

GGL/Corp/PSX

February 28, 2023

The General Manager

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

FINANCIAL RESULTS FOR THE HALF YEAR ENDED DECEMBER 31, 2022

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani Global Holdings Limited) in their meeting held on Tuesday February 28, 2022 at 02:00 P.M. at registered office, 10-N, Model Town, Lahore, recommended the following:

I. Cash Dividend	NIL
II. Bonus Shares	NIL
III. Right Shares	NIL

The unconsolidated and consolidated Financial Results of the Company for the half year ended December 31, 2022 are annexed.

The half yearly report of the Company for the period ended December 31, 2022 will be transmitted through PUCARS separately, within specified time.

For and on behalf of
Ghani Global Holdings Limited



FARZAND ALI
Company Secretary

CC: Executive Director/HOD, Offsite-II Department, Supervision Division
Securities & Exchange Commission of Pakistan, Islamabad.

Corporate Office:

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GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2022

	Six months period ended		Quarter ended	
	Dec. 31, 2022	Dec. 31, 2021	Dec. 31, 2022	Dec. 31, 2021
	----- Rupees in thousand -----			
Gross sales	3,582,695	3,609,173	1,864,774	1,791,424
Less: sales tax	(528,316)	(430,102)	(261,885)	(219,333)
Less: Trade discounts	(2,665)	(4,557)	(1,336)	(2,749)
Net sales	3,051,714	3,174,514	1,601,553	1,569,342
Cost of sales	(2,016,192)	(1,858,836)	(1,066,561)	(928,042)
Gross profit	1,035,522	1,315,678	534,992	641,300
Distribution cost	(125,733)	(169,253)	(37,587)	(96,939)
Administrative expenses	(179,730)	(141,615)	(115,408)	(85,045)
Other expenses	(45,079)	(71,921)	(27,364)	(48,381)
Other income	101,146	118,705	88,913	102,259
	(249,395)	(264,084)	(91,446)	(128,106)
Profit from operations	786,127	1,051,594	443,547	513,194
Finance cost	(261,440)	(116,807)	(126,609)	(64,704)
	524,687	934,787	316,937	448,490
Share of (loss) / profit of an Associated Company	0	3,626	(990)	3,626
Profit before taxation	524,687	938,413	315,947	452,116
Taxation	(208,833)	(238,981)	(149,419)	(99,383)
Profit after taxation	315,854	699,432	166,529	352,733
Attributable to:				
- Equity holders of the Holding Company	179,661	462,936	79,290	217,886
- Non-controlling interest	136,194	236,496	87,239	134,847
	315,854	699,432	166,529	352,733
	----- Rupees -----			
Combined earnings per share (re-stated)	0.51	1.31	0.22	0.62



Ghani Global Holdings Limited
Unconsolidated Condensed Interim Statement of Profit or Loss & Other
Comprehensive Income (Un-audited)
For the Quarter and Six Months Period Ended December 31, 2022

	<u>Six months period ended</u>		<u>Quarter ended</u>	
	<u>Dec. 31,</u> <u>2022</u>	<u>Dec. 31,</u> <u>2021</u>	<u>Dec. 31,</u> <u>2022</u>	<u>Dec. 31,</u> <u>2021</u>
	----- Rupees in thousand -----			
Gross sales	51,613	35,327	13,823	32,927
Less: sales tax	(7,680)	(5,219)	(2,101)	(4,870)
Net sales	43,933	30,108	11,722	28,057
Direct cost	(38,363)	(20,014)	(10,063)	(18,465)
Gross profit	5,570	10,094	1,659	9,592
Administrative expenses	(7,675)	(9,293)	(5,502)	(2,128)
Other expenses	(177)	(441)	(177)	(112)
Other income	3,904	5,278	2,412	1,731
	(3,948)	(4,456)	(3,267)	(509)
Profit / (loss) before taxation	1,622	5,638	(1,608)	9,083
Taxation	(1,679)	(2,478)	0	(2,478)
(Loss) / profit after taxation	(57)	3,160	(1,608)	6,605
Other comprehensive income	0	0	0	0
Total comprehensive (loss) / income for the period	(57)	3,160	(1,608)	6,605
		Restated		Restated
	----- Rupee -----			
(Loss) / earnings per share - basic	(0.0002)	0.0089	(0.0045)	0.0187

