



FA/IL/CL/2025-26/029
29 April 2026

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

Dear Sir,

ARCHROMA PAKISTAN LIMITED

Registered & Corporate Office

1-A/1, Sector 20,
Korangi Industrial Area,
Karachi-74900 Pakistan.

UAN : +92-21-111-275-786

Tel : +92-21-35123261-70

Fax : +92-21-35032337

Email: archroma.pakistan@archroma.com

Website: www.archroma.com.pk

CONDENSED INTERIM FINANCIAL RESULTS
FOR THE HALF YEAR ENDED 31 MARCH 2026 (UNAUDITED)

We wish to inform you that the Board of Directors of the Company in their meeting held on Wednesday, 29 April 2026 at 11:00 a.m. at 1-A/1, Sector 20, Korangi Industrial Area, Karachi, approved the unaudited condensed interim financial results of the Company for the half year ended 31 March 2026 and recommended the following:

(i)	Cash Dividend	Nil
(ii)	Bonus Shares	Nil
(iii)	Right Shares	Nil
(iv)	Any other entitlement/Corporate Action	Nil
(v)	Any other Price Sensitive Information	Nil

The unaudited condensed interim financial results as approved by the Board of Directors along with statement of Financial Position, statement of changes in Equity and statement of Cash Flows of the Company are appended as **Annexure A**.

The Quarterly Report of the Company for the half year ended 31 March 2026 will be transmitted through PUCARS separately, within specified time.

Thanking you,

Yours faithfully,
Archroma Pakistan Limited

Naveed Kamil
Director

Irfan Lakhani
Company Secretary

CC: Mr. Syed Ahmed Abbas, Deputy General Manager
Listing Department, Pakistan Stock Exchange Limited

Plant:
Petaro Road,
Jamshoro-76100,
Sindh, Pakistan.
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Karachi-75120, Pakistan.
UAN : +92-21-111-330-330
Tel : +92-21-3 8 6 7 1 7 9 9
Fax : +92-21-35081370 & 73

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Lahore-54000, Pakistan.
UAN : +92-42-111-275-786
Tel : +92-42-35299591-94
Fax : +92-42-35299463-64

Sales Office:
P-277,
Kashmir Road,
Amin Town,
Faisalabad.
Cell : 0301-8434475

Archroma Pakistan Limited
Condensed Interim Statement of Financial Position
As at 31 March 2026

Annexure 'A'

	Note	31 March 2026 (Un-audited)	30 September 2025 (Audited)
----- (Rupees in '000) -----			
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	5	2,507,484	2,524,103
Long-term deposits		13,205	13,205
Employee benefits	6	1,108	27,977
		<u>2,521,797</u>	<u>2,565,285</u>
CURRENT ASSETS			
Stores and spares		107,459	93,689
Stock-in-trade	7	5,469,104	4,511,178
Trade receivables - net	8	8,546,063	5,700,521
Advances		10,653	14,086
Trade deposits and short-term prepayments		47,520	82,193
Other receivables		100,380	101,045
Sales tax		1,297,623	1,216,330
Taxation - net		211,173	458,206
Cash and bank balances	9	203,277	985,207
		<u>15,993,252</u>	<u>13,162,455</u>
TOTAL ASSETS		<u>18,515,049</u>	<u>15,727,740</u>
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
AUTHORISED SHARE CAPITAL			
63,000,000 (30 September 2025: 63,000,000) ordinary shares of Rs. 10/- each	10.1	<u>630,000</u>	<u>630,000</u>
Issued, subscribed and paid-up share capital			
34,563,341 (30 September 2025: 34,563,341) ordinary shares of Rs. 10/- each	10.2	345,633	345,633
Capital reserve			
Amalgamation reserve		93,545	93,545
Revenue reserves			
General reserve		2,747,000	2,747,000
Unappropriated profit		1,655,987	1,223,800
		<u>4,402,987</u>	<u>3,970,800</u>
TOTAL EQUITY		<u>4,842,165</u>	<u>4,409,978</u>
NON-CURRENT LIABILITIES			
Deferred taxation - net		156,918	158,292
Employee benefit obligations	6	18,135	18,809
Lease liabilities	11	152,533	151,599
Liabilities against diminishing musharaka financing	12	209,478	243,698
		<u>537,064</u>	<u>572,398</u>
CURRENT LIABILITIES			
Trade and other payables		9,279,593	7,113,651
Unclaimed dividend		85,794	85,794
Unpaid dividend		26,209	18,579
Mark-up accrued	13	40,130	56,847
Short-term borrowings - secured	14	3,559,313	3,325,939
Current portion of lease liabilities	11	47,612	49,267
Current portion of liabilities against diminishing musharaka financing	12	97,169	95,287
		<u>13,135,820</u>	<u>10,745,364</u>
TOTAL LIABILITIES		<u>13,672,884</u>	<u>11,317,762</u>
CONTINGENCIES AND COMMITMENTS	15		
TOTAL EQUITY AND LIABILITIES		<u>18,515,049</u>	<u>15,727,740</u>

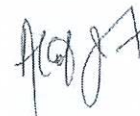
The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.



Irfan Chawala
Chief Executive Officer



Naveed Kamil
Director



Altaf Jamal Khan
Chief Financial Officer

Archroma Pakistan Limited

Annexure 'A'


Condensed Interim Statement of Profit or Loss and Other Comprehensive Income (Un-audited)
For the six months and three months period ended 31 March 2026

	Six months period ended		Three months period ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	----- (Rupees in '000) -----			
Sales	17,623,845	17,148,977	8,402,625	8,629,956
Trade discounts and rebates	(478,958)	(507,148)	(208,284)	(223,231)
Sales tax	(2,120,170)	(2,003,517)	(1,012,478)	(985,596)
	(2,599,128)	(2,510,665)	(1,220,762)	(1,208,827)
Sales - net	15,024,717	14,638,312	7,181,863	7,421,129
Cost of sales	(11,170,132)	(11,270,535)	(5,355,909)	(5,693,942)
Gross profit	3,854,585	3,367,777	1,825,954	1,727,187
Distribution and marketing expenses	(1,845,699)	(1,791,042)	(911,234)	(928,884)
Administrative expenses	(484,955)	(507,721)	(244,979)	(251,081)
Impairment (loss) / reversal on trade receivables	(3,624)	(5,004)	91	(4,010)
Other operating expenses	(103,320)	(71,320)	(47,160)	(35,652)
	(2,437,598)	(2,375,087)	(1,203,282)	(1,219,627)
Operating profit	1,416,987	992,690	622,672	507,560
Other income	79,803	125,663	37,647	83,005
	1,496,790	1,118,353	660,319	590,565
Finance costs	(184,168)	(238,075)	(79,706)	(123,887)
Profit before minimum, final and income taxes	1,312,622	880,278	580,613	466,678
Minimum and final taxes charge	(59,891)	(46,542)	(57,261)	(46,542)
Profit before income tax	1,252,731	833,736	523,352	420,136
Income tax charge	(474,911)	(199,537)	(187,476)	(141,991)
Profit for the period	777,820	634,199	335,876	278,145
Other comprehensive income	-	-	-	-
Total comprehensive income for the period	777,820	634,199	335,876	278,145
	----- (Rupees) -----			
Earnings per share	22.50	18.35	9.72	8.05

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Irfan Chawala
Chief Executive Officer


Naveed Kamil
Director

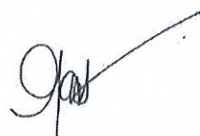

Altaf Jamal Khan
Chief Financial Officer

Archroma Pakistan Limited
Condensed Interim Statement of Cash Flows (Un-audited)
For the six months period ended 31 March 2026

Annexure'A'

	Note	31 March 2026	31 March 2025
----- (Rupees in '000) -----			
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before minimum, final and income taxes		1,312,622	880,278
Adjustments for non-cash charges and other items:			
Depreciation		154,588	170,347
Impairment loss on trade receivables		3,624	5,004
Gain on disposal of operating property, plant and equipment		-	(5,743)
Unrealised gain on investment		-	(14,337)
Provision for staff gratuity		26,869	25,979
Interest / mark-up expense		116,426	204,922
Working capital changes	20	(1,697,442)	1,792,150
Cash (used in) / generated from operations		(83,313)	3,058,600
Staff gratuity and other long term employee benefits paid		(674)	(222)
Mark-up paid		(133,143)	(280,078)
Minimum, final and income taxes paid		(289,143)	(429,837)
Net cash (used in) / generated from operating activities		(506,273)	2,348,463
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital expenditure		(108,702)	(127,318)
Proceeds from disposal of property, plant and equipment		11,427	7,981
Purchase of investments		-	(750,000)
Net cash used in investing activities		(97,275)	(869,337)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments against lease liabilities		(17,523)	(5,954)
Payments against diminishing musharaka financing - net		(56,230)	(29,435)
Short-term borrowings - proceeds		-	200,000
Short-term borrowings - repayments		-	(1,000,000)
Dividend paid		(338,003)	(1,301)
Net cash used in financing activities		(411,756)	(836,690)
Net (decrease) / increase in cash and cash equivalents		(1,015,304)	642,436
Cash and cash equivalents at beginning of the period		629,708	(384,619)
Cash and cash equivalents at end of the period	21	(385,596)	257,817

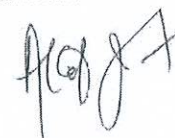
The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.



Irfan Chawala
Chief Executive Officer



Naveed Kamil
Director



Altaf Jamal Khan
Chief Financial Officer

Archroma Pakistan Limited
Condensed Interim Statement of Changes in Equity (Un-audited)
For the six months period ended 31 March 2026

Annexure'A'

	Issued, subscribed and paid-up capital	Capital Reserve	Revenue Reserve		Total Equity
		Amalgamation reserve	General reserve	Unappropriated profit	
(Rupees in '000)					
Balance as at 30 September 2024 (Audited)	345,633	93,545	2,747,000	591,389	3,777,567
Total comprehensive income for the period ended 31 March 2025					
Profit for the period	-	-	-	634,199	634,199
Other comprehensive income	-	-	-	-	-
				634,199	634,199
Balance as at 31 March 2025 (Un-audited)	345,633	93,545	2,747,000	1,225,588	4,411,766
Balance as at 30 September 2025 (Audited)	345,633	93,545	2,747,000	1,223,800	4,409,978
Transactions with owners					
Final cash dividend at 100% (i.e. Rs. 10/- per share) for the year ended 30 September 2025	-	-	-	(345,633)	(345,633)
Total comprehensive income for the period ended 31 March 2026					
Profit for the period	-	-	-	777,820	777,820
Other comprehensive income	-	-	-	-	-
				777,820	777,820
Balance as at 31 March 2026 (Un-audited)	345,633	93,545	2,747,000	1,655,987	4,842,165

The annexed notes 1 to 27 form an integral part of these condensed interim financial statements.



Irfan Chawala
Chief Executive Officer



Naveed Kamil
Director



Altaf Jamal Khan
Chief Financial Officer