



Citi Pharma Limited

CITI PHARMA LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	JUNE 30, 2026 Rupees	JUNE 30, 2025 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	5	1,391,532,000	1,391,532,000
Revaluation Surplus	6	5,384,617,300	5,384,617,300
		6,776,149,300	6,776,149,300
Revenue Reserve			
Unappropriated Profit		1,765,418,788	1,806,817,381
		10,826,180,088	10,867,578,681
NON-CURRENT LIABILITIES			
Long Term Financing - Secured	7	57,237,478	-
Deferred Liabilities	8	325,208,051	201,763,862
Lease Liabilities	9	62,037,224	64,864,123
		444,482,752	266,627,986
CURRENT LIABILITIES			
Trade and other payables	10	3,384,974,017	3,858,531,251
Due to Related Parties	11	-	5,686,383
Short Term Borrowings	12	2,869,594,957	2,863,211,696
Current portion of long term liabilities	13	77,584,562	15,802,536
Unclaimed Dividend		3,436,493	4,065,868
Accrued Mark Up		32,788,240	38,268,523
Provision for taxation		480,584,958	519,677,557
		6,848,963,227	7,305,243,814
CONTINGENCIES AND COMMITMENTS			
	14	-	-
		18,119,626,067	18,439,450,481
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	15	9,214,525,540	8,687,898,852
Long term Security Deposits		25,443,117	25,443,117
Long Term Advance	16	254,540,900	254,540,900
Long-Term Investment		29,999,980	-
		9,524,509,537	8,967,882,869
CURRENT ASSETS			
Stock In Trade	18	3,643,391,297	3,929,701,530
Trade Debts- Unsecured	19	3,418,943,963	3,078,215,648
Advances, Deposits, prepayments & other Receivables	20	1,245,116,508	903,708,936
Short Term Investments	21	86,680,857	956,388,685
Cash and Bank Balances	22	200,983,905	603,552,814
		8,595,116,530	9,471,567,612
		18,119,626,067	18,439,450,481

The annexed from 1 to 44 notes form an Integral part of these financial statements.


Chief Executive


Acting Chief Financial Officer


Director



588 - Q, Johar Town, Lahore - Pakistan



3KM. Head Balloki Road, Phool Nagar, District Kasur - Pakistan



Head Office : +92. 42. 35316587 - 90 | Factory: +92. 49. 4510189, +92. 49. 4513392



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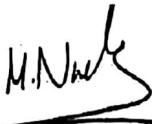
**CITI PHARMA LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026**

	Note	JUNE 30, 2026 Rupees	JUNE 30, 2025 Rupees
Sales - net	23	14,004,608,262	13,153,521,857
Cost of sales	24	(11,555,023,562)	(11,135,913,539)
Gross profit		2,449,584,700	2,017,608,318
Administrative and general expenses	25	(253,891,653)	(222,111,434)
Marketing and distribution expenses	26	(270,331,864)	(191,248,622)
		(524,223,517)	(413,360,056)
Operating Profit		1,925,361,183	1,604,248,262
Financial Charges	27	(387,917,521)	(329,672,942)
		1,537,443,662	1,274,575,320
Other income	28	91,932,411	198,270,120
		1,629,376,073	1,472,845,440
Other Expenses	29	(298,038,868)	(118,335,610)
Profit before income taxes and final taxes		1,331,337,205	1,354,509,830
Taxation - Final taxes	30	-	-
Profit before income tax		1,331,337,205	1,354,509,830
Taxation - Income tax	30	(548,740,524)	(462,470,896)
Profit after income tax		782,596,681	892,038,934
Earnings per share- basic and dilutive (Rupees)	31	3.43	3.90

The annexed from 1 to 44 notes form an integral part of these financial statements.


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Acting Chief Financial Officer


Director



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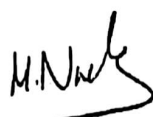
CITI PHARMA LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	JUNE 30, 2026 Rupees	JUNE 30, 2025 Rupees
Profit after income tax		782,596,681	892,038,934
Other comprehensive (loss) / income			
Items that will not be subsequently reclassified in profit or loss:			
Revaluation surplus on freehold Land		-	5,075,322,775
Remeasurement of staff retirement benefits		(34,339,542) 9,958,467 (24,381,075)	13,502,018 (3,915,585) 9,586,433
Total comprehensive income for the year		758,215,606	5,976,948,142

The annexed from 1 to 44 notes form an integral part of these financial statements.


Chief Executive


Acting Chief Financial Officer


Director



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CITI PHARMA LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

PARTICULARS	SHARE CAPITAL	CAPITAL RESERVES		REVENUE RESERVES	TOTAL
		REVALUATION SURPLUS	SHARE PREMIUM	UN-APPROPRIATED PROFIT	
----- Rupees -----					
Balance as at June 30, 2024	2,284,612,000	309,294,525	1,391,532,000	1,647,690,917	5,633,129,442
Final Dividend Paid for the year ended June 2024 @ 32.5%	-	-	-	(742,498,902)	(742,498,902)
Surplus on revaluation of property, plant & equipment	-	5,075,322,775	-	-	5,075,322,775
Profit for the year	-	-	-	892,038,934	892,038,934
Other Comprehensive income (Net of tax)	-	-	-	9,586,433	9,586,433
Balance as at June 30, 2025	2,284,612,000	5,384,617,300	1,391,532,000	1,806,817,381	10,867,578,681
Final Dividend Paid for the year ended June 2025 @ 35%	-	-	-	(799,614,200)	(799,614,200)
Surplus on revaluation of property, plant & equipment	-	-	-	-	-
Profit for the year	-	-	-	782,596,681	782,596,681
Other Comprehensive income (Net of tax)	-	-	-	(24,381,075)	(24,381,075)
Balance as at June 30, 2026	2,284,612,000	5,384,617,300	1,391,532,000	1,765,418,788	10,826,180,088

The annexed from 1 to 44 notes form an integral part of these financial statements.


Chief Executive


Chief Financial Officer


Director



Citi Pharma Limited

CITI PHARMA LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	JUNE 30, 2026 Rupees	JUNE 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before income taxes and final taxes	1,331,337,205	1,354,509,830
<u>Adjustments For Non- Cash Items And Other Line Items:</u>		
Depreciation	205,539,246	168,085,212
Gratuity Expense	35,062,937	33,273,698
Allowance for expected credit loss	11,256,844	2,200,916
Unrealized (Gain)/Loss on Investment in Shares	(226,000)	2,790,037
Accrued Interest	-	(1,969,680)
Financial Charges	387,917,521	329,672,942
Worker's Profit Participation Fund	72,287,197	72,611,424
Worker's Welfare Fund	26,930,524	27,051,315
	<u>738,768,268</u>	<u>633,715,864</u>
Profit before working capital changes	2,070,105,474	1,988,225,694
Effect of working capital changes:		
Advances, Deposits And Prepayments	(235,349,778)	78,125,799
Trade Debts	(351,985,159)	(885,740,076)
Stock In Trade	286,310,232	(726,327,230)
Trade and other payables	(500,163,531)	227,317,555
	<u>(801,188,235)</u>	<u>(1,306,623,952)</u>
Financial Charges Paid	(393,397,803)	(396,832,457)
Income Tax Paid	(624,707,224)	(573,995,150)
Gratuity Paid	(3,213,837)	(2,697,050)
Worker's Profit Participation Fund paid	(72,611,424)	(68,780,302)
	<u>(1,093,930,288)</u>	<u>(1,002,304,959)</u>
Net cash flow from operating activities	A 174,986,950	(320,703,217)
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property And Equipment	(593,674,718)	(86,123,857)
Capital Work In Progress	(109,814,726)	(63,940,621)
Long Term Security Deposits	-	(5,225,341)
Short Term Investments	63,344,575	42,307,825
Net cash flow from investing activities	B (640,144,870)	(112,981,993)
CASH FLOW FROM FINANCING ACTIVITIES		
Long-term loans obtained/repaid	113,662,175	(12,859,000)
Long-Term Investment	(29,999,980)	-
Current portion of deferred grant	-	(582,494)
Liability Against Assets Subject To Finance Lease	(26,146,058)	(32,294,240)
Due to Related Parties	(5,686,383)	(37,733,617)
Dividend Paid	(800,243,575)	(739,822,935)
Short Term Borrowings	6,383,261	1,470,116,108
Net Cash flow from financing Activities	C (742,030,560)	646,823,823
Net Increase/ (Decrease) In Cash And Cash Equivalents	A+B+C (1,207,188,480)	213,138,612
Cash And Cash Equivalents At Beginning of the Year	1,491,472,243	1,278,333,631
Cash And Cash Equivalents at End Of The Year	<u>284,283,762</u>	<u>1,491,472,243</u>
Cash and cash equivalents comprise of:		
Cash in hand	622,022	844,146
Cash at banks	200,361,883	602,708,667
Short Term Investments	83,299,857	887,919,430
	<u>284,283,762</u>	<u>1,491,472,243</u>

The annexed from 1 to 44 notes form an integral part of these financial statements.


Chief Executive


Chief Financial Officer


Director



588 - Q, Johar Town, Lahore - Pakistan



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Citi Pharma Limited

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 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	6	1,391,532,000	1,391,532,000
Revaluation surplus	7	5,384,617,300	5,384,617,300
Unappropriated profit		1,773,155,649	1,806,817,382
Equity attributable to owners of the Holding Company		10,833,916,949	10,867,578,682
Non-controlling interest	43	-	-
Total equity		10,833,916,949	10,867,578,682
NON-CURRENT LIABILITIES			
Long term financing - secured	8	57,237,478	-
Deferred liabilities	9	326,827,185	201,763,862
Lease liabilities	10	87,865,766	64,864,123
		471,930,429	266,627,985
CURRENT LIABILITIES			
Trade and other payables	11	3,479,165,091	3,858,531,251
Due to related parties	12	-	5,686,383
Short term borrowings	13	2,869,594,957	2,863,211,696
Current portion of long term liabilities	14	84,815,370	15,802,536
Unclaimed dividend		3,436,493	4,065,868
Accrued mark-up		32,788,240	38,268,523
Provision for taxation		484,406,421	519,677,557
		6,954,206,572	7,305,243,814
CONTINGENCIES AND COMMITMENTS			
	15		
TOTAL EQUITY AND LIABILITIES		18,260,053,949	18,439,450,481
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	16	9,255,463,111	8,687,898,851
Long term security deposits		25,443,117	25,443,117
Long term advance	17	254,540,900	254,540,900
Long-term investment	18	-	-
		9,535,447,128	8,967,882,868
CURRENT ASSETS			
Stock in trade	19	3,713,756,031	3,929,701,530
Trade debts - unsecured	20	3,470,231,406	3,078,215,648
Advances, deposits, prepayments & other receivables	21	1,245,116,508	903,708,936
Short term investments	22	86,680,857	956,388,685
Cash and bank balances	23	208,822,019	603,552,814
		8,724,606,821	9,471,567,613
TOTAL ASSETS		18,260,053,949	18,439,450,481

The annexed notes form an integral part of these consolidated financial statements.


Chief Executive


Acting Chief Financial officer


Director



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Citi Pharma Limited

CONSOLIDATED STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED JUNE 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
Sales - net	24	14,075,802,871	13,153,521,857
Cost of sales	25	(11,602,861,718)	(11,135,913,539)
Gross profit		2,472,941,153	2,017,608,318
Administrative and general expenses	26	(254,514,153)	(222,111,434)
Marketing and distribution expenses	27	(278,041,309)	(191,248,622)
Operating profit		1,940,385,691	1,604,248,262
Financial charges	28	(388,772,719)	(329,672,942)
Other income	29	91,932,411	198,270,120
Other expenses	30	(299,030,720)	(118,335,610)
Profit before income taxes and final taxes		1,344,514,663	1,354,509,830
Taxation - final taxes	31	-	-
Profit before income tax		1,344,514,663	1,354,509,830
Taxation - income tax	31	(554,181,121)	(462,470,896)
Profit for the year		790,333,542	892,038,934
Attributable to:			
Owners of the Holding Company		790,333,542	892,038,934
Non-controlling interest		-	-
		790,333,542	892,038,934
Earnings per share - basic and diluted (Rupees)	32	3.46	3.90

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Chief Executive


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Director



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Citi Pharma Limited

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED JUNE 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
Profit for the year		790,333,542	892,038,934
Other comprehensive income / (loss)			
Items that will not be subsequently reclassified to profit or loss:			
Revaluation surplus on freehold land		-	5,075,322,775
Remeasurement of staff retirement benefits		(34,339,542)	13,502,018
Related deferred tax		9,958,467	(3,915,585)
Other comprehensive income / (loss) for the year		(24,381,075)	5,084,909,208
Total comprehensive income for the year		765,952,467	5,976,948,142
Attributable to:			
Owners of the Holding Company		765,952,467	5,976,948,142
Non-controlling interest		-	-

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Chief Executive
Acting Chief Financial officer
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Citi Pharma Limited

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED JUNE 30, 2026

Particulars	Total equity attributable to the equity holders of the Holding Company				Non controlling interests	Total
	Share capital	Share premium	Revaluation surplus	Unappropriated profit		
Balance as at July 01, 2024	2,284,612,000	1,391,532,000	309,294,525	1,647,690,917	-	5,633,129,442
Final dividend for the year ended June 30, 2024 @ 32.5%	-	-	-	(742,498,902)	-	(742,498,902)
Surplus on revaluation of property, plant and equipment	-	-	5,075,322,775	-	-	5,075,322,775
Profit for the year	-	-	-	892,038,934	-	892,038,934
Other comprehensive income (net of tax)	-	-	-	9,586,433	-	9,586,433
Balance as at June 30, 2025	2,284,612,000	1,391,532,000	5,384,617,300	1,806,817,382	-	10,867,578,682
Final dividend for the year ended June 30, 2025 @ 35%	-	-	-	(799,614,200)	-	(799,614,200)
Profit for the year	-	-	-	790,333,542	-	790,333,542
Other comprehensive loss (net of tax)	-	-	-	(24,381,075)	-	(24,381,075)
Balance as at June 30, 2026	2,284,612,000	1,391,532,000	5,384,617,300	1,773,155,649	-	10,833,916,949

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Citi Pharma Limited

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2026

	Note	June 30, 2026 Rupees	June 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before income taxes and final taxes		1,344,514,663	1,354,509,830
Adjustments for non-cash items and other line items:			
Depreciation		206,042,675	168,085,212
Gratuity expense		35,062,937	33,273,698
Allowance for expected credit loss		11,256,844	2,200,916
Unrealised (gain) / loss on investment in shares		(226,000)	2,790,037
Accrued interest		-	(1,969,680)
Financial charges		388,772,719	329,672,942
Workers' Profit Participation Fund		72,995,663	72,611,424
Workers' Welfare Fund		27,213,910	27,051,315
		741,118,748	633,715,864
Profit before working capital changes		2,085,633,411	1,988,225,694
Effect of working capital changes:			
Advances, deposits and prepayments		(235,349,778)	78,125,799
Trade debts		(403,272,602)	(885,740,076)
Stock in trade		215,945,498	(726,327,230)
Trade and other payables		(406,964,309)	227,317,555
		(829,641,190)	(1,306,623,952)
Financial charges paid		(393,401,903)	(356,832,457)
Income tax paid		(624,707,224)	(573,995,150)
Gratuity paid		(3,213,837)	(2,697,050)
Workers' Profit Participation Fund paid		(72,611,424)	(68,780,302)
Workers' Welfare Fund paid		-	-
		(1,093,934,389)	(1,002,304,959)
Net cash flow from operating activities (A)		162,057,832	(320,703,217)
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(596,874,718)	(86,123,856)
Capital work in progress		(109,814,726)	(63,940,621)
Long term security deposits		-	(5,225,341)
Short term investments		63,344,574	42,307,825
Net cash flow from investing activities (B)		(643,344,870)	(112,981,993)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long-term loans obtained / (repaid) - net		113,662,175	(12,859,000)
Current portion of deferred grant		-	(582,494)
Lease rentals paid		(32,178,806)	(32,294,240)
Due to related parties		(5,686,383)	(37,733,617)
Dividend paid		(800,243,575)	(739,822,935)
Short term borrowings - net		6,383,261	1,470,116,108
Net cash flow from financing activities (C)		(718,063,328)	646,823,822
Net increase / (decrease) in cash and cash equivalents (A+B+C)		(1,199,350,366)	213,138,612
Cash and cash equivalents at beginning of the year		1,491,472,243	1,278,333,631
Cash and cash equivalents at end of the year		292,121,876	1,491,472,243
Cash and cash equivalents comprise:			
Cash in hand		672,022	844,146
Cash at banks		208,149,997	602,708,667
Short term investments (deposit account)		83,299,857	887,919,430
		292,121,876	1,491,472,243

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