



Ghani Global Group

Ghani ChemWorld Limited

Chemistry in action

GCWL/Corp/ PSX-20

October 29, 2025

The General Manager

Pakistan Stock Exchange Limited,
Stock Exchange Building,
Stock Exchange Road - Karachi.

FINANCIAL RESULTS FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2025

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani ChemWorld Limited) in their meeting held on Wednesday October 29, 2025 at 11:45 a.m. at registered office, 10-N, Model Town, Lahore, recommended the following:

a) Cash Dividend	NIL
b) Bonus Shares	NIL
c) Right Shares	NIL
d) Any other Entitlement/Corporate Action	NIL
e) Any other price-sensitive information	NIL

The required Statement of Financial Position, Statement of Profit and Loss, Statement of Changes in Equity, and Statement of Cash Flows are attached.

The quarterly report of the Company for the 1st Quarter ended September 30, 2025 will be transmitted through PUCARS separately, within specified time.

For and on behalf of

GHANI CHEMWORLD LIMITED

FARZAND ALI

Company Secretary

CC: Executive Director / HOD, Offsite-II Department, SECP-Islamabad.

Corporate Office:

10-N, Model Town Ext. Lahore - 54000, Pakistan.
UAN: 111-GHANI-1, Ph: +92-42-35161424-5
Fax: +92-42-35160393
E-mail: info.chemw@ghaniglobal.com
www.ghanichemworld.com / www.ghaniglobal.com

Marketing Office:

C-7/A, Block F, Gulshan-e-Jamal
Rashid Minhas Road, Karachi.
Ph: (021) 34572150
E-mail: sales.chemw@ghaniglobal.com

Plant:

Plot No. 13-24, Zone-B,
Hattar Special Economic Zone,
District Haripur.
E-mail: chemwplant@ghaniglobal.com

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2025

	Un-audited September 30, 2025	Audited June 30, 2025
ASSETS		
Non-current assets		
Property, plant and equipment	2,881,523,358	2,754,224,067
Investments	1,188,666,956	1,123,819,533
	<u>4,070,190,314</u>	<u>3,878,043,600</u>
Current assets		
Stores, spares and loose tools	48,580,678	1,616,055
Stock-in-trade	536,221,627	512,138,691
Loan and advances	301,476,341	255,519,585
Deposits, prepayments and other receivables	1,919,548	25,289,756
Tax refunds due from Government	23,446,030	10,206,793
Advance income tax	20,262	161
Bank balance	15,120,098	685,694
	<u>926,784,584</u>	<u>805,456,735</u>
TOTAL ASSETS	<u>4,996,974,898</u>	<u>4,683,500,335</u>
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital	3,600,000,000	3,600,000,000
Issued, subscribed and paid up share capital	2,501,439,500	2,501,439,500
Merger Reserve	943,739,525	943,739,525
Accumulated profit	139,306,979	75,387,663
	<u>3,584,486,004</u>	<u>3,520,566,688</u>
Non-current liabilities		
Redeemable capital - Sukuk	700,000,000	750,000,000
Current liabilities		
Trade and other payable	593,840,127	341,300,771
Accrued profit	18,648,767	21,632,876
Current portion of Sukuk	100,000,000	50,000,000
	<u>712,488,894</u>	<u>412,933,647</u>
TOTAL EQUITY AND LIABILITIES	<u>4,996,974,898</u>	<u>4,683,500,335</u>
Contingencies and commitments		



GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	SEPTEMBER 30, 2025	July 31, 2024 SEPTEMBER 30, 2024
Rupees.....	
Sales	0	0
Cost of sales	0	0
Investments	0	0
Administrative and general expenses	(1,028,612)	(23,344)
Other income	100,505	0
Operating loss	(928,107)	(23,344)
Share of profit from Associated Company	64,847,423	0
Profit before tax	63,919,316	(23,344)
Taxation	0	0
Profit after taxation	63,919,316	(23,344)
Other Comprehensive Income	0	0
Total Comprehensive income / (loss)	63,919,316	(23,344)
Earnings / (loss) per share - basic	0.256	(0.467)



GHANI CHEMWORLD LIMITED
CONDENSED STATEMENT INTERIM OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

	Share Capital	Merger reserve	Accumulated loss	Total
	----- Rupees -----			
50,000 shares issued @ Rs 10/- July 31, 2024	500,000	0	0	500,000
Total comprehensive loss for the period ended September 30, 2024	0	0	(23,344)	(23,344)
Balance as on September 30, 2024	500,000	0	(23,344)	476,657
Balance as at June 30, 2025 Audited	2,501,439,500	943,739,525	75,387,663	3,520,566,688
Total comprehensive income for the period ended September 30, 2025	0	0	63,919,316	63,919,316
Balance as on September 30, 2025	2,501,439,500	943,739,525	139,306,979	3,584,486,004



Simi Mahmood

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2025

July 31, 2024
SEPTEMBER 30,
2024

SEPTEMBER 30,
2025

.....Rupees.....

CASH GENERATED FROM OPERATIONS

Profit / (loss) before taxation	63,919,316	(23,344)
Adjustments for non-cash charges and other items:		
Share of profit from Associated Company	(64,847,423)	0
Depreciation	176,491	0
Profit before working capital changes	(751,616)	(23,344)

Cash flows from working capital changes:

(Increase) / decrease in current assets:

Stores, spares and loose tools	(46,964,623)	0
Stock-in-trade	(24,082,936)	0
Loan and advances	(45,956,756)	(165,800)
Deposits, prepayments and other receivables	23,370,208	0
Tax refunds due from Government	(13,239,237)	0
Increase / (decrease) in current liabilities:		
Other payables	252,539,356	1,325
	145,666,012	(164,475)

Cash generated from / (used in) operations

Income tax paid net	(20,101)	0
Cash generated from / (used in) operating activities	144,894,295	(187,819)

Cash flows from investing activities

Fixed capital expenditure	(127,475,782)	0
Net cash used in investing activities	(127,475,782)	0

Cash flows from financing activities

Share issued during the period	0	500,000
Finance charges paid	(2,984,109)	0
Net increase in cash and cash equivalents	14,434,404	312,182
Cash and cash equivalents at beginning of the period	685,694	0
Cash and cash equivalents at the end of the period	15,120,098	312,182



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