Ghani Global Group

GHANI CHEMICAL INDUSTRIES LIMITED
Manufacturers of Medical / Industrial Gases & Chemicals

GCIL/Corp/PSX-54

September 28, 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 Chemical Industries Limited) in their meeting held on Saturday September 26, 2026 and concluded on Monday September 28, 2026, at registered office of the Company, 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 standalone and consolidated Statement of Financial Position, Statement of Profit and Loss, Statement of Changes in Equity, and Statement of Cash Flows are attached as:

- Annexure – A (Standalone)
- Annexure – B (Consolidated)

The Annual General Meeting of the Company will be held on Tuesday October 27, 2026, at 10:45 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 Corplink (Private) Limited, Wing Arcade, 1-K, Commercial Model Town, Lahore 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 Chemical Industries Limited

FARZAND ALI
Company Secretary

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

Corporate Office:
10-N, Model Town Ext. Lahore - 54000, Pakistan.
UAN: 111-Ghani1, Ph: +92-42-35161424-5,
Fax: +92-42-35160393
E-mail: info.gases@ghaniglobal.com
www.ghanigases.com / www.ghaniglobal.com

Lahore Plants:
52-Km, Multan Road,
Phool Nagar Bypass, Distt. Kasur.
Ph: 92-49-4510349-549
Fax: 92-49-4510749
E-mail: ggl1plant@ghaniglobal.com

Karachi Plants:
A-53, Chemical Area,
Eastern Industrial Zone,
Port Qasim, Karachi 75020
Ph: 92-21-34016152 Fax: 92-21-34016142
E-mail: ggl2plant@ghaniglobal.com

Hattar Plants:
Plot No. 7-24, Zone-B,
Hattar Special Economic Zone,
District Haripur.
E-mail: ggl3plant@ghaniglobal.com

Anx 'A'

GHANI CHEMICAL INDUSTRIES LIMITED

UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	2026	Restated 2025	Restated 2024
Assets	------- Rupees in thousand -------		
Non-current assets			
Property, plant and equipment	**9,735,123**	9,439,418	10,568,886
Right of use assets	**515,867**	531,758	547,649
Intangible assets	**1,479**	1,479	1,479
Long term investments	**510,075**	20,575	20,075
Long term deposits	**66,616**	66,616	66,616
	10,829,160	10,059,846	11,204,705
Current assets			
Stores, spares and loose tools	**541,573**	427,844	362,135
Stock-in-trade	**67,660**	94,839	160,587
Trade debts	**3,391,024**	2,081,861	2,142,223
Loans and advances	**3,430,614**	1,650,403	1,336,248
Deposits, prepayments and other receivables	**433,426**	358,297	590,358
Sales tax refundable	**96,747**	59,219	93,841
Prepaid tax levies	**887**	2,077	516
Advance income tax	**650,906**	677,774	421,970
Short term investments	**100,000**	100,000	100,000
Cash and bank balances	**1,083,076**	735,796	468,054
	9,795,913	6,188,110	5,675,932
Total assets	**20,625,073**	16,247,956	16,880,637
Equity and liabilities			
Share capital and reserves			
Share capital	**5,704,519**	5,704,519	5,001,879
Share premium	-	-	164,011
Revaluation surplus on freehold and leasehold land	-	-	735,087
Merger reserve	-	-	1,342,746
Loans from director	**40,000**	40,000	-
Unappropriated profit	**5,908,408**	3,047,095	2,219,691
Total equity	**11,652,927**	8,791,614	9,463,414
Non-current liabilities			
Long term finances	**1,304,222**	1,214,392	1,640,536
Redeemable capital - Sukuk	-	-	800,000
Long term security deposits	**89,494**	79,366	70,136
Lease liabilities	**5,966**	5,906	5,858
Deferred liabilities	**1,370,110**	1,365,698	1,159,859
	2,769,792	2,665,362	3,676,389
Current liabilities			
Trade and other payables	**767,644**	607,681	313,738
Contract liabilities	**116,616**	92,026	644,340
Accrued profit	**184,917**	148,840	336,120
Short term borrowings	**4,117,639**	2,908,741	1,580,482
Current portion of non-current liabilities	**694,058**	528,022	486,870
Provision for tax levies	**17,467**	1,811	654
Taxation	**301,466**	500,953	378,139
Unclaimed dividend	**491**	491	491
Unpaid dividend	**2,056**	2,415	-
	6,202,354	4,790,980	3,740,834
Total liabilities	**8,972,146**	7,456,342	7,417,223
Contingencies and commitments			
Total equity and liabilities	**20,625,073**	16,247,956	16,880,637

GHANI CHEMICAL INDUSTRIES LIMITED ★LAHORE★

GHANI CHEMICAL INDUSTRIES LIMITED
UNCONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	Restated 2025
	Rupees in thousand	
Sales	9,743,078	8,739,189
Less: sales tax	(1,463,286)	(1,303,769)
Sales - net	8,279,792	7,435,420
Cost of sales	(3,858,357)	(4,023,390)
Gross profit	4,421,435	3,412,030
Distribution cost	(600,821)	(205,483)
Administrative expenses	(359,175)	(282,112)
Other expenses	(198,959)	(225,033)
Other income	495,471	392,322
	(663,484)	(320,306)
Profit from operations	3,757,951	3,091,724
Finance cost	(566,715)	(453,021)
Profit before taxation, minimum and final tax levies	3,191,236	2,638,703
Minimum and final tax levies	(17,467)	(1,811)
Profit before taxation	3,173,769	2,636,892
Taxation	(312,456)	(642,297)
Profit after taxation	2,861,313	1,994,595
Other comprehensive income	-	-
Total comprehensive income for the year	2,861,313	1,994,595
	------- Rupees -------	
Earnings per share	5.02	3.88

GHANI CHEMICAL INDUSTRIES LIMITED
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GHANI CHEMICAL INDUSTRIES LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Capital reserves			Loans from Directors	Revenue reserve unappr-opriated profit	Total
		Share premium	Revaluation surplus on freehold and leasehold land	Merger reserve			
	------------------------------ Rupees in thousand ------------------------------						
Balance as at June 30, 2024 - as previously reported	5,001,879	164,011	735,087	1,342,746	-	2,609,851	9,853,574
Effect of retrospective restatement of deferred taxation & taxation (note 5)	-	-	-	-		(390,160)	(390,160)
Balance as at June 30, 2024 (restated)	5,001,879	164,011	735,087	1,342,746	-	2,219,691	9,463,414
Transactions with owners- distribution							
Cash dividend paid for the period of six months ended December 31, 2024 at the rate of Re. 0.60 per share	-	-	-	-	-	(300,113)	(300,113)
Adjustments incorporated as per the Scheme as detailed in note 1.2	702,640	(164,011)	(735,087)	(1,342,746)	-	(867,078)	(2,406,282)
Balance transferred from mark-up bearing loans of directors	-	-	-	-	40,000	-	40,000
Total comprehensive income for the year ended June 30, 2025	-	-	-	-	-	1,994,595	1,994,595
Balance as at June 30, 2025 (restated)	5,704,519	-	-	-	40,000	3,047,095	8,791,614
Total comprehensive income for the year ended June 30, 2026	-	-	-	-	-	2,861,313	2,861,313
Balance as at June 30, 2026	5,704,519	-	-	-	40,000	5,908,408	11,652,927

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GHANI CHEMICAL INDUSTRIES LIMITED ★LAHORE★

GHANI CHEMICAL INDUSTRIES LIMITED

UNCONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30,2026

	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	(Rupees in thousand)	
Profit for the year - before taxation, minimum and final tax levies	3,191,236	2,638,703
Adjustments for non-cash charges and other items:		
Finance cost	566,715	453,021
Gain on disposal of operating fixed assets	(43,735)	(6,063)
Depreciation	254,760	204,890
Depreciation on right-of-use assets	15,891	15,891
Allowance for expected credit loss	4,564	38,193
Adjustments incorporated as per the Scheme as detailed in note 1.2	-	(938,533)
Profit before working capital changes	3,989,431	2,406,102
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	(113,729)	(65,709)
Stock-in-trade	27,179	65,748
Trade debts	(1,313,727)	22,169
Loans and advances	(1,780,211)	(314,155)
Deposits, prepayments and other receivables	(75,129)	232,061
Sales tax refundable	(37,528)	34,622
(Decrease) / increase in trade and other payables and contract liabilities	184,553	(258,371)
	(3,108,592)	(283,635)
Cash generated from operations	880,839	2,122,467
Income tax, minimum and final tax levies paid	(475,142)	(566,698)
Net cash generated from operating activities	405,697	1,555,769
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(606,183)	(1,359,441)
Proceeds from sale of operating fixed assets	99,453	19,811
Long term investments made	(489,500)	(500)
Net cash used in investing activities	(996,230)	(1,340,130)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances obtained - obtained / (repaid)	249,706	(350,228)
Long term security deposits - net	10,128	9,230
Short term borrowings	1,208,898	1,328,259
Lease liabilities	(510)	(486)
Finance cost paid	(530,050)	(639,496)
Dividends paid	(359)	(297,698)
Net cash generated from financing activities	937,813	49,581
Net increase in cash and cash equivalents	347,280	265,220
Cash and cash equivalents - at beginning of the year	735,796	468,054
Bank balance acquired on merger of GPL into GCIL	-	2,522
Cash and cash equivalents at end of the year	1,083,076	735,796

GHANI CHEMICAL INDUSTRIES LIMITED
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GHANI CHEMICAL INDUSTRIES LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	2026	Restated 2025	Restated 2024
Assets	------- Rupees in thousand -------		
Non-current assets			
Property, plant and equipment	**9,735,123**	9,439,418	10,568,886
Right of use assets	**515,867**	531,758	547,649
Intangible assets	**1,479**	1,652	1,652
Long term investments	**501,437**	515	-
Long term deposits	**66,616**	66,616	66,616
	10,820,522	10,039,959	11,184,803
Current assets			
Stores, spares and loose tools	**541,573**	427,844	362,135
Stock-in-trade	**67,660**	94,839	160,587
Trade debts	**3,391,024**	2,081,861	2,142,223
Loans and advances	**3,430,614**	1,650,403	1,336,248
Deposits, prepayments and other receivables	**433,442**	358,360	590,358
Sales tax refundable	**96,747**	59,219	93,841
Prepaid tax levies	**887**	2,077	516
Advance income tax	**651,143**	678,207	421,995
Short term investments	**100,000**	100,000	100,000
Cash and bank balances	**1,094,343**	750,420	486,760
	9,807,433	6,203,230	5,694,663
Total assets	**20,627,955**	16,243,189	16,879,466
Equity and liabilities			
Share capital and reserves			
Share capital	**5,704,519**	5,704,519	5,001,879
Share premium	-	-	164,011
Revaluation surplus on freehold and leasehold land	-	-	735,087
Merger reserve	-	-	1,342,746
Loans from director	**40,000**	40,000	-
Unappropriated profit	**5,910,927**	3,042,074	2,218,453
Total equity	**11,655,446**	8,786,593	9,462,176
Non-current liabilities			
Long term finances	**1,304,222**	1,214,392	1,640,536
Redeemable capital - Sukuk	-	-	800,000
Long term security deposits	**89,494**	79,366	70,136
Lease liabilities	**5,966**	5,906	5,858
Deferred liabilities	**1,370,110**	1,365,698	1,159,859
	2,769,792	2,665,362	3,676,389
Current liabilities			
Trade and other payables	**767,728**	607,759	313,805
Contract liabilities	**116,616**	92,026	644,340
Accrued profit	**184,917**	148,840	336,120
Short term borrowings	**4,117,639**	2,908,741	1,580,482
Current portion of non-current liabilities	**694,058**	528,022	486,870
Provision for tax levies	**17,467**	1,811	654
Taxation	**301,745**	501,129	378,139
Unclaimed dividend	**491**	491	491
Unpaid dividend	**2,056**	2,415	-
	6,202,717	4,791,234	3,740,901
Total liabilities	**8,972,509**	7,456,596	7,417,290
Contingencies and commitments			
Total equity and liabilities	**20,627,955**	16,243,189	16,879,466

GHANI CHEMICAL INDUSTRIES LIMITED ★LAHORE★

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GHANI CHEMICAL INDUSTRIES LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	Restated 2025
	Rupees in thousand	
Sales	9,743,078	8,739,189
Less: sales tax	(1,463,286)	(1,303,769)
Sales - net	8,279,792	7,435,420
Cost of sales	(3,858,357)	(4,023,390)
Gross profit	4,421,435	3,412,030
Distribution cost	(600,821)	(205,483)
Administrative expenses	(359,198)	(287,541)
Other expenses	(199,030)	(225,100)
Other income	501,054	394,196
	(657,995)	(323,928)
Profit from operations	3,763,440	3,088,102
Finance cost	(566,715)	(453,021)
	3,196,725	2,635,081
Share of profit from Associated Companies	2,616	15
Profit before taxation, minimum and final tax levies	3,199,341	2,635,096
Minimum and final tax levies	(17,467)	(1,811)
Profit before taxation	3,181,874	2,633,285
Taxation	(312,692)	(642,473)
Profit after taxation from continuing operations	2,869,182	1,990,812
Discontinued operation		
Loss for the year from discontinued operations - net of tax	(329)	-
Profit for taxation for the year	2,868,853	1,990,812
Other comprehensive income	-	-
Total comprehensive income for the year	2,868,853	1,990,812
	------- Rupees -------	
Earnings per share	5.03	3.87

GHANI CHEMICAL INDUSTRIES LIMITED ★LAHORE★

Asim Mahmud

GHANI CHEMICAL INDUSTRIES LIMITED
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED JUNE 30, 2026

	Share capital	Capital reserves			Loans from Directors	Revenue reserve	Total
		Share premium	Revaluation surplus on freehold and leasehold land	Merger reserve		unappr-opriated profit	
	Rupees in thousand						
Balance as at June 30, 2024 - as previously reported	5,001,879	164,011	735,087	1,342,746	-	2,608,613	9,852,336
Effect of retrospective restatement of deferred taxation & taxation (note 6)	-	-	-	-		(390,160)	(390,160)
Balance as at June 30, 2024 (restated)	5,001,879	164,011	735,087	1,342,746	-	2,218,453	9,462,176
Transactions with owners- distribution							
Cash dividend paid for the period of six months ended December 31, 2024 at the rate of Re. 0.60 per share	-	-	-	-	-	(300,113)	(300,113)
Adjustments incorporated as per the Scheme as detailed in note 1.2	702,640	(164,011)	(735,087)	(1,342,746)	-	(867,078)	(2,406,282)
Balance transferred from mark-up bearing loans of directors	-	-	-	-	40,000	-	40,000
Total comprehensive income for the year ended June 30, 2025	-	-	-	-	-	1,990,812	1,990,812
Balance as at June 30, 2025 (restated)	5,704,519	-	-	-	40,000	3,042,074	8,786,593
Total comprehensive income for the year ended June 30, 2026	-	-	-	-	-	2,868,853	2,868,853
Balance as at June 30, 2026	5,704,519	-	-	-	40,000	5,910,927	11,655,446

GHANI CHEMICAL INDUSTRIES LIMITED
★ LAHORE ★

GHANI CHEMICAL INDUSTRIES LIMITED

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30,2026

	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	(Rupees in thousand)	
Profit for the year - before taxation, minimum and final tax levies	**3,199,341**	2,635,096
Adjustments for non-cash charges and other items:		
Finance cost	**566,715**	453,021
Gain on disposal of operating fixed assets	**(43,735)**	(6,063)
Share of profit from Associated Company	**(2,616)**	-
Gain on sale of Associated company	**(405)**	-
Gain on deemed disposal of Subsidiary Company	**(4,542)**	-
Depreciation	**254,760**	204,890
Depreciation on right-of-use assets	**15,891**	15,891
Allowance for expected credit loss	**4,564**	38,193
Adjustments incorporated as per the Scheme as detailed in note 1.2	**-**	(938,533)
Profit before working capital changes	**3,989,973**	2,402,495
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	**(113,729)**	(65,709)
Stock-in-trade	**27,179**	65,748
Trade debts	**(1,313,727)**	22,169
Loans and advances	**(1,780,211)**	(314,155)
Deposits, prepayments and other receivables	**(75,145)**	231,998
Sales tax refundable	**(37,528)**	34,622
(Decrease) / increase in trade and other payables and contract liabilities	**184,595**	(258,360)
	(3,108,566)	(283,687)
Cash generated from operations	**881,407**	2,118,808
Income tax, minimum and final tax levies paid	**(475,352)**	(567,106)
Net cash generated from operating activities	**406,055**	1,551,702
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	**(606,183)**	(1,359,441)
Proceeds from sale of operating fixed assets	**99,453**	19,811
Long term investments made	**(490,000)**	(515)
Proceeds from sale of associated company	**920**	-
Net cash used in investing activities	**(995,810)**	(1,340,145)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances obtained - obtained / (repaid)	**249,706**	(350,228)
Long term security deposits - net	**10,128**	9,230
Short term borrowings	**1,208,898**	1,328,259
Lease liabilities	**(510)**	(486)
Finance cost paid	**(530,050)**	(639,496)
Dividends paid	**(359)**	(297,698)
Net cash generated from financing activities	**937,813**	49,581
Net increase in cash and cash equivalents	**348,058**	261,138
Cash and cash equivalents - at beginning of the year	**750,420**	486,760
Bank balance acquired on merger of GPL into GCIL	**-**	2,522
Bank balance forfeited on deemed disposal of GPPL	**(4,135)**	-
Cash and cash equivalents at end of the year	**1,094,343**	750,420

GHANI CHEMICAL INDUSTRIES LIMITED * LAHORE *