

GCWL/Corp/PSX-62

September 26, 2026

The General Manager

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

FINANCIAL RESULTS FOR THE YEAR ENDED JUNE 30, 2026

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani ChemWorld Limited) in their meeting held on Saturday September 26, 2026 at 11:00 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 Annual General Meeting of the Company will be held on Tuesday October 27, 2026, at 09:30 a.m. at registered office of the Company.

The Share Transfer Books of the Company will be closed from October 21, 2026 to October 27, 2026 (both days inclusive). Transfers received at the office of the share registrar M/s Digital Custodian Company Limited, -F, Perdesi house, Old Queen's Road, Karachi at the close of business on October 20, 2026 will be treated in time for the purpose of attendance in the AGM.

The Annual Report of the Company will be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

For and on behalf of
Ghani ChemWorld Limited

FARZAND ALI

Company Secretary

CC: The Executive Director/HOD, Offsite-II Department, SECP, Islamabad.

GHANI CHEMWORLD LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	2026 Rupees	2025 Rupees Restated
ASSETS		
NON CURRENT ASSETS		
Property, plant and equipment	4,118,277,416	2,754,224,067
Investment in associate	-	1,073,294,427
	<u>4,118,277,416</u>	<u>3,827,518,494</u>
CURRENT ASSETS		
Stores, spare parts and loose tools	105,887,637	1,616,055
Stock-in-trade	714,366,517	512,138,691
Trade debts	134,320,419	-
Loan and advances	430,750,741	255,519,585
Deposits, prepayments and other receivables	949,624	25,289,756
Sales tax due from the Government	83,942,929	10,206,793
Income tax refundable	10,783,130	161
Short term investment	49,355,008	-
Cash and bank balances	129,738,945	685,694
	<u>1,660,094,950</u>	<u>805,456,735</u>
Investment in associate classified as held for sale	1,425,331,379	-
TOTAL ASSETS	<u><u>7,203,703,745</u></u>	<u><u>4,632,975,229</u></u>
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorized share capital	<u>3,600,000,000</u>	<u>3,600,000,000</u>
Issued, subscribed and paid up share capital	2,501,439,500	2,501,439,500
Merger reserve	943,739,525	943,739,525
Loan from sponsors	400,000,000	-
Revenue reserve - Accumulated profit	92,255,579	24,862,557
	<u>3,937,434,604</u>	<u>3,470,041,582</u>
NON-CURRENT LIABILITIES		
Redeemable capital - Sukuk	550,000,000	750,000,000
CURRENT LIABILITIES		
Current portion of Sukuk	200,000,000	50,000,000
Short term borrowings - Secured	645,749,049	-
Trade and other payables	1,841,755,367	341,300,771
Accrued profit	28,764,725	21,632,876
	<u>2,716,269,141</u>	<u>412,933,647</u>
TOTAL EQUITY AND LIABILITIES	<u><u>7,203,703,745</u></u>	<u><u>4,632,975,229</u></u>
Contingencies and commitments	-	-



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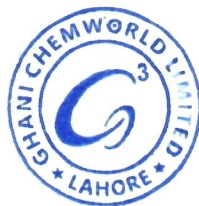
GHANI CHEMWORLD LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees Restated
Revenue from contracts with customers	312,363,813	-
Cost of sales	(451,285,075)	-
Gross loss	(138,921,262)	-
Administrative and general expenses	(16,804,668)	(12,919,128)
Selling and distribution expenses	(5,978,660)	-
Other operating expenses	(4,994,757)	-
Other income	2,107,524	2,346
	(25,670,561)	(12,916,782)
Loss from operations	(164,591,823)	(12,916,782)
Finance cost	(120,052,107)	-
Share of profit from Associated Company	352,036,952	85,653,509
Profit before levy and taxation	67,393,022	72,736,727
Levy	-	-
Profit before taxation	67,393,022	72,736,727
Taxation	-	-
Profit for the year	67,393,022	72,736,727
Earnings per share - Basic and Diluted	0.27	1.40



GHANI CHEMWORLD LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees
Profit for the year	67,393,022	72,736,727
Other comprehensive income / (loss)		
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-
<i>Items that will not be reclassified to profit or loss</i>	-	-
Total comprehensive income	67,393,022	72,736,727



Amir Mahmood

GHANI CHEMWORLD LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share Capital	Capital Reserve Merger reserve	Loan from sponsors	Revenue Reserve Accumulated profit / (loss)	Total
Balance as on July 31, 2024	-	-	-	-	-
50,000 shares issued @ Rs 10/-	500,000	-	-	-	500,000
Scheme of Compromises, Arrangement and Reconstruction for Demerger / Merger	2,500,939,500	943,739,525	-	-	3,444,679,025
Profit for the year	-	-	-	72,736,727	72,736,727
Other comprehensive income / (loss)	-	-	-	-	-
Total comprehensive income	-	-	-	72,736,727	72,736,727
Balance as at June 30, 2025	2,501,439,500	943,739,525	-	72,736,727	3,517,915,752
Effect of restatement - (Note 5)	-	-	-	(47,874,170)	(47,874,170)
Balance as at June 30, 2025 - Restated	2,501,439,500	943,739,525	-	24,862,557	3,470,041,582
Loan from sponsors	-	-	400,000,000	-	400,000,000
Profit for the year	-	-	-	67,393,022	67,393,022
Other comprehensive income / (loss)	-	-	-	-	-
Total comprehensive income	-	-	-	67,393,022	67,393,022
Balance as at June 30, 2026	2,501,439,500	943,739,525	400,000,000	92,255,579	3,937,434,604

----- Rupees -----



GHANI CHEMWORLD LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	2026 Rupees	2025 Rupees Restated
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before levy and taxation	67,393,022	72,736,727
Adjustments for non-cash charges and other items:		
Share of profit from associated company	(352,036,952)	(85,653,509)
Finance Cost	120,052,107	-
Depreciation	45,750,248	252,830
Loss before working capital changes	(118,841,575)	(12,663,952)
Cash flows from working capital changes:		
<i>(Increase) / decrease in current assets:</i>		
Stores, spare parts and loose tools	(104,271,582)	186,705,933
Stock-in-trade	(202,227,826)	(202,518,865)
Trade debts	(134,320,419)	-
Loan and advances	(175,231,156)	102,198,956
Deposits, prepayments and other receivables	24,340,132	175,421,055
Sales tax due from the Government	(73,736,136)	(10,206,793)
	(665,446,987)	251,600,286
<i>Increase / (decrease) in current liabilities:</i>		
Trade and other payables	1,500,454,596	236,513,987
Accrued profit	-	21,632,876
	1,500,454,596	258,146,863
Cash generated from operations	716,166,034	497,083,197
Income tax paid	(10,782,969)	(161)
Finance Cost	(1,246,208)	-
Cash generated from operating activities	704,136,857	497,083,036
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(1,409,803,597)	-
Capital work in progress expenditure	-	(484,206,055)
Net cash used in investing activities	(1,409,803,597)	(484,206,055)
CASH FLOWS FROM FINANCING ACTIVITIES		
Redeemable capital - Sukuk	(50,000,000)	-
Short term borrowings - Secured	645,749,049	-
Loan from sponsors	400,000,000	-
Profit on Sukuk paid during the year	(99,375,123)	(12,691,287)
Profit on Short term borrowing paid during the year	(12,298,927)	-
Share issued during the period	-	500,000
Net cash generated from / (used in) financing activities	884,074,999	(12,191,287)
Net increase in cash and cash equivalents	178,408,259	685,694
Cash and cash equivalents at beginning of the year	685,694	-
Cash and cash equivalents at the end of the year	179,093,953	685,694