
Net decrease in cash and cash equivalents	205,460,433	(41,211,006)
Cash and cash equivalents at beginning of the period	82,732,926	154,503,454
Cash and cash equivalents at end of the period	288,193,359	113,292,448

CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER