

**GLOBAL****গ্লোবাল হেভী কেমিক্যালস্ 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 209<sup>th</sup> 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 2<sup>nd</sup> quarter (Half Yearly) ended December 31, 2025 and took the following decisions:

Financial Statics of the Company for the 2<sup>nd</sup> 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
<b>ASSETS:</b>		
<b>Non-Current Assets</b>		
Property, Plant & Equipments	7,005,146,244	7,042,340,668
	<b>7,005,146,244</b>	<b>7,042,340,668</b>
<b>Current Assets</b>		
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
	<b>137,203,785</b>	<b>169,765,111</b>
<b>Total Assets</b>	<b>7,142,350,029</b>	<b>7,212,105,779</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders equity</b>		
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)
<b>Total Equity</b>	<b>5,074,008,476</b>	<b>5,176,307,242</b>
<b>Non-Current Liabilities</b>		
Long Term Loan	-	-
Deferred Tax (Assets)/Liabilities	650,972,707	653,276,628
<b>Total Non-Current Liabilities</b>	<b>650,972,707</b>	<b>653,276,628</b>
<b>Current Liabilities &amp; Provisions</b>		
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
	<b>1,417,368,847</b>	<b>1,382,521,909</b>
<b>Total Equity and Liabilities</b>	<b>7,142,350,029</b>	<b>7,212,105,779</b>
<b>Net Asset Value (NAV) per share</b>	<b>70.47</b>	<b>71.89</b>

### 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	(Amount in Taka) October 2024 to December 2024
Net Sales	46,580,283	232,901,473	24,726,539	61,635,709
Cost of Goods Sold	(68,912,890)	(245,178,374)	(44,062,339)	(29,379,144)
Gross Profit	(22,332,607)	(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	(16,525,959)	(14,838,515)	(14,935,250)	(7,111,374)
Selling & Distribution Expenses	(7,603,556)	(9,729,287)	(2,458,458)	(3,054,762)
Operating Income	(46,462,142)	(36,844,703)	(36,729,509)	22,090,489
Financial Expenses	(58,323,676)	(44,054,144)	(29,158,168)	(23,939,630)
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	(724,488)	(1,524,854)	(364,893)	(427,284)
Provision for Deferred Tax	2,303,921	1,920,125	1,130,858	960,063
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
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Cash Receipts:	63,270,955	278,432,979
Cash Receipts from Customers	62,363,357	277,866,556
Cash Receipts from Others Income	907,598	566,422
Cash Payments:	(110,838,308)	(271,340,256)
Cash paid to suppliers, employees & others	(52,249,178)	(226,520,804)
Income Tax	(265,455)	(765,307)
Financial Expenses	(58,323,676)	(44,054,144)
Net Cash Provided by Operating Activities:	(47,567,354)	7,092,723
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Fixed Assets Addition	(3,751,620)	-
Net Cash Used in Investing Activities:	(3,751,620)	-
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
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)
<b>D. Net Cash Inflow (A+B+C):</b>	<b>(2,704,240)</b>	<b>(11,011,710)</b>
<b>E. Opening Cash &amp; Cash Equivalent</b>	<b>26,683,588</b>	<b>37,210,286</b>
<b>F. Closing Cash &amp; Cash Equivalent (D+E):</b>	<b>23,979,328</b>	<b>26,207,576</b>
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

Particulars	(Amount in Taka)				
	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

Particulars	(Amount in Taka)				
	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  
Date: January 29, 2026  
Dhaka

Sd/-  
Chief Financial Officer

Sd/-  
Director

Sd/-  
Managing Director

Sd/-  
Chairman

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.gchclbd.com](http://www.gchclbd.com)