



FORM-7
THROUGH PUCARS

GTYR/CORP/BODM-FR/004/26
October 29, 2026

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

Dear Sir,

FINANCIAL RESULTS FOR THE FIRST QUARTER
ENDED SEPTEMBER 30, 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, October 29, 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 September 30, 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

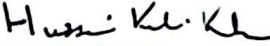
Offsite-II Department
Supervision Division
Securities and Exchange Commission of Pakistan
63-Jinnah Avenue, NIC Building,
Blue Area
Islamabad

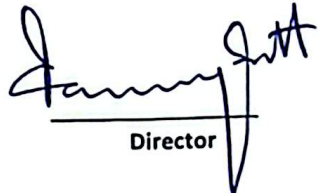
GHANDHARA TYRE AND RUBBER COMPANY LIMITED

H-23/2 Landhi Industrial Trading Estate, Landhi, Karachi, Pakistan. Phone +92 21 3508 0172 (10 Lines).
UAN: +92 21 111 487 487 Fax: +92 21 3508 0171, Email: headoffice@gentipak.com, Website: www.gtr.com.pk

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	September 30, 2026 (Un-audited)	June 30, 2026 (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	1,250,000	1,250,000
Issued, subscribed and paid-up share capital	1,219,334	1,219,334
Revenue Reserve		
Unappropriated profit	446,717	822,587
Capital Reserve		
Surplus on revaluation of leasehold lands	3,759,748	3,759,748
TOTAL EQUITY	5,425,799	5,801,669
LIABILITIES		
NON CURRENT LIABILITIES		
Long term finances	156,439	190,418
Staff benefits	518,837	490,583
Deferred liabilities	47,796	52,128
Liabilities under diminishing musharaka financing	200,444	238,701
Long term deposits from dealers	18,480	18,380
	941,996	990,210
CURRENT LIABILITIES		
Current maturity of long term finances	133,183	133,183
Current maturity of deferred liabilities	25,554	28,041
Current maturity of Liabilities under diminishing musharaka	80,228	50,250
Short term finances	3,425,365	3,119,161
Running finances under mark-up arrangements	4,216,880	4,355,867
Trade and other payables	4,341,271	3,663,620
Unclaimed dividend	22,221	22,221
Accrued mark-up	237,568	226,890
Provisions	773,007	773,239
	13,255,277	12,372,472
TOTAL LIABILITIES	14,197,273	13,362,682
TOTAL EQUITY AND LIABILITIES	19,623,072	19,164,351
Contingencies and commitments	6	


 Hussi K. K.
 Chief Executive

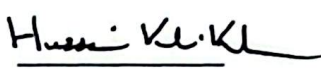

 Director

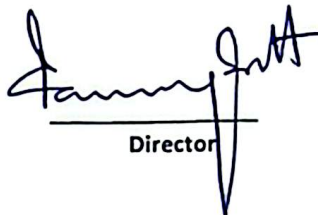

 Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

		September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
	Note	----- Rupees in '000 -----	
ASSETS			
NON CURRENT ASSETS			
Property, plant and equipment	7	8,015,724	8,131,679
Intangible assets		54	108
Investment in an associated company		99,191	80,441
Long term loans and advances		4,634	4,602
Long term deposits		62,689	57,253
Deferred tax - net		40,475	40,645
		8,222,767	8,314,728
CURRENT ASSETS			
Stores and spares		782,218	788,268
Stocks	8	6,055,031	5,704,003
Trade debts		2,759,259	2,719,288
Loans and advances		167,607	145,060
Deposits and prepayments		139,577	51,364
Other receivables		363,693	247,120
Taxation - net		1,079,020	1,066,344
Cash and bank balances		53,900	128,176
		11,400,305	10,849,623
TOTAL ASSETS		19,623,072	19,164,351

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


 Chief Executive

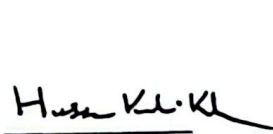

 Director

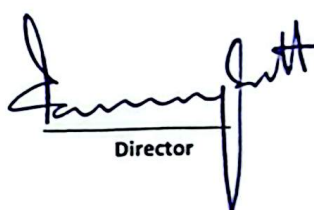

 Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		First Quarter ended September 30,	
		2026	2025
		Rupees in '000	
Note			
	Sales - net	4,398,090	3,748,855
9	Cost of sales	(4,209,948)	(3,154,917)
	Gross profit	188,142	593,938
	Administrative expenses	(83,505)	(100,021)
	Distribution cost	(207,425)	(176,084)
	Other income	17,151	22,270
	Other expenses	(299)	(4,568)
	(Loss) / Profit from operations	(85,936)	335,535
	Finance cost	(253,402)	(302,147)
		(339,338)	33,388
	Share of profit of an associated company	7,858	7,810
	(Loss) / Profit before income tax, revenue taxes and final taxes	(331,480)	41,198
10.1	Final tax		(387)
10.2	Revenue tax	(55,113)	(32,675)
	(Loss) / Profit before income tax	(386,593)	8,136
10.3	Taxation (charged) / reversal	(169)	21,024
	(Loss) / Profit for the period	(386,762)	29,160
	Other comprehensive Income / (loss)		-
	Share of other comprehensive income / (loss) of an associated company	10,892	(76)
		(375,870)	29,084
	Total comprehensive (loss) / Income for the period		
		Rs	Re
11	(Loss) / Earnings per share basic and diluted	(3.17)	0.24

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


Chief Executive

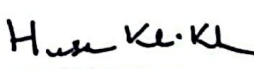

Director

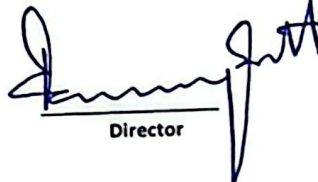

Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		Capital Reserves	Revenue Reserve	
	Issued, subscribed and paid-up capital	Reserve for capital expenditure	Surplus on revaluation of leasehold lands	Unappropriated profit
				Total
	Rupees in '000			
Balance as at July 1, 2025 (Audited)	1,219,334	1,000,000	3,759,748	758,649
Total comprehensive income for the period ended September 30, 2025				6,737,731
Profit for the period	-	-	-	29,160
Other comprehensive loss	-	-	-	(76)
	-	-	-	29,084
Balance as at September 30, 2025 (Un-Audited)	1,219,334	1,000,000	3,759,748	787,733
Transfer of reserves	-	(1,000,000)	-	1,000,000
Total comprehensive loss for nine months period ended June 30, 2026				-
Loss for the period	-	-	-	(1,035,950)
Other Comprehensive income	-	-	-	70,804
	-	-	-	(965,146)
Balance as at July 1, 2026 (Audited)	1,219,334	-	3,759,748	822,587
Total comprehensive income for the period ended September 30, 2026				5,801,669
Profit for the period	-	-	-	(386,762)
Other Comprehensive income	-	-	-	10,892
	-	-	-	(375,870)
Balance as at September 30, 2026 (Un-audited)	1,219,334	-	3,759,748	446,717
				5,425,799

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


Chief Executive

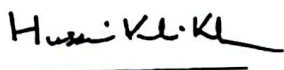

Director


Chief Financial Officer

GHANDHARA TYRE AND RUBBER COMPANY LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

		First Quarter ended September 30, 2026 2025	
	Note	---- Rupees in '000 ----	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated / (used in) from operations	12	150,253	(312,596)
Staff retirement gratuity paid		(15,504)	(10,672)
Compensated absences paid		(2,538)	(1,584)
Long term deposits from dealers - net		100	1,500
Finance cost paid		(242,723)	(297,906)
Taxes paid		(67,788)	(81,251)
Long term loans and advances - net		(32)	(1,277)
Long term deposits - net		(5,436)	(7,337)
Profit on bank deposits received		206	188
Net cash used in operating activities		(183,462)	(710,935)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(14,923)	(70,027)
Purchase of intangibles assets		-	-
Proceeds from sale of operating fixed assets		5,969	5,530
Net cash used in investing activities		(8,954)	(64,497)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finances - repaid		(40,798)	(43,348)
Short term finances - net		306,204	650,388
Liabilities under diminishing musharaka - net		(8,279)	30,055
Dividend paid - net		-	(2,920)
Net cash generated from financing activities		257,127	634,175
Net decrease in cash and cash equivalents		64,711	(141,257)
Cash and cash equivalents at beginning of the period		(4,227,691)	(4,476,717)
Cash and cash equivalents at end of the period	13	(4,162,980)	(4,617,974)

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


 Chief Executive


 Director


 Chief Financial Officer