



WAH NOBEL CHEMICALS LTD.

MANUFACTURERS OF FORMALDEHYDE AND FORMALDEHYDE RESINS
ISO – 9001-2000, 14001, 17025 & OHSAS 18001 CERTIFIED

SECY/05/WNC/

FORM-7
October 28, 2026

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

Dear Sir,

FINANCIAL RESULTS FOR THE FIRST QUARTER
ENDED SEPTEMBER 30, 2026

We have to inform you that the Board of Directors of Wah Nobel Chemicals Limited in their meeting held on Wednesday, October 28, 2026 at 12:00 hours at Wah Cantt, has recommended the following:-

- | | | | |
|-------|--|---|-----|
| (i) | Cash Dividend | - | Nil |
| (ii) | Bonus Shares | - | Nil |
| (iii) | Right Shares | - | Nil |
| (iv) | Any other Price Sensitive Information: | - | Nil |

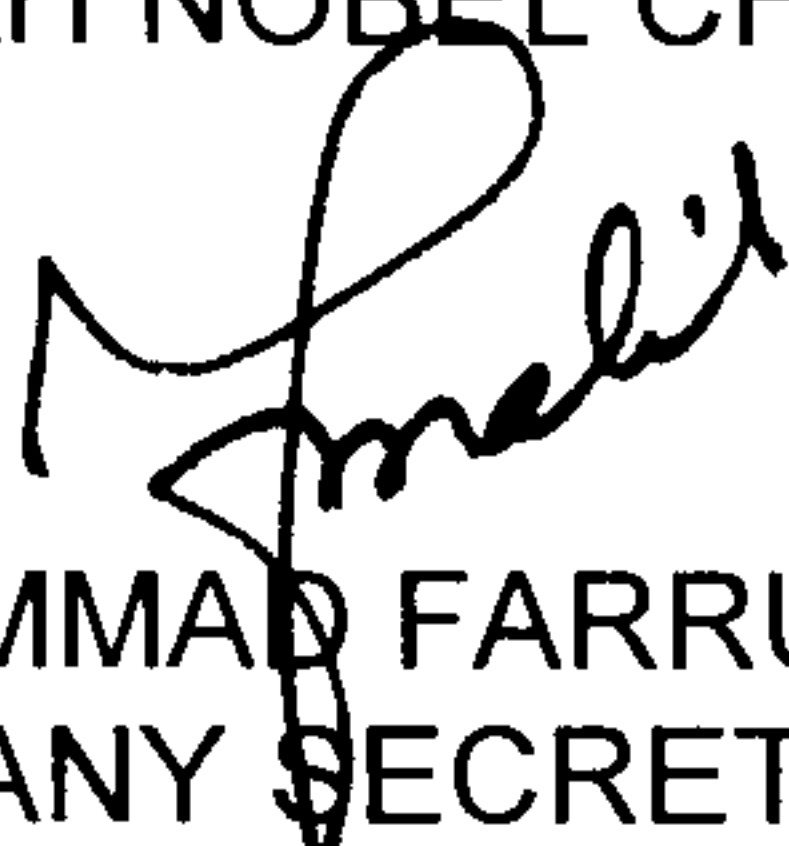
The Financial Statements of the Wah Nobel Chemicals Ltd for the period ended September 30, 2026 will be transmitted through **PUCARS** separately within the specified time.

The un-audited 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.

With best regards.

Yours truly,
For WAH NOBEL CHEMICALS LTD,


MUHAMMAD FARRUKH MANSOOR MALIK
COMPANY SECRETARY

WAH NOBEL CHEMICALS LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

		Three Months Ended	
		September 30, 2026	September 30, 2025
	Note	(Rupees in '000')	
Gross sales		1,605,066	1,666,884
Sales tax		(260,405)	(251,088)
Discount		(1,669)	(2,575)
Net sales	9	1,342,992	1,413,221
Cost of sales		(1,099,918)	(1,165,260)
Gross profit		243,074	247,961
Administrative expenses		(7,448)	(7,749)
Selling and distribution expenses		(10,097)	(9,993)
Operating profit		225,529	230,219
Finance cost		(277)	(16,298)
Other expenses		(16,466)	(15,399)
Other income		6,297	1,796
Profit before taxation		215,083	200,318
Provision for taxation		(79,580)	(78,124)
Net profit after taxation		135,503	122,194
Other comprehensive income for the period		-	-
Total comprehensive income for the period		135,503	122,194
Earnings per share - basic and diluted		15.06	13.58

The annexed notes from 1 to 16 form an integral part of these condensed interim financial statem

WAH NOBEL CHEMICALS LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

		September 2026	June 30 2026
	Note	(Rupees in '000')	
		Un-audited	Audited
Assets			
Property, plant and equipment	5	466,694	472,170
Deferred tax		79,612	73,249
Non-current assets		546,306	545,419
Stores, spares and loose tools		86,340	96,921
Stock in trade		882,686	918,286
Trade debts	6	1,921,465	1,789,077
Advances, deposits, prepayments and other receivables		98,967	59,088
Cash and bank balances		154,028	103,446
Current assets		3,143,486	2,966,818
Total assets		3,689,792	3,512,237
Equity and liabilities			
Share capital		90,000	90,000
Capital reserve		944	944
Revenue reserves		3,063,340	2,927,837
Total equity		3,154,284	3,018,781
Liabilities			
Deferred liabilities		19,761	17,543
Non-current liabilities		19,761	17,543
Trade and other payables	7	383,505	359,662
Unclaimed dividend		11,057	11,057
Income tax payable		121,185	105,194
Current liabilities		515,747	475,913
Total liabilities		535,508	493,456
Total equity and liabilities		3,689,792	3,512,237
Contingencies and commitments	8		

The annexed notes from 1 to 16 form an integral part of these condensed interim financial statements.

WAH NOBEL CHEMICALS LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	September 30 2026	September 30 2025
Note	(Rupees in '000')	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	215,083	200,318
Adjustment for non cash items:		
Depreciation	11,839	13,166
Provision for gratuity fund	1,500	1,500
Workers' profit participation fund (WPPF)	11,564	10,769
Workers' welfare fund (WWF)	4,625	4,307
Provision for accumulated compensated absences	2,250	2,250
Provision for provident fund	3,537	3,456
Markup on loan from parent company	-	8,675
Markup on loan from State Bank of Pakistan	-	782
	35,315	44,905
Changes in:		
Stores, spares and loose tools	10,581	3,165
Stock in trade	35,600	14,052
Trade debts	(132,388)	(90,782)
Advances, deposits, prepayments and other receivables	(39,879)	23,271
Due to parent company	-	(1,042)
Trade and other payables	11,022	(281,103)
	(115,064)	(332,439)
Cash generated from operating activities	135,334	(87,216)
Payment for:		
Workers' profit participation fund	(4,903)	-
Interest paid to parent company	-	(5,027)
Accumulated Compensated absences	(33)	(298)
Provident fund	(3,500)	(3,396)
Taxation	(69,953)	(57,070)
	(78,389)	(65,791)
Net cash generated from operating activities	56,945	(153,007)
CASH FLOWS FROM INVESTING ACTIVITIES		
Payment for capital expenditure	(6,363)	(6,144)
Net cash used in investing activities	(6,363)	(6,144)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of long term financing	-	(5,305)
Proceed from loan from Parent Company	-	726,000
Repayment of short term loan from Parent Company	-	(326,000)
Dividends paid	-	(46)
Net cash used in financing activities	-	394,649
Net increase in cash and cash equivalents	50,582	235,498
Cash and cash equivalents at beginning of the period	103,446	(298,659)
Cash and cash equivalents at end of the period	154,028	(63,161)

The annexed notes from 1 to 16 form an integral part of these condensed interim financial statements.

WAH NOBEL CHEMICALS LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THREE MONTHS PERIOD ENDED SEPTEMBER 30, 2026

	Issued, subscribed and paid-up share capital	Capital reserve-share premium	Revenue reserves			Total
			General reserve	Unappropriated profit	Sub-total	
(Rupees in '000')						
Balance as at July 01, 2025	90,000	944	2,075,000	488,369	2,563,369	2,654,313
Total comprehensive income for the period	-	-	-	122,194	122,194	122,194
Transactions with owners recorded directly in equity						
Others						
Transfer to general reserve	-	-	395,000	(395,000)	-	-
Balance as at September 30, 2025	90,000	944	2,470,000	215,563	2,685,563	2,776,507
Balance as at July 1, 2026	90,000	944	2,470,000	457,837	2,927,837	3,018,781
Total comprehensive income for the period	-	-	-	135,503	135,503	135,503
Others						
Transfer to general reserve	-	-	380,000	(380,000)	-	-
Balance as at September 30, 2026	90,000	944	2,850,000	213,340	3,063,340	3,154,284

The annexed notes from 1 to 16 form an integral part of these condensed interim financial statements.