

SHAFFI CHEMICAL INDUSTRIES LIMITED

23-Km, Multan Road Mohlanwal, Lahore Tel: (042) 111-111-666, 37540336-7,

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FORM-7

Ref:- SCIL/CS/015-3

Dated:-26-02-2026

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

Subject:- FINANCIAL RESULTS FOR THE HALF YEARLY ENDED 31-12-2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on February 26, 2026 at 10:00 am at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

(ix) CASH DIVIDEND	NIL
(x) BONUS SHARES	NIL
(xi) RIGHT SHARES	NIL
(xii) ANY OTHER PRICE-SENSITIVE INFORMATION	NIL

The Financial statements of the Company are attached:

- e) Statement of Profit or Loss alongwith appropriations, Earning/ (Loss) Per Share comparative figures of immediately preceding corresponding period;
- f) Statement of Financial Position;
- g) Statement of Changes in Equity; and
- h) Statement of Cash Flows.

The Quarterly Financial Statements (Quarterly Report) of the Company for the period ended December 31, 2025 shall be transmitted through PUCARS within specified time.

Yours sincerely,
For SHAFFI CHEMICAL INDUSTRIES LIMITED

ZAFICUR AHMAD
Company Secretary



Factory: Plot # 2, Gadoon Amazai Industrial Estate, Swabi, Khyber Pakhtoonkhwa, Ph (0938) 270697

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2025

	NOTE	Dec-25 Rupees	Jun-25 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital			
40,000,000 (2025: 40,000,000) ordinary shares of Rupees 10 each		<u>400,000,000</u>	<u>400,000,000</u>
Issued, subscribed and paid up share capital	4	120,000,000	120,000,000
FV Reserves		69,055	67,192
Accumulated Losses		(177,572,321)	(198,781,133)
Surplus on Revaluation of Land & Building		7,009,206	7,137,647
Surplus on Revaluation of Plant and Machinery (Held for Sale)		<u>1,030,955</u>	<u>1,030,955</u>
Total equity		<u>(49,463,105)</u>	<u>(70,545,339)</u>
LIABILITIES			
NON-CURRENT LIABILITIES			
Deferred Liabilities	5	-	-
Payable to Associated Company		<u>44,696,519</u>	<u>44,696,519</u>
		44,696,519	44,696,519
CURRENT LIABILITIES			
Payable to Director's		<u>33,491,574</u>	<u>33,491,574</u>
Trade and other payables		4,149,963	3,963,588
Accrued Markup		43,782,003	40,700,466
Provision for Taxation		<u>316,596</u>	<u>296,012</u>
Total liabilities		81,740,136	78,451,640
CONTINGENCIES AND COMMITMENTS			
	6	-	-
TOTAL EQUITY AND LIABILITIES		<u><u>76,973,550</u></u>	<u><u>52,602,820</u></u>
NON-CURRENT ASSETS			
Property, plant and equipment	7	10,364,582	10,555,273
Long term investments	8	47,986,079	28,005,486
Long term deposits		<u>223,560</u>	<u>223,560</u>
		58,574,220	38,784,319
Assets Classified As Held For Sale - Current Asset		2,693,285	2,693,285
CURRENT ASSETS			
Stock-in-trade	9	<u>7,586,590</u>	<u>5,703,839</u>
Trade debts		5,935,346	2,671,630
Advance income tax - net		261,721	240,363
Other receivables		997,326	1,366,691
Cash and bank balances		<u>925,062</u>	<u>1,142,693</u>
		15,706,045	11,125,216
TOTAL ASSETS		<u><u>76,973,550</u></u>	<u><u>52,602,820</u></u>

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


Chief Executive


Chief Financial Officer


Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED DECEMBER 31, 2025

Notes	Half Year Ended		Quarter Ended	
	December 31, 2025 Rupees	December 31, 2024 Rupees	December 31, 2025 Rupees	December 31, 2024 Rupees
Sales - net	25,327,657	12,193,507	19,333,827	6,652,119
Cost of Sales	(20,182,877)	(10,337,598)	(15,563,165)	(6,024,100)
Gross Profit	5,144,780	1,855,909	3,770,662	628,019
Administrative Expenses	(632,942)	(745,627)	(149,645)	(355,786)
Other Operating Income/(Expenses)	-	-	-	-
	(632,942)	(745,627)	(149,645)	(355,786)
Operating Profit/(Loss)	4,511,838	1,110,282	3,621,017	272,233
Finance Cost	(3,093,601)	(3,460,833)	(1,622,508)	(3,458,287)
	1,418,237	(2,350,551)	1,998,509	(3,186,054)
Reversal of Impairment/(Impairment) on long term investment in associated co	-	(13,605,795)	-	(13,605,795)
	1,418,237	(15,956,346)	1,998,509	(16,791,849)
Share of Profit / (Loss) of Associated Company	1,726,747	25,843	-	25,843
Profit/(Loss) Before Taxation and levy	3,144,984	(15,930,503)	1,998,509	(16,766,006)
Levy	(316,596)	(152,419)	(241,673)	(83,151)
Profit/(Loss) Before Taxation	2,828,389	(16,082,922)	1,756,836	(16,849,157)
-Share of Tax of Associated Company	(396,352)	(331,189)	(396,352)	(331,189)
Profit / (Loss) after Taxation	2,432,036	(16,414,111)	1,360,484	(17,180,346)
Earnings per share	0.20	(1.37)	0.11	(1.43)

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


Chief Executive


Chief Financial Officer


Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Half Year Ended		Quarter Ended	
	December 31, 2025 Rupees	December 31, 2024 Rupees	December 31, 2025 Rupees	December 31, 2024 Rupees
PROFIT / (LOSS) FOR THE PERIOD	2,432,036	(16,414,111)	1,360,484	(17,180,346)
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified to profit or loss				
Gain/ (Loss) on remeasurement of staff retirement benefit of associated companies	-	-	-	-
Items that may be reclassified subsequently to profit or loss:				
Unrealized gain / (loss) arising on remeasurement of available for sale investments of associated companies	18,648,335	5,813,528	18,648,335	5,813,528
Unrealized gain arising on remeasurement of available for sale Investments	1,863	32,135	1,863	32,135
Other Comprehensive Income for the period	18,650,198	5,845,663	18,650,198	5,845,663
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	21,082,234	(10,568,447)	20,010,681	(11,334,683)

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



Chief Executive



Chief Financial Officer



Director

SHAFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED DECEMBER 31, 2025

SHARE CAPITAL	CAPITAL RESERVES		REVENUE RESERVES		Surplus on revaluation of property, plant and equipment	TOTAL RESERVES	TOTAL EQUITY
	Fair Value Reserve	(Accumulated Loss) / Unappropriated Profit					

----- (Rupees) -----

Balance as at 01 July 2024	120,000,000	31,894	(184,328,676)	8,439,003	(175,857,779)	(55,857,779)
Incremental depreciation on surplus on revaluation of property, plant & equipment	-	-	186,981	(186,981)	-	-
Revaluation surplus arising during the period	-	-	-	-	-	-
Effect of items directly credited in equity by the associated companies	-	-	1,398,726	-	1,398,726	1,398,726
Profit for the period	-	-	(16,414,111)	-	(16,414,111)	(16,414,111)
Other comprehensive income for the period	-	32,135	5,813,528	-	5,845,663	5,845,663
Total comprehensive loss for the period	-	32,135	(10,600,582)	-	(10,568,447)	(10,568,447)
Balance as at 31 December 2024	<u>120,000,000</u>	<u>64,029</u>	<u>(193,343,551)</u>	<u>8,252,022</u>	<u>(185,027,500)</u>	<u>(65,027,500)</u>
Balance as at 01 July 2025	120,000,000	67,192	(198,781,133)	8,168,601	(190,545,340)	(70,545,340)
property, plant & equipment	-	-	128,441	(128,441)	-	-
Revaluation surplus arising during the period	-	-	-	-	-	-
companies	-	-	-	-	-	-
Profit for the period	-	-	2,432,036	-	2,432,036	2,432,036
Other comprehensive income for the period	-	1,863	18,648,335	-	18,650,198	18,650,198
Total comprehensive loss for the period	-	1,863	21,080,371	-	21,082,234	21,082,234
Balance as at 31 December 2025	<u>120,000,000</u>	<u>69,055</u>	<u>(177,572,321)</u>	<u>8,040,160</u>	<u>(169,463,106)</u>	<u>(49,463,106)</u>

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

Chief Executive

Chief Financial Officer

Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED DECEMBER 31, 2025

	Half Year Ended	
	December 31, 2025	December 31, 2024
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before taxation	3,144,984	(15,930,503)
Adjustments for :		
Depreciation	190,691	338,360
Impairment/(Reversal) of impairment on long term investment	-	13,605,795
Share of profit / (loss) of associated company	(1,726,747)	(25,843)
Interest income	-	-
Finance cost	3,081,537	3,460,833
	<u>1,545,481</u>	<u>17,379,145</u>
Operating Profit before Working Capital Changes	4,690,465	1,448,642
Changes in Working Capital		
(Increase) / Decrease in Current Assets		
Stock-in-trade	(1,882,751)	(385,990)
Trade debts	(3,263,716)	604,998
Loans and Advances	-	-
Short term prepayments	-	-
Other Receivables	369,365	216,616
	<u>(4,777,102)</u>	<u>435,624</u>
Increase / (Decrease) in Current Liabilities		
Trade and Other Payables	186,375	(52,476)
Accrued Markup	3,081,537	-
Changes in Working Capital	<u>(1,509,190)</u>	<u>1,831,790</u>
Cash Generated from / (used in) Operations	3,181,275	1,831,790
Taxes paid	(317,369)	(276,019)
Finance Cost Paid	(3,081,537)	-
Net Cash Generated from / (Used In) Operating Activities	<u>(217,631)</u>	<u>1,555,771</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Cash Generated from Investing Activities	-	-
Net Cash Flows Before Financing Activities	<u>(217,631)</u>	<u>1,555,771</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Borrowings	-	(1,700,913)
Interest Income	-	-
Net Cash Flows From Financing Activities	<u>-</u>	<u>(1,700,913)</u>
Net Increase / (Decrease) in Cash & Cash Equivalents	(217,631)	(145,142)
Cash & Cash Equivalents at the Beginning	1,142,693	789,321
Cash & Cash Equivalents at the End	<u>925,062</u>	<u>644,180</u>

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Chief Executive


Chief Financial Officer


Director