

3 March 2026

LOTTE Chemical Pakistan Ltd.

Al-Tijarah Centre, 14th Floor, 32/1-A, Main Shahrah-e-Faisal,
Block 6, P.E.C.H.S, Karachi-75400, Pakistan
UAN: +92 (0) 21 111 568 782 PABX: +92(0)21 34169101-4

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

Subject: Financial Results for the year ended 31 December 2025

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on 3 March 2026 at 11.00 a.m at Karachi have approved the audited financial results for the year ended 31 December 2025 and recommended the following:

i. Cash dividend	Nil
ii. Bonus shares	Nil
iii. Right shares	Nil
iv. Any other entitlement/corporate action	Nil

The financial statements of the Company are attached as Annexure (a to d)

- a) Statement of Profit or Loss
- b) Statement of Financial Position;
- c) Statement of Changes in Equity; and
- d) Statement of Cash Flows.

The Annual General Meeting of the Company will be held on 20 April 2026 at 11:00 am at Karachi.

The Share transfer books of the Company will be closed from 13 April 2026 to 20 April 2026 (both days inclusive). Transfer received at the Company's Share Registrar's office, M/s FAMCO Share Registration Services (Pvt) Limited, 8-F, Near Hotel Faran, Nursery Block-6, P.E.C.H.S, Shahrah-e-Faisal, Karachi at the close of business on 10 April 2026 will be treated in time for the purpose of above entitlement to the transferees.

The Annual Financial Statements (Annual Report) of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours faithfully,



Faisal Abid
Company Secretary

cc: The Chairman
Securities & Exchange Commission of Pakistan
Islamabad.

LOTTE CHEMICAL PAKISTAN LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 31 DECEMBER 2025

Annexure - (a)

	Note	2025	2024
		----- (Rupees in '000) -----	
Revenue from contracts with customers - net	28	80,906,921	109,299,177
Cost of sales	29	(77,831,190)	(104,112,680)
Gross profit		<u>3,075,731</u>	<u>5,186,497</u>
Distribution and selling expenses	30	(198,807)	(221,620)
Administrative and general expenses	31	(849,996)	(771,719)
Other expenses	32	(269,852)	(333,685)
Operating profit		<u>1,757,076</u>	<u>3,859,473</u>
Other income	33	635,691	1,199,362
Finance costs	34	(554,628)	(730,822)
Profit before taxation and levies		<u>1,838,139</u>	<u>4,328,013</u>
Levies	35	(217)	(5,039)
Profit before taxation		<u>1,837,922</u>	<u>4,322,974</u>
Taxation	36	(718,990)	(1,680,501)
Profit for the year		<u><u>1,118,932</u></u>	<u><u>2,642,473</u></u>
		Rupees	
Earnings per share - basic and diluted	37	<u>0.74</u>	<u>1.75</u>

The annexed notes 1 to 49 form an integral part of these financial statements.

Imtiaz Ahmed
Chairman

Adnan Afridi
Chief Executive

Ashiq Ali
Chief Financial Officer

**LOTTE CHEMICAL PAKISTAN LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025**

Annexure - (b-1)

Assets	Note	2025	2024
		----- (Rupees in '000) -----	
Non-current assets			
Property, plant and equipment	4	5,758,938	6,320,304
Intangible assets	5	2,246	13,542
Right-of-use assets	6	66,545	211,733
Long-term loans	7	254,041	169,738
Long-term deposits and prepayments	8	31,258	32,432
Deferred taxation - net	9	2,955,422	2,347,857
		9,068,450	9,095,606
Current assets			
Stores and spare parts	10	2,426,109	2,302,911
Stock-in-trade	11	9,091,174	6,746,190
Trade debts	12	6,406,906	3,602,907
Loans and advances	13	76,279	68,112
Trade deposits and short-term prepayments	14	94,011	115,552
Accrued interest		54,686	99,089
Other receivables	15	4,500	23,319
Short-term investments - at amortised cost	16	1,414,499	414,499
Sales tax refunds due from government	17	5,228,719	3,913,275
Taxation - payments less provision	18	7,108,886	6,826,435
Cash and bank balances	19	6,828,351	8,833,047
		38,734,120	32,945,336
Total assets		47,802,570	42,040,942

The annexed notes 1 to 49 form an integral part of these financial statements.

Imtiaz Ahmed
Chairman

Adnan Afridi
Chief Executive

Ashiq Ali
Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
STATEMENT OF FINANCIAL POSITION (CONTINUED)
AS AT 31 DECEMBER 2025

Annexure - (b-2)

	Note	2025	2024
----- (Rupees in '000) -----			
Equity and liabilities			
Share capital and reserves			
Issued, subscribed and paid up capital	20	15,142,072	15,142,072
Capital reserve	21	2,345	2,345
Revenue reserve - Unappropriated profit		8,387,696	7,269,198
Total equity		23,532,113	22,413,615
Liabilities			
Non-current liabilities			
Retirement benefit obligations	22	204,495	208,591
Lease liability	23	-	314,039
		204,495	522,630
Current liabilities			
Trade and other payables	24	22,452,450	18,062,263
Lease liability	23	316,531	542,777
Short-term financing	25	800,000	-
Accrued interest	26	427,555	424,189
Unclaimed dividend		69,426	75,468
		24,065,962	19,104,697
Total liabilities		24,270,457	19,627,327
Contingencies and commitments	27		
Total equity and liabilities		47,802,570	42,040,942

The annexed notes 1 to 49 form an integral part of these financial statements.

Imtiaz Ahmed
Chairman

Adnan Afridi
Chief Executive

Ashiq Ali
Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 DECEMBER 2025

Annexure - (c)

	Share capital	Reserves			Total equity
	Issued, subscribed and paid up capital	Capital reserve (Note 21)	Revenue reserve - unappropriated profit	Sub-total	
	(Rupees in '000)				
Balance as at 01 January 2024	15,142,072	2,345	6,867,542	6,869,887	22,011,959
Total comprehensive income for the year ended 31 December 2024					
- Profit for the year	-	-	2,642,473	2,642,473	2,642,473
- Other comprehensive income	-	-	30,494	30,494	30,494
	-	-	2,672,967	2,672,967	2,672,967
Transactions with owners in their capacity as owners					
Distributions					
Final dividend for the year ended 31 December 2023 @ Re. 1.00 per share	-	-	(1,514,207)	(1,514,207)	(1,514,207)
Interim dividend for the year ended 31 December 2024 @ Rs. 0.50 per share	-	-	(757,104)	(757,104)	(757,104)
Balance as at 31 December 2024	15,142,072	2,345	7,269,198	7,271,543	22,413,615
Total comprehensive income for the year ended 31 December 2025					
- Profit for the year	-	-	1,118,932	1,118,932	1,118,932
- Other comprehensive loss	-	-	(434)	(434)	(434)
	-	-	1,118,498	1,118,498	1,118,498
Balance as at 31 December 2025	15,142,072	2,345	8,387,696	8,390,041	23,532,113

The annexed notes 1 to 49 form an integral part of these financial statements.

Imtiaz Ahmed
Chairman

Adnan Afridi
Chief Executive

Ashiq Ali
Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

Annexure - (d)

	Note	2025	2024
		----- (Rupees in '000) -----	
Cash flows from operating activities			
Cash generated from operations	38	1,122,479	19,169,598
Finance costs paid - conventional		(86,892)	(111,369)
Payments to retirement benefit obligations		(61,159)	(54,922)
Long-term loans		(84,303)	(9,103)
Long-term deposits and prepayments - net		1,174	1,373
Taxes and levies paid		(1,799,758)	(6,512,148)
Rentals paid in respect of short-term lease		(45,052)	-
Finance income received - conventional		613,424	852,427
Finance income received - islamic		58,407	178,127
Net cash (used in) / generated from operating activities		(281,680)	13,513,983
Cash flows from investing activities			
Payments for capital expenditure		(848,057)	(1,555,386)
Proceeds from disposal of property, plant and equipment		2,552	-
Net cash used in investing activities		(845,505)	(1,555,386)
Cash flows from financing activities			
Dividend paid		(6,042)	(6,812,670)
Proceeds from / (repayment to) short-term financing		800,000	(1,000,000)
Payments for the interest portion of the lease liability		(123,186)	(203,743)
Payments for the principal portion of the lease liability		(548,283)	(461,060)
Net cash generated from / (used in) financing activities		122,489	(8,477,473)
Net (decrease) / increase in cash and cash equivalents		(1,004,696)	3,481,124
Cash and cash equivalents at beginning of the year		9,247,546	5,766,422
Cash and cash equivalents at end of the year	19.2	8,242,850	9,247,546

The annexed notes 1 to 49 form an integral part of these financial statements.

Imtiaz Ahmed
Chairman

Adnan Afridi
Chief Executive

Ashiq Ali
Chief Financial Officer