GHANI GLOBAL HOLDINGS LIMITED

Ghani Global Group

GGL/Corp/PSX-06

September 29, 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 Global Holdings Limited) in their meeting held on Tuesday, September 29, 2026 at 11:45 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 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 01:15 p.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, 4-F, Perdesi house, Old Queen 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 GLOBAL HOLDINGS 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
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Annexure -A

GHANI GLOBAL HOLDINGS LIMITED
UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT JUNE 30, 2026

	2026	2025
	Rupees in thousand	
ASSETS		
Operating fixed assets	88,139	-
Intangible assets	70	70
Long term investments	3,630,641	3,580,641
	3,718,850	3,580,711
Current assets		
Stock-in-trade	15,601	60,551
Trade debts	8,550	111,427
Advances and other receivables	297,412	202,460
Trade deposits and prepayments	1,493	1,344
Sales tax refundable	8,994	2,976
Prepaid tax levies	1,211	3,504
Advance income tax	18,445	38,048
Cash and bank balances	21,129	20,277
	372,835	440,587
Total Assets	4,091,685	4,021,298
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised capital		
420,000,000 (2025: 420,000,000) ordinary shares of Rs.10 each	4,200,000	4,200,000
Issued, subscribed and paid-up share capital	3,541,197	3,541,197
Loans from directors	39,000	-
Revenue reserve - unappropriated profit	441,747	419,343
Shareholders' Equity	4,021,944	3,960,540
Non-current liabilities		
Long term finances	39,888	-
Deferred taxation	3,275	-
	43,163	-
Current liabilities		
Trade and other payables	1,685	24,271
Contract liabilities	3,265	3,540
Accrued profit	194	-
Current portion of non-current liabilities	13,740	-
Unclaimed dividend	842	842
Provision for tax levies	848	1,368
Taxation	6,004	30,737
Total liabilities	26,578	60,758
Contingencies and commitments		
Total Equity and Liabilities	4,091,685	4,021,298

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

	2026	2025
	Rupees in thousand	
Gross sales	51,442	114,784
Less: sales tax	(8,236)	(19,132)
Net sales	43,206	95,652
Cost of sale	(40,238)	(94,435)
Gross profit	2,968	1,217
Administrative expenses	(5,999)	(6,936)
Other expenses	(11,558)	(1,509)
Other income	51,868	201,265
	34,311	192,820
Profit from operations	37,279	194,037
Finance cost	(5,281)	(12,001)
Profit before taxation and minimum tax levies	31,998	182,036
Minimum tax levies	(848)	(1,368)
Profit before taxation	31,150	180,668
Taxation	(8,746)	(31,478)
Profit after taxation	22,404	149,190
Other comprehensive income	-	-
Total comprehensive income	22,404	149,190
	----- Rupee ----	
Earnings per share	0.063	0.421

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

	Share capital	Loans from directors	Revenue reserve - Unappropriated profit	Total
	---------- Rupees in thousand ----------			
Balance as at June 30, 2024	3,541,197	-	270,153	3,811,350
Total comprehensive income for the year ended June 30, 2025	-	-	149,190	149,190
Balance as at June 30, 2025	**3,541,197**	**-**	**419,343**	**3,960,540**
Loans obtained from directors	-	**39,000**	-	**39,000**
Total comprehensive income for the year ended June 30, 2026	-	-	**22,404**	**22,404**
Balance as at June 30, 2026	**3,541,197**	**39,000**	**441,747**	**4,021,944**

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GHANI GLOBAL HOLDINGS LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
	Rupees in thousand	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the year - before taxation and minimum tax levies	**31,998**	182,036
Adjustment for :		
Depreciation	**2,266**	-
Dividend income from a Subsidiary Company	**-**	(167,944)
Receivable balance written-off	**9,368**	-
Payable balance written-back	**(4,685)**	-
Profit before working capital changes	**38,947**	14,092
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stock-in-trade	**44,950**	36,517
Trade debts	**102,877**	(10,633)
Advances and other receivables	**(104,320)**	(88,931)
Trade deposits and prepayments	**(149)**	200
Sales tax refundable	**(6,018)**	1,704
Decrease in current liabilities:		
Trade and other payables and contract liabilities	**(18,176)**	(87,083)
	19,164	(148,226)
Cash generated from / (used in) operations	**58,111**	(134,134)
Income tax and levies paid	**(9,676)**	(35,126)
Net cash generated from / (used in) operating activities	**48,435**	(169,260)
CASH FLOWS FROM INVESTING ACTIVITIES		
Operating fixed assets	**(90,405)**	-
Proceeds from sale of long term investments	**-**	500
Long term investments made	**(50,000)**	-
Dividend received from a Subsidiary Company	**-**	167,944
Cash (used in) / generated from investing activities	**(140,405)**	168,444
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances	**53,628**	-
Loans from directors - obtained	**39,000**	-
Accrued profit	**194**	-
Dividend paid	**-**	(2)
	92,822	(2)
Net increase / (decrease) in cash and cash equivalents	**852**	(818)
Cash and cash equivalents at beginning of the year	**20,277**	21,095
Cash and cash equivalents at end of the year	**21,129**	20,277

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Annexure-B

GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2026

	2026	Restated 2025	Restated 2024
ASSETS	------- Rupees in '000 -------		
Non-current assets			
Property, plant and equipment	**17,774,371**	15,218,924	13,056,726
Right of use assets	**515,867**	531,758	547,649
Intangible assets	**350,173**	350,346	350,346
Long term investments	**501,437**	-	-
Long term deposits	**102,182**	102,182	80,765
	19,244,030	16,203,210	14,035,486
Current assets			
Stores, spares and loose tools	**1,061,253**	773,042	599,209
Stock-in-trade	**1,992,302**	1,402,559	1,343,613
Trade debts	**4,456,068**	2,919,907	2,686,329
Loans and advances	**1,059,517**	494,732	287,557
Deposits, prepayments and other receivables	**444,107**	644,229	693,654
Sales tax refundable	**420,844**	329,478	305,154
Prepaid tax levies	**2,098**	5,581	8,905
Advance income tax	**984,016**	1,065,393	652,113
Short term investments	**149,355**	100,000	175,000
Cash and bank balances	**1,431,205**	941,595	601,123
	12,000,765	8,676,516	7,352,657
Total assets	**31,244,795**	24,879,726	21,388,143
Equity and liabilities			
Share capital and reserves			
Authorised capital 420,000,000 (2025: 420,000,000) ordinary shares of Rs.10 each	**4,200,000**	4,200,000	4,200,000
Issued, subscribed and paid-up share capital	**3,541,197**	3,541,197	3,541,197
Loans from directors	**479,000**	40,000	1,980
Merger reserve	-	-	1,342,746
Revaluation surplus on freehold and leasehold land	**432,349**	-	1,202,367
Unappropriated profit	**5,961,784**	3,469,082	1,748,319
Equity attributable to the equity holders of the Holding Company	**10,414,330**	7,050,279	7,836,609
Non-controlling interest	**8,279,152**	7,661,090	4,717,874
Total equity	**18,693,482**	14,711,369	12,554,483
Non-current liabilities			
Long term finances	**1,589,069**	1,719,722	1,946,694
Redeemable capital - Sukuk	**550,000**	750,000	800,000
Long term security deposits	**89,894**	79,766	70,536
Lease liabilities	**5,966**	5,906	5,858
Deferred liabilities	**1,401,222**	1,401,526	1,203,598
Long term advances	**8,710**	7,624	8,123
	3,644,861	3,964,544	4,034,809
Current liabilities			
Trade and other payables	**1,169,400**	889,531	464,039
Contract liabilities - advances from customers	**129,572**	101,639	678,380
Unclaimed dividend	**1,333**	1,333	1,335
Unpaid dividend	**2,056**	2,415	-
Accrued profit	**245,414**	216,581	376,370
Short term borrowings	**5,771,257**	3,667,633	2,310,481
Current portion of non-current liabilities	**1,261,356**	789,635	578,433
Provision for tax levies	**18,315**	3,179	10,159
Taxation	**307,749**	531,867	379,654
	8,906,452	6,203,813	4,798,851
Total liabilities	**12,551,313**	10,168,357	8,833,660
Contingencies and commitments			
Total equity and liabilities	**31,244,795**	24,879,726	21,388,143

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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED JUNE 30, 2026

	2026	Restated 2025
	------- Rupees in '000 -------	
Sales	**13,218,853**	12,131,472
Less: sales / service tax and trade discounts	**(2,013,977)**	(1,794,576)
Sales - net	**11,204,876**	10,336,896
Cost of sales	**(6,185,761)**	(6,168,186)
Gross profit	**5,019,115**	4,168,710
Distribution cost	**(636,923)**	(224,325)
Administrative expenses	**(533,292)**	(405,998)
Other expenses	**(252,169)**	(263,025)
Other income	**240,689**	2,235,440
	(1,181,695)	1,342,092
Profit from operations	**3,837,420**	5,510,802
Finance cost	**(768,417)**	(599,471)
Share of profit from an Associated Company	**2,616**	-
Profit before taxation and minimum tax levies	**3,071,619**	4,911,331
Minimum tax levies	**(74,095)**	(40,609)
Profit before taxation	**2,997,524**	4,870,722
Taxation	**(310,750)**	(685,980)
Profit after taxation from continuing operations	**2,686,774**	4,184,742
Discontinued operation		
Loss for the year from discontinued operations - net of tax	**(329)**	-
Profit after taxation for the year	**2,686,445**	4,184,742
Attributable to:		
- Equity holders of the Holding Company	**1,470,945**	3,165,483
- Non-controlling interest	**1,215,500**	1,019,259
	2,686,445	4,184,742
	------- Rupees -------	
Earnings per share - attributable to the shareholders of the Holding Company	**4.15**	8.94

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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED JUNE 30, 2026

	2026	Restated 2025
	------- Rupees in '000 -------	
Profit after taxation	**2,686,445**	4,184,742
Other comprehensive income		
Items that will not be reclassified to statement of profit or loss subsequently		
Surplus arisen upon revaluation of freehold land	**858,688**	-
Total comprehensive income	**3,545,133**	4,184,742
Attributable to:		
- Equity holders of the Holding Company	**1,903,294**	3,165,483
- Non-controlling interest	**1,641,839**	1,019,259
	3,545,133	4,184,742

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

	---- Attributable to the equity holders of the Holding Company ----							
				Capital reserve				
	Share capital	Loans from directors	Merger reserve	Revaluation surplus on freehold and leasehold land	Revenue reserve - unappr-opriated profit	Total	Non - controlling interest	Total
	-----------------	-----------------	-----------------	Rupees in '000	-----------------	-----------------	-----------------	
Balance as at June 30, 2024 - as previously reported	3,541,197	1,980	1,342,746	1,202,367	1,966,535	8,054,825	4,889,818	12,944,643
Effect of retrospective restatement of deferred taxation & taxation	-	-	-	-	(218,216)	(218,216)	(171,944)	(390,160)
Balance as at June 30, 2024 (restated)	3,541,197	1,980	1,342,746	1,202,367	1,748,319	7,836,609	4,717,874	12,554,483
Elimination of directors' loan upon disposal of investment held in KLTL	-	(1,980)	-	-	-	(1,980)	-	(1,980)
Cash dividend paid for the year ended December 31, 2024 at the rate of Re. 0.60 per share	-	-	-	-	-	-	(132,169)	(132,169)
Adjustments incorporated as per the Scheme	-	-	(1,342,746)	(735,087)	(867,078)	(2,944,911)	538,629	(2,406,282)
Transfer	-	-	-	(467,280)	467,280	-	-	-
Treasury shares acquired by GGGL	-	-	-	-	(8,907)	(8,907)	-	(8,907)
Elimination of investment in GCIL held by GCWL	-	-	-	-	(1,035,515)	(1,035,515)	-	(1,035,515)
Share of NCI upon acquisition of GCWL	-	-	-	-	-	-	1,517,497	1,517,497
Elimination of investment in GCWL held by GCIL	-	-	-	-	(500)	(500)	-	(500)
Balance transferred from mark-up bearing loans of directors	-	40,000	-	-	-	40,000	-	40,000
Total comprehensive income for the year ended June 30, 2025								
Profit for the year	-	-	-	-	3,165,483	3,165,483	1,019,259	4,184,742
Other comprehensive income	-	-	-	-	-	-	-	-
	-	-	-	-	3,165,483	3,165,483	1,019,259	4,184,742
Balance as at June 30, 2025	**3,541,197**	**40,000**	**-**	**-**	**3,469,082**	**7,050,279**	**7,661,090**	**14,711,369**
Transactions with owners:								
Treasury shares acquired by GGGL	**-**	**-**	**-**	**-**	**17,523**	**17,523**	**(19,543)**	**(2,020)**
Loans obtained from directors	**-**	**439,000**	**-**	**-**	**-**	**439,000**	**-**	**439,000**
Transfer	**-**	**-**	**-**	**-**	**1,004,234**	**1,004,234**	**(1,004,234)**	**-**
Total comprehensive income for the year ended June 30, 2026								
Profit for the year	**-**	**-**	**-**	**-**	**1,470,945**	**1,470,945**	**1,215,500**	**2,686,445**
Other comprehensive income	**-**	**-**	**-**	**432,349**	**-**	**432,349**	**426,339**	**858,688**
	-	**-**	**-**	**432,349**	**1,470,945**	**1,903,294**	**1,641,839**	**3,545,133**
Balance as at June 30, 2026	**3,541,197**	**479,000**	**-**	**432,349**	**5,961,784**	**10,414,330**	**8,279,152**	**18,693,482**

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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2026

	2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	------ Rupees in '000 -----	
Profit before taxation and minimum tax levies:	3,071,619	4,911,331
Adjustments for non-cash charges and other items:		
Share of profit from Associated company	(2,616)	-
Finance cost	768,417	599,471
Depreciation	617,638	384,068
Amortisation of right-of-use assets	15,891	15,891
Gain on disposal of operating fixed assets	(40,459)	(34,536)
Exchange fluctuation gain - net	(87)	(2,626)
Gas Infrastructure Development Cess - amortised	-	255
Credit balances written-back	(4,685)	(46,175)
Debit balances written-off	9,368	7,480
Allowance for expected credit loss	33,280	53,507
Gain on sale of investment in an Associated company	(920)	-
Amortisation of deferred income	(6,931)	(5,188)
Gain on deemed disposal of a Subsidiary company	(4,542)	-
Bargain purchase gain	-	(1,927,446)
Gain on sale of investment in Subsidiary Company	-	(2,558)
Profit before working capital changes	4,455,973	3,953,474
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	(288,211)	(173,833)
Stock-in-trade	(589,743)	(58,946)
Trade debts	(1,578,809)	(294,565)
Loans and advances	(564,785)	(207,175)
Deposits, prepayments and other receivables	200,059	49,425
Tax refunds due from the Government	(91,366)	(24,324)
Increase / (decrease) in liabilities:		
Long term advances	1,086	(499)
Trade and other payables and contract liabilities	311,177	(105,601)
	(2,600,592)	(815,518)
Cash generated from operations	1,855,381	3,137,956
Income tax and levies paid - net	(495,411)	(780,508)
Net cash generated from operating activities	1,359,970	2,357,448
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(2,353,848)	(2,603,600)
Proceeds from sale of operating fixed assets	79,911	91,870
Short term investments	(49,355)	75,000
Long term investments made	(490,000)	-
Proceeds from sale of Associated Company	920	-
Long term deposits	-	(21,417)
Net cash used in investing activities	(2,812,372)	(2,458,147)
CASH FLOWS FROM FINANCING ACTIVITIES		
Loans from directors - net	439,000	38,020
Long term finances - net	183,848	(73,729)
Redeemable capital - Sukuk:		
- redeemed	(50,000)	-
Lease finances	(510)	(486)
Long term security deposits - net	10,128	9,230
Interim dividend paid	-	(132,169)
Dividends - net	(359)	2,413
Short term borrowings	2,103,624	1,357,152
Finance cost paid	(739,584)	(759,260)
Net cash generated from financing activities	1,946,147	441,171
Net increase in cash and cash equivalents	493,745	340,472
Cash and cash equivalents at beginning of the year	941,595	601,123
Bank balance forfeited on deemed disposal of GPPL	(4,135)	-
Cash and cash equivalents at end of the year	1,431,205	941,595

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