Secy/05/WNC/ September 23, 2026

The General Manager,
Pakistan Stock Exchange Limited
Stock Exchange Building,
Stock Exchange Road,
KARACHI.

Dear Sir,

FINANCIAL RESULTS FOR THE YEAR 2025-26

We have to inform you that the Board of Directors of Wah Nobel Chemicals Limited in their meeting held on Wednesday, September 23, 2026 at 11:00 hours at Wah Cantt, has recommended the following:-

(i) **Cash Dividend**

A final Cash Dividend for the year ended June 30, 2026 at Rs. 05 per share i.e. 50%. No Interim Dividend was paid for the year.

(ii)	Bonus Shares	-	Nil
(iii)	Right Shares	-	Nil
(iv)	Any other Entitlement/Corporate Action	-	Nil
(v)	Any other Price Sensitive information	-	Nil

The financial results of the Company are attached along with following documents;-

1. Statement of Financial Position
2. Statement of Changes in Equity
3. Statement of Cash Flows.

The Annual General Meeting of the Company will be held on Wednesday, October 28, 2026 at 11:00 hours at the Head Office of the Company situated at G.T. Road, Wah Cantt.

The above entitlement will be paid to the shareholders whose names will appear in the Register of Members on October 20, 2026.

The share transfer books of the Company will be closed from October 21, 2026 to October 28, 2026 (both days inclusive).

WAH NOBEL CHEMICALS

The Annual Report of the Company will be transmitted through PUCARS atleast 21 day before holding Annual General Meeting.

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Yours faithfully,
For WAH NOBEL CHEMICALS LTD,

MUHAMMAD FARRUKH MANSOOR MALIK
COMPANY SECRETARY

WAH NOBEL CHEMICALS LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
ASSETS			
Property, plant and equipment	5	472,170,105	518,690,538
Deferred tax asset - net	6	73,248,914	53,288,104
Non-current assets		545,419,019	571,978,642
Stores, spares and loose tools	7	96,920,971	82,421,758
Stock in trade	8	918,285,852	1,125,539,159
Trade debts	9	1,789,077,398	1,763,815,774
Advances, deposits and other receivables	10	59,088,544	86,844,267
Advance income tax - net	18	-	56,571,055
Cash and bank balances	11	103,445,941	153,517,145
Current assets		2,966,818,706	3,268,709,158
Total assets		3,512,237,725	3,840,687,800
EQUITY			
Share capital	12	90,000,000	90,000,000
Capital reserves		944,404	944,404
Revenue reserves		2,927,836,754	2,563,368,123
Total equity		3,018,781,158	2,654,312,527
LIABILITIES			
Deferred liabilities	14	17,543,352	19,056,390
Payable to supplier	15	-	15,048,591
Non-current liabilities		17,543,352	34,104,981
Trade and other payables	16	359,662,119	668,892,720
Due to the Parent Company	17	-	1,091,089
Income tax payable	18	105,194,486	
Unclaimed dividends		11,056,610	10,161,108
Current portion of long term financing	13	-	19,948,874
Short-term borrowings	19	-	452,176,501
Current liabilities		475,913,215	1,152,270,292
Total liabilities		493,456,567	1,186,375,273
Total equity and liabilities		3,512,237,725	3,840,687,800
CONTINGENCIES AND COMMITMENTS	20		

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE	DIRECTOR	CHIEF FINANCIAL OFFICER

WAH NOBEL CHEMICALS LIMITED
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
Revenue - net	21	4,835,314,595	5,096,034,679
Cost of sales	22	(3,827,103,340)	(4,242,120,068)
Gross profit		1,008,211,255	853,914,611
Administrative and general expenses	23	(24,080,000)	(26,994,485)
Selling and distribution expenses	24	(28,716,456)	(29,936,651)
Operating profit		955,414,799	796,983,475
Finance costs	25	(43,184,797)	(17,921,871)
Other expenses	26	(62,384,724)	(55,773,610)
Allowance for expected credit losses	9.2	(46,869,842)	(40,306,502)
Other income	27	13,627,318	32,581,387
Profit before taxation		816,602,754	715,562,879
Taxation	28	(364,881,826)	(233,628,903)
Profit for the year		451,720,928	481,933,976
Other comprehensive income			
- Items that will not be subsequently reclassified to profit or loss			
- Gain on remeasurement of defined benefit plan	16.3.4	4,504,431	6,535,642
- Related tax impact	6.1	(1,756,728)	(2,548,900)
Other comprehensive income for the year - net of tax		2,747,703	3,986,742
Total comprehensive income for the year		454,468,631	485,920,718
Earnings per share - basic and diluted	29	50.19	53.55

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE	DIRECTOR	CHIEF FINANCIAL OFFICER

WAH NOBEL CHEMICALS LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	Note	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before taxation		**816,602,754**	715,562,879
Adjustments for non-cash items	**30**	**216,088,227**	156,201,961
Working capital changes:			
(Increase)/decrease in current assets			
- Stores, spares and loose tools		**(14,499,213)**	(3,195,454)
- Stock in trade		**207,253,307**	(319,496,501)
- Trade debts		**(72,131,466)**	(548,645,191)
- Advances, deposits and other receivables		**27,150,689**	(18,047,833)
Increase/(decrease) in current liabilities			
- Due to parent company		**(1,091,089)**	(148,296)
- Trade and other payables		**(326,639,793)**	122,203,507
		(179,957,565)	(767,329,768)
Cash generated from operations		**852,733,416**	104,435,072
Payment for workers' profit participation fund	**16.4**	**(38,250,529)**	(36,000,000)
Payment for workers' welfare fund	**16.5**	**(13,653,110)**	(17,978,940)
Gratuity paid	**16.3.2**	**-**	(9,000,000)
Interest paid to parent company		**(32,792,029)**	(798,271)
Accumulated compensated absences paid	**14.1.1**	**(8,842,098)**	(5,649,531)
Payments to provident fund	**16.6**	**(13,936,348)**	(13,399,452)
Payments to pension fund	**10.3**	**(2,100,000)**	(1,953,036)
Income tax paid	**18**	**(224,833,823)**	(388,155,754)
		(334,407,937)	(472,934,984)
Net cash generated from/(used in) operating activities		**518,325,479**	(368,499,912)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for capital expenditure	5	**(6,143,678)**	(190,011,491)
Net cash used in investing activities		**(6,143,678)**	(190,011,491)
CASH FLOWS FROM FINANCING ACTIVITIES			
Long term finance repaid		**(20,972,006)**	(20,731,210)
Proceeds from loan from parent company		**1,041,200,000**	854,000,000
Repayment of loan from parent company		**(1,041,200,000)**	(854,000,000)
Dividends paid		**(89,104,498)**	(88,636,463)
Net cash used in financing activities		**(110,076,504)**	(109,367,673)
Net increase/(decrease) in cash and cash equivalents		**402,105,297**	(667,879,076)
Cash and cash equivalents at the beginning of the year		**(298,659,356)**	369,219,720
Cash and cash equivalents at the end of the year	31	**103,445,941**	(298,659,356)

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE **DIRECTOR** **CHIEF FINANCIAL OFFICER**

WAH NOBEL CHEMICALS LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Capital reserves	Revenue reserves			Total
			General reserves	Un-appropriated profit	Sub-total	
	Rupees					
Balance as at July 01, 2024	90,000,000	944,404	1,620,000,000	547,447,405	2,167,447,405	2,258,391,809
Total comprehensive income for the year	-	-	-	485,920,718	485,920,718	485,920,718
Transactions with owners of the Company						
Dividend - Final 2024 @ Rs. 10 per share	-	-	-	(90,000,000)	(90,000,000)	(90,000,000)
Other						
Transfer to general reserve	-	-	455,000,000	(455,000,000)	-	-
Balance at as June 30, 2025	90,000,000	944,404	2,075,000,000	488,368,123	2,563,368,123	2,654,312,527
Balance at as July 01, 2025	**90,000,000**	**944,404**	**2,075,000,000**	**488,368,123**	**2,563,368,123**	**2,654,312,527**
Total comprehensive income for the year	**-**	**-**	**-**	**454,468,631**	**454,468,631**	**454,468,631**
Transactions with owners of the Company						
Dividend - Final 2025 @ Rs. 10 per share	**-**	**-**	**-**	**(90,000,000)**	**(90,000,000)**	**(90,000,000)**
Other						
Transfer to general reserve	**-**	**-**	**395,000,000**	**(395,000,000)**	**-**	**-**
Balance as at June 30, 2026	**90,000,000**	**944,404**	**2,470,000,000**	**457,836,754**	**2,927,836,754**	**3,018,781,158**

The annexed notes from 1 to 43 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR

CHIEF FINANCIAL OFFICER