

GCWL/Corp/ PSX-71

October 28, 2026

The General Manager

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

FINANCIAL RESULTS FOR THE 1st QUARTER ENDED SEPTEMBER 30, 2026

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani ChemWorld Limited) in their meeting held on Wednesday October 28, 2026 at 10:30 a.m. at registered office, 10-N, Model Town, Lahore, recommended the following:

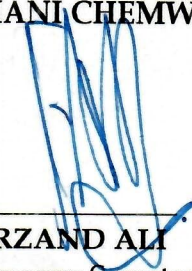
a) Cash Dividend	NIL
b) Bonus Shares	NIL
c) Right Shares	NIL
d) Any other Entitlement/Corporate Action	NIL
e) Any other price-sensitive information	NIL

The required Statement of Financial Position, Statement of Profit and Loss, Statement of Changes in Equity, and Statement of Cash Flows are attached.

The quarterly report of the Company for the 1st Quarter ended September 30, 2026 will be transmitted through PUCARS separately, within specified time.

For and on behalf of

GHANI CHEMWORLD LIMITED


FARZAND ALI
Company Secretary

Encl: As Above

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

Corporate Office:

10-N, Model Town Ext. Lahore - 54000, Pakistan.
UAN: 111-GHANI-1, Ph: +92-42-35161424-5
Fax: +92-42-35160393
E-mail: info.chemw@ghaniglobal.com
www.ghanichemworld.com / www.ghaniglobal.com

Marketing Office:

C-7/A, Block F, Gulshan-e-Jamal
Rashid Minhas Road, Karachi.
Ph: (021) 34572150
E-mail: sales.chemw@ghaniglobal.com

Plant:

Plot No. 13-24, Zone-B,
Hattar Special Economic Zone,
District Haripur.
E-mail: chemwplant@ghaniglobal.com

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
AS AT SEPTEMBER 30, 2026

Un-audited
September 30,
2026

Audited
June 30,
2026

ASSETS

Non-current assets

Property, plant and equipment

4,313,489,552 4,118,277,416

4,313,489,552 4,118,277,416

Current assets

Stores, spare parts and loose tools

Stock-in-trade

Trade debts

Loan and advances

Deposits, prepayments and other receivables

Sales tax due from the Government

Income tax refundable

Short term investment

Cash and bank balances

142,889,095 105,887,637

758,696,439 714,366,517

168,177,379 134,320,419

399,066,655 430,750,741

3,818,315 949,624

148,445,753 83,942,929

16,399,978 10,783,130

- 49,355,008

67,785,654 129,738,945

1,705,279,268 1,660,094,950

1,018,093,842 1,425,331,379

7,036,862,662 7,203,703,745

Investment in associate classified as held for sale

TOTAL ASSETS

EQUITY AND LIABILITIES

Share capital and reserves

Authorized share capital

Issued, subscribed and paid up share capital

Loan from sponsors

Merger Reserve

Accumulated profit

3,600,000,000 3,600,000,000

2,626,511,400 2,501,439,500

- 400,000,000

943,739,525 943,739,525

24,557,490 92,255,579

3,594,808,415 3,937,434,604

NON-CURRENT LIABILITIES

Redeemable capital - Sukuk

500,000,000 550,000,000

500,000,000 550,000,000

CURRENT LIABILITIES

Current portion of Sukuk

Short term borrowings - Secured

Trade and other payables

Accrued profit

200,000,000 200,000,000

525,000,048 645,749,049

2,186,461,961 1,841,755,367

30,592,238 28,764,725

2,942,054,247 2,716,269,141

7,036,862,662 7,203,703,745

TOTAL EQUITY AND LIABILITIES

Contingencies and commitments



Signature
naikunad

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025
	Rupees.....	
Sales	101,181,080	-
Less: sales tax	(15,434,402)	-
Sales - net	85,746,678	-
Cost of sales	(344,843,680)	-
Gross loss	(259,097,002)	-
Administrative and general expenses	(5,533,378)	(1,028,612)
Selling and distribution expenses	(4,719,035)	-
Other income	370,102,783	100,505
	359,850,370	(928,107)
Profit from operations	100,753,368	(928,107)
Finance cost	(95,939,732)	-
Share of profit from associated company	-	64,847,423
Profit before taxation, minimum and final tax levies	4,813,636	63,919,316
Minimum and final tax levies	(72,511,725)	-
Profit / (loss) before taxation	(67,698,089)	63,919,316
Taxation	-	-
Profit / (loss) after taxation	(67,698,089)	63,919,316
Other Comprehensive Income	-	-
Total Comprehensive income / (loss) for the period	(67,698,089)	63,919,316
Earnings / (loss) per share - basic	(0.27)	0.26
Earnings/ (loss) per share - diluted	(0.26)	0.26



Dr. M. Mahmood

GHANI CHEMWORLD LIMITED
CONDENSED STATEMENT INTERIM OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

ON THE FIRST QUARTER ENDED SEPTEMBER 30, 2026						
Share Capital	Capital		Loan from sponsors	Revenue		Total
	Reserve	Merger reserve		Accumulated profit / (loss)		
Rupees						
Balance at 1 July 2025 restated - Audited	2,501,439,500	943,739,525	-	24,862,557	3,470,041,582	
Total comprehensive profit for the period ended September 30, 2025	-	-	-	63,919,316	63,919,316	
Balance as on September 30, 2025	2,501,439,500	943,739,525	-	88,781,873	3,533,960,898	
Balance as at June 30, 2026 - Audited	2,501,439,500	943,739,525	400,000,000	92,255,579	3,937,434,604	
Issue partially redeemable shares 1,250,719 @ 100	125,071,900	-	-	-	125,071,900	
Loan from sponsors	-	-	(400,000,000)	-	(400,000,000)	
Total comprehensive income / (loss) for the period ended September 30, 2026	-	-	-	(67,698,089)	(67,698,089)	
Balance as at September 30, 2026 (Un-audited)	2,626,511,400	943,739,525	-	24,557,490	3,594,808,415	



Signature

GHANI CHEMWORLD LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025
	Rupees.....	
CASH GENERATED FROM OPERATIONS		
Profit before taxation	4,813,636	63,919,316
Adjustments for non-cash charges and other items:		
Share of profit from associated company	-	(64,847,423)
Finance Cost	95,939,732	-
Depreciation	23,182,907	176,491
Gain on disposal of investment in associate	(368,902,463)	-
Loss before working capital changes	(244,966,188)	(751,616)
Cash flows from working capital changes:		
(Increase) / decrease in current assets:		
Stores, spares and loose tools	(37,001,458)	(46,964,623)
Stock-in-trade	(44,329,922)	(24,082,936)
Trade debts	(33,856,960)	-
Loan and advances	31,684,086	(45,956,756)
Deposits, prepayments and other receivables	(2,868,691)	23,370,208
Short term investment	49,355,008	-
Sales tax due from the Government	(64,502,824)	(13,239,237)
Increase / (decrease) in current liabilities:		
Trade and other payables	344,706,594	252,539,356
	243,185,833	145,666,012
Cash (used in) / generated from operations	(1,780,355)	144,914,396
Income tax paid received - net	(78,128,573)	(20,101)
Cash (used in) / generated from operating activities	(79,908,928)	144,894,295
Cash flows from investing activities		
Fixed capital expenditure	(218,395,043)	(127,475,782)
Proceeds from disposal of investment held for sale	776,140,000	-
Net cash generated from / (used in) investing activities	557,744,957	(127,475,782)
Cash flows from financing activities		
Redeemable capital - Sukuk	(50,000,000)	-
Partially redeemable share issue during the period	125,071,900	-
Short term borrowings - Secured	(120,749,001)	-
Loan from sponsors	(400,000,000)	-
Finance cost paid during the period	(94,112,219)	(2,984,109)
Net cash used in financing activities	(539,789,320)	(2,984,109)
Net (decrease in) / increase from cash and cash equivalents	(61,953,291)	14,434,404
Cash and cash equivalents at beginning of the period	129,738,945	685,694
Cash and cash equivalents at the end of period	67,785,654	15,120,098

