

Ghani

The Glass
Experts

Ghani
Value Glass Limited

**THIRD QUARTER
FINANCIAL STATEMENTS**

2025-26

CORPORATE INFORMATION

BOARD OF DIRECTORS

Directors

Mr. Awais Mehmood
Mr. Imtiaz Ahmad Khan
Mr. Anwaar Ahmad Khan
Mr. Aftab Ahmed Khan
Mr. Obaid Ghani
Mr. Jubair Ghani
Mr. Ibrahim Ghani
Mr. Umair Ghani
Mr. Muhammad Mushtaq
Mr. Tahir Ghafoor Khan
Mrs. Maryam Junaid
Mr. Muhammad Ayub
Mr. Imtiaz Ahmad Khan
Mr. Anwaar Ahmad Khan

CHAIRMAN

Chairman

Mr. Awais Mehmood

CHIEF EXECUTIVE OFFICER

Members

Mr. Jubair Ghani
Mrs. Maryam Junaid

AUDIT COMMITTEE

Chairman

Mr. Awais Mehmood

HR & R COMMITTEE

Members

Mr. Aftab Ahmed Khan
Mr. Jubair Ghani

CHIEF FINANCIAL OFFICER

Mr. Umer Farooq Khan

COMPANY SECRETARY

Hafiz Muhammad Imran Sabir

AUDITORS

BDO Ebrahim & Co.
Chartered Accountants

SHARE REGISTRAR

Corplink (Pvt) Ltd
Wings Arcade, 1-K Commercial Area
Model Town, Lahore, Pakistan
Phones : (042) 35916714, 35916719
Fax : (042) 35869037

BANKS

Habib Metropolitan Bank Limited (Islamic)
MCB Bank Limited (Islamic)
Albaraka Bank (Pakistan) Limited
Bank Alfalah Limited (Islamic)
Askari Bank Limited (Islamic)
Bank Al Habib (Islamic)
Dubai Islamic Bank
Allied Bank Limited
Soneri Bank Limited, Islamic Banking
Habib Bank Limited
Meezan Bank Limited
UBL Ameen Limited
Bank Alfalah Limited
Faysal Bank Limited
Bank of Punjab (Taqwa)

HEAD OFFICE & REGISTERED OFFICE

40-L Model Town Extension, Lahore, Pakistan
UAN: (042) 111 949 949, Fax:(042) 35172263
E-mail : info@ghanivalueglass.com
<http://www.ghanivalueglass.com>

PLANT

31-KM Sheikhpura Road, Mouza Beti Heriya,
Tehsil Nankana Sahib, District Sheikhpura.
Ph: (056) 3406171

DIRECTORS' REPORT

Dear shareholders

Assalam-u-Alaikum Wa Rehmatullah Wa Barakatohu

The board of Directors of Ghani Value Glass Limited is pleased to present financial statements for the third quarter and nine months ended March 31, 2026.

During the third quarter ended March 31, 2026, Pakistan's macroeconomic environment was defined by stabilization, lower inflation, stronger reserves, and improving business confidence. The overall situation remains constructive for cyclical sectors, specially manufacturing, autos, cement, glass, and banking i.e. strongest external-sector position since the 2022. 9M Current Account balance settled at US\$8mn, rescued by a blockbuster Mar-2026 surplus of US\$1.07bn, driven by a seasonal remittance surge and improved trade balance. Pakistan recorded monthly remittance inflow of US\$3.8bn in Mar-2026, reflecting a 5% YoY decline. Cumulatively, during 9MFY26, overseas Pakistanis remitted US\$30.3bn, marking an 8% YoY growth. Large Scale Manufacturing (LSM) sector posted a year-on-year growth of 5.89 per cent in July-February 2025-26. Industrial production in February grew 6.45pc YoY. Industrial output has rebounded over the past five consecutive months, following the previous month's sluggish growth. Pakistan's Consumer Price Index (CPI) was expected to clock in at 7.3% for Mar-2026. For 9MFY26, average inflation is likely to clock in at ~5.6%, compared to 5.4% during same period last year.

FINANCIAL INDICATORS	Nine Months ended March 31, 2026	Nine Months ended March 31, 2025
	Rupees '000'	
Net Revenue	5,011,121	4,520,137
Gross Profit	1,805,778	1,675,253
Net Profit	773,277	861,616
Earning per share (Rupees)	5.16	5.75

During the nine-month period ended March 31, 2026, the Company's net revenue increased to PKR 5.0 billion, compared to PKR 4.5 billion in the corresponding period of the previous year. Gross profit rose to PKR 1.8 billion, up from PKR 1.7 billion in the same period last year.

The Company reported a net profit of PKR 773 million, compared to PKR 862 million in the corresponding period of the prior year. Earning per share stood at PKR 5.16, as against PKR 5.75 for the same period last year.

Future Outlook

The Iran war has disrupted Pakistan's industrial sectors by sharply raising energy and raw material costs, which directly impacts manufacturing industries that rely heavily on imported fuel & energy. Rising oil and gas prices increase production expenses, reduce competitiveness in exports, and squeeze profit margins, while supply chain interruptions along regional trade routes hinder access to inputs and markets. The Glass sector faces higher costs for energy-intensive processes. Overall, the conflict amplifies inflationary pressures and weakens industrial growth, leaving Pakistan's industries vulnerable to both external shocks and domestic instability.

Acknowledgment

On behalf of the Directors, we are pleased to record our appreciation for our customers, employees, suppliers, shareholders and financial institutions for their trust in the management of the company.

We thank Allah Subhanatallah for blessing all of us and your company. We all should continue our endeavors to fully obey the commandments of Almighty Allah and Sunnah of our Prophet Muhammad" (Sallallohu-Alaihe-Wasallum).

On behalf of the Board of Directors

Lahore: April 28, 2026


Anwaar Ahmad Khan
Chief Executive Officer


Aftab Ahmed Khan
Director

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

AS AT 31 MARCH 2026

	Note	(Un-audited) 31 March 2026 Rupees	(Audited) 30 June 2025 Rupees
ASSETS			
Non-current assets			
Property, plant and equipment	5	3,062,818,499	3,093,921,761
Intangible Asset		10,602,917	11,528,372
Long term advances and deposits		13,067,457	12,297,457
		<u>3,086,488,873</u>	<u>3,117,747,590</u>
Current assets			
Stores, spares and loose tools		457,438,328	475,607,069
Stock in trade		1,623,624,322	1,387,718,656
Trade receivables		975,859,507	817,728,583
Advances, deposits and other receivables		398,710,086	245,650,009
Tax refunds due from the Government		320,420,812	277,824,070
Cash and bank balances		146,648,694	60,540,748
		<u>3,922,701,749</u>	<u>3,265,069,135</u>
Asset held for Sale		-	187,603,851
		<u>7,009,190,622</u>	<u>6,570,420,576</u>
TOTAL ASSETS			
EQUITY AND LIABILITIES			
SHARE CAPITAL AND RESERVES			
Authorized Share Capital			
150,000,000 (June 30, 2025: 150,000,000) ordinary shares of Rs.10/- each (June 30, 2025: Rs. 10/- each)		<u>1,500,000,000</u>	<u>1,500,000,000</u>
Issued, subscribed and paid up capital			
149,942,175 (June 30, 2025: 149,942,175) ordinary shares of Rs. 10 each		1,499,421,750	1,499,421,750
Capital reserves			
Share premium		171,854,674	171,854,674
Revaluation surplus on freehold land		691,544,706	691,544,706
Merger reserve		87,059,680	87,059,680
		<u>950,459,060</u>	<u>950,459,060</u>
Revenue reserves			
Un-appropriated profit		2,585,229,181	1,961,894,686
General reserve		3,680,000	3,680,000
		<u>2,588,909,181</u>	<u>1,965,574,686</u>
		<u>5,038,789,991</u>	<u>4,415,455,496</u>
NON-CURRENT LIABILITIES			
Deferred taxation		210,529,117	178,916,162
CURRENT LIABILITIES			
Trade and other payables		1,478,461,709	1,764,856,173
Contract liabilities		274,256,936	204,476,565
Unclaimed dividends		7,152,869	6,716,180
		<u>1,759,871,514</u>	<u>1,976,048,918</u>
		<u>7,009,190,622</u>	<u>6,570,420,576</u>
TOTAL EQUITY AND LIABLITES			
CONTINGENCIES AND COMMITMENTS			

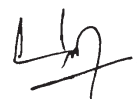
The annexed notes from 1 to 9 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)

FOR THE NINE MONTHS ENDED 31 MARCH 2026

	Nine Months period ended		Three Months period ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	----- Rupees -----			
Revenue from contracts with customers - net	5,011,120,602	4,520,137,143	1,816,418,167	1,699,540,546
Cost of sales	(3,205,343,072)	(2,844,884,479)	(1,072,917,058)	(1,091,512,584)
Gross profit	1,805,777,530	1,675,252,664	743,501,109	608,027,962
Distribution expense	(123,113,979)	(84,618,739)	(55,272,017)	(32,818,204)
Administrative expense	(520,787,920)	(513,915,879)	(193,741,773)	(192,750,560)
Other operating expense	(84,684,357)	(84,054,550)	(31,828,221)	(24,187,379)
	(728,586,256)	(682,589,168)	(280,842,011)	(249,756,143)
Operating profit	1,077,191,274	992,663,496	462,659,098	358,271,819
Other income	173,825,120	141,463,837	88,751,165	48,370,657
Profit before taxation	1,251,016,394	1,134,127,333	551,410,263	406,642,476
Taxation	(477,739,724)	(272,511,600)	(225,651,912)	(74,893,237)
Profit for the period	773,276,670	861,615,733	325,758,351	331,749,239
Total comprehensive income for the period	773,276,670	861,615,733	325,758,351	331,749,239
Earnings per share - basic and diluted	5.16	5.75	2.17	2.21

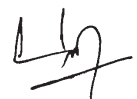
The annexed notes from 1 to 9 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

FOR THE NINE MONTHS ENDED 31 MARCH 2026

	Nine Months period ended		Three Months period ended	
	March 31 2026	March 31 2025	March 31 2026	March 31 2025
	----- (Rupees) -----			
Profit for the period	773,276,670	861,615,733	325,758,351	331,749,239
Other comprehensive income:				
Items that will not be reclassified subsequently to profit or loss	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-
	-	-	-	-
Total comprehensive income for the period	<u>773,276,670</u>	<u>861,615,733</u>	<u>325,758,351</u>	<u>331,749,239</u>

The annexed notes from 1 to 9 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

FOR THE NINE MONTHS ENDED 31 MARCH 2026

Issued, subscribed and paid-up capital	Shares issued pursuant to merger*	Capital Reserve			Revenue Reserves		Total
		Share Premium	Revaluation surplus on freehold land	Merger reserve	Un-appropriated profits	General Reserve	
1,435,320,790	64,100,960	171,854,674	691,544,706	87,059,680	1,327,080,826	3,680,000	3,780,641,636
-	-	-	-	-	861,615,733	-	861,615,733
-	-	-	-	-	(149,942,175)	-	(149,942,175)
-	-	-	-	-	(149,942,175)	-	(149,942,175)
-	-	-	-	-	-	-	-
-	-	-	-	-	561,731,383	-	561,731,383
1,435,320,790	64,100,960	171,854,674	691,544,706	87,059,680	1,888,812,209	3,680,000	4,342,373,019
1,435,320,790	64,100,960	171,854,674	691,544,706	87,059,680	1,961,894,686	3,680,000	4,415,455,496
-	-	-	-	-	773,276,670	-	773,276,670
-	-	-	-	-	(149,942,175)	-	(149,942,175)
-	-	-	-	-	-	-	-
-	-	-	-	-	623,334,495	-	623,334,495
1,435,320,790	64,100,960	171,854,674	691,544,706	87,059,680	2,585,229,181	3,680,000	5,038,789,991

Balance as at July 01, 2024 (audited)

Profit for the period
Final cash dividend @ Rs. 1 per share for the year ended June 30, 2024
First interim cash dividend @ Rs. 1 per share for the year ended June 30, 2025
Other comprehensive income for the period
Total Other comprehensive income for the period

Balance as at 31 March 2025 (unaudited)

Balance as at July 01, 2025 (audited)

Profit for the period
Final cash dividend @ Rs. 1 per share for the year ended June 30, 2026
Other comprehensive income for the period
Total Other comprehensive income for the period

Balance as at 31 March 2026 (unaudited)

* This reserve can be utilized by the Company only for the purpose specified in section 81(2) and 81(3) of the Companies Act, 2017.

The annexed notes from 1 to 9 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



DIRECTOR

CHIEF FINANCIAL OFFICER

CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)

FOR THE NINE MONTHS ENDED 31 MARCH 2026

	Un-Audited	
	31 March 2026	31 March 2025
	Rupees	Rupees
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	1,251,016,394	1,134,127,333
Adjustments for		
Depreciation	164,014,312	155,414,689
Amortization of intangible assets	925,455	-
Workers' Profit Participation Fund	55,576,860	60,909,094
Workers' Welfare Fund	22,259,207	23,145,456
Exchange (Gain)/Loss	5,884,744	-
Loss on disposals of Asset	963,546	-
Profit on savings account	(6,575,672)	(7,907,153)
	<u>243,048,452</u>	<u>231,562,086</u>
Profit before working capital changes	1,494,064,846	1,365,689,419
Effect on cash flow due to working capital changes: (Increase) / decrease in current assets:		
Stores, spares and loose tools	18,168,741	(299,668,292)
Stock in trade	(235,905,666)	50,919,148
Trade receivables	(158,130,924)	(809,350,887)
Advances, deposits and other receivables	(153,060,077)	102,975,753
	<u>(528,927,926)</u>	<u>(955,124,278)</u>
Increase / (decrease) in current liabilities:		
Trade and other payables	(65,996,180)	40,395,495
Contract liabilities	69,780,371	93,588,864
	<u>3,784,191</u>	<u>133,984,359</u>
Cash generated from operations	968,921,111	544,549,500
Taxes paid	(488,723,511)	(51,608,455)
Profit on savings account received	6,575,672	7,907,153
Workers' Profit Participation Fund paid	(89,135,662)	(69,266,668)
Workers' Welfare Fund paid	(27,379,582)	(24,752,411)
	<u>(598,663,083)</u>	<u>(137,720,381)</u>
NET CASH GENERATED FROM OPERATING ACTIVITIES	A 370,258,028	406,829,119
CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(133,874,596)	(186,214,670)
Long term Deposit	(770,000)	-
NET CASH USED IN INVESTING ACTIVITIES	B (134,644,596)	(186,214,670)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(149,505,486)	(173,942,175)
NET CASH USED IN FINANCING ACTIVITIES	C (149,505,486)	(173,942,175)
NET INCREASE IN CASH AND CASH EQUIVALENTS	(A+B+C) 86,107,946	46,672,275
CASH AND CASH EQUIVALENTS - AT THE BEGINNING OF THE PERIOD	60,540,748	221,675,509
CASH AND CASH EQUIVALENTS - AT THE END OF THE PERIOD	<u>146,648,694</u>	<u>268,347,784</u>

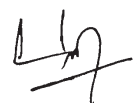
The annexed notes from 1 to 9 form an integral part of these condensed interim financial statements.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED)

FOR THE NINE MONTHS PERIOD ENDED MARCH 31, 2026

1 LEGAL STATUS AND NATURE OF BUSINESS

- 1.1 Ghani Value Glass Limited (the Company) was incorporated in Pakistan on March 17, 1967 as a public limited company under the Companies Act 2017 (the Act) and its shares are quoted on Pakistan Stock Exchange Limited. The principal activities of the Company are manufacturing and sale of mirror, tempered glass, laminated glass and automotive vehicles. The Company's registered office is situated at 40-L, Model Town Extension, Lahore. The manufacturing units are located at 31-KM Sheikhpura Road, Mouza Beti Heriya, Tehsil Nankana Sahib, District Sheikhpura and 49-Km Multan Road, Phool Nagar (Bhai Pheru), Kasur.

2 GEOGRAPHICAL LOCATION AND ADDRESSES OF BUSINESS UNITS

The geographical location and address of the Company's business units, including production facilities are as under:

BUSINESS UNITS	ADDRESS
Registered office	40-L, Model Town Extension, Lahore
Glass manufacturing plant	31-KM Sheikhpura Road, Nankana Sahib
Automobile manufacturing plant	49-Km Multan Road, Phool Nagar (Bhai Pheru), Kasur

3 BASIS OF PREPARATION

Statement of compliance

- 3.1 These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

Provisions of and directives issued under the Companies Act, 2017.

Where the provisions of and directives issued under the Companies Act, 2017 differ with the requirements of IAS 34, the provisions of and directives issued under the Companies Act, 2017 have been followed.

- 3.2 These condensed interim financial statements are unaudited but subject to the limited scope review by the auditors and is being submitted to the shareholders as required under section 237 of the Companies Act, 2017 and the listing regulations of the Pakistan Stock Exchange.
- 3.3 These condensed interim financial statements do not include all the information and disclosures required for full annual financial statements and should be read in conjunction with the annual financial statements of the Company as at and for the year ended June 30, 2025 which have been prepared in accordance with approved accounting and reporting standards as applicable in Pakistan. However, selected explanatory notes are included to explain events and transactions that are significant to an understanding of the changes in the Company's financial position and performance since the last annual financial statements.

3.4 Basis of measurement

The condensed interim financial statements have been prepared under the historical cost convention. Figures have been rounded off to the nearest Pak Rupees unless otherwise stated.

Provisions in respect of taxation, Workers' Welfare Fund (WWF) and Worker's Profit Participation Fund (WPPF) are provisional and subject to final adjustments in the annual audited financial statements.

3.5 Functional and presentation currency

These condensed interim financial statements are presented in Pak Rupee, which is the functional and presentation currency for the Company.

4 USE OF ESTIMATES AND JUDGMENTS

The preparation of condensed interim financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts. Actual results may differ from these judgements, estimates and assumptions.

Judgements and estimates made by the management in the preparation of these condensed interim financial statements are the same as those applied in the annual audited financial statements of the Company for the year ended June 30, 2025.

	Note	31 March 2026 (Un-audited) Rupees	30 June 2025 (Audited) Rupees
5 PROPERTY, PLANT AND EQUIPMENT			
Operating fixed assets	5.1	2,952,021,549	2,736,729,772
Capital work in process	5.2	110,796,950	357,191,989
		<u>3,062,818,499</u>	<u>3,093,921,761</u>
5.1 Operating fixed assets			
Opening net book value at the start of the period / year		2,736,729,772	2,751,270,149
Additions during the period / year		411,932,927	193,025,980
Disposal for the period/year		(29,859,016)	-
Depreciation charge for the period/ year		(166,782,134)	(207,566,357)
Closing net book value at the end of the period/ year		<u>2,952,021,549</u>	<u>2,736,729,772</u>
Following is the details of additions during the period/year - at cost:			
Buildings on freehold land		1,543,238	114,261,518
Plant and machinery		366,557,277	58,843,574
Plant equipment		-	-
Furniture and fixture		-	314,000
Computers		3,423,651	961,061
Office equipment		-	330,000
Vehicles		40,408,761	18,315,827
In tangibile Assets		-	-
		<u>411,932,927</u>	<u>193,025,980</u>
5.2 Capital work in process			
Opening balance at the start of the period / year		357,191,989	245,195,035
Additions (at cost)		63,763,259	426,317,082
Transferred to operating fixed assets		(310,158,298)	(126,716,277)
Transfer to assets held for sale		-	(187,603,851)
Closing balance at the end of the period / year		<u>110,796,950</u>	<u>357,191,989</u>

6 CONTINGENCIES AND COMMITMENTS

There is no material change in contingencies since the last audited financial statements for the year ended 30 June 2025.

7 TRANSACTIONS AND BALANCES WITH RELATED PARTIES

The related parties comprise the related group companies, associated companies, subsidiary companies, directors of the Company, key employees and staff retirement funds. All the transactions with related parties are entered into at agreed terms duly approved by the Board of Directors of the Company. Details of transactions with related parties, other than those which have been specifically disclosed elsewhere in these condensed interim financial statements are as follows:

Name of related parties and their relationship	Nature and description of related party transaction	(Un-audited)	
		31 March 2026	31 March 2025
		----- (Rupees) -----	
Ghani Glass Limited - associated company by virtue of common directorship	Purchase of goods	2,098,002,570	1,642,727,521
	Sales of offline coating glass	72,134,869	-
	Sales of cullet	66,760,213	69,957,453
	Shared expenses	21,904,222	15,411,435
	Rental income	38,850,914	50,972,833
Ghani Foundation - common directorship	Donations	130,826,143	105,879,564
Staff retirement benefits	Payment to provident fund	61,249,848	53,346,172
Key Management personnel	Salaries and other employee benefits	271,315,389	264,493,744

8 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statement was approved and authorized for issue on April 28, 2026 by the Board of Directors of the Company.

9 GENERAL

Figures have been round off to the nearest rupee.



CHIEF EXECUTIVE



DIRECTOR



CHIEF FINANCIAL OFFICER

ڈائریکٹران کی جائزہ رپورٹ

محترم شیئر ہولڈرز،

السلام علیکم ورحمۃ اللہ وبرکاتہ

غنی ویلیو گلاس لیمنڈ کے بورڈ آف ڈائریکٹرز کو یہ اعلان کرتے ہوئے خوشی ہو رہی ہے کہ وہ 31 مارچ 2026 کو ختم ہونے والی تیسری سہ ماہی اور نو ماہ کے مالیاتی گوشوارے پیش کر رہے ہیں۔

31 مارچ 2026 کو ختم ہونے والی تیسری سہ ماہی کے دوران پاکستان کی معیشت میں استحکام، کم مہنگائی، مضبوط زرمبادلہ کے ذخائر اور کاروباری اعتماد میں بہتری دیکھنے میں آئی۔ مجموعی صورتحال سائیکلک سیکل شعبوں، خصوصاً مینوفیکچرنگ، آٹوموبائل، سینٹ، گلاس اور بینکاری کے لیے سازگار رہی اور 2022 کے بعد بیرونی شعبہ اپنی مضبوط ترین سطح پر نظر آیا۔ نو ماہ کے دوران کرنٹ اکاؤنٹ بیلنس 8 بلین امریکی ڈالر رہا، جسے مارچ 2026 میں 1.07 ارب امریکی ڈالر کے نمایاں برپلس نے سہارا دیا، جو موسمی ترسیلات زرمیں اضافے اور بہتر تجارتی توازن کا نتیجہ تھا۔ مارچ 2026 میں پاکستان کو 3.8 ارب امریکی ڈالر کی ترسیلات زرموصول ہوئیں، جو سال بہ سال 5 فیصد کمی کو ظاہر کرتی ہیں۔ تاہم مجموعی طور پر مالی سال 2026 کے پہلے نو ماہ کے دوران بیرون ملک مقیم پاکستانیوں نے 30.3 ارب امریکی ڈالر بھیجے، جو 8 فیصد سالانہ اضافہ ظاہر کرتا ہے۔ بڑے پیمانے کی صنعت (LSM) نے جولائی تا فروری 2025-26 کے دوران 5.89 فیصد سالانہ ترقی ریکارڈ کی، جبکہ فروری میں صنعتی پیداوار میں 6.45 فیصد اضافہ ہوا۔ صنعتی پیداوار گزشتہ پانچ ماہ سے مسلسل بحالی کی جانب گامزن رہی۔ مارچ 2026 کے لیے صارف قیمت اشاریہ (CPI) 7.3 فیصد متوقع ہے، جبکہ مالی سال 2026 کے پہلے نو ماہ کے لیے اوسط مہنگائی تقریباً 5.6 فیصد رہنے کا امکان ہے، جو گزشتہ سال کے اسی عرصے میں 5.4 فیصد تھی۔

نوٹیشنوں کے دوران

مالیاتی اعشاریے	31 مارچ 2026	31 مارچ 2025
خالص آمدنی	5,011,121	4,520,137
خام منافع	1,805,778	1,675,253
خالص نفع	773,277	861,616
فی حصص نفع (روپے)	5.16	5.75

(روپے '000 میں)

31 مارچ 2026 کو ختم ہونے والے نو ماہ کے دوران کمپنی کی خالص آمدن 5.0 ارب روپے تک پہنچی، جبکہ گزشتہ سال کے اسی عرصے میں یہ 4.5 ارب روپے تھی۔ خام منافع 1.8 ارب روپے رہا، جو گزشتہ سال کے 1.7 ارب روپے کے مقابلے میں زیادہ ہے۔

کمپنی نے 773 ملین روپے کا خالص منافع حاصل کیا، جبکہ گزشتہ سال اسی عرصے میں یہ 862 ملین روپے تھا۔ فی حصص آمدن 5.16 روپے رہی، جو کہ گزشتہ سال کے اسی عرصے میں 5.75 روپے تھی۔

مستقبل کا منظر نامہ

ایران جنگ نے پاکستان کے صنعتی شعبوں کو متاثر کیا ہے، خاص طور پر توانائی اور خام مال کی قیمتوں میں اضافے کے ذریعے، جس کا براہ راست اثر ان صنعتوں پر پڑتا ہے جو درآمد شدہ ایندھن اور توانائی پر زیادہ انحصار کرتی ہیں۔ ٹیل اور گیس کی بڑھتی ہوئی قیمتیں پیداواری لاگت میں اضافہ کرتی ہیں، برآمدات میں مسابقت کو کم کرتی ہیں اور منافع کے مارجن کو محدود کرتی ہیں، جبکہ علاقائی تجارتی راستوں میں رکاوٹیں سپلائی چین کو متاثر کر کے خام مال اور منڈیوں تک رسائی میں مشکلات پیدا کرتی ہیں۔ گلاس کا شعبہ توانائی پر زیادہ انحصار کے باعث زیادہ لاگت کا سامنا کر رہا ہے۔ مجموعی طور پر یہ صورتحال مہنگائی کے دباؤ کو بڑھاتی ہے اور صنعتی ترقی کو کمزور کرتی ہے، جس سے پاکستان کی صنعتیں بیرونی اور اندرونی خطرات کے مقابلے میں زیادہ حساس ہو جاتی ہیں۔

اظہار تشکر

بورڈ آف ڈائریکٹرز کی جانب سے ہم اپنے صارفین، ملازمین، سپلائرز، شیئر ہولڈرز اور مالیاتی اداروں کے اعتماد اور تعاون پر دلی شکر یہ ادا کرتے ہیں۔

ہم اللہ سبحانہ و تعالیٰ کا شکر ادا کرتے ہیں کہ اس نے ہم سب اور ہماری کمپنی کو اپنی نعمتوں سے نوازا۔ ہمیں چاہیے کہ ہم اللہ تعالیٰ کے احکامات اور ہمارے نبی حضرت محمد ﷺ کی سنت پر عمل کرتے ہوئے اپنی کوششیں جاری رکھیں۔

بورڈ آف ڈائریکٹرز کی جانب سے



انوار احمد خان
چیف ایگزیکٹو آفیسر



آفتاب احمد خان
ڈائریکٹر

لاہور: 28 اپریل 2026

Ghani Value Glass Limited

Head Office:

40L, Model Town Extension,
Lahore, Punjab, Pakistan.

www.ghanivalueglass.com

UAN: +92-42-111-949-949

Fax: +92-42-35172263

