



Ghani Global Group

GHANI GLOBAL HOLDINGS LIMITED

Formerly Ghani Gases Limited

GGL/Corp/PSX/FR

February 28, 2024

The General Manager

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

FINANCIAL RESULTS FOR THE HALF YEAR ENDED DECEMBER 31, 2023

Dear Sir

We have to inform you that Board of Directors of our Company (Ghani Global Holdings Limited) in their meeting held on Wednesday February 28, 2024 at 12:00 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, 2023 are annexed.

The half yearly report of the Company for the period ended December 31, 2023 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:

10-N, Model Town Ext. Lahore - 54000, Pakistan. UAN: 111-Ghani1, Ph: +92-42-35161424-5, Fax: +92-42-35160393

E-mail: info.holdings@ghaniglobal.com. Web: www.ghaniglobal.com

GHANI GLOBAL HOLDINGS LIMITED
CONSOLIDATED CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT
FOR THE QUARTER AND SIX MONTHS PERIOD ENDED DECEMBER 31, 2023

	Six months period ended		Quarter ended	
	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2023	Dec. 31, 2022
	----- Rupees in thousand -----			
Gross sales	4,422,689	3,582,695	2,186,425	1,864,774
Less: sales tax	(682,870)	(528,316)	(335,874)	(261,885)
Less: Trade discounts	(2,198)	(2,665)	0	(1,336)
Net sales	3,737,621	3,051,714	1,850,551	1,601,553
Cost of sales	(2,577,145)	(2,016,192)	(1,302,408)	(1,066,561)
Gross profit	1,160,476	1,035,522	548,143	534,992
Distribution cost	(91,757)	(125,733)	(41,878)	(37,587)
Administrative expenses	(167,383)	(179,730)	(88,869)	(115,408)
Other expenses	(60,716)	(45,079)	(31,140)	(27,364)
Other income	221,682	101,146	160,746	88,913
	(98,174)	(249,396)	(1,141)	(91,446)
Profit from operations	1,062,302	786,126	547,002	443,546
Finance cost	(293,194)	(261,440)	(150,149)	(126,609)
	769,108	524,686	396,853	316,937
Share of profit of an Associated Company	0	0	0	(990)
Profit before taxation	769,108	524,686	396,853	315,947
Taxation	(251,073)	(208,833)	(137,993)	(149,419)
Profit after taxation	518,035	315,853	258,860	166,528
Attributable to:				
- Equity holders of the Holding Company	292,653	179,661	139,801	79,289
- Non-controlling interest	225,382	136,192	119,059	87,239
	518,035	315,853	258,860	166,528
	----- Rupees -----		----- Rupees -----	
Combined earnings per share	0.83	0.51	0.39	0.22



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, 2023

	Six months period ended		Quarter ended	
	Dec. 31, 2023	Dec. 31, 2022	Dec. 31, 2023	Dec. 31, 2022
	----- Rupees in thousand -----			
Gross sales	59,675	51,613	15,502	13,823
Less: sales tax	(9,863)	(7,680)	(2,516)	(2,101)
Net sales	49,812	43,933	12,986	11,722
Direct cost	(39,875)	(38,363)	(10,356)	(10,063)
Gross profit	9,937	5,570	2,630	1,659
Administrative expenses	(7,616)	(7,675)	(4,381)	(5,502)
Other expenses	(315)	(177)	(315)	(177)
Other income	18,239	3,904	10,468	2,412
	10,308	(3,948)	5,772	(3,267)
Profit / (loss) before taxation	20,245	1,622	8,402	(1,608)
Taxation	(5,245)	(1,679)	(1,307)	0
Profit / (loss) after taxation	15,000	(57)	7,095	(1,608)
Other comprehensive income	0	0	0	0
Total comprehensive income / (loss) for the period	15,000	(57)	7,095	(1,608)
	----- Rupee -----			
Earnings / (loss) per share - basic	0.0424	(0.0002)	0.0200	(0.0045)

