

GCWL/Corp/ PSX-30

February 27, 2026

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

FINANCIAL RESULTS FOR THE HALF YEAR ENDED DECEMBER 31, 2025

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani ChemWorld Limited) in their meeting held on Friday February 27, 2026 at 10:15 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 half yearly report of the Company for the period ended December 31, 2025 will be transmitted through PUCARS separately, within specified time.

For and on behalf of
GHANICHEMWORLD 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:

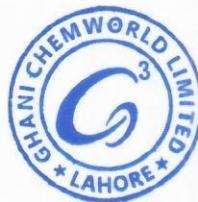
C-7/A, Block F, Gulshan-e-Jamal
Rashid Minhas Road, Karachi.
Ph: (021) 34572150
E-mail: sales.chemw@ghaniglobal.com

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 (UN-AUDITED)
AS AT DECEMBER 31, 2025

	Un-audited 31-Dec-25 Rupees	Restated Audited 30-Jun-25 Rupees
ASSETS		
Non-current assets		
Property, plant and equipment	3,262,286,878	2,754,224,067
Investments	<u>1,223,360,781</u>	<u>1,073,286,696</u>
	4,485,647,659	3,827,510,763
Current assets		
Stores, spares and loose tools	39,917,178	1,616,055
Stock-in-trade	543,849,107	512,138,691
Loan and advances	311,166,593	255,519,585
Deposits, prepayments and other receivables	2,454,111	25,289,756
Tax refunds due from Government	53,624,800	10,206,793
Advance income tax	92,973	161
Cash and bank balances	66,994,960	685,694
	<u>1,018,099,722</u>	<u>805,456,735</u>
TOTAL ASSETS	<u>5,503,747,381</u>	<u>4,632,967,498</u>
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital	<u>3,600,000,000</u>	<u>3,600,000,000</u>
Issued, subscribed and paid up share capital	2,501,439,500	2,501,439,500
Merger Reserve	943,739,525	943,739,525
Unappropriated Profit	<u>170,262,509</u>	<u>24,854,826</u>
	3,615,441,534	3,470,033,851
Non-current liabilities		
Redeemable capital - Sukuk	650,000,000	750,000,000
Current liabilities		
Current portion of Sukuk	150,000,000	50,000,000
Short term borrowings - Secured	399,999,750	-
Trade and other payables	666,972,028	341,300,771
Accrued profit	<u>21,334,069</u>	<u>21,632,876</u>
	<u>1,238,305,847</u>	<u>412,933,647</u>
TOTAL EQUITY AND LIABILITIES	<u>5,503,747,381</u>	<u>4,632,967,498</u>
Contingencies and commitments		



GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME (UN-AUDITED)
FOR THE HALF YEAR AND QUARTER 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
Sales	-	-	-	-
Cost of sales	-	-	-	-
Gross profit / (loss)	-	-	-	-
Operating expenses:				
Administrative and general expenses	(4,676,224)	(210,852)	(3,647,612)	(187,508)
Other income	467,912	-	367,407	-
Operating profit / (loss)	(4,208,312)	(210,852)	(3,280,205)	(187,508)
Finance cost	(458,090)	-	(458,090)	-
Share of profit from Associated Company	150,074,085	-	64,847,423	-
Profit before levy and taxation	145,407,683	(210,852)	61,109,128	(187,508)
Levy	-	-	-	-
Profit / (loss) before taxation	145,407,683	(210,852)	61,109,128	(187,508)
Taxation	-	-	-	-
Net profit / (loss) for the year	145,407,683	(210,852)	61,109,128	(187,508)
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income for the period	145,407,683	(210,852)	61,109,128	(187,508)
-Earnings / loss per share - Basic and Diluted	0.581	(4.217)	0.244	(3.750)



Dr. Amir Mahmood

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Share Capital	Merger reserve	Revenue Reserve	
			Unappropriated Profit	Total
----- Rupees -----				
Balance as at July 31, 2024	-	-	-	-
50,000 shares issued @ Rs 10/-	500,000	-	-	500,000
Net profit for the period	-	-	(210,852)	(210,852)
Other comprehensive income / (loss)	-	-	-	-
Total comprehensive income / (loss)	-	-	(210,852)	(210,852)
Balance as on December 31 2024	500,000	-	(210,852)	289,148
Balance as at June 30, 2025 - Audited - as previously reported	2,501,439,500	943,739,525	75,387,663	3,520,566,688
Effect of restatement - (Note 7)	-	-	(50,532,837)	(50,532,837)
Balance as at June 30, 2025 - Restated	2,501,439,500	943,739,525	24,854,826	3,470,033,851
Net profit for the period	-	-	145,407,683	145,407,683
Other comprehensive income / (loss)	-	-	-	-
Total comprehensive income / (loss)	-	-	145,407,683	145,407,683
Balance as on December 31, 2025	2,501,439,500	943,739,525	170,262,509	3,615,441,534



Asim Mahmood

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE HALF YEAR ENDED DECEMBER 31, 2025

	Un-audited 31-Dec-25 Rupees	Un-audited 31-Dec-24 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before levy and taxation	145,407,683	(210,852)
Adjustments for non-cash charges and other items:		
Share of profit from associated company	(150,074,085)	-
Depreciation	352,982	-
Accrued profit	(298,807)	-
Profit before working capital changes	(4,612,227)	(210,852)
Cash flows from working capital changes:		
Stores, spares and loose tools	(38,301,123)	-
Stock-in-trade	(31,710,416)	-
Loan and advances	(55,647,008)	(30,390)
Deposits, prepayments and other receivables	22,835,645	-
Advance income tax	(43,418,007)	(7)
	(146,240,909)	(30,397)
Increase / (decrease) in current liabilities:		
Trade and other payables	325,671,257	27,330
	325,671,257	(3,067)
Cash generated / (used) from operations	174,818,121	(213,919)
Income tax paid	92,812	-
Cash generated / (used) from operating activities	174,725,309	(213,919)
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital work in progress expenditure	(508,415,793)	-
Net cash generated / (used) in investing activities	(508,415,793)	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Profit on sukuk paid during the period	-	-
Short term borrowings	399,999,750	-
Share issued during the period	-	500,000
Net cash generated / (used) in financing activities	399,999,750	500,000
Net increase in cash and cash equivalents	66,309,266	286,081
Cash and cash equivalents at beginning of the period	685,694	-
Cash and cash equivalents at the end of the period	66,994,960	286,081



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