Citi Pharma Limited

Care to Care

CITI PHARMA LIMITED

UN CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

AS AT SEPTEMBER 30, 2026

	Note	(UN-AUDITED) SEPTEMBER 30, 2026 Rupees	JUNE 30, 2026 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised Capital: 300,000,000 Ordinary shares of Rs. 10/- each		3,000,000,000	3,000,000,000
Share Capital			
Issued, subscribed and paid up capital	4	2,284,612,000	2,284,612,000
Capital Reserves			
Share premium		1,391,532,000	1,391,532,000
Surplus on revaluation of freehold land		5,384,617,300	5,384,617,300
		6,776,149,300	6,776,149,300
Revenue Reserve			
Unappropriated Profit		1,998,645,647	1,765,418,787
		11,059,406,947	10,826,180,087
NON-CURRENT LIABILITIES			
Long Term Financing - Secured		36,730,075	57,237,478
Deferred Liabilities		330,467,430	325,208,051
Lease Liabilities	5	59,212,732	62,037,224
		426,410,237	444,482,752
CURRENT LIABILITIES			
Trade and other payables		3,070,253,869	3,384,974,017
Short Term Borrowings-Secured		2,856,035,136	2,869,594,957
Current portion of long term liabilities		84,193,462	77,584,562
Unclaimed Dividend		3,436,493	3,436,493
Accrued Mark Up		94,417,948	32,788,240
Provision for taxation		128,178,412	480,584,958
		6,236,515,319	6,848,963,227
Contingencies and commitments		-	-
		17,722,332,503	18,119,626,067
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	6	9,210,919,596	9,214,525,540
Long term Security Deposits		25,443,117	25,443,117
Long Term Advance		254,540,900	254,540,900
Long-Term Investment		29,999,980	29,999,980
		9,520,903,593	9,524,509,537
CURRENT ASSETS			
Stock in Trade		3,206,488,484	3,643,391,297
Trade Debts- Unsecured		3,848,704,109	3,418,943,963
Advances, Deposits, prepayments & other Receivables		874,777,377	1,245,116,508
Short Term Investments		3,272,000	86,680,857
Cash and Bank Balances		268,186,940	200,983,905
		8,201,428,910	8,595,116,530
		17,722,332,503	18,119,626,067

Chief Executive | Chief Financial Officer | Director

Citi Pharma Limited

Care to Care

CITI PHARMA LIMITED
UN CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	SEPTEMBER 30, 2026 Rupees	SEPTEMBER 30, 2025 Rupees
Sales - net	**3,363,459,027**	3,370,247,671
Cost of sales	**(2,737,422,933)**	(2,851,274,049)
Gross profit	**626,036,094**	518,973,622
Administrative and general expenses	**54,503,154**	50,188,888
Marketing and distribution expenses	**89,928,614**	48,429,697
	(144,431,768)	(98,618,585)
Operating Profit	**481,604,326**	420,355,037
Financial Charges	**(99,638,939)**	(121,191,504)
	381,965,386	299,163,533
Other income	**15,781,983**	28,766,096
	397,747,369	327,929,629
Other Expenses	**(31,082,718)**	(25,651,370)
Profit before income taxes and final taxes	**366,664,651**	302,278,259
Taxation - Final taxes	**-**	-
Profit before income tax	**366,664,651**	302,278,259
Taxation - Income tax	**(133,437,791)**	(98,587,386)
Profit after income tax	**233,226,860**	203,690,873
Earnings per share- basic and dilutive (Rupees)	**1.02**	**0.89**

Chief Executive | **Chief Financial Officer** | **Director**

Citi Pharma Limited

Care to Care

CITI PHARMA LIMITED
UN CONSOLIDATED CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

	Note	SEPTEMBER 30, 2026 Rupees	SEPTEMBER 30, 2025 Rupees
Profit after income tax		**233,226,860**	203,690,873
Other comprehensive (loss) / income			
Items that will not be subsequently reclassified in profit or loss:			
Other comprehensive income for the period		-	-
Total comprehensive income for the period		**233,226,860**	**203,690,873**

Chief Executive **Chief Financial Officer** **Director**

Citi Pharma Limited

Care to Care

CITI PHARMA LIMITED
UN CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

PARTICULARS	SHARE CAPITAL	CAPITAL RESERVES		REVENUE RESERVES	TOTAL
		SURPLUS ON REVALUATION OF FREEHOLD LAND	SHARE PREMIUM	UN-APPROPRIATED PROFIT	
			-------- Rupees --------		
Balance as at June 30, 2025 (Audited)	2,284,612,000	5,384,617,300	1,391,532,000	1,806,817,381	10,867,578,681
Total Comprehensive income for the period-	-	-	-	203,690,873	203,690,873
Balance as at September 30, 2025- (Un-audited)	2,284,612,000	5,384,617,300	1,391,532,000	2,010,508,254	11,071,269,554
Balance as at June 30, 2026 (Audited)	2,284,612,000	5,384,617,300	1,391,532,000	1,765,418,787	10,826,180,087
	-	-	-	-	-
Total Comprehensive income for the period-	-	-	-	233,226,860	233,226,860
Balance as at September 30, 2026- (Un-audited)	2,284,612,000	5,384,617,300	1,391,532,000	1,998,645,647	11,059,406,947

Chief Executive

Chief Financial Officer

Director

Citi Pharma Limited

Care to Care

CITI PHARMA LIMITED
UN CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED SEPTEMBER 30, 2026

		SEPTEMBER 30, 2026 Rupees	SEPTEMBER 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income taxes and final taxes		366,664,651	302,278,259
Adjustments For Non- Cash Items And Other Line Items:			
Depreciation		60,130,089	46,638,756
Unrealized Loss on Investment in Shares		109,000	183,000
Accrued Interest		-	(1,575,744)
Financial Charges		99,638,939	121,191,504
Worker's Profit Participation Fund		19,868,168	16,330,968
Worker's Welfare Fund		7,401,867	6,084,086
		187,148,064	188,852,571
Profit before working capital changes		553,812,715	491,130,830
Effect of working capital changes:			
Advances, Deposits And Prepayments		(24,853,188)	(227,249,403)
Trade Debts		(429,760,147)	(323,219,848)
Stock In Trade		436,902,814	134,459,371
Trade and other payables		(269,702,986)	(190,194,609)
		(287,413,507)	(606,204,489)
Financial Charges Paid		(38,009,232)	(58,727,936)
Income Tax Paid		(85,392,639)	(217,316,646)
Gratuity Paid		-	-
Worker's Profit Participation Fund paid		(72,287,197)	(72,611,424)
		(195,689,068)	(348,656,006)
Net cash flow from operating activities	A	70,710,140	(463,729,665)
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of Property And Equipment		(31,355,115)	(20,538,251)
Capital Work in Progress		(21,321,820)	(17,369,238)
Long Term Security Deposits		-	-
Short Term Investments		-	63,527,575
Net cash flow from investing activities	B	(52,676,935)	25,620,086
CASH FLOW FROM FINANCING ACTIVITIES			
Long-term loans repaid		(15,417,600)	-
Liability Against Assets Subject To Finance Lease		(5,152,605)	(5,858,718)
Dividend Paid		-	-
Short Term Borrowings		(13,559,822)	(136,558,214)
Net Cash flow From financing Activities	C	(34,130,027)	(142,416,932)
Net Increase/ (Decrease) In Cash And Cash Equivalents	A+B+C	(16,096,822)	(580,526,511)
Cash And Cash Equivalents At Beginning of the period		284,283,762	1,491,472,244
Cash And Cash Equivalents at End Of The period		268,186,940	910,945,733
Cash and cash equivalents comprise of:			
Cash in hand		5,406,375	3,865,018
Cash at banks		262,780,565	19,283,395
Short Term Investments		-	887,797,320
		268,186,940	910,945,733

Chief Executive | Chief Financial Officer | Director

Citi Pharma Limited

Care to Care

CONDENSED INTERIM CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Note	September 30, 2026 (Un-audited)	June 30, 2026 (Audited)
		---------- Rupees ----------	
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorised capital: 300,000,000 ordinary shares of Rs. 10 each		3,000,000,000	3,000,000,000
Issued, subscribed and paid up capital	5	2,284,612,000	2,284,612,000
Share premium		1,391,532,000	1,391,532,000
Revaluation surplus on freehold land		5,384,617,300	5,384,617,300
Unappropriated profit		2,021,948,133	1,773,155,649
Equity attributable to owners of the Holding Company		**11,082,709,433**	**10,833,916,949**
Non-controlling interest		-	-
Total equity		**11,082,709,433**	**10,833,916,949**
NON-CURRENT LIABILITIES			
Long term financing - secured	6	36,730,075	57,237,478
Deferred liabilities	7	338,538,723	326,827,184
Lease liabilities	8	83,086,631	87,865,766
		458,355,429	**471,930,428**
CURRENT LIABILITIES			
Trade and other payables	9	3,242,028,181	3,479,165,091
Due to related parties		-	-
Short term borrowings	10	2,856,035,136	2,869,594,957
Current portion of long term liabilities	6 & 8	91,655,729	84,815,370
Unclaimed dividend		3,436,493	3,436,493
Accrued mark-up		94,417,948	32,788,240
Provision for taxation		136,509,541	484,406,421
		6,424,083,028	**6,954,206,572**
CONTINGENCIES AND COMMITMENTS	11		
TOTAL EQUITY AND LIABILITIES		**17,965,147,890**	**18,260,053,949**
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	12	9,332,357,034	9,255,463,111
Long term security deposits		25,443,117	25,443,117
Long term advance		254,540,900	254,540,900
Long-term investment		-	-
		9,612,341,051	**9,535,447,128**
CURRENT ASSETS			
Stock in trade	13	3,273,988,838	3,713,756,031
Trade debts - unsecured	14	3,929,961,079	3,470,231,406
Advances, deposits, prepayments & other receivables	15	874,777,377	1,245,116,508
Short term investments	16	3,272,000	86,680,857
Cash and bank balances	17	270,807,545	208,822,019
		8,352,806,839	**8,724,606,821**
TOTAL ASSETS		**17,965,147,890**	**18,260,053,949**

The annexed notes 1 to 25 form an integral part of these condensed interim consolidated financial statements.

Chief Executive | **Chief Financial Officer** | **Director**

Citi Pharma Limited

Care to Care

CONDENSED INTERIM CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	Quarter ended September 30, 2026	Quarter ended September 30, 2025
		---------- Rupees ----------	
Sales - net	18	3,514,442,888	3,370,247,671
Cost of sales		(2,840,180,400)	(2,851,274,049)
Gross profit		**674,262,488**	**518,973,622**
Administrative and general expenses		(55,306,154)	(50,188,888)
Marketing and distribution expenses		(107,794,108)	(48,429,697)
Operating profit		**511,162,226**	**420,355,037**
Financial charges		(100,672,701)	(121,191,504)
Other income		15,781,983	28,766,096
Other expenses		(33,079,408)	(25,651,370)
Profit before income taxes and final taxes		**393,192,100**	**302,278,259**
Taxation - final taxes	19	-	-
Profit before income tax		**393,192,100**	**302,278,259**
Taxation - income tax	19	(144,399,616)	(98,587,386)
Profit for the period		**248,792,484**	**203,690,873**
Attributable to:			
Owners of the Holding Company		248,792,484	203,690,873
Non-controlling interest		-	-
		248,792,484	**203,690,873**
Earnings per share - basic and diluted (Rupees)	20	**1.09**	**0.89**

The annexed notes 1 to 25 form an integral part of these condensed interim consolidated financial statements.

Chief Executive | **Chief Financial Officer** | **Director**

Citi Pharma Limited

Care to Care

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

Particulars	Attributable to owners of the Holding Company						
	Capital reserves			Revenue reserve			
	Share capital	Share premium	Revaluation surplus on freehold land	Unappropriated profit	Total	Non-controlling interest	Total equity
	Rupees						
Balance as at June 30, 2025 (Audited)	2,284,612,000	1,391,532,000	5,384,617,300	1,806,817,382	10,867,578,682	-	10,867,578,682
Profit for the period	-	-	-	203,690,873	203,690,873	-	203,690,873
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	203,690,873	203,690,873	-	203,690,873
Balance as at September 30, 2025 (Un-audited)	2,284,612,000	1,391,532,000	5,384,617,300	2,010,508,255	11,071,269,555	-	11,071,269,555
Final dividend for the year ended June 30, 2025 @ Rs. 3.50 p	-	-	-	(799,614,200)	(799,614,200)	-	(799,614,200)
Profit for the period from October 01, 2025 to June 30, 2026	-	-	-	586,642,669	586,642,669	-	586,642,669
Other comprehensive loss for the period (net of tax)	-	-	-	(24,381,075)	(24,381,075)	-	(24,381,075)
Balance as at June 30, 2026 (Audited)	2,284,612,000	1,391,532,000	5,384,617,300	1,773,155,649	10,833,916,949	-	10,833,916,949
Profit for the period	-	-	-	248,792,484	248,792,484	-	248,792,484
Other comprehensive income for the period	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	248,792,484	248,792,484	-	248,792,484
Balance as at September 30, 2026 (Un-audited)	2,284,612,000	1,391,532,000	5,384,617,300	2,021,948,133	11,082,709,433	-	11,082,709,433

The annexed notes 1 to 25 form an integral part of these condensed interim consolidated financial statements.

Chief Executive | Chief Financial Officer | Director

Citi Pharma Limited

Care to Care

CONDENSED INTERIM CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	---------- Rupees ----------	
Profit for the period	248,792,484	203,690,873
Other comprehensive income		
Items that will not be subsequently reclassified to profit or loss	-	-
Items that may be subsequently reclassified to profit or loss	-	-
Other comprehensive income for the period	-	-
Total comprehensive income for the period	**248,792,484**	**203,690,873**
Attributable to:		
Owners of the Holding Company	248,792,484	203,690,873
Non-controlling interest	-	-

The annexed notes 1 to 25 form an integral part of these condensed interim consolidated financial state

Chief Executive | **Chief Financial Officer** | **Director**

Citi Pharma Limited

Care to Care

CONDENSED INTERIM CONSOLIDATED STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	---------- Rupees ----------	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income taxes and final taxes	393,192,100	302,278,259
Adjustments for non-cash items and other line items:		
Depreciation	62,830,622	46,638,756
Unrealised loss on investment in shares	109,000	183,000
Accrued interest	-	(1,575,744)
Financial charges	100,672,701	121,191,504
Workers' Profit Participation Fund	21,294,375	16,330,968
Workers' Welfare Fund	7,972,350	6,084,086
	192,879,048	**188,852,570**
Profit before working capital changes	**586,071,148**	**491,130,829**
Effect of working capital changes:		
Advances, deposits and prepayments	(24,853,188)	(227,249,403)
Trade debts	(459,729,673)	(323,219,848)
Stock in trade	439,767,194	134,459,371
Trade and other payables	(193,407,971)	(190,194,607)
	(238,223,638)	**(606,204,487)**
Financial charges paid	(38,012,736)	(58,727,936)
Income tax paid	(85,392,639)	(217,316,646)
Workers' Profit Participation Fund paid	(72,995,662)	(72,611,424)
	(196,401,037)	**(348,656,006)**
Net cash flow from operating activities (A)	**151,446,473**	**(463,729,664)**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(114,555,515)	(20,538,251)
Capital work in progress	(21,321,820)	(17,369,238)
Short term investments	-	63,527,575
Net cash flow from investing activities (B)	**(135,877,335)**	**25,620,086**
CASH FLOWS FROM FINANCING ACTIVITIES		
Long-term loans repaid	(15,417,600)	-
Lease rentals paid	(7,906,047)	(5,858,718)
Short term borrowings - net	(13,559,822)	(136,558,214)
Net cash flow from financing activities (C)	**(36,883,469)**	**(142,416,932)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(21,314,331)**	**(580,526,510)**
Cash and cash equivalents at beginning of the period	292,121,876	1,491,472,243
Cash and cash equivalents at end of the period	**270,807,545**	**910,945,733**
Cash and cash equivalents comprise:		
Cash in hand	5,556,375	3,865,018
Cash at banks	265,251,170	19,283,395
Short term investments (deposit account)	-	887,797,320
	270,807,545	**910,945,733**

The annexed notes 1 to 25 form an integral part of these condensed interim consolidated financial statements.

Chief Executive | **Chief Financial Officer** | **Director**