



GOODLUCK INDUSTRIES LIMITED

Halfyearly Report

**for the period ended
December 31, 2025**



C O N T E N T S

Company Information.....	1
Chairman's Review.....	2
Director Report (English)	3
Director Report (Urdu)	4
Auditor's Report to the Members.....	5
Condensed Interim Statement of Financial Position	6
Condensed Interim Statement of Profit or Loss	7
Condensed Interim Statement of Comprehensive Income.....	8
Condensed Interim Statement of Change in Equity.....	9
Condensed Interim Statement of Cash Flow	10
Notes to the Condensed Interim Financial Statements	11



COMPANY INFORMATION

Chairman (Non-Executive Director)

Mr. Fahad

Chief Executive Officer (Executive Director)

Mr. Ashfaq

Non-Executive Directors

Mr. Shamsul Haq
Mr. Shamsul-Zuha
Mr. Muhammad Usman
Mrs. Naveen Shams

Independent Directors

Mr. Muhammad Safyan Qureshi
Mr. Faizan Ahsan
Mr. Suhail Ahmed Panhwar

Chief Financial Officer

Mr. Saif-ur-Rehman

Company Secretary

Mr. Nafees Shams Qureshi

Audit Committee

Mr. Faizan Ahsan Chairman
Mr. Shamsul-Haq
Mr. Muhammad Usman
Mr. Muhammad Safyan Qureshi

H. R & Remuneration Committee

Mr. Suhail Ahmed Panhwar Chairman
Mr. Shamsul-Zuha
Mr. Fahad

Bankers

Bank Al Habib Limited
Habib Metropolitan Bank Limited
Bank Alfalah Limited
Meezan Bank Limited
MCB Bank Limited
United Bank Limited

External Auditor

M/s. Muniff Ziauddin & Co
Chartered Accountants

Legal Advisor

M/s. Merchant Law Associates

Investor Relation Contact

Share Registrar
M/s. C & K Management Associates (Pvt) Ltd
M13, Progressive Plaza, Civil Lines
near PIDC, Beaumont Road, Karachi
Phones: 021-35685930, 021-35687839

Registered Office

S-49/A, S.I.T.E, Mauripur
Mauripur Road, Karachi
Telephone: 021-32354361-64
021-32354929
Fax: 021-32358685
e-mail: goodluckindltd@live.com

Website

www.goodluckind.com



Chairman's Review

I am pleased to present the Company's condensed interim financial results for the period ended December 31, 2025. I am confident that our existing commercial business together with the opportunities in pipeline will facilitate in sustaining the growth achieved during the recent years. Needless to mention that the rise in other avenues of business will further add value to the net worth of the company

The management remains committed to maintain focus on sustaining the financial performance of your Company. I thank to our shareholders, customers, bankers and staff for their support and trust in the Company.

I wish to thank our valued customers for their faith in our products and services and sincerely hope that they will continue this patronage, support and confidence reposed on us. I also take this opportunity to thank our bankers and regulatory bodies for providing us with their valuable support throughout this period.

Finally, I wish to thank our staff whose dedication and commitment has been a source of strength for the Company.

Fahad
Chairman

Karachi Dated: 26th February, 2026



DIRECTORS' REPORTS

Your Directors hereby present the un-audited condensed financial statements of the Company for the Six months' period ended 31st December 2025.

General Review

During the period ended December 31, 2025 the turnover was PKR 815,280,676 (2024: PKR 825,573,078) the sales proceeds of wheat products of the company has Decreased in corresponding period of last year. This was due to decreased in rates of commodity (wheat) purchases from the open market. However due to this reason the cost of Sales PKR 798,219,758 (2024: PKR 807,598,873) was also decreased compared to the last corresponding year. The administration expenses were PKR 13,556,981 (2024: PKR 13,129,123) increased due to the current waves of inflation in the country during the period.

Operating & Financial Results for the period December 31, 2025:

These are summarized below:	(Rupees)
Profit before taxation	3,257,930
Less: Taxation	(1,068,691)
Profit after taxation	2,189,238
Earnings per share - Basic	7.30

The business environment remains challenging and competitive. Higher cost of services due to inflationary pressures, after accounting for the finance cost and taxation, the company has after-tax profit PKR 2,189,238 (2024: PKR 1,754,939) and an Earning per share (EPS) of PKR 7.30 (2024: PKR 5.85).

The company is exerting every effort to reduce the impacts of the competition through operational efficiencies and customer's relations management. The company will strive hard to have decent finish for the financial year 2026.

The Board of Directors has decided not to declare interim dividend for the period under review.

The Board appreciated the support and extended the gratitude to all stakeholders for their continued support and offered thanks to the management and staff for their dedication and hard work.

For and behalf of the Board

Ashfaq
Chief Executive

Fahad
Chairman

Karachi Dated 26th February 2026



ڈائریکٹرز کی رپورٹ

آپ کی کمپنی کے ڈائریکٹرز 31 دسمبر 2025ء کو ختم ہونے والی سہ ماہی کیلئے کمپنی کے غیر آڈٹ شدہ میعاد مالی حسابات پیش کر رہے ہیں۔

عام جائزہ:

31 دسمبر 2025ء کو اختتام پذیر ہونے والے مدت کے دوران کاروباری حجم 815,280,676 روپے رہا جبکہ (2024: 825,573,078 روپے) تھا کمپنی کی گندم کی مصنوعات کی فروخت سے حاصل ہونے والی آمدنی میں گزشتہ سال اسی مدت کے مقابلے میں کمی واقع ہوئی ہے۔ اس کی وجہ اوپن مارکیٹ سے اجناس (گندم) کی خریداری کے نرخوں میں کمی تھی۔ تاہم اس وجہ سے امسال کے دوران فروخت کی لاگت 798,219,758 روپے رہی جو کہ گزشتہ سال (807,598,873 روپے) جبکہ انتظامی اخراجات 13,556,981 روپے رہے جو کہ گزشتہ سال (13,129,123: 2024) روپے) تھے جو کہ گزشتہ اسی عرصے کے دوران ملک میں مہنگائی کی موجودہ لہر کی وجہ سے بڑھے ہیں۔

31 دسمبر 2025ء کی مدت کی عملی کارکردگی اور مالیاتی نتائج:

(روپے)	خلاصہ درج ذیل ہے:
3,257,930	قبل از محصولات منافع
(1,068,691)	کٹوتی: محصولات
2,189,238	بعد از محصولات منافع
7.30	فی حصص آمدنی۔ بنیادی

کاروباری ماحول چیلنجنگ اور مسابقتی رہنے کے باوجود افراط کے دباؤ کی وجہ سے سروسز کی زائد قیمت، مالیاتی لاگت اور ٹیکس کے حساب کتاب کے بعد، کمپنی کا بعد از ٹیکس منافع 2,189,238 روپے رہا جو کہ گزشتہ سال (2024: 1,754,939) روپے تھا اور فی حصص کی آمدنی گزشتہ سال کے 5.85 روپے کے مقابلے میں اس سال 7.30 روپے رہی۔

کمپنی مسابقت کے آثار کو کم کرنے کے لئے عملی کارکردگی کو بڑھانے اور اپنے گاہکوں کی رابطہ کاری کو مزید بہتر بنانے کیلئے کوشاں ہے۔ کمپنی مالی سال 2026 کے اچھے اختتام کے لئے سخت محنت کرے گی۔

بورڈ آف ڈائریکٹرز نے زیر جائزہ مدت کیلئے عبوری منافع کا اعلان نہ کرنے کا فیصلہ کیا ہے۔

بورڈ کمپنی سے جڑے ہوئے تمام افراد کی طرف سے مسلسل حمایت کیلئے ان کا شکر گزار ہے اور انتظامیہ و ملازمین کی لگن اور انتھک محنت کے لئے ان کا شکریہ ادا کرتا ہے۔

بورڈ آف ڈائریکٹرز کی طرف اور جانب سے

اشفاق

چیف ایگزیکٹو

کراچی مورخہ 26 فروری 2026ء

فہد

چیرمین



MUNIFF ZIAUDDIN & CO.
Chartered Accountants

**Independent Auditor's Review Report
to the members of
GoodLuck Industries Limited**

Business Executive Centre
F/17/3, Block 8, Clifton
Karachi – 75600 – Pakistan
Tel: +92-21-35375127-8,
+92-21-35872283
E-mail: info@mzco.com.pk
Web: bkrapakistan.com

Report on review of the Condensed Interim Financial Statements

Introduction

We have reviewed the accompanying condensed interim statement of financial position of GoodLuck Industries Limited as at **December 31, 2025** and the related condensed interim statement of profit or loss, condensed interim statement of comprehensive income, condensed interim statement of changes in equity, and condensed interim statement of cash flows, and notes to the financial statements for the six-month period then ended (here-in-after referred to as the "Condensed Interim Financial Statements"). Management is responsible for the preparation and presentation of these condensed interim financial statements in accordance with accounting and reporting standards as applicable in Pakistan for interim financial reporting. Our responsibility is to express a conclusion on these financial statements based on our review.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying condensed interim financial statements are not prepared, in all material respects, in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting.

Other Matter

The figures of the condensed interim statement of profit or loss and condensed interim statements of comprehensive income for the quarters ended December 31, 2025 and 2022 have not been reviewed, as we are required to review only the cumulative figures for the half year ended December 31, 2025.

The engagement partner on the audit resulting in this independent auditor's review report is Muhammad Moin Khan.

Chartered Accountants
Karachi

Date: February 26, 2026
UDIN: RR202510153UbZPsm2vN



**GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025**

	December 31, 2025	June 30, 2025 (Audited)
Note	-----Rupees-----	
ASSETS		
Non Current Assets		
Property, plant & equipments	4 942,736,829	946,830,458
Long term deposit	1,048,616	1,048,616
	943,785,445	947,879,074
Current Assets		
Stock in trade	5 92,509,944	49,430,116
Trade debtors	22,127,244	21,766,876
Advances & Prepayments	10,752,614	3,921,514
Income tax refundable	49,894,952	45,214,352
Cash and bank balances	33,752,236	16,562,862
	209,036,990	136,895,721
TOTAL ASSETS	1,152,822,435	1,084,774,795
EQUITY AND LIABILITIES		
Share Capital		
Authorized capital		
1,000,000 Ordinary Shares of Rs.10 each	10,000,000	10,000,000
Issued, subscribed and paid up:		
300,000 Ordinary Shares of Rs. 10 each fully paid in cash	3,000,000	3,000,000
Capital Reserves:		
Revaluation surplus on property, plant and equipments - net of tax	6 885,519,867	889,883,041
Revenue Reserves:		
Unappropriated profit	122,696,273	117,043,861
	1,011,216,141	1,009,926,903
LIABILITIES		
Non - current liabilities		
Deferred liabilities	49,963,325	51,086,467
Current liabilities		
Trade and other payables	7 89,132,414	21,346,787
Dividends payable	2,510,555	2,414,638
	91,642,969	23,761,425
TOTAL LIABILITIES	141,606,294	74,847,892
Contingencies and commitments	8	
TOTAL EQUITIES & LIABILITIES	1,152,822,435	1,084,774,795

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer



**GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025**

Note	<u>Six month period ended</u>		<u>Quarter ended</u>	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees-----			
Sales	815,280,676	825,573,078	480,709,578	442,676,717
Cost of sales	798,219,758	807,598,873	474,128,198	439,058,769
Gross profit	17,060,918	17,974,205	6,581,380	3,617,948
Administrative expenses	13,556,981	13,129,123	6,777,463	7,011,217
Other operating expenses	434,423	543,393	(1,506,051)	(1,645,883)
	13,991,403	13,672,516	5,271,411	5,365,334
Profit/(loss) from operations	3,069,515	4,301,689	1,309,969	(1,747,386)
Other Income	198,536	1,032,824	91,140	487,917
Financial charges	10,121	6,145	8,886	5,103
Profit/(loss) before taxation	3,257,930	5,328,368	1,392,223	(1,264,572)
Taxation				
- Current	(2,982,305)	(4,175,803)	(1,358,831)	(962,589)
- Deferred	1,913,614	602,374	134,027	(903,250)
	(1,068,691)	(3,573,429)	(1,224,804)	(1,865,839)
Profit/(loss) after taxation	2,189,238	1,754,939	167,418	(3,130,411)
Earnings/(loss) per share - basic and dilutive	7.30	5.85	0.56	(10.43)

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer



**GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025**

	<u>Six month period ended</u>		<u>Quarter ended</u>	
	<u>December 31,</u> <u>2025</u>	<u>December 31,</u> <u>2024</u>	<u>December 31,</u> <u>2025</u>	<u>December 31,</u> <u>2024</u>
	-----Rupees-----			
Profit/(loss) after taxation	2,189,238	1,754,939	167,418	(3,130,411)
Other comprehensive income				
Items that may be reclassified to statement of profit or loss in subsequent periods	-	-	-	-
Items that will not be reclassified to statement of profit or loss in subsequent periods	-	-	-	-
Total comprehensive income/(loss) for the period	2,189,238	1,754,939	167,418	(3,130,411)

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer



**GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025**

	Share Capital	Capital reserves	Revenue reserves	Total
	Issued, subscribed and paid-up capital	Revaluation surplus on property, plant and equipment	Unappropriated Profit	
-----Rupees-----				
Balance as at July 01, 2024	3,000,000	899,548,702	104,961,292	1,007,509,994
Comprehensive income for the period				
Profit for the period ended December 31, 2024	-	-	1,754,939	1,754,939
Other comprehensive income	-	-	-	-
Total comprehensive income for the period ended December 31, 2024	-	-	1,754,939	1,754,939
Transfer from surplus on revaluation of fixed assets on account of incremental depreciation for the period - net of tax	-	(4,832,830)	4,832,830	-
Transactions with owners:				
Final dividend for the year ended June 30 2024 @ Rs 3.00 per share	-	-	(900,000)	(900,000)
Balance as at December 31, 2024	3,000,000	894,715,872	110,649,061	1,008,364,933
Balances as at July 01, 2025	3,000,000	889,883,041	117,043,861	1,009,926,903
Comprehensive income for the period				
Profit for the period ended December 31, 2025	-	-	2,189,238	2,189,238
Other comprehensive income	-	-	-	-
Total comprehensive income for the period ended December 31, 2025	-	-	2,189,238	2,189,238
Transfer from Surplus on revaluation of fixed assets on account of incremental depreciation for the period - net of tax	-	(4,363,174)	4,363,174	-
Transactions with owners:				
Final dividend for the year ended June 30 2025 @ Rs. 3.00 per share	-	-	(900,000)	(900,000)
Balance as at December 31, 2025	3,000,000	885,519,867	122,696,273	1,011,216,141

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

	Six month period ended	
	December 31,	December 31,
	2025	2024
Note	-----Rupees-----	
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(loss) before taxation	3,257,930	5,328,368
Adjustment for:		
Depreciation	4 7,618,643	7,936,250
Gratuity provision	1,365,670	2,309,465
CASH FROM OPERATING ACTIVITIES - BEFORE WORKING CAPITAL CHANGES	12,242,242	15,574,083
(Increase)/decrease in current assets		
Stock in trade	(43,079,828)	(65,271,906)
Advance, deposits, pre-payments and other receivables	(6,831,100)	-
Trade debtors	(360,368)	3,410,212
	(50,271,296)	(61,861,694)
Increase/(decrease) in current liabilities		
Creditors, accrued & other liabilities	67,785,627	48,177,260
	17,514,331	(13,684,434)
CASH USED IN OPERATIONS		
Gratuity Paid	(575,200)	-
Tax paid	(7,662,903)	(5,012,487)
NET CASH FLOW FROM OPERATING ACTIVITIES	21,518,470	(3,122,838)
CASH FLOW FROM INVESTING ACTIVITIES		
Addition to Fixed Assets	(3,525,013)	(7,712,700)
NET CASH FLOW FROM INVESTING ACTIVITIES	(3,525,013)	(7,712,700)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(804,083)	(803,783)
NET CASH FLOW FROM FINANCING ACTIVITIES	(804,083)	(803,783)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		
CASH AND CASH EQUIVALENTS - at the beginning of the period	17,189,374	(11,639,321)
CASH AND CASH EQUIVALENTS - at the end of the period	16,562,862	53,773,285
	33,752,236	42,133,964

The annexed notes form an integral part of these condensed interim financial statements.

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS (UN-AUDITED) FOR THE SIX MONTH PERIOD ENDED DECEMBER 31, 2025

1 STATUS AND NATURE OF BUSINESS

Goodluck Industries Limited (the Company) is a public limited company incorporated in Pakistan on November 13, 1967 under the repealed Companies Act, 1913 (Repealed with the enactment of the repealed Companies Ordinance, 1984 and the Companies Act, 2017). The shares of the Company are listed on Pakistan Stock Exchange Ltd. The principal activity of the Company is Milling of Wheat and all kinds of Grains. The registered office and factory premises of the company are located at S-49/A S.I.T.E., Mauripur Road, Karachi.

2 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

2.1 Statement of compliance

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.

2.2 These condensed interim financial statements do not include all the information and disclosures required in an annual audited financial statements, and should be read in conjunction with the Company's annual audited financial statements for the year ended June 30, 2025.

2.3 Change in accounting standards, interpretations and amendments to published accounting and reporting standards

2.3.1 Amendments to approved accounting & reporting standards which are effective during the period

There were certain amendments to accounting and reporting standards which became mandatory for the Company during the period. However, the amendments did not have any significant impact on the financial reporting of the Company and, therefore, have not been disclosed in these unconsolidated condensed interim financial statements.

2.3.2 Amendments to accounting and reporting standards that are not yet effective:

There are certain amendments to the accounting and reporting standards that will be mandatory for the Company's annual accounting periods beginning on or after July 01, 2025. However, these amendments will not have any significant impact on the financial reporting of the Company and, therefore, have not been disclosed in these unconsolidated condensed interim financial statements.

2.4 The accounting policies and the methods of computation adopted in the preparation of these condensed interim financial statements are same as those applied in the preparation of the annual audited financial statements.

3 SIGNIFICANT ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISKMANAGEMENT

The preparation of 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 judgements, estimates and assumptions.

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

The Company's financial risk management objectives and policies are consistent with those disclosed in the financial statements as at and for the year ended June 30, 2025.



		December 31, 2025 (Unaudited)	June 30, 2025 (Audited)
		-----Rupees-----	
4 PROPERTY, PLANT & EQUIPMENTS	Note		
Opening written down value		946,830,459	955,246,171
Additions during the period / year	4.1	3,525,013	7,712,700
Depreciation charged for the period / year		(7,618,643)	(16,128,413)
		942,736,829	946,830,459
4.1 ADDITIONS DURING THE PERIOD / YEAR			
Furniture & fixtures		3,525,013	7,712,700
		3,525,013	7,712,700
5 STOCK IN TRADE			
Raw Material		88,365,300	38,809,258
Finished goods		1,064,100	1,589,405
Packing material		3,080,544	9,031,453
		92,509,944	49,430,116
6 SURPLUS ON REVALUATION OF FIXED ASSETS			
Balance at the beginning of the period / year		927,640,948	941,254,554
Less: Incremental depreciation on revalued assets for the period / year		(6,145,316)	(13,613,606)
Balance at the end of the period / year		921,495,632	927,640,948
Less: Related deferred tax of			
Opening balance		37,757,906	41,705,852
Incremental depreciation for the period / year		(1,782,142)	(3,947,946)
Closing balance		35,975,764	37,757,906
Balance at the end of the period / year		885,519,868	889,883,041

The company revalued its leasehold land, buildings on leasehold land and plant & machinery to replace the carrying amounts of these assets with their market values / depreciated market values.

Date of Valuation	Name of Valuer	Surplus Arisen	Force Sale value (Rs.)
30-Aug-12	M/s Yunus Mirza & Co.	225,892,372	-
30-Jun-17	M/s MYK Associates (Private) Limited & Co.	158,848,907	290,821,704
28-Jun-22	M/s MYK Associates (Private) Limited & Co.	654,950,907	773,144,500

7 TRADE AND OTHER PAYABLES

Accrued expenses	7,154,806	3,475,764
Bills Payable	-	9,569,384
K.Electric disputed bill Payable	7,505,228	7,505,228
Trade Creditors	73,244,338	-
Other liabilities	10,898	13,690
Workers profit participation fund	479,963	295,345
Workers welfare fund	737,181	487,376
	89,132,414	21,346,787



8 CONTINGENCIES & COMMITMENTS

8.1 CONTINGENCIES

There has been no material change in the status of contingencies as disclosed in note 18.1 to the Company's financial statements for the year ended June 30, 2025.

8.2 COMMITMENTS

There were no commitments as at December 31, 2025 (June 30, 2025: Nil).

9 COST OF SALES

	Six month period ended		Quarter ended	
	December 31, 2025	December 31, 2024	December 31, 2025	December 31, 2024
	-----Rupees-----			
Raw Material Consumed	750,034,843	752,953,770	433,769,975	403,759,993
Packing material consumed	10,774,352	10,482,082	4,113,585	5,025,183
Power charges	21,471,310	28,409,695	10,255,794	14,241,735
Salaries & benefits	5,301,654	5,571,097	2,840,489	3,018,329
Labor charges	1,580,709	1,768,834	782,312	869,920
Machineries repair & maintenance	1,230,710	1,911,651	400,750	1,047,432
Oil & Lubricant	75,330	209,989	18,600	82,163
Depreciation	7,225,545	7,520,895	3,606,829	3,953,439
	797,694,453	808,828,012	455,788,334	431,998,193
Add : Opening stock - finished goods	1,589,405	1,850,925	19,403,965	10,140,640
Less : Closing stock - finished goods	(1,064,100)	(3,080,065)	(1,064,100)	(3,080,065)
	525,305	(1,229,140)	18,339,865	7,060,575
	798,219,758	807,598,873	474,128,198	439,058,769

10 BASIC EARNING PER SHARE

Profit/(Loss) after taxation - Rupees	2,189,238	1,754,939	167,418	(3,130,411)
Weighted average number of shares	300,000	300,000	300,000	300,000
Basic earnings/(loss) per share - Rupees	7.30	5.85	0.56	(10.43)

There were no dilutive potential ordinary shares outstanding as at December 31, 2025 and 2024.

11 TRANSACTIONS WITH RELATED PARTIES

Related parties comprise associated companies, companies where directors also hold directorship, retirement benefits fund and key management personnel. Details of transactions with related parties during the year, other than those which have been disclosed elsewhere in these financial statements, are as follows:

Related Party	Relationship	Nature of transaction	December 31, 2025	December 31, 2024
			-----Rupees-----	
Transactions during the year;				
Staff retirement benefit	Other related party	Charge for the period	790,470	3,614,058
Balance at the year end;				
Staff retirement benefit	Other related party	Balance payable	19,039,603	18,249,133



12 FAIR VALUE OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The carrying values of all financial assets and liabilities reflected in these condensed interim financial statements approximate their fair values.

Fair value hierarchy;

The following table provides an analysis of financial instruments that are measured subsequent to initial recognition at fair value, grouped into Levels 1 to 3 based on the degree to which the fair value is observable.

- Level 1: fair value measurements are those derived from quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3: fair value measurements are those derived from valuation techniques that include inputs for the asset or liability that are not based on observable market data (unobservable inputs).

As at December 31, 2025, the Company has no financial instruments that falls into any of the above category.

13 DATE OF AUTHORIZATION FOR ISSUE

These condensed interim financial statements were approved and authorized for issue on **26th February, 2026** by the Board of Directors of the Company.

14 GENERAL

Figures have been rounded off to the nearest rupee.

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED

S-49/A, S.I.T.E., Mauripur Road, Karachi-75750, Pakistan.

Phone: +92 21 32354361-64, 32354929 Fax: +92 21 32358685

Email: goodluckindltd@live.com Web: www.goodluckind.com