

SHAFFI CHEMICAL INDUSTRIES LIMITED

23-Km, Multan Road Mohlanwal, Lahore Tel: (042) 111-111-666, 37540336-7,
Fax: (042) 37540335, E.mail: shaffichemical@diamondfoam.com

FORM-3

Ref:- SCIL/CS/015-3

Dated:- 02-10-2026

The General Manager
Pakistan Stock Exchange Limited
Stock Exchange Building
Stock Exchange Road
Karachi.

Subject:- **FINANCIAL RESULTS FOR THE YEAR ENDED 30-06-2026**

Dear Sir,

We have to inform you that the Board of Directors of our Company in their meeting held on October 02, 2026 at 12:00 pm at 23-Km, Multan Road, Mohlanwal, Lahore, recommended the following:

<u>CASH DIVIDEND:</u>	Nil
<u>BONUS SHARES:</u>	Nil
<u>RIGHT SHARES:</u>	Nil

ANY OTHER ENTITLEMENT/CORPORATE ACTION: Nil

ANY OTHER PRICE-SENSITIVE INFORMATION

The financial results of the Company are attached.

The annual general meeting of the company will be held on 27-10-2026 at 10:00 am at registered office of the company Plot No.2, Gadoon Amazai, Industrial Estate, Swabi, Khyber Pakhtoon Khwa.

The share transfer Books of the company will be closed from 20-10-2026 to 27-10-2026 (both days inclusive). Transfers received at the Corplink (Pvt) Ltd., Wings Arcade, 1-K, Commercial, Model Town, Lahore at the close of business on 19-10-2026 will be treated in time for the purpose of above entitlement to the transferees.

Yours sincerely,
For SHAFFI CHEMICAL INDUSTRIES LIMITED


ZAHOOR AHMAD
Company Secretary

Factory: Plot # 25, Gadoon Amazai Industrial Estate, Swabi, Khyber Pakhtoonkhwa, Ph (0938) 270597

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	NOTE	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized share capital 40,000,000 (2025: 40,000,000) ordinary shares of Rupees 10 each		400,000,000	400,000,000
Issued, subscribed and paid up share capital	3	120,000,000	120,000,000
FV Reserves	4	86,217	67,192
Accumulated Losses		(127,869,106)	(198,781,133)
Surplus on Revaluation of Land & Building		6,880,765	7,137,647
Surplus on Revaluation of Plant and Machinery (Held for Sale)		1,030,955	1,030,955
Total equity		128,831	(70,545,339)
LIABILITIES			
NON-CURRENT LIABILITIES			
Payable to Associated Company	5	-	44,696,519
Non Current Portion of Markup	6	20,292,544	-
		20,292,544	44,696,519
CURRENT LIABILITIES			
Payable to Director's	7	-	33,491,574
Trade and other payables	8	6,107,275	3,963,588
Current Portion of Markup	6	7,000,000	40,700,466
Provision for Taxation	9	7,139,107	296,012
		20,246,382	78,451,640
CONTINGENCIES AND COMMITMENTS			
	10	-	-
TOTAL EQUITY AND LIABILITIES		40,667,757	52,602,820

The annexed notes from 1 to 40 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

ASSETS	NOTE	2026 Rupees	2025 Rupees
NON-CURRENT ASSETS			
Property, plant and equipment	11	10,173,893	10,555,273
Long term investments	12	2,747,697	28,005,486
Long term deposits	13	223,560	223,560
		13,145,150	38,784,319
ASSETS CLASSIFIED AS HELD FOR SALE			
	14	2,693,285	2,693,285
CURRENT ASSETS			
Stock-in-trade	15	12,227,223	5,703,839
Trade debts	16	3,303,538	2,671,630
Advance income tax - net	17	6,434,365	240,363
Other receivables	18	788,542	1,366,691
Cash and bank balances	19	2,075,654	1,142,693
		24,829,322	11,125,216
TOTAL ASSETS		40,667,757	52,602,820


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Rupees	2025 Rupees
Revenue	20	48,908,890	23,681,012
Cost Of Sales	21	(40,503,410)	(20,027,487)
Gross Profit		8,405,481	3,653,525
Administrative Expenses	22	(1,365,167)	(3,764,291)
Other Expenses	23	(2,009,947)	(193,140)
		(3,375,114)	(3,957,431)
		5,030,367	(303,906)
Other Income	24	77,389,676	2,278,252
Profit From Operations		82,420,043	1,974,346
Finance Cost	25	(4,625,790)	(7,159,203)
		77,794,253	(5,184,857)
Gain Or Loss From Discontinued Operations		-	-
Share Of Income/ (Loss) From Associated Company		-	(23,485,100)
Profit Before Levy & Taxation		77,794,253	(28,669,957)
Levy			
- Current Year	27	(7,139,108)	(296,013)
- Share Of Levy In Associated Company		-	(468,112)
		(7,139,108)	(764,125)
Taxation			
- Current Year		-	-
- Share Of Taxation In Associated Company		-	326,213
		-	326,213
Profit After Taxation		70,655,145	(29,107,869)
Earnings Per Share - Basic And Diluted	28	5.89	2.43

The annexed notes from 1 to 40 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
PROFIT AFTER TAXATION	70,655,145	(29,107,869)
OTHER COMPREHENSIVE (LOSS) / INCOME		
Items that will not be reclassified to profit or loss:		
(Deficit) / surplus arising on re-measurement of investment at fair value through other comprehensive income	-	-
Items that may be reclassified subsequently to profit or loss		
Share in Unrealized gain/ (loss) arising on remeasurement of available for sale investments of associated companies	-	14,385,009
Unrealized gain arising on remeasurement of available for sale investments	19,025	35,298
Other comprehensive (loss) / income for the year	19,025	14,420,307
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>70,674,171</u>	<u>(14,687,562)</u>

The annexed notes from 1 to 40 form an integral part of these financial statements.



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR

SHAFEL CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

SHARE CAPITAL	CAPITAL RESERVES	REVENUE RESERVES	Surplus on revaluation of property, plant and equipment	TOTAL RESERVES	TOTAL EQUITY		
	Fair Value Reserve	(Accumulated Loss) / Unappropriated Profit					
----- (Rupees) -----							
Balance as at 01 July 2024	120,000,000	31,894	(184,328,676)	8,439,003	(175,857,779)	(55,857,779)	
Incremental depreciation on surplus on revaluation of property, plant & equipment	-	-	270,402	(270,402)	-	-	
Profit for the period	-	-	(29,107,868)	-	(29,107,868)	(29,107,868)	
Other comprehensive income for the period	-	35,298	14,385,009	-	14,420,307	14,420,307	
Total comprehensive loss for the period	-	35,298	(14,722,859)	-	(14,687,561)	(14,687,561)	
Balance as at 30 June 2025	120,000,000	67,192	(198,781,133)	8,168,601	(190,545,340)	(70,545,340)	
Incremental depreciation on surplus on revaluation of property, plant & equipment	-	-	256,882	(256,882)	-	-	
Profit for the period	-	-	70,655,145	-	70,655,145	70,655,145	
Other comprehensive income for the period	-	19,025	-	-	19,025	19,025	
Total comprehensive loss for the period	-	19,025	70,655,145	-	70,674,171	70,674,171	
Balance as at 30 June 2026	120,000,000	86,217	(127,869,106)	7,911,719	(119,871,169)	128,831	

The annexed notes from 1 to 40 form an integral part of these financial statements.


CHIEF EXECUTIVE


CHIEF FINANCIAL OFFICER


DIRECTOR

SHAFFI CHEMICAL INDUSTRIES LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	NOTE	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash (used in) / generated from operations	29	44,667,497	5,356,834
Finance cost paid		(4,625,790)	(7,159,203)
Income tax paid		(6,490,014)	(47,685)
Gain on disposal of shares		(69,578,759)	-
Impairment loss / (Reversal) of investment in associates		-	(2,278,252)
Net cash (used in) / generated from operating activities		(36,027,066)	(4,128,306)
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment made in Listed Entities		(2,651,292)	
Proceeds from disposal of associates shares		97,506,868	
Net cash from / (used in) investing activities		94,855,576	-
CASH FLOWS FROM FINANCING ACTIVITIES			
Reclassification of Markup		20,292,544	-
Loan from associated company		(44,696,519)	4,481,678
Loan from Director		(33,491,574)	-
Net cash used in financing activities		(57,895,549)	4,481,678
NET INCREASE IN CASH AND CASH EQUIVALENTS		932,961	353,372
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR		1,142,693	789,321
CASH AND CASH EQUIVALENTS AT END OF THE YEAR		2,075,654	1,142,693

The annexed notes from 1 to 40 form an integral part of these financial statements.



CHIEF EXECUTIVE



CHIEF FINANCIAL OFFICER



DIRECTOR