

**GLOBAL**গ্লোবাল হেভি কেমিক্যালস লিঃ
HEAVY CHEMICALS LTD

Date: January 29, 2025

PRICE SENSITIVE INFORMATION

This is for information of all valued members of **Global Heavy Chemicals Ltd.** and others that the Board of Directors in its 209th meeting held on Thursday January 29, 2026 started at 3.00 PM at Company's Head Office, 37, Segun Bagicha, Dhaka has adopted the un-audited Financial Statements of the Company for the 2nd quarter (Half Yearly) ended December 31, 2025 and took the following decisions:

Financial Statics of the Company for the 2nd quarter (Half Yearly) ended December 31, 2025:

Particulars	Amount in Taka			
	July 2025 to December 2025	July 2024 to December 2024	October 2025 to December 2025	October 2024 to December 2024
Earnings Per Share (EPS)	(1.42)	(1.11)	(0.90)	(0.01)

Particulars	July 2024 – December 2025	July 2024 – December 2024
Net Operating Cash Flow Per Share (NOCFPS)	(0.66)	0.10

Particulars	31 December 2025	31 December 2025
Net Asset Value (NAV) Per Share	70.47	71.89

By order of the Board


 Khondoker Ahaduzzaman
 Company Secretary



GLOBAL HEAVY CHEMICALS LIMITED

Registered Office: 37, Segun Bagicha, Dhaka-1000
Phone: +88-02-9330191, +88-02-9357244; Fax: +88-02-8312919

UN-AUDITED FINANCIAL STATEMENTS FOR THE HALF YEAR (2ND QUARTER) ENDED 31 DECEMBER 2025

Statement of Financial Position (Un-audited) As at 31 December 2025

Particulars	Amount in Taka	
	31-Dec-25	30-Jun-25
ASSETS:		
Non-Current Assets		
Property, Plant & Equipments	7,005,146,244	7,042,340,668
	7,005,146,244	7,042,340,668
Current Assets		
Inventories	26,423,374	28,985,733
Accounts Receivable	21,134,008	39,917,102
Advances, Deposits and Prepayments	64,960,003	74,178,708
Investment in FDR	707,072	707,572
Cash and Cash Equivalents	23,979,328	25,975,997
	137,203,785	169,765,111
Total Assets	7,142,350,029	7,212,105,779
EQUITY AND LIABILITIES		
Shareholders equity		
Share Capital	720,000,000	720,000,000
Share Premium	1,083,400,000	1,083,400,000
Revaluation Reserve	3,898,965,574	3,898,965,574
Retained Earnings	(628,357,098)	(526,058,332)
	5,074,008,476	5,176,307,242
Non-Current Liabilities		
Long Term Loan	-	-
Deferred Tax (Assets)/Liabilities	650,972,707	653,276,628
	650,972,707	653,276,628
Total Non-Current Liabilities	650,972,707	653,276,628
Current Liabilities & Provisions		
Short term Bank Loan	964,810,169	915,488,363
Current Portion of Long Term Loan	-	-
Accounts Payable	177,492,892	188,375,591
Inter-Company Liabilities	197,422,342	197,422,342
Provision & Liabilities for Expenses	31,223,137	32,539,774
Unclaimed Dividend	3,269,700	3,269,700
Advance Received against Sales	8,090,908	11,090,908
Provision for Income Tax	35,059,698	34,335,230
	1,417,368,847	1,382,521,909
Total Equity and Liabilities	7,142,350,029	7,212,105,779
Net Asset Value (NAV) per share	70.47	71.89

Statement of Profit or Loss and Others Comprehensive Income (Un-Audited) For the Half Year (2nd Quarter) ended 31 December 2025

Particulars	July 2025 to December 2025	July 2024 to December 2024	October 2025 to December 2025	October 2024 to December 2024
Net Sales	46,580,263	232,901,473	24,726,539	81,635,769
Cost of Goods Sold	(68,912,890)	(245,178,374)	(44,082,339)	(28,379,144)
Gross Profit	(22,332,627)	(12,276,900)	(19,335,800)	32,256,626
Operating Expenses	(24,129,515)	(24,567,803)	(17,393,708)	(10,166,137)
Office & Administrative Expenses	(16,525,950)	(14,838,515)	(14,935,250)	(7,111,374)
Selling & Distribution Expenses	(7,803,556)	(9,729,287)	(2,458,458)	(3,054,762)
Operating Income	(46,482,142)	(36,844,703)	(36,729,509)	22,090,489
Financial Expenses	(58,323,676)	(44,054,144)	(29,158,168)	(23,939,830)
Other Income	907,598	566,422	482,454	255,417
Profit before WPPF & Tax	(103,878,219)	(80,332,425)	(65,405,224)	(1,593,724)
Provision for WPPF	-	-	-	-
Profit before Tax	(103,878,219)	(80,332,425)	(65,405,224)	(1,593,724)
Income Tax Expenses	1,579,453	395,271	765,964	532,779
Provision for Current Tax	(724,468)	(1,524,854)	(364,893)	(427,284)
Provision for Deferred Tax	2,303,621	1,920,125	1,130,858	980,063
Profit after tax	(102,298,766)	(79,937,154)	(64,639,259)	(1,060,945)
Basic Earnings Per Share	(1.42)	(1.11)	(0.90)	(0.01)
Diluted Earnings Per Share	(1.42)	(1.11)	(0.90)	(0.01)

Statement of Cash Flow (Un-Audited) For the Half Year (2nd Quarter) ended 31 December 2025

Particulars	July 2025 to December 2025	July 2024 to December 2024
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Cash Receipts:		
Cash Receipts from Customers	63,270,955	278,432,079
Cash Receipts from Others Income	62,363,357	277,866,556
	907,598	566,422
Cash Payments:		
Cash paid to suppliers, employees & others	(110,838,308)	(271,340,256)
Income Tax	(52,249,178)	(226,520,804)
Financial Expenses	(265,455)	(765,307)
	(58,323,676)	(44,054,144)
Net Cash Provided by Operating Activities:	(47,567,354)	7,092,723
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Fixed Assets Addition	(3,751,620)	-
Net Cash Used in Investing Activities:	(3,751,620)	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Bank loan	49,321,806	(18,104,433)
Investment in FDR	(707,072)	-
Dividend Paid	-	-
Net Cash provided by Financing Activities:	48,614,734	(18,104,433)
D. Net Cash Inflow (A+B+C):	(2,704,240)	(11,011,710)
E. Opening Cash & Cash Equivalent	26,683,568	37,219,286
F. Closing Cash & Cash Equivalent (D+E):	23,979,328	26,207,576
Net Operating Cash flow per share:	(0.66)	0.10

Statement of Changes in Equity (Un-Audited) For the Half Year (2nd Quarter) ended 31 December 2025

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Shareholders Equity
Balance as at July 01, 2025	720,000,000	1,083,400,000	(526,058,332)	3,898,965,574	5,176,307,243
Dividend paid for the year 2024-25					-
Revaluation Surplus					-
Net profit during the Year			(102,298,766)		(102,298,765)
Balance as at June 30 2025	720,000,000	1,083,400,000	(628,357,098)	3,898,965,574	5,074,008,476

For the Half year (2nd quarter) ended 31 December 2024

(Amount in Taka)

Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Shareholders Equity
Balance as at July 01, 2024	720,000,000	1,083,400,000	(368,306,521)	3,898,965,575	5,334,059,055
Net profit during the Year			(79,937,154)		(79,937,154)
Balance as at June 30 2025	720,000,000	1,083,400,000	(448,243,673)	3,898,965,575	5,254,121,901

Sd/-
Company Secretary

Sd/-
Chief Financial Officer

Sd/-
Director

Sd/-
Managing Director

Sd/-
Chairman

Date: January 29, 2026
Dhaka

The details of the published quarterly statements can be available in the web-site
of the company. The address of the web-site is www.ghclbd.com