

**FINANCIAL STATEMENTS (UN-AUDITED)**  
**OF**  
**GLOBAL HEAVY CHEMICALS LTD.**



**For the 2<sup>nd</sup> Quarter Ended December 31, 2025**

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**Head Office:**

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**GLOBAL HEAVY CHEMICALS LTD.**  
**Draft Statement of Financial Position (Un-audited)**  
**As at 31 December 2025**

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
<b>ASSETS:</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipments	6.00	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	7.00	26,423,374	28,985,733
Accounts Receivable		21,134,008	39,917,102
Advances, Deposits and Prepayments	8.00	64,960,003	74,178,708
Investment in FDR		707,072	707,572
Cash and Cash Equivalents	9.00	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	10.00	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	11.00	-	-
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	12.00	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>

  
 Company Secretary

  
 Chief Financial Officer

Director

*Segun Begum*  
  
 Managing Director

  
 Chairman

Date: January 29, 2026  
 Dhaka



## GLOBAL HEAVY CHEMICALS LTD.

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

Particulars	Notes	(Amount in Taka)		
		July 2025 to December 2025	July 2024 to December 2024	October 2025 to December 2024
Net Sales		46,580,263	232,901,473	24,726,539
Cost of Goods Sold		(68,912,890)	(245,178,374)	(44,062,339)
<b>Gross Profit</b>		<b>(22,332,627)</b>	<b>(12,276,900)</b>	<b>(19,335,800)</b>
<b>Operating Expenses</b>		<b>(24,129,515)</b>	<b>(24,567,803)</b>	<b>(17,393,708)</b>
Office & Administrative Expenses		(16,525,959)	(14,838,515)	(14,935,250)
Selling & Distribution Expenses		(7,603,556)	(9,729,287)	(2,458,458)
<b>Operating Income</b>		<b>(46,462,142)</b>	<b>(36,844,703)</b>	<b>(36,729,509)</b>
Financial Expenses		(58,323,676)	(44,054,144)	(29,158,168)
Other Income		907,598	566,422	482,454
<b>Profit before WPPF &amp; Tax</b>		<b>(103,878,219)</b>	<b>(80,332,425)</b>	<b>(65,405,224)</b>
Provision For WPPF				
<b>Profit before Tax</b>		<b>(103,878,219)</b>	<b>(80,332,425)</b>	<b>(65,405,224)</b>
<b>Income Tax Expenses</b>		<b>1,579,453</b>	<b>395,271</b>	<b>765,964</b>
Provision for Current Tax				
Provision for Deferred Tax				
<b>Profit after tax</b>		<b>(102,298,766)</b>	<b>(79,937,154)</b>	<b>(64,639,259)</b>
Basic Earnings Per Share				
Diluted Earnings Per Share				

Company Secretary		Chief Financial Officer		Managing Director	
				Chairman	
Date: January 29, 2026 Dhaka					



**GLOBAL HEAVY CHEMICALS LTD.**  
**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)
<b>Balance as at June 30 2025</b>	<b>720,000,000</b>	<b>1,083,400,000</b>	<b>(628,357,098)</b>	<b>3,898,965,574</b>	<b>5,074,008,476</b>

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

(Amount in Taka)

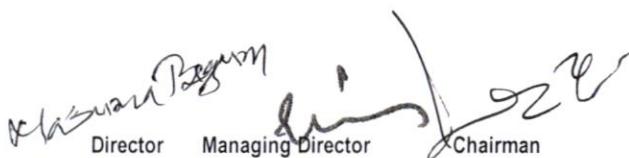
Particulars	Share Capital	Share Premium	Retained Earnings	Revaluation Surplus	Total Shareholders Equity
Balance as at July 01, 2024	720,000,000	1,083,400,000	(368,306,521)	3,898,965,575	5,334,059,055
Net profit during the Year			(79,937,154)		(79,937,154)
<b>Balance as at June 30 2025</b>	<b>720,000,000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



Company Secretary



Chief Financial Officer



Date: January 29, 2026  
Dhaka

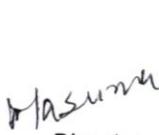
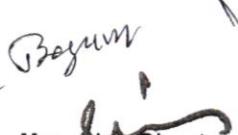


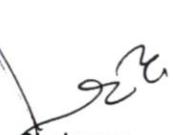
**GLOBAL HEAVY CHEMICALS LTD.**  
**Statement of Cash Flow (Un-Audited)**  
For the Half Year (2nd Quarter) ended 31 December 2025

PARTICULARS	July 2025 to December 2025	July 2024 to December 2024
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
<b>Cash Receipts:</b>	<b>63,270,955</b>	<b>278,432,979</b>
Cash Receipts from Customers	62,363,357	277,866,556
Cash Receipts from Others Income	907,598	566,422
<b>Cash Payments:</b>	<b>(110,838,308)</b>	<b>(271,340,256)</b>
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)
<b>Net Cash Provided by Operating Activities:</b>	<b>(47,567,354)</b>	<b>7,092,723</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Fixed Assets Addition	(3,751,620)	-
<b>Net Cash Used in Investing Activities:</b>	<b>(3,751,620)</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Bank loan	49,321,806	(18,104,433)
Investment in FDR	(707,072)	-
Dividend Paid	-	-
<b>Net Cash provided by Financing Activities:</b>	<b>48,614,734</b>	<b>(18,104,433)</b>
<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>26,683,568</b>	<b>37,219,286</b>
<b>F. Closing Cash &amp; Cash Equivalent (D+E):</b>	<b>23,979,328</b>	<b>26,207,576</b>
<b>Net Operating Cash flow per share:</b>	<b>(0.66)</b>	<b>0.10</b>

  
**Company Secretary**

  
**Chief Financial Officer**

  
**Director**   
**Managing Director**

  
**Chairman**

Date: January 29, 2026  
Dhaka



## GLOBAL HEAVY CHEMICALS LIMITED

37, SEGUN BAGICHA

DHAKA-1000

Notes to the Financial Statements (Un- Audited)

For the 2nd Quarter Ended December 31, 2025

### 1.00 Reporting Entity

Global Heavy Chemicals Limited (GHCL) was incorporated as a Private Limited Company on the 19 day of September 2000 under the Companies Act, 1994 with the Registrar of Joint Stock Companies & Firms vide Incorporation No.C-41335(694)/2000. It was converted into a Public Limited Company on 16 September 2010. Its authorized Capital is BDT 1,000.00 million and present paid-up capital is BDT 720.00 million. The company went for Initial public offering of shares in December 2012 which was fully subscribed and issued. The company was listed with Dhaka Stock Exchange Limited (DSE) and Chittagong Stock Exchange Limited (CSE) on 6 March 2013. The company has started its commercial operation on 15 October 2002. Plant of Global Heavy Chemicals Limited (GHCL) is located on the southern part of Dhaka district in Hasnabad union under Keraigonj Upazilla on the south side of the river Buriganga. The principal activities and nature of the business of the company is to manufacture and distribute Sodium Hydroxide (Caustic Soda), Chlorine and other chemical products.

### 2.00 Significant Accounting Policies:

#### 2.1 Basis of Preparation of Financial Statements

The Financial Statements of the Company are prepared on a going concern basis under historical cost convention and in accordance with the requirements of International Accounting Standards IAS-34 "Interim Financial Reporting", International Financial Reporting Standards (BFRS), the Companies Act 1994, the Securities and Exchange Rules 1987 and other laws and rules applicable in Bangladesh.

These financial statements for the 2nd Quarter Ended 31 December, 2025 should be read in conjunction with the Financial Statements for the year ended 30 June 2025 (hereafter referred to as the "Annual Financial Statements"), as they provide an update to previously reported information. This interim financial report includes only those selected explanatory notes as were deemed appropriate for better understanding of unaudited financial statements.

No adjustments have been made for inflationary factors affecting the financial statements. No changes in the basis of accounting like valuation of stocks, method of charging depreciation, etc. were made during the 2nd Quarter Ended December 31, 2025.

#### 2.2 Revenue Recognition:

Revenue is recognized only when it is probable that the economic benefit of such transaction has been derived as per "IFRS-15".

Sales revenue is recognized when transactions related to sales are completed and the sales invoices are issued in favor of the buyers.



Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
<b>3.00 Property, Plant &amp; Equipment</b>			
Opening balance		8,105,990,285	8,105,990,285
Add: Addition during the year		3,751,620	-
		8,109,741,905	8,105,990,285
Less: Accumulated depreciation		1,063,649,617	978,762,252
		7,046,092,288	7,127,228,033
Less: Depreciation charged during year		40,946,044	84,887,365
<b>Written Down Value as at 30 June 2024</b>		<b>7,005,146,244</b>	<b>7,042,340,668</b>
<b>4.00 Inventories</b>			
Raw Materials		12,811,236	24,169,992
Packing Materials		3,887,142	3,290,745
Finished Goods		8,912,356	1,012,356
Others		812,640	512,640
<b>Total</b>		<b>26,423,374</b>	<b>28,985,733</b>
<b>5.00 Advances Deposits and Prepayments</b>			
Security Deposits	5.01	14,556,803	22,556,803
Advance Income Tax	5.02	48,699,058	48,433,603
Advance VAT	5.03	1,171,696	2,655,856
Other Advance & Deposit	5.04	532,446	532,446
<b>Total</b>		<b>64,960,003</b>	<b>74,178,708</b>
<b>5.01 Security Deposits</b>			
Security deposit to Titas Gas		14,556,803	14,556,803
Security deposit to Palli Bidyut		-	8,000,000
<b>Total</b>		<b>14,556,803</b>	<b>22,556,803</b>
<b>5.02 Advance Tax</b>			
Tax deduction at source and Advance Tax paid		48,699,058	48,433,603
<b>Total</b>		<b>48,699,058</b>	<b>48,433,603</b>
<b>5.03 Advance VAT</b>			
VAT Current A/C		1,171,696	2,655,856
<b>Closing Balance</b>		<b>1,171,696</b>	<b>2,655,856</b>
<b>5.04 Other Advance &amp; Deposit</b>			
Advance to employee		532,446	532,446
<b>Total</b>		<b>532,446</b>	<b>532,446</b>
<b>6.00 Cash and Cash Equivalents</b>			
Cash in hand		577,157	1,323,640
Cash at Banks		5,194,864	6,261,680
3 Month FDR		18,207,307	18,390,677
<b>Total</b>		<b>23,979,328</b>	<b>25,975,997</b>



Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25

#### 7.00 Share Capital

##### Authorized Capital

100000000 ordinary shares of Tk.10/- each 1,000,000,000 1,000,000,000  
 The authorized share capital of the company is Taka 1000000000 divided into 100000000 ordinary shares of Taka 10/- each.

##### Issued subscribed and paid up Capital

72000000 ordinary shares 720,000,000 720,000,000

The issued subscribed and paid up capital of the company is Taka 720000000 divided into 72000000 ordinary shares of Tk.10/- each fully paid.

#### 8.00 Deferred Tax (Assets)/Liabilities

Written Down Value excluding Land	2,635,971,244	2,673,165,668
Written Down Value excluding Land (Tax Base)	583,421,498	610,376,273
Temporary Difference	<u>2,052,549,746</u>	<u>2,062,789,395</u>
Tax Rate	22.5%	22.5%
<b>Deferred Tax (Assets)/Liabilities</b>	<b>461,823,693</b>	<b>464,127,614</b>
Provision for Revualion of land -Prior Year	189,149,014	189,149,014
Provision for Revualion of land -During the Year	-	-
<b>Deferred Tax (Assets)/Liabilities</b>	<b><u>650,972,707</u></b>	<b><u>653,276,628</u></b>

No Deffered Tax Liability on revalued land has been provided as the management does not intend to sell the land in near future.

#### 8.01 Provision for Deferred Tax

This represents provision is made for deferred income tax to pay future income tax liability .

Deferred Tax (Assets)/Liabilities as on December 31,2025	461,823,693	464,127,614
Less: Balance as on June 30,2025	464,127,614	467,967,864
<b>Provision made for the current year</b>	<b><u>(2,303,921)</u></b>	<b><u>(3,840,250)</u></b>

#### 9.00 Unclaimed Dividend

This is made up as follows:

2018-2019	1,545,820	1,545,820
2019-2020	882,480	882,480
2020-2021	575,480	575,480
2021-2022	265,920	265,920
<b>Total</b>	<b><u>3,269,700</u></b>	<b><u>3,269,700</u></b>



Particulars	Notes	Amount in Taka	
		July 2025-Dec 2025	July 2024-Dec 2024
<b>10.00 Cost of Goods Sold</b>			
Materials Consumed	10.01	23,093,681	58,520,003
Direct Labour		5,922,371	24,232,724
Manufacturing Overhead	10.02	47,796,838	140,055,368
		76,812,890	222,808,095
Add: Opening Stock of Finished Goods		1,012,356	35,426,523
		77,825,246	258,234,618
Less: Closing Stock of Finished Goods		(8,912,356)	(13,056,245)
<b>Cost of Goods Sold:</b>		<b>68,912,890</b>	<b>245,178,373</b>
<b>10.01 Materials Consumed</b>			
Opening Stock of Raw Materials		24,169,992	41,652,352
Opening Stock of Packing Materials		3,290,745	4,852,365
Add: Raw Materials Purchase		4,258,600	30,396,472
Add: Packing Materials Purchases		8,072,722	3,381,574
		39,792,059	80,282,763
Less: Closing Stock of Raw Materials		(12,811,236)	(20,206,520)
Less: Closing Stock of Packing Materials		(3,887,142)	(1,556,240)
<b>Materials Consumed:</b>		<b>23,093,681</b>	<b>58,520,003</b>
<b>10.02 Manufacturing Overhead</b>			
Carriages		1,231,290	7,371,278
Gas Expenses		3,289,912	14,909,374
Electricity Expenses		8,273,023	70,572,419
Fuel and Lubricants		1,686,806	2,461,381
Depreciation (Annexure-A)		30,709,533	31,832,762
Repair & Maintanace		2,606,274	12,908,154
<b>Manufacturing Overhead:</b>		<b>47,796,838</b>	<b>140,055,368</b>
<b>11.00 Office &amp; Administrative Expenses</b>			
Salary & Allowances		1,180,961	1,249,260
Managing Directors Salary		720,000	720,000
MD & Directors Remuneration		420,000	420,000
Office rent		228,000	228,000
Telephone & Internet		127,118	71,159
Printing & Stationery		158,500	49,208
Electricity Expenses		39,628	26,312
Postage		1,082,945	257,640
Entertainment		605,145	168,490
Computer Repairs and Accessories		81,313	51,000
Traveling and Conveyance		30,161	30,399
Annual Subscription and Professional fees		587,000	264,903
Books, Papers & Periodicals		5,570	4,121
Advertisement		191,000	302,400
Insurance Expenses		11,415	-



Particulars	Notes	Amount in Taka	
		July 2025-Dec 2025	July 2024-Dec 2024
Training		12,000	-
Vehicles Maintenance		222,347	384,703
Security Expenses		586,345	-
Depreciation (Annexure-A)		10,236,511	10,610,921
<b>Total</b>		<b>16,525,959</b>	<b>14,838,516</b>
<b>12.00 Selling &amp; Distribution Expenses</b>			
Salary & Allowances		5,306,362	9,254,674
Delivery Expenses		1,549,540	89,910
Travelling and convence		168,592	-
Vehicles Maintenance		579,062	384,703
<b>Total</b>		<b>7,603,556</b>	<b>9,729,287</b>
<b>13.00 Calculation of Provision for Current Tax</b>			
Minimum Tax	13.01	724,468	1,524,854
Regular Tax		-	-
<b>Provision for Current Tax is the Higher One</b>		<b>724,468</b>	<b>1,524,854</b>
<b>13.01 Minimum Tax</b>			
Turnover Base 1% on Sales		474,879	1,397,409
Tax on other income		249,589	127,445
Minimum Tax on Turnover and others Income		<b>724,468</b>	<b>1,524,854</b>
Deducted Tax at source		265,455	765,307
Minimum Tax is the Higher One		<b>724,468</b>	<b>2,290,161</b>
<b>14.00 Earnings Per Share</b>			
Surplus for the year attributable to the shareholders		(102,298,766)	(79,937,154)
Number of outstanding share at the end of the year		72,000,000	72,000,000
<b>Basic Earnings Per Share</b>		<b>(1.42)</b>	<b>(1.11)</b>
<b>15.00 Net Operating Cash Flows per share(NOCFPS)</b>			
Net cash provided by Operating Activities		(47,567,354)	7,092,723
Number of outstanding share at the end of the year		72,000,000	72,000,000
<b>Net Operating Cash Flows per share(NOCFPS)</b>		<b>(0.66)</b>	<b>0.10</b>
<b>16.00 Net Asset Value per Share</b>			
Net Asset Value at the end of the Year		31-Dec-25	30-Jun-25
Number of outstanding share at the end of the year		5,074,008,476	5,176,307,242
<b>Basic Earnings Per Share</b>		<b>72,000,000</b>	<b>72,000,000</b>
		<b>70.47</b>	<b>71.89</b>



Particulars	Notes	Amount in Taka	
		July 2025-Dec 2025	July 2024-Dec 2024
<b>15.00 Reconciliation of Net Profit with Cash Flows from Operating Activities - Under Indirect Method is G</b>			
Profit/(Loss) before tax		(103,878,219)	(80,332,425)
<b>Adjustments for non-cash items:</b>			
Depreciation		40,946,044	42,443,683
<b>Net Profit/(Loss) before changes in working capital</b>		<b>(62,932,176)</b>	<b>(37,888,742)</b>
Changes in working capital:			
<b>(Increase)/Decrease of Current Assets</b>		<b>30,564,158</b>	<b>83,540,894</b>
(Increase)/Decrease in Inventories		2,562,359	48,112,947
(Increase)/Decrease in Accounts Receivables		18,783,094	11,407,750
(Increase)/Decrease in Advances, Deposits & Prepayments		9,218,705	24,020,197
<b>Increase/(Decrease) of Current Liabilities</b>		<b>(15,199,336)</b>	<b>(37,794,122)</b>
Accounts Payable		(10,882,699)	(11,699,869)
Provision & Liabilities for Expenses		(1,316,637)	(59,651,586)
Advance Received against Sales		(3,000,000)	33,557,333
Income Tax Paid			(765,307)
<b>Net Increase/(Decrease) in working capital</b>		<b>15,364,822</b>	<b>44,981,465</b>
<b>Net cash flows from operating activities</b>		<b>(47,567,354)</b>	<b>7,092,723</b>

#### 16.00 Significant Deviation:

##### Earnings per Share (EPS):

The decline in EPS during the period was mainly due to margin pressure caused by increased raw material prices, higher utility and production overhead costs, and elevated finance expenses resulting from greater reliance on short-term working capital borrowings. Although revenue remained relatively stable, the combined impact of higher operating and financing costs reduced net profit attributable to shareholders.

##### Net Operating Cash Flow per Share (NOCFPS):

The variance in NOCFPS was primarily driven by adverse working capital movements, particularly higher trade receivables due to extended credit terms and inventory accumulation to ensure uninterrupted production. Consequently, operating cash inflows lagged behind reported profits, leading to a decline in cash flow per share despite continued operational activity.

##### Net Asset Value (NAV):

The movement in NAV reflects lower growth in retained earnings as a result of reduced profitability, along with an increase in short-term liabilities to support working capital needs. Additionally, regular depreciation on property, plant, and equipment marginally reduced asset values, contributing to the overall variance in NAV compared to the previous period.



## 17.00 Related Party Disclosure

The company in normal course of business, carried out a number of transactions with other entities that fall within the definition of related party contained in International Accounting Standards 24: Related Party Disclosures.

Name of Related Party	Opening Balance		During This Year		Closing Balance		Purpose
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.	
Crescent Chemicals Ltd	78,473,366		26,662,136	11,215,502	-	93,920,000	Purchase
<b>Total</b>	<b>-</b>	<b>78,473,366</b>	<b>26,662,136</b>	<b>11,215,502</b>	<b>-</b>	<b>93,920,000</b>	

### Inter-company Loan:

Name of Related Party	Opening Balance		During This Year		Closing Balance	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
Opsonin Pharma Ltd.	-	256,438,495	-	-	-	256,438,495
Global Capsule Limited			192,800,000	83,783,847		
OSL Pharma Ltd.	-	50,000,000	-	-	-	50,000,000
<b>Total</b>	<b>-</b>	<b>306,438,495</b>	<b>192,800,000</b>	<b>83,783,847</b>	<b>-</b>	<b>197,422,342</b>

Name of Related Party	Relationship	Nature of Transaction	Transaction during the year / period	Outstanding as on		Outstanding as on 30.06.2024
				31.12.2025	31.12.2025	
Abdur Rouf Khan	Vice Chairman	Remuneration	420,000			
Abdur Rakib Khan	Managing Director	Remuneration	720,000			
<b>Total</b>			<b>1,140,000</b>	<b>-</b>	<b>-</b>	<b>-</b>



**GLOBAL HEAVY CHEMICALS LTD.**  
**Schedule of Property, Plant & Equipment**  
**For the Half Year (2nd Quarter) ended 31 December 2025**

Particulars	Cost			Dep. Rate %	Balance as on 01-07-2024	Depreciation	Total as on 31-12-2025	Written Down Value as on 31-12-2025
	Balance as on 01-07-2024	Addition during the year	Revaluation Surplus		Total as on 31-12-2025			
Land & Developments	4,369,175,000	-	-	4,369,175,000	0%	-	-	4,369,175,000
Building & Other Civil Construction	373,389,331	-	-	373,389,331	2.5%	98,369,301	3,437,750	101,807,051
Plant & Machinery	2,393,919,201	3,751,620	-	2,397,670,821	2.5%	561,671,148	22,903,101	584,574,249
Generator	468,075,384	-	-	468,075,384	5%	183,954,044	7,103,034	191,057,077
Pipe, Pipe Rack & Electrical	302,822,549	-	-	302,822,549	5%	113,735,364	4,727,180	118,462,543
Furniture and Fixture	26,679,974	-	-	26,679,974	10%	19,728,596	347,569	20,076,165
Tools & Equipments	132,684,501	-	-	132,684,501	5%	58,305,559	1,859,474	60,165,033
Motor Vehicles	39,244,345	-	-	39,244,345	10%	27,885,606	567,937	28,453,543
<b>Total as On 30.06.2025</b>	<b>8,105,990,285</b>	<b>3,751,620</b>	<b>-</b>	<b>8,109,741,905</b>	<b>1,063,649,617</b>	<b>40,946,044</b>	<b>1,104,595,661</b>	<b>7,005,146,244</b>

**Allocation of Depreciation Charged during the year :**

	Percentage	July -Dec 2025	July -Dec 2024
Manufacturing Overhead	75%	30,709,533	31,832,762
Office & Administrative Expenses	25%	10,236,511	10,610,921
<b>Total</b>	<b>100%</b>	<b>40,946,044</b>	<b>42,443,683</b>



**GLOBAL HEAVY CHEMICALS LTD.**  
Schedule of Property, Plant & Equipment (Tax Base)  
For the Half Year (2nd Quarter) ended 31 December 2025

Particulars	Cost			Depreciation Charge during the year	Written Down Value as on 31-12-2025
	Balance as on 01-07-2025	Addition during the year	Total as on 31-12-2025		
Building & Other Civil Const.	78,483,719	-	78,483,719	3,924,186	74,559,533
Plant & Machinery	327,891,989	3,751,620	331,643,609	16,582,180	315,061,429
Generator	91,694,797	-	91,694,797	4,584,740	87,110,058
Pipe, Pipe Rack & Electrical	80,396,684	-	80,396,684	4,019,834	76,376,850
Furniture and Fixture	5,296,299	-	5,296,299	264,815	5,031,484
Tools & Equipments	21,928,535	-	21,928,535	1,096,427	20,832,108
Motor Vehicles	4,684,249	-	4,684,249	10%	234,212
<b>TOTAL As On 30.06.2025</b>	<b>610,376,273</b>	<b>3,751,620</b>	<b>614,127,893</b>		<b>30,706,395</b>

	31-Dec-24	31-Dec-25
Account Base	2,635,971,244	2,715,609,349
Tax Base	583,421,498	644,286,066
Temp. Difference	2,052,549,746	2,071,323,283
Tax Rate	22.50%	22.50%
Deferred Tax (assets)/Liabilities	<u>461,823,693</u>	<u>466,047,739</u>
Opening Balance	467,967,864	467,967,864
Deferred Tax Expense/(Income)	(6,144,171)	(1,920,125)
<b>Closing Balance</b>	<b>461,823,693</b>	<b>466,047,739</b>

