

SHAFFI CHEMICAL INDUSTRIES LIMITED

23-Km, Multan Road Mohlanwal, Lahore Tel: (042) 111-111-666, 37540336-7,

Fax: (042) 37540335, E.mail: shaffichechemical@diamondfoam.com

FORM-7

Ref:- SCIL/CS/015-3

Dated:-28-10-2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject:- **FINANCIAL RESULTS FOR THE QUARTER ENDED 30-09-2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on October 28, 2026 at 12:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

- | | |
|--|-----|
| i. <u>CASH DIVIDEND</u> | Nil |
| ii. <u>BONUS SHARES:</u> | Nil |
| iii. <u>RIGHT SHARES:</u> | Nil |
| iv. <u>ANY OTHER ENTITLEMENT/CORPORATE ACTION</u> | Nil |
| v. <u>ANY OTHER PRICE-SENSITIVE INFORMATION</u> | Nil |

In compliance of Notice No. PXS/N-062 dated January 10, 2025, we are enclose herewith the following:-

- Condensed Interim Un-Audited Financial Result (Statement of Profit or loss)
- Condensed Interim Un-Audited Statement of Financial Position
- Condensed Interim Un-Audited Statement of Cash Flows
- Condensed Interim Un-Audited Statement of Changes in Equity

The 1st Quarterly Report of the Company for the year ended 30-09-2026 will be transmitted through PUCARS separately, within the specified time.

Yours sincerely,

For SHAFFI CHEMICAL INDUSTRIES LIMITED

ZAHOR AHMAD
Company Secretary

Factory: Plot # 2, Gadoon Amazai Industrial Estate, Swabi, Khyber Pakhtoonkhwa, Ph (0938) 270697

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2026

EQUITY AND LIABILITIES	NOTE	Sep-26 Rupees	Jun-26 Rupees	ASSETS	NOTE	Sep-26 Rupees	Jun-26 Rupees
SHARE CAPITAL AND RESERVES				NON-CURRENT ASSETS			
Authorized share capital				Property, plant and equipment		10,083,405	10,173,893
40,000,000 (2025: 12,000,000) ordinary shares of Rupees 10 each		400,000,000	400,000,000	Long term investments		-	2,747,697
Issued, subscribed and paid up share capital				Long term deposits		223,560	223,560
FV Reserves						10,306,965	13,145,150
Accumulated Losses				ASSETS CLASSIFIED AS HELD FOR SALE - CURRENT ASSET		2,693,285	2,693,285
Surplus on Revaluation of Land & Building		(127,273,645)	(127,869,106)				
Surplus on Revaluation of Plant and Machinery (Held for Sale)		6,819,756	6,880,765	CURRENT ASSETS			
Total equity		1,030,955	1,030,955	Stock-in-trade		12,838,584	12,227,223
		644,257	128,831	Trade debts		7,812,418	3,303,538
LIABILITIES				Advance income tax - net		6,472,814	6,434,365
NON-CURRENT LIABILITIES				Other receivables		1,179,299	788,542
Payable to Associated Company				Cash and bank balances		1,695,516	2,075,654
Non Current Portion of Markup		20,292,544	20,292,544			29,998,631	24,829,322
CURRENT LIABILITIES				TOTAL ASSETS		42,998,881	40,667,757
Payable to Director's							
Trade and other payables		7,730,243	6,107,275				
Accrued Markup		7,000,000	7,000,000				
Provision for Taxation		7,331,837	7,139,107				
Total liabilities		22,062,080	20,246,382				
CONTINGENCIES AND COMMITMENTS							
TOTAL EQUITY AND LIABILITIES		42,998,881	40,667,757				

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


CHIEF EXECUTIVE


Financial Officer


DIRECTOR

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Notes	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees	
Sales - net		13,143,120	5,993,830	
Cost of Sales	8	(10,527,784)	(4,619,712)	-77%
Gross Profit		2,615,336	1,374,118	23%
Administrative Expenses		(1,749,077)	(483,297)	
Other Operating Income/(Expenses)		(189,605)	-	
		(1,938,682)	(483,297)	
Operating Profit/(Loss)		676,654	890,821	
Finance Cost		(10,483)	(1,471,093)	
		666,171	(580,272)	
Profit / (Loss) before Taxation		666,171	(580,272)	
Taxation				
-Current		(192,730)	-	
		(192,730)	-	
Profit / (Loss) after Taxation		473,441	(580,272)	-10%
Earnings per share	9	0.04	(0.05)	

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chief Executive


Chief Financial Officer


Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
PROFIT / (LOSS) FOR THE PERIOD	473,441	(580,272)
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss		
Gain/ (Loss) on remeasurement of staff retirement benefit of associated companies	-	-
Items that may be reclassified subsequently to profit or loss:		
Unrealized gain / (loss) arising on remeasurement of available for sale investments of associated companies	-	-
Unrealized gain arising on remeasurement of available for sale investments	-	-
Other Comprehensive income for the period	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	473,441	(580,272)

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chief Executive


Chief Financial Officer


Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Quarter Ended September 30, 2026 Rupees	Quarter Ended September 30, 2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/ (Loss) before taxation	666,171	(580,272)
Adjustments for :		
Depreciation	90,487	95,345
Share of profit / (loss) of associated company	-	-
Gain on disposal of shares	(189,605)	-
Finance cost	10,483	-
	(88,634)	95,345
Operating Profit before Working Capital Changes	577,537	(484,927)
Changes in Working Capital		
(Increase) / Decrease in Current Assets		
Stock-in-trade	(611,361)	(16,225,950)
Trade debts	(4,508,880)	300,841
Loans and Advances	-	-
Other Receivables	(390,757)	(2,476,519)
	(5,510,998)	(18,401,628)
Increase / (Decrease) in Current Liabilities		
Trade and Other Payables	1,622,968	17,615,789
Changes in Working Capital	(3,888,030)	(785,839)
Cash Generated from / (used in) Operations	(3,310,493)	(1,270,766)
Taxes paid	(347,011)	(10,490)
Finance Cost Paid	-	-
Net Cash Generated from / (Used in) Operating Activities	(3,657,504)	(1,281,256)
Proceeds from disposal of associates shares	2,840,897	
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Cash Generated from Investing Activities	2,840,897	-
Net Cash Flows Before Financing Activities	(816,607)	(1,281,256)
CASH FLOWS FROM FINANCING ACTIVITIES		
Short Term Borrowings	-	-
Interest Income	-	-
Net Cash Flows From Financing Activities	-	-
Net Increase / (Decrease) in Cash & Cash Equivalents	362,985	(1,281,256)
Cash & Cash Equivalents at the Beginning	1,332,531	1,142,694
Cash & Cash Equivalents at the End	1,695,516	(138,562)

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chief Executive


Chief Financial Officer


Director

SHAFFI CHEMICAL INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

SHARE CAPITAL	CAPITAL RESERVES		REVENUE RESERVES		Surplus on revaluation of property, plant and equipment	TOTAL RESERVES	TOTAL EQUITY
	Fair Value Reserve	(Accumulated Loss) / Unappropriated Profit					
120,000,000	67,192	(198,781,133)	8,168,601	(190,545,340)		(70,545,340)	
		(580,272)	-	(580,272)		(580,272)	
		(580,272)	-	(580,272)		(580,272)	
120,000,000	67,192	(199,361,405)	8,168,601	(191,125,612)		(71,125,612)	
120,000,000	86,217	(127,859,106)	7,911,719	(119,871,169)		128,831	
		61,010	(61,010)				
		473,441	-	473,441		473,441	
		(19,025)	-	(19,025)		(19,025)	
		(19,025)	(61,010)	454,416		515,426	
120,000,000	67,192	(127,273,645)	7,789,700	(119,416,753)		644,257	

Balance as at 01 July 2025
Incremental depreciation on surplus on revaluation of property, plant & equipment
Profit for the period
Effect of items directly credited in equity by the associated companies
Other comprehensive income for the period
Total comprehensive loss for the period
Balance as at 30 September 2025

Balance as at 01 July 2026
equipment
Profit for the period
Effect of items directly credited in equity by the associated companies
Other comprehensive income for the period
Total comprehensive loss for the period
Balance as at 30 September 2026

The annexed notes 1 to 13 form an integral part of this condensed interim financial information.


Chief Executive


Chief Financial Officer


Director