LOTTE CHEMICAL

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

16 July 2026

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

Subject: Financial Results for the quarter and six months period ended 30 June 2026

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on 16 July 2026 at 11:30 a.m at Karachi recommended the following:

i. Cash Dividend: An Interim cash dividend for the quarter ended 30 June 2026 at Rs 1.50 per share.
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 share transfer books of the Company will be closed from 27 July 2026 to 29 July 2026 (both days inclusive). Transfers received at the Company's Share Registrar M/s. FAMCO Share Registration Services (Pvt) Ltd, 8-F, Near Hotel Faran, Nursery Block-6, P.E.C.H.S, Shahrah-e-Faisal, Karachi, at the close of business on 24 July 2026 will be treated in time for the purpose of above entitlement to the transferees.

The Quarterly Financial Statements (Quarterly Report) of the Company shall be transmitted through PUCARS within the specified time.

Yours sincerely,

Faisal Abid

Faisal Abid
Company Secretary

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

LOTTE CHEMICAL PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026

Annexure - (a)

	Note	Six months period ended 30 June (Un-audited)		Quarter ended 30 June (Un-audited)	
		2026	2025	**2026**	2025
		Rupees '000			
Revenue from contracts with customers - net	13	**44,707,207**	40,175,940	**23,847,373**	18,670,744
Cost of sales	14	**(39,078,907)**	(38,398,424)	**(21,146,916)**	(18,225,462)
Gross profit		**5,628,300**	1,777,516	**2,700,457**	445,282
Distribution and selling expenses		**(108,195)**	(104,218)	**(59,906)**	(56,046)
Administrative and general expenses		**(471,582)**	(407,294)	**(248,119)**	(205,824)
Other operating expenses	15	**(524,734)**	(103,126)	**(342,106)**	(21,917)
Operating profit		**4,523,789**	1,162,878	**2,050,326**	161,495
Other income	16	**3,036,478**	374,476	**2,930,635**	165,709
Finance costs	17	**(478,339)**	(304,770)	**(310,257)**	(180,520)
Profit before taxation and levies		**7,081,928**	1,232,584	**4,670,704**	146,684
Levies		**(30)**	(189)	**(22)**	(8)
Profit before taxation		**7,081,898**	1,232,395	**4,670,682**	146,676
Taxation	18	**(2,769,976)**	(490,616)	**(1,833,130)**	(66,798)
Profit after taxation		**4,311,922**	741,779	**2,837,552**	79,878
		Rupees			
Earnings per share - basic and diluted		**2.85**	0.49	**1.87**	0.05

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chairman

Chief Executive

Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2026

Annexure - (b)

	Note	30 June 2026 (Un-audited)	31 December 2025 (Audited)
		Rupees '000	
Assets			
Non-current assets			
Property, plant and equipment	4	**6,030,252**	5,758,938
Intangible assets		**88,581**	2,246
Right-of-use assets		-	66,545
Long-term loans		**311,425**	254,041
Long-term deposits and prepayments		**30,671**	31,258
Deferred taxation - net		**1,664,776**	2,955,422
		8,125,705	9,068,450
Current assets			
Stores and spare parts		**2,693,802**	2,426,109
Stock-in-trade		**8,733,345**	9,091,174
Trade debts	5	**5,048,643**	6,406,906
Loans and advances		**139,068**	76,279
Trade deposits and short-term prepayments	6	**4,216,536**	94,011
Accrued interest		**53,984**	54,686
Other receivables		**14,967**	4,500
Short-term investments - at amortised cost	7	**3,356,274**	1,414,499
Sales tax refunds due from government		**4,296,587**	5,228,719
Taxation - net		**7,000,399**	7,108,886
Cash and bank balances	8	**798,401**	6,828,351
		36,352,006	38,734,120
Total assets		**44,477,711**	47,802,570
Equity and liabilities			
Share capital and reserves			
Issued, subscribed and paid-up capital 1,514,207,208 (31 December 2025: 1,514,207,208) ordinary shares of Rs 10 each		**15,142,072**	15,142,072
Capital reserve		**2,345**	2,345
Revenue reserve - Unappropriated profit		**5,128,582**	8,387,696
Total equity		**20,272,999**	23,532,113
Liabilities			
Non-current liabilities			
Retirement benefit obligations		**213,605**	204,495
Long-term borrowing	9	**3,441,004**	-
Sindh Infrastructure Development Cess	10.2	**2,649,631**	-
		6,304,240	204,495
Current liabilities			
Long-term borrowing - current portion	9	**1,274,834**	-
Trade and other payables	10	**16,045,852**	22,452,450
Lease liability		-	316,531
Short-term financing		-	800,000
Accrued interest	11	**490,655**	427,555
Unclaimed dividend		**89,131**	69,426
		17,900,472	24,065,962
Total liabilities		**24,204,712**	24,270,457
Total equity and liabilities		**44,477,711**	47,802,570
Contingencies and commitments	12		

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chairman | Chief Executive | Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026

Annexure - (c)

	Share capital	Reserves			
	Issued, subscribed and paid up capital	Capital reserves	Unappropriated profit	Sub-total	Total equity
	Rupees '000				
Balance as at 1 January 2025	15,142,072	2,345	7,269,198	7,271,543	22,413,615
Total comprehensive income for the six months period ended 30 June 2025					
- Profit for the six months period ended 30 June 2025	-	-	741,779	741,779	741,779
- Other comprehensive income for the six months period ended 30 June 2025	-	-	-	-	-
	-	-	741,779	741,779	741,779
Balance as at 30 June 2025	15,142,072	2,345	8,010,977	8,013,322	23,155,394
Balance as at 1 January 2026	**15,142,072**	**2,345**	**8,387,696**	**8,390,041**	**23,532,113**
Total comprehensive income for the six months period ended 30 June 2026					
- Profit for the six months period ended 30 June 2026	-	-	**4,311,922**	**4,311,922**	**4,311,922**
- Other comprehensive income for the six months period ended 30 June 2026	-	-	-	-	-
	-	-	**4,311,922**	**4,311,922**	**4,311,922**
Transactions with owners in their capacity as owners					
Interim dividend for the year ended 31 December 2025 @ Rs. 5 per share	-	-	**(7,571,036)**	**(7,571,036)**	**(7,571,036)**
Balance as at 30 June 2026	**15,142,072**	**2,345**	**5,128,582**	**5,130,927**	**20,272,999**

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chairman

Chief Executive

Chief Financial Officer

LOTTE CHEMICAL PAKISTAN LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTHS PERIOD ENDED 30 JUNE 2026

Annexure - (d)

	Note	Six months period ended 30 June (Un-audited) 2026	2025
		------ Rupees '000 ------	
Cash flows from operating activities			
Cash generated from / (used in) operations	19	**2,418,891**	(1,711,997)
Finance costs paid - conventional		**(226,712)**	(35,047)
Payments to retirement benefit obligations		**(3,186)**	(2,087)
Long-term loans		**(57,384)**	(21,095)
Long-term deposits and prepayments - net		**587**	(257)
Taxes and levies paid		**(1,370,873)**	(1,351,944)
Finance income received - conventional		**231,981**	391,358
Finance income received - islamic		**2**	19,789
Net cash generated from / (used in) operating activities		**993,306**	(2,711,280)
Cash flows from investing activities			
Payments for capital expenditure		**(1,111,942)**	(173,392)
Proceeds from disposal of property, plant and equipment		**-**	2,352
Net cash used in investing activities		**(1,111,942)**	(171,040)
Cash flows from financing activities			
Dividend paid		**(7,551,331)**	(4,076)
Proceeds from long-term borrowing - net		**5,111,370**	-
Transaction cost paid - long-term borrowing		**(90,000)**	-
Repayments of long-term borrowing		**(305,532)**	-
Repayment of short-term financing		**(800,000)**	-
Payments of lease liabilities		**(334,046)**	(334,949)
Net cash used in financing activities		**(3,969,539)**	(339,025)
Net decrease in cash and cash equivalents		**(4,088,175)**	(3,221,345)
Cash and cash equivalents at 1 January		**8,242,850**	9,247,546
Cash and cash equivalents at 30 June	8.2	**4,154,675**	6,026,201

The annexed notes 1 to 22 form an integral part of these condensed interim financial statements.

Chairman | Chief Executive | Chief Financial Officer