

GCWL/Corp/ PSX-43

April 28, 2026

The General Manager

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

FINANCIAL RESULTS OF THE NINE MONTHS ENDED ON MARCH 31, 2026

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani ChemWorld Limited) in their meeting held on Tuesday April 28, 2026 at 10:30 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 period ended March 31, 2026 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 MARCH 31, 2026

	Un-audited March 31, 2026 Rupees	Audited June 30, 2025 Rupees Restated
ASSETS		
Non-current assets		
Property, plant and equipment	3,925,306,288	2,754,224,067
Investments	1,308,101,852	1,073,288,414
	<u>5,233,408,140</u>	<u>3,827,512,481</u>
Current assets		
Stores, spares and loose tools	51,843,010	1,616,055
Stock-in-trade	631,903,761	512,138,691
Trade debts	84,591,096	-
Loan and advances	505,856,025	255,519,585
Deposits, prepayments and other receivables	3,476,208	25,289,756
Tax refunds due from Government	65,966,840	10,206,793
Advance income tax	1,467,377	161
Bank balance	88,401,672	685,694
	<u>1,433,505,989</u>	<u>805,456,735</u>
TOTAL ASSETS	<u>6,666,914,129</u>	<u>4,632,969,216</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
Revenue reserve - unappropriated profit	224,932,374	24,856,544
	<u>3,670,111,399</u>	<u>3,470,035,569</u>
Non-current liabilities		
Redeemable capital - Sukuk	600,000,000	750,000,000
Current liabilities		
Trade and other payable	1,780,496,364	341,300,771
Current portion of Sukuk	200,000,000	50,000,000
Short term borrowings - Secured	387,491,273	-
Accrued profit	28,815,093	21,632,876
	<u>2,396,802,730</u>	<u>412,933,647</u>
TOTAL EQUITY AND LIABILITIES	<u>6,666,914,129</u>	<u>4,632,969,216</u>
Contingencies and commitments		



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GHANI CHEMWORLD LIMITED

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE QUARTER AND NINE MONTHS PERIOD ENDED MARCH 31, 2026**

	Nine months period ended		Quarter ended	
	March 31, 2026 Rupees	March 31, 2025 Rupees Restated	March 31, 2026 Rupees	March 31, 2025 Rupees Restated
Gross sales	124,074,576	-	124,074,576	-
Less: sales tax	(18,926,618)	-	(18,926,618)	-
Net sales	105,147,958	-	105,147,958	-
Cost of sales	(101,249,338)	-	(101,249,338)	-
Gross profit	3,898,620	-	3,898,620	-
Administrative expenses	(6,861,090)	(241,595)	(2,184,866)	(30,743)
Selling and distribution	(264,762)	-	(264,762)	-
Other income	953,772	-	485,860	-
Profit / (loss) from operations	(6,172,080)	(241,595)	(1,963,768)	(30,743)
Finance cost	(2,273,460)	(241,595)	1,934,852	(30,743)
Share of profit from Associated Company	(32,464,148)	-	(32,006,058)	-
Profit / (loss) before taxation, minimum and final tax levies	234,813,438	-	84,739,353	-
Minimum and final tax levies	200,075,830	(241,595)	54,668,147	(30,743)
Profit before taxation	-	-	-	-
Taxation	200,075,830	(241,595)	54,668,147	(30,743)
Profit after taxation	-	-	-	-
Other Comprehensive Income	200,075,830	(241,595)	54,668,147	(30,743)
Total Comprehensive Income / (loss)	-	-	-	-
Earnings / (loss) per share	200,075,830	(241,595)	54,668,147	(30,743)
- Profit / (Loss) per share - Basic (Rupees)	0.800	(4.832)	0.219	(0.615)
- Profit / (Loss) per share - Diluted (Rupees)	0.800	(0.005)	0.219	(0.001)



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GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
NINE MONTHS PERIOD ENDED MARCH 31, 2026

	March 31, 2026 (Rupees)	March 31, 2025 (Rupees) Restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before levy and taxation	200,075,830	(241,595)
Adjustments for non-cash charges and other items:		
Share of profit from associated company	(234,813,438)	-
Depreciation	17,197,495	-
Share issued under scheme	-	2,500,939,500
Merger reserve	-	943,739,525
Accrued profit	7,182,217	21,632,876
Profit before working capital changes	(10,357,896)	3,466,070,306
Cash flows from working capital changes:		
Stores, spares and loose tools	(50,226,955)	(334,750,137)
Stock-in-trade	(119,765,070)	(309,619,826)
Trade debts	(84,591,096)	-
Loan and advances	(250,336,440)	(262,337,672)
Deposits, prepayments and other receivables	21,813,548	(212,362,683)
Tax refunds due from Government	(55,760,047)	(3,788)
Short term investment	-	(100,000,000)
Increase / (decrease) in current liabilities:		
Other payables	1,439,195,593	228,056,914
	900,329,533	(991,017,192)
Cash generated from operations	889,971,637	2,475,053,114
Income tax paid	(1,467,216)	-
Cash generated from operating activities	888,504,421	2,475,053,114
Cash flows from investing activities		
Fixed capital expenditure	(1,188,279,716)	(2,239,856,550)
Investments	-	(1,035,515,088)
Net cash used in investing activities	(1,188,279,716)	(3,275,371,638)
Cash flows from financing activities		
Redeemable capital - Sukuk (redeemed)	-	800,000,000
Short term borrowings - Secured	387,491,273	-
Share issued during the period	-	500,000
Net cash generated from financing activities	387,491,273	800,500,000
Net increase in cash and cash equivalents	87,715,978	181,476
Cash and cash equivalents at beginning of the period	685,694	-
Cash and cash equivalents at the end of the period	88,401,672	181,476



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GHANI CHEMWORLD LIMITED
CONDENSED STATEMENT INTERIM OF CHANGES IN EQUITY (Un-audited)
FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

	Share Capital	Share issued under scheme	Merger reserve	Accumulated loss	Total
	----- Rupees -----				
50,000 shares issued @ Rs 10/- July 31, 2024	500,000	-	-	-	500,000
Scheme of Compromises, Arrangement and Reconstruction for Demerger / Merger	-	2,500,939,500	943,739,525	-	3,444,679,025
Total comprehensive income from July 31, 2024 to March 31, 2025	-	-	-	(241,595)	(241,595)
Balance as on March 31, 2025	<u>500,000</u>	<u>2,500,939,500</u>	<u>943,739,525</u>	<u>(241,595)</u>	<u>3,444,937,430</u>
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)	-	-	-	(50,531,119)	(50,531,119)
Balance as at June 30, 2025 - Restated	<u>2,501,439,500</u>	<u>-</u>	<u>943,739,525</u>	<u>24,856,544</u>	<u>3,470,035,569</u>
Total comprehensive income for the period ended March 31, 2026	-	-	-	200,075,830	200,075,830
Balance as on March 31, 2026	<u>2,501,439,500</u>	<u>-</u>	<u>943,739,525</u>	<u>224,932,374</u>	<u>3,670,111,399</u>

