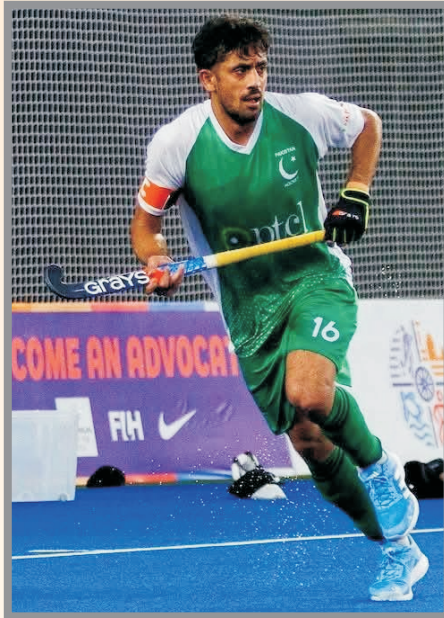




GOC (Pak) Limited.



**CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE NINE MONTHS ENDED
31 MARCH 2026
(UN-AUDITED)**

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION



CONTENTS

2	CORPORATE INFORMATION
03	DIRECTORS' REPORT
05	CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
06	CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
07	CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME
08	CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY
09	CONDENSED INTERIM STATEMENT OF CASH FLOWS
10	SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION
16	JAMA PUNJI

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

CORPORATE INFORMATION

BOARD OF DIRECTORS

Mr. Khawar Anwar Khawaja (Chief Executive)
Mr. Khurram Anwar Khawaja (Chairman)
Mr. Muhammad Tahir Butt
Mrs. Nuzhat Khawar Khawaja
Mr. Ameer Khawar Khawaja
Mr. Omer Khawar Khawaja
Dr. Aamir Matin
Syed Zahoor Hassan

AUDIT COMMITTEE

Syed Zahoor Hassan
Mr. Khurram Anwar Khawaja
Mr. Omer Khawar Khawaja

**HUMAN RESOURCE AND
REMUNERATION COMMITTEE**

Syed Zahoor Hassan
Mr. Khurram Anwar Khawaja
Mr. Khawar Anwar Khawaja

CORPORATE SECRETARY / CFO

Arfan Shahzad

HEAD OF INTERNAL AUDIT

Asif Asghar

AUDITORS

Tabussum Saleem & Company
Chartered Accountants
Office # 1, 3rd Floor, Madina Heights
87-E, Maulana Shaukat Ali Road
Johar Town, Lahore - Pakistan
Phone: (042) 35173258, 35173260
E-mail: matabussum@yahoo.com

**REGISTERED OFFICE
AND WORKS**

Small Industries Estate
Sialkot 4, Pakistan
Phone: (052) 3563051-3563052
Fax: (052) 3551252
E-mail: info@gocpak.com
Website: www.gocpak.com

SHARE REGISTRARS

CorpTec Associates (Pvt) Limited
503-E, Johar Town, Lahore
Phone: (042) 35170336-7
Fax: (042) 35170338

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

DIRECTORS' REPORT

It gives me great pleasure to present, on behalf of the Board of Directors, the condensed interim financial information (un-audited) for the quarter and nine months ended 31 March 2026.

The sales for the nine months have increased by 6.76% from Rupees 370.332 million to Rupees 395.373 million as compared with the corresponding period. The Company earned gross profit of Rupees 125.899 million as compared to Rupees 114.885 million for the corresponding period.

The share of Profit of associated company, Grays Leasing Limited, was recorded at Rupees 0.134 million against Rupees 2.114 million for the corresponding period.

The Company has continued to focus on reassessing the changing needs of the market and investing in product quality and innovation.

The Board places on record its profound gratitude for its valued shareholders and customers, whose cooperation, continued support and patronage have enabled the company to strive for improvement. During the period under review, relations between the management and employees remained cordial and we wish to place on record our appreciation for the dedication, perseverance and diligence of the staff and workers of the company.

ON BEHALF OF THE BOARD OF DIRECTORS



(Khawar Anwar Khawaja)
Chief Executive Officer



(Muhammad Tahir Butt)
Director

Sialkot: 28 April, 2026

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

ڈائریکٹرز رپورٹ

مجھے بورڈ آف ڈائریکٹرز کی جانب سے 31 مارچ 2026 کو ختم ہونے والی نو ماہ کے لیے کنڈنسڈ عبوری مالیاتی معلومات (غیر آڈٹ شدہ) پیش کرتے ہوئے بہت خوشی ہو رہی ہے۔

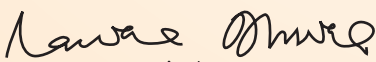
اس نو ماہ کے لیے فروخت 6.76 فیصد بڑھ کر 395.373 ملین روپے ہو گئی ہے جو کہ اسی مدت کے لیے 370.332 ملین روپے تھی۔ آپ کی کمپنی نے اسی مدت کے 114.885 ملین روپے کے مقابلے میں 125.899 ملین روپے کا مجموعی منافع کمایا۔

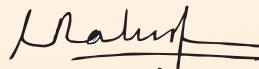
متعلقہ کمپنی، گریزیڈنگ لمیٹڈ کے منافع کا حصہ اسی مدت کے لیے 2.114 ملین روپے کے مقابلے میں 0.134 ملین روپے ریکارڈ کیا گیا۔

کمپنی نے مارکیٹ کی بدلتی ہوئی ضروریات کا از سر نو جائزہ لینے اور مصنوعات کے معیار اور اختر میں سرمایہ کاری پر توجہ مرکوز رکھی ہے۔

بورڈ اپنے قابل قدر شیئر ہولڈرز اور صارفین کے لیے تہہ دل سے شکریہ ادا کرتا ہے، جن کے تعاون، مسلسل حمایت اور سرپرستی نے کمپنی کو مسلسل بہتری کے لیے کوشش کرنے کے قابل بنایا ہے۔ زیر جائزہ مدت کے دوران، انتظامیہ اور ملازمین کے درمیان تعلقات خوشگوار رہے اور ہم کمپنی کے عملے اور کارکنوں کی لگن، استقامت اور مستعدی کے لیے اپنی تعریف کو ریکارڈ پر رکھنا چاہتے ہیں۔

بحکم بورڈ


خاور انور خواجہ
چیف ایگزیکٹو آفیسر


محمد طاہر بٹ
ڈائریکٹر

سیالکوٹ: 28 اپریل 2026

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

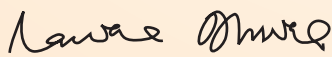
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2026


	Note	Un-audited 31 March 2026 Rupees	Audited 30 June 2025 Rupees
NON-CURRENT ASSETS			
Property, plant and equipment	4	142,604,298	150,383,041
Long term investments	5	28,829,451	29,069,356
Long term deposits		2,980,562	2,980,562
		174,414,311	182,432,959
CURRENT ASSETS			
Stores and spare parts		9,512,454	6,542,484
Stock in trade		327,836,886	292,128,044
Trade debts		56,855,999	13,043,024
Advances		42,862,106	38,621,986
Short term investment		89,984,449	125,148,253
Advance income tax and prepaid levy - net		18,427,277	15,677,894
Trade deposits and short term prepayments		1,079,230	749,331
Other receivables		4,415,937	4,040,635
Cash and bank balances		57,180,931	91,476,675
		608,155,269	587,428,326
CURRENT LIABILITIES			
Trade and other payables		63,144,941	91,113,465
Unclaimed dividend		1,518,444	1,478,152
		64,663,385	92,591,617
NET ASSETS		717,906,195	677,269,668
REPRESENTED BY:			
Share capital and reserves			
Authorized share capital			
10,000,000 (30 June 2025: 10,000,000) ordinary shares of Rupees 10 each		100,000,000	100,000,000
Issued, subscribed and paid up share capital			
7,349,341 (30 June 2025: 7,349,341) ordinary shares of Rupees 10 each		73,493,410	73,493,410
Reserves		644,412,785	603,776,258
Total equity		717,906,195	677,269,668

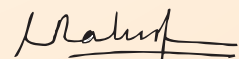
Contingencies and commitments

6

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


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

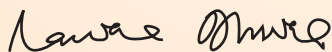

MUHAMMAD TAHIR BUTT
DIRECTOR

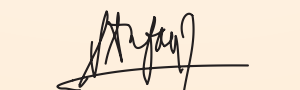
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

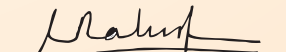
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	Nine months ended		Quarter Ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
Note	Rupees	Rupees	Rupees	Rupees
REVENUE	395,372,786	370,331,949	124,897,966	181,733,033
COST OF SALES	7 (269,473,973)	(255,447,177)	(81,384,989)	(123,528,901)
GROSS PROFIT	125,898,813	114,884,772	43,512,977	58,204,132
DISTRIBUTION COST	(16,653,296)	(15,515,234)	(4,621,520)	(3,290,583)
ADMINISTRATIVE EXPENSES	(57,141,105)	(59,842,383)	(20,159,178)	(21,552,796)
OTHER EXPENSES	(5,010,895)	(4,925,921)	(1,998,299)	(2,761,638)
	(78,805,296)	(80,283,538)	(26,778,997)	(27,605,017)
	47,093,517	34,601,234	16,733,980	30,599,115
OTHER INCOME	9,219,553	16,385,108	2,254,730	4,893,873
PROFIT FROM OPERATIONS	56,313,070	50,986,342	18,988,710	35,492,988
FINANCE COST	(729,304)	(1,014,974)	(241,027)	(483,825)
	55,583,766	49,971,368	18,747,683	35,009,163
SHARE OF PROFIT / (LOSS) OF EQUITY ACCOUNTED INVESTEE	133,935	2,114,427	(110,989)	620,040
PROFIT BEFORE LEVY & TAXATION	55,717,701	52,085,795	18,636,694	35,629,203
LEVY	(1,706,063)	(8,011,556)	105,281	(3,347,670)
PROFIT BEFORE TAXATION	54,011,638	44,074,239	18,741,975	32,281,533
TAXATION				
- Current	(5,651,930)	(886,708)	(2,257,095)	(229,673)
- Prior year adjustment	-	(18,709)	-	-
- Share of tax of associated company	(663,352)	(95,773)	(202,670)	(104,311)
	(6,315,282)	(1,001,190)	(2,459,765)	(333,984)
PROFIT AFTER TAXATION	47,696,356	43,073,049	16,282,210	31,947,549
EARNINGS PER SHARE - BASIC AND DILUTED	6.49	5.86	2.22	4.35

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


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

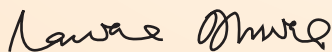

MUHAMMAD TAHIR BUTT
DIRECTOR

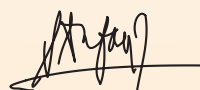
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION


CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	Nine months ended		Quarter Ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Rupees	Rupees	Rupees	Rupees
PROFIT AFTER TAXATION FOR THE PERIOD	47,696,356	43,073,049	16,282,210	31,947,549
OTHER COMPREHENSIVE INCOME / (LOSS)				
Items that will not be reclassified to profit or loss:				
Surplus / (deficit) arising on remeasurement of investment at fair value through other comprehensive income	289,512	34,326	(115,916)	68,190
Items that may be reclassified subsequently to profit or loss	-	-	-	-
Other comprehensive income / (loss) for the period	289,512	34,326	(115,916)	68,190
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	<u>47,985,868</u>	<u>43,107,375</u>	<u>16,166,294</u>	<u>32,015,739</u>

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


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER


MUHAMMAD TAHIR BUTT
DIRECTOR

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026**

	RESERVES										TOTAL EQUITY	
	CAPITAL		REVENUE				TOTAL RESERVES					
	SHARE CAPITAL	Fair value reserve FVTOCI investment	General reserve	Unappropriated Profit	Sub total	Sub total	Sub total	Sub total	Sub total	Sub total		
Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	
Balance as at 30 June 2024 (Audited)	73,493,410	1,000,000	387,486	1,387,486	104,455,492	486,688,060	591,123,552	592,511,038	592,511,038	592,511,038	666,004,448	
Transaction with owners - Final dividend for the year ended 30 June 2024 @ Rupee 2.00 per share												
Profit for the period ended 31 March 2025	-	-	-	-	-	(14,698,682)	(14,698,682)	(14,698,682)	(14,698,682)	(14,698,682)	(14,698,682)	(14,698,682)
Other comprehensive loss for the period ended 31 March 2025	-	-	-	-	-	43,073,049	43,073,049	43,073,049	43,073,049	43,073,049	43,073,049	43,073,049
Total comprehensive income for the period ended 31 March 2025	-	-	34,326	34,326	-	43,073,049	43,073,049	43,073,049	43,073,049	43,073,049	43,107,375	43,107,375
Balance as at 31 March 2025 (Un-audited)	73,493,410	1,000,000	421,812	1,421,812	104,455,492	515,042,427	619,497,919	620,919,731	620,919,731	620,919,731	694,413,141	
Balance as at 30 June 2025 (Audited)	73,493,410	1,000,000	562,446	1,562,446	104,455,492	497,758,320	602,213,812	603,776,258	603,776,258	603,776,258	677,269,668	
Transaction with owners - Final dividend for the year ended 30 June 2025 @ Rupee 1.00 per share												
Profit for the period ended 31 March 2026	-	-	-	-	-	(7,349,341)	(7,349,341)	(7,349,341)	(7,349,341)	(7,349,341)	(7,349,341)	(7,349,341)
Other comprehensive income for the period ended 31 March 2026	-	-	289,512	289,512	-	47,696,356	47,696,356	47,696,356	47,696,356	47,696,356	47,696,356	47,696,356
Total comprehensive income for the period ended 31 March 2026	-	-	289,512	289,512	-	47,696,356	47,696,356	47,696,356	47,696,356	47,696,356	47,985,868	47,985,868
Balance as at 31 March 2026 (Un-audited)	73,493,410	1,000,000	851,958	1,851,958	104,455,492	538,105,335	642,560,827	644,412,785	644,412,785	644,412,785	717,906,195	

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


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

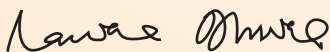

MUHAMMAD TAHIR BUTT
DIRECTOR


GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

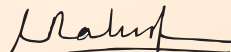
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE PERIOD ENDED 31 MARCH 2026

	Nine months ended 31 March 2026	Nine months ended 31 March 2025
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	55,717,701	52,085,795
Adjustments for:		
Depreciation on property, plant and equipment	9,901,879	12,879,382
Profit on deposit accounts	(2,347,372)	(3,057,615)
Dividend income	(6,824,250)	(13,327,493)
Share of profit of associated company	(133,935)	(2,114,427)
Loss on disposal of property, plant and equipment	(47,931)	6,249
Finance cost	729,304	1,014,974
	<u>1,277,695</u>	<u>(4,598,930)</u>
Cash generated from operating activities before working capital changes	56,995,396	47,486,865
Decrease / (increase) in current assets		
Stores, spare parts and loose tools	(2,969,970)	(512,517)
Stock in trade	(35,708,842)	(20,167,143)
Trade debts	(43,812,975)	36,702,383
Advances	(4,240,120)	(32,791,998)
Short term investment	35,163,804	10,013,042
Trade deposits and short term prepayments	(329,899)	(1,185,513)
Other receivables	(714,351)	21,705
	<u>(52,612,353)</u>	<u>(7,920,041)</u>
Decrease in current liabilities		
Trade and other payables	(27,968,524)	(12,720,251)
Cash generated from operations	<u>(23,585,481)</u>	<u>26,846,573</u>
Finance cost paid	(729,304)	(1,014,974)
Income tax paid	(10,107,376)	(13,389,573)
Net increased in long term deposits	-	(827,168)
	<u>(10,836,680)</u>	<u>(15,231,715)</u>
Net cash (used in) / from operating activities	<u>(34,422,161)</u>	<u>11,614,858</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	(2,595,205)	(2,520,825)
Proceeds from disposal of property, plant and equipment	520,000	240,000
Profit on deposit accounts received	2,686,421	3,144,091
Dividend income received	6,824,250	13,327,493
Net cash from investing activities	<u>7,435,466</u>	<u>14,190,759</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(7,309,049)	(14,460,448)
Net cash used in financing activities	<u>(7,309,049)</u>	<u>(14,460,448)</u>
Net (decrease) / increase in cash and cash equivalents	<u>(34,295,744)</u>	<u>11,345,169</u>
Cash and cash equivalents at the beginning of the period	91,476,675	60,585,088
Cash and cash equivalents at the end of the period	<u>57,180,931</u>	<u>71,930,257</u>

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


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER


MUHAMMAD TAHIR BUTT
DIRECTOR

GOC (PAK) LIMITED

CONDENSED INTERIM FINANCIAL INFORMATION

SELECTED NOTES TO THE CONDENSED INTERIM FINANCIAL INFORMATION (UN-AUDITED) FOR THE PERIOD ENDED 31 MARCH 2026

1. THE COMPANY AND ACTIVITIES

GOC (Pak) Limited was incorporated in Pakistan on 02 June 1964 as a private Company limited by shares under the Companies Act, 1913 (Now Companies Act, 2017) and converted into a public limited Company on 17 April 1986. The Company's shares are quoted on Pakistan Stock Exchange Limited. The registered office of the Company is situated at Small Industries Estate, Sialkot. The Company is engaged in manufacturing and sale of hockey sticks, cricket ball and other quality sports goods.

2. BASIS OF PREPARATION

2.1 These condensed interim financial statements have been prepared in accordance with the accounting and reporting standard 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 and notifications issued under the Companies Act, 2017 differ with the requirements of IAS34, 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 annual financial statements and should be read in conjunction with the annual audited financial statements of the Company for the year ended 30 June 2025. These condensed interim financial statements are un-audited.

3. THE MATERIAL ACCOUNTING POLICY INFORMATION

The material accounting policy information and methods of computations adopted for the preparation of these condensed interim financial statements are the same as applied in the preparation of the preceding audited annual published financial statements of the Company for the year ended 30 June 2025.

3.1 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

The preparation of these condensed interim financial statements in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

During preparation of these condensed interim financial statements, the significant judgments made by the management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those that applied in the preceding audited annual published financial statements of the Company for the year ended 30 June 2025.

	Un-audited 31 March 2026	Audited 30 June 2025
	Rupees	Rupees
4. PROPERTY, PLANT AND EQUIPMENT		
Operating fixed assets (Note 4.1)	141,525,493	150,383,041
Capital work-in-progress (Note 4.2)	1,078,805	-
	<u>142,604,298</u>	<u>150,383,041</u>
4.1 Operating fixed assets		
Opening book value	150,383,041	168,935,344
Cost of additions during the period / year (Note 4.1.1)	1,516,400	4,242,865
Book value of deletions during the period / year (Note 4.1.2)	(472,069)	(4,302,642)
Depreciation charge for the period / year	(9,901,879)	(18,492,526)
Closing book value	<u>141,525,493</u>	<u>150,383,041</u>
4.1.1 Cost of additions during the period / year		
Factory building	-	250,000
Plant and machinery	-	145,000
Electric installations	941,400	927,040
Vehicles	-	2,455,025
Computers	575,000	465,800
	<u>1,516,400</u>	<u>4,242,865</u>

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

	Un-audited 31 March 2026	Audited 30 June 2025
	Rupees	Rupees
4.1.2 Book value of deletions during the period / year		
Factory building	-	7,034
Plant and machinery	-	51,541
Office equipment	-	17,574
Tools and equipment	-	151,449
Electric installations	-	24,692
Furniture and fixtures	-	58,559
Vehicles	472,069	3,968,703
Computers	-	23,090
	472,069	4,302,642
4.2 Capital work-in-progress		
Building	508,382	-
Plant and machinery	570,423	-
	1,078,805	-
5. LONG TERM INVESTMENTS		
Under equity method (Note 5.1)	27,967,278	28,496,695
Fair value through other comprehensive income (FVTOCI) (Note 5.2)	862,173	572,661
	28,829,451	29,069,356
5.1 Under equity method		
Grays Leasing Limited - associated company		
7,999,999 (30 June 2025: 7,999,999) ordinary shares of Rupees 10 each equity held 37.21% (30 June 2025: 37.21%)		
Share in net assets at the beginning of the period / year	28,496,695	26,476,033
Add: Share in profit before taxation for the period / year	133,935	2,248,109
Share in taxation	(663,352)	(184,546)
Share in other comprehensive loss	-	(42,901)
	(529,417)	2,020,662
Share in net assets at the end of the period / year	27,967,278	28,496,695
5.1.1 Grays Leasing Limited is a public limited company incorporated in Pakistan under the repealed Companies Ordinance, 1984 (now Companies Act, 2017) on 31 August 1995. Its shares are listed on Pakistan Stock Exchange. It is engaged in leasing business. The quoted fair value of investment of the Company in Grays Leasing Limited as on 31 March 2026 is Rupees 165,599,979 (30 June 2025: Rupees 49,679,994).		
5.2 Fair value through other comprehensive income (FVTOCI)		
Sitara Chemical Industries Limited		
1,155 (30 June 2025: 1,155) shares of Rupees 10 each	10,215	10,215
Add: Fair value adjustment (Note 5.2.1)	851,958	562,446
	862,173	572,661
5.2.1 Fair value adjustment		
Opening balance	562,446	387,486
Surplus / (deficit) arising on remeasurement of investment at fair value through other comprehensive income	289,512	174,960
	851,958	562,446
6. CONTINGENCIES AND COMMITMENTS		
Contingencies:		
Post dated cheques issued to Custom authorities amounting to Rupees 267.672 million (30 June 2025: Rupees 267.672 million).		
Commitments	Nil	Nil

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

7. COST OF SALES

	Un-audited			
	Nine months ended		Quarter Ended	
	31 March 2026	31 March 2025	31 March 2026	31 March 2025
	Rupees	Rupees	Rupees	Rupees
Raw material consumed	100,693,452	99,804,979	43,219,108	42,121,426
Processing charges - composite	9,615,900	10,430,860	3,421,950	4,706,960
Salaries, wages and other benefits	122,192,245	114,119,186	48,001,922	46,032,626
Stores, spare parts and loose tools consumed	3,947,130	3,090,207	1,212,136	1,007,974
Repair and maintenance	4,044,693	3,015,589	1,012,137	703,082
Fuel and power	6,847,616	5,639,916	2,867,730	2,701,847
Vehicles running	1,485,589	1,454,812	470,829	508,353
Insurance	1,302,044	1,251,170	427,679	410,968
Other factory overheads	405,683	256,081	34,180	(618,560)
Depreciation	5,563,623	7,050,873	1,835,721	2,320,721
	256,097,975	246,113,673	102,503,392	99,895,397
Work-in-process				
Opening stock	127,665,190	113,690,846	97,169,288	87,734,676
Closing stock	(101,010,338)	(71,724,065)	(101,010,338)	(71,724,065)
	26,654,852	41,966,781	(3,841,050)	16,010,611
Cost of goods manufactured	282,752,827	288,080,454	98,662,342	115,906,008
Finished goods				
Opening stock	55,695,236	16,711,955	51,696,737	56,968,125
Closing stock	(68,974,090)	(49,345,232)	(68,974,090)	(49,345,232)
	(13,278,854)	(32,633,277)	(17,277,353)	7,622,893
	269,473,973	255,447,177	81,384,989	123,528,901

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

8. RECOGNIZED FAIR VALUE MEASUREMENTS - FINANCIAL INSTRUMENTS

(i) Fair value hierarchy

Judgements and estimates are made in determining the fair values of the financial instruments that are recognized and measured at fair value in these condensed interim financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Company has classified its financial instruments into the following three levels. An explanation of each level follows underneath the table:

Recurring fair value measurements at 31 March 2026	Level 1	Level 2	Level 3	Total
Rupees.....			

Financial assets

Investments at fair value through other comprehensive income	862,173	-	-	862,173
Investments at fair value through profit or loss	89,984,449	-	-	89,984,449
Total financial assets	90,846,622	-	-	90,846,622

Recurring fair value measurements at 30 June 2025	Level 1	Level 2	Level 3	Total
Rupees.....			

Financial assets

Investments at fair value through other comprehensive income	572,661	-	-	572,661
Investments at fair value through profit or loss	125,148,253	-	-	125,148,253
Total financial assets	125,720,914	-	-	125,720,914

GOC (PAK) LIMITED

CONDENSED INTERIM FINANCIAL INFORMATION

The above table does not include fair value information for financial assets and financial liabilities not measured at fair value if the carrying amounts are a reasonable approximation of fair value. Due to short term nature, carrying amounts of certain financial assets and financial liabilities are considered to be the same as their fair value. For the majority of the non-current receivables, the fair values are also not significantly different from their carrying amounts.

There were no transfers between levels 1 and 2 for recurring fair value measurements during the year. Further, there was no transfer in and out of level 3 measurements.

The Company's policy is to recognize transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

Level 1: The fair value of financial instruments traded in active markets (such as publicly traded derivatives, and trading and equity securities) is based on quoted market prices at the end of the reporting period. The quoted market price used for financial assets held by the Company is the current bid price. These instruments are included in level 1.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, over-the-counter derivatives) is determined using valuation techniques which maximize the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities.

(ii) Valuation techniques used to determine fair values

Specific valuation techniques used to value financial instruments include the use of quoted market prices.

9. TRANSACTIONS WITH RELATED PARTIES

The related parties comprise associated companies, key management personnel and staff retirement fund. Detail of transactions with the related parties is as follows:

	Un-audited	
	Nine months	
	31 March 2026	31 March 2025
	Rupees	Rupees
Associates		
Purchase of goods	3,945,027	872,639
Processing charges	9,615,900	10,430,860
Others		
Remuneration of key management personnel	23,471,883	22,661,442
Contribution to provident fund trust	2,930,915	2,600,777

10. FINANCIAL RISK MANAGEMENT

The Company's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the Company for the year ended 30 June 2025.

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

11. DATE OF AUTHORIZATION

These condensed interim financial statements were approved by the Board of Directors and authorized for issue on 28 April 2026.

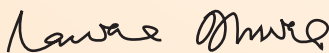
12 CORRESPONDING FIGURES

In order to comply with the requirements of International Accounting Standard (IAS) 34 "Interim Financial Reporting", the condensed interim statement of financial position and condensed interim statement of changes in equity have been compared with the balances of annual audited financial statements of preceding financial year, whereas, the condensed interim statement of profit or loss, condensed interim statement of comprehensive income and condensed interim statement of cash flows have been compared with the balances of comparable period of immediately preceding financial year.


Corresponding figures have been re-arranged, wherever necessary, for the purpose of comparison. However, no significant re-arrangements have been made.

13 GENERAL

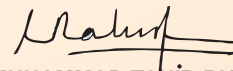
Figures have been rounded off to the nearest of Rupee unless otherwise stated.



KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE



ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER



MUHAMMAD TAHIR BUTT
DIRECTOR

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

JAMA PUNJI

www.jamapunji.pk

Jama Punji
سرمایہ کاری سمجھداری کے ساتھ



**Be aware, Be alert,
Be safe**
Learn about investing at
www.jamapunji.pk

Key features:

- Licensed Entities Verification
- Scam meter*
- Jamapunji games*
- Tax credit calculator*
- Company Verification
- Insurance & Investment Checklist
- FAQs Answered
- Stock trading simulator (based on live feed from KSE)
- Knowledge center
- Risk profiler*
- Financial calculator
- Subscription to Alerts (event notifications, corporate and regulatory actions)
- Jamapunji application for mobile device
- Online Quizzes

 Jama Punji is an Investor Education Initiative of Securities and Exchange Commission of Pakistan

jamapunji.pk [@jamapunji_pk](https://twitter.com/jamapunji_pk)

*Mobile apps are also available for download for android and ios devices

BOOK POST

**UNDER
POSTAL
CERTIFICATE**

if undelivered please return to:

GOC (PAK) LIMITED

Small Industries Estate, Sialkot 51310

E-mail : Info@gocpak.com

Tel : (052) 3563051 - 3563052

Fax : (052) 3551252