



Ghani Global Group

GHANI GLOBAL HOLDINGS LIMITED

GGL/Corp/PSX-26-30

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 Global Holdings Limited) in their meeting held on Wednesday, October 28, 2026 at 11:30 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 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 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 GLOBAL HOLDINGS LIMITED

FARZAND ALI

Company Secretary

Encl: As stated above

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

Corporate Office:

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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

	Un-audited September 30, 2026	Audited June 30, 2026
ASSETS		
Non-current assets		
Property, plant and equipment	17,918,911	17,774,371
Right of use assets	511,894	515,867
Intangible assets	350,173	350,173
Long term investments	481,970	501,437
Long term deposits	101,542	102,182
	19,364,490	19,244,030
Current assets		
Stores, spares and loose tools	972,436	1,061,253
Stock-in-trade	2,244,214	1,992,302
Trade debts	4,565,121	4,456,068
Loans and advances	1,143,050	1,059,517
Deposits, prepayments and other receivables	489,445	444,107
Sales tax refundable	474,672	420,844
Prepaid tax Levies	2,563	2,098
Advance income tax	1,112,018	984,016
Short term Investment	100,000	149,355
Cash and bank balances	780,236	1,431,205
	11,883,755	12,000,765
Total assets	31,248,245	31,244,795
Equity and liabilities		
Share capital and reserves		
Authorized capital		
420,000,000 (June 30, 2026: 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	548,000	479,000
Revaluation surplus on freehold and leasehold land	432,349	432,349
Unappropriated profit	6,703,107	5,961,784
Equity attributable to the equity holders of the Holding Company	11,224,653	10,414,330
Non-controlling interest	8,820,147	8,279,152
Total equity	20,044,800	18,693,482
Non-current liabilities		
Long term finances	1,403,889	1,589,069
Redeemable capital - Sukuk	500,000	550,000
Long term security deposits	89,894	89,894
Lease liabilities	5,431	5,966
Deferred liabilities	1,424,283	1,401,222
Long term advances	8,299	8,710
	3,431,796	3,644,861
Current liabilities		
Trade and other payables	1,023,613	1,169,400
Contract liabilities - advances from customers	123,090	129,572
Unclaimed dividend	1,333	1,333
Unpaid dividend	2,056	2,056
Accrued profit	236,637	245,414
Short term borrowings	4,659,974	5,771,257
Current portion of non-current liabilities	1,232,183	1,261,356
Provision for tax levies	18,315	18,315
Taxation	474,448	307,749
	7,771,649	8,906,452
Total liabilities	11,203,445	12,551,313
Contingencies and commitments		
Total equity and liabilities	31,248,245	31,244,795



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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
----- Rupees in thousand -----		
Gross sales	3,418,278	3,075,514
Less: sales tax	(557,976)	(463,597)
Net sales	2,860,302	2,611,917
Cost of sales	(1,530,861)	(1,558,535)
Gross profit	1,329,441	1,053,382
Distribution cost	(187,684)	(137,556)
Administrative expenses	(162,683)	(115,106)
Other expenses	(77,424)	(45,660)
Other income	70,723	48,857
	(357,068)	(249,465)
Profit from operations	972,373	803,917
Finance cost	(299,740)	(175,786)
	672,633	628,131
Share of loss from an Associated Company	(19,467)	-
Profit before taxation and minimum tax levies	653,166	628,131
Minimum tax levies	(79,614)	(15,243)
Profit before taxation	573,552	612,888
Taxation	(192,446)	(70,468)
Profit after taxation	381,106	542,420
Attributable to:		
- Equity holders of the Holding Company	193,032	305,191
- Non-controlling interest	188,074	237,229
	381,106	542,420
----- Rupees -----		
Combined earnings per share	0.55	0.86





GHANI CHEMICAL INDUSTRIES LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	September 30, 2026	September 30, 2025
	Rupees in thousand	
Profit after taxation	381,106	542,420
Other comprehensive income	-	-
Total comprehensive income	<u>381,106</u>	<u>542,420</u>
Attributable to:		
- Equity holders of the Holding Company	193,032	305,191
- Non-controlling interest	188,074	237,229
	<u>381,106</u>	<u>542,420</u>



GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

--Attributable to the equity holders of the Holding Company --							
Share capital	Loans from directors	Capital reserve	Revenue reserve - unappropriated profit	Total	Non -Controlling Interest	Total	
		Revaluation surplus on freehold and leasehold land					
----- Rupees in thousand -----							
Balance as at July 01, 2025 restated	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	-	-	-	-	-	(2,020)	(2,020)
Income attributable to non-controlling interest	-	-	-	-	-	237,229	237,229
Income attributable to equity holders of the Holding Company	-	-	-	305,191	305,191	-	305,191
Balance as at September 30, 2025	3,541,197	40,000	-	3,774,273	7,355,470	7,896,299	15,251,769
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
Transactions with owners:							
Changes in directors' loans - net	-	69,000	-	-	69,000	-	69,000
Changes in ownership interest in subsidiary without loss of control	-	-	-	548,291	548,291	227,849	776,140
Partially redeemable share issued during the period	-	-	-	-	-	125,072	125,072
Income attributable to non-controlling interest	-	-	-	-	-	188,074	188,074
Income attributable to equity holders of the Holding Company	-	-	-	193,032	193,032	-	193,032
Balance as at September 30, 2026	3,541,197	548,000	432,349	6,703,107	11,224,653	8,820,147	20,044,800



GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Un-audited September 30, 2026	Un-audited September 30, 2025
	(Rupees in thousand)	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit for the period - before taxation	653,166	628,131
Adjustments for non-cash charges and other items:		
Finance cost	299,740	175,786
Depreciation	164,665	129,211
Amortization of right-of-use assets	3,973	3,973
Share of loss from associated company	19,467	-
Loss / (gain) on disposal of operating fixed assets	2,009	(31,577)
Profit before working capital changes	1,143,020	905,524
Effect on cash flows due to working capital changes		
Increase in current assets:		
Stores, spares and loose tools	88,817	(60,908)
Stock-in-trade	(251,912)	438,143
Trade debts	(109,053)	(873,176)
Loans and advances	(83,533)	(376,502)
Deposits, prepayments and other receivables	(45,338)	(76,648)
Short term Investment	49,355	-
Tax refunds due from the Government	(53,828)	(10,374)
Increase in current liabilities:		
Trade and other payables	(145,787)	238,388
Contract liabilities - advances from customers	(6,482)	(13,212)
	(557,761)	(734,289)
Cash generated from operations	585,259	171,235
Income tax paid - net	(210,767)	(54,512)
Net cash generated from operating activities	374,492	116,723
CASH FLOWS FROM INVESTING ACTIVITIES		
Fixed capital expenditure	(313,459)	(195,021)
Proceeds from sale of operating fixed assets	2,245	61,144
Long term deposits	640	(125)
Net cash used in investing activities	(310,574)	(134,002)
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances	(214,353)	(118,634)
Changes in ownership interest in subsidiary without loss of control	776,140	-
Redeemable capital - Sukuk	(50,000)	-
Treasury shares acquired by subsidiary	-	(2,020)
Partially redeemable share issued by subsidiary	125,072	-
Lease finances	(535)	(510)
Long term security deposits - net	-	3,700
Short term borrowings	(1,111,283)	(96,938)
Loan from directors -net	69,000	-
Long term advances	(411)	398
Finance cost paid	(308,517)	(173,317)
Unpaid dividend	-	(359)
Net cash used in financing activities	(714,887)	(387,680)
Net decrease in cash and cash equivalents	(650,969)	(404,959)
Cash and cash equivalents at beginning of the period	1,431,205	941,595
Cash and cash equivalents at end of the period	780,236	536,636



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

	Un-audited September 30, 2026 ---- Rupees in '000 ----	Audited June 30, 2026
ASSETS		
Non-current assets		
Operating fixed assets	84,834	88,139
Intangible assets	70	70
Long term investments	3,630,641	3,630,641
	3,715,545	3,718,850
Current assets		
Stock in trade	1,072	15,601
Trade debts	26,652	8,550
Loans, advances and other receivables	309,560	297,412
Trade deposits and prepayments	1,366	1,493
Sales tax refundable	7,287	8,994
Prepaid tax levies	1,655	1,211
Advance income tax - net	18,516	18,445
Cash and bank balances	19,446	21,129
	385,554	372,835
Total Assets	4,101,099	4,091,685
EQUITY AND LIABILITIES		
Share capital and reserves		
Authorised capital 420,000,000 (June 30, 2026: 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	39,000
Revenue reserve - unappropriated profit	444,958	441,747
Shareholders' Equity	4,025,155	4,021,944
Non-current liabilities		
Long term finances	36,226	39,888
Deferred taxation	3,153	3,275
	39,379	43,163
Liabilities		
Current liabilities		
Trade and other payables	9,274	1,685
Contract liabilities	3,755	3,265
Accrued profit	184	194
Current portion of non-current liabilities	14,148	13,740
Unclaimed dividend	842	842
Provision for tax levies	848	848
Provision for taxation	7,514	6,004
	36,565	26,578
Total liabilities	75,944	69,741
Contingencies and commitments		
Total Equity and Liabilities	4,101,099	4,091,685



S. M. Mahmood

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

	SEPTEMBER 30, 2026	SEPTEMBER 30, 2025
	----- Rupees in '000 -----	
Gross sales	22,202	17,322
Less: sales tax	(3,314)	(3,094)
Net sales	18,888	14,228
Cost of sales	(18,039)	(12,396)
Gross profit	849	1,832
Administrative expenses	(4,219)	(2,563)
Other expenses	(3,667)	-
Other income	13,502	10,157
	5,616	7,594
Profit from operations	6,465	9,426
Finance cost	(1,866)	(110)
Profit before taxation, minimum and final tax levies	4,599	9,316
Minimum and final tax levies	-	(94)
Profit before taxation	4,599	9,222
Taxation	(1,388)	(1,875)
Profit after taxation	3,211	7,347
Other Comprehensive Income	-	-
Total Comprehensive Income	3,211	7,347
Earnings per share		
	----- Rupee -----	
- basic and diluted (Rupees)	0.009	0.021



GHANI GLOBAL HOLDINGS LIMITED
UNCONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	Share capital	Loans from Directors	Accumulated profit	Total
	----- Rupees in '000 -----			
Balance as at July 01, 2025	3,541,197	-	419,343	3,960,540
Total comprehensive income for the period	-	-	7,347	7,347
Balance as at September 30, 2025	3,541,197	-	426,690	3,967,887
Balance as at June 30, 2026 audited	3,541,197	39,000	441,747	4,021,944
Total comprehensive income for the period	-	-	3,211	3,211
Balance as at September 30, 2026	3,541,197	39,000	444,958	4,025,155



GHANI GLOBAL HOLDINGS LIMITED
UNCONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST QUARTER ENDED SEPTEMBER 30, 2026

	September 30 2026	September 30 2025
	----- Rupees in '000 -----	
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	4,599	9,316
Finance cost	1,866	-
Depreciation	3,305	-
Profit before working capital changes	9,770	9,316
Effect on cash flows due to working capital changes		
(Increase) / decrease in current assets:		
Stock in trade	14,529	12,396
Trade debts	(18,102)	49,133
Loans, advances and other receivables	(4,565)	(52,907)
Trade deposits and prepayments	127	4
Sales tax refundable	1,707	1,675
Increase / (decrease) in current liabilities:		
Trade and other payables	6	(17,761)
Contract liabilities	490	(472)
	(5,808)	(7,932)
Net cash generated from operations	3,962	1,384
Income tax paid	(515)	(3,334)
Net Cash (used in) / generated from operating activities	3,447	(1,950)
CASH FLOWS FROM INVESTING ACTIVITIES	-	-
CASH FLOWS FROM FINANCING ACTIVITIES		
Long term finances	(3,254)	-
Finance cost paid	(1,876)	-
Net cash used in from financing activities	(5,130)	-
Net decrease in cash and cash equivalents	(1,683)	(1,950)
Cash and cash equivalents at the beginning of the period	21,129	20,277
Cash and cash equivalents at the end of the period	19,446	18,327



