

GOC (Pak) Limited

FORM-3

September 18, 2026

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

Subject: Financial Results for the Year Ended June 30, 2026

Dear Sir

We have to inform you that the Board of Directors of our Company in their meeting held on September 18, 2026 at 11:30 a.m. at Sialkot recommended the following:

Cash Dividend

A final Cash Dividend for the year ended June 30, 2026 at Rs. 2.00 per share i.e. 20%.

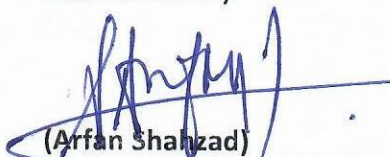
The financial statements of the company consisting of Statements of Profit or Loss, Statement of Financial Position, Statement of Changes in Equity and Statement of Cash Flows are attached as annexure.

The Annual General Meeting will be held on October 14, 2026 at 11:00 a.m. at Sialkot.

The Share Transfer Books of the Company will be closed from October 07, 2026 to October 14, 2026 (both days inclusive). Transfers received at the Share Registrar Office M/s. CorpTec Associates (Pvt) Limited, 503-E, Johar Town, Lahore at the close of business on October 06, 2026 will be treated in time for the purpose of above entitlement to the transferees.

The Annual Financial Statements (Annual Report) of the Company shall be transmitted through PUCARS at least 21 days before holding of Annual General Meeting.

Yours sincerely


(Arfan Shahzad)
Company Secretary

cc: The Director / HOD
Surveillance, Supervision & Enforcement Department
SECP, Islamabad

GOC (PAK) LIMITED

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2026

	2026 Rupees	2025 Rupees
EQUITY AND LIABILITIES		
SHARE CAPITAL AND RESERVES		
Authorized share capital		
10,000,000 (2025: 10,000,000) ordinary shares of Rupees 10 each	100,000,000	100,000,000
Issued, subscribed and paid up share capital	73,493,410	73,493,410
Reserves	649,243,663	603,776,258
Total equity	722,737,073	677,269,668
LIABILITIES		
NON-CURRENT LIABILITIES	-	-
CURRENT LIABILITIES		
Trade and other payables	80,204,724	86,305,710
Unclaimed dividend	1,518,444	1,478,152
Contract liabilities - un-secured	3,911,129	4,807,755
	85,634,297	92,591,617
Total liabilities	85,634,297	92,591,617
CONTINGENCIES AND COMMITMENTS		
TOTAL EQUITY AND LIABILITIES	808,371,370	769,861,285


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

GOC (PAK) LIMITED

	2026 Rupees	2025 Rupees
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	143,448,389	150,383,041
Long term investments	28,885,992	29,069,356
Long term deposits	2,980,562	2,980,562
	<u>175,314,943</u>	<u>182,432,959</u>
 CURRENT ASSETS		
Stores and spare parts	9,767,254	6,542,484
Stock-in-trade	369,471,120	292,128,044
Trade debts	29,403,976	13,043,024
Advances	45,768,398	38,621,986
Short term investment	91,483,571	125,148,253
Taxation and levy - net	12,035,571	15,677,894
Trade deposits and short term prepayments	4,221,345	749,331
Other receivables	3,311,603	4,040,635
Cash and bank balances	67,593,588	91,476,675
	<u>633,056,427</u>	<u>587,428,326</u>
 TOTAL ASSETS	<u><u>808,371,370</u></u>	<u><u>769,861,285</u></u>


MUHAMMAD TAHIR BUTT
DIRECTOR

GOC (PAK) LIMITED

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
REVENUE	508,777,767	472,315,817
COST OF SALES	(334,232,716)	(309,259,661)
GROSS PROFIT	174,545,051	163,056,156
DISTRIBUTION COST	(27,739,624)	(29,140,529)
ADMINISTRATIVE EXPENSES	(77,431,006)	(95,507,186)
OTHER EXPENSES	(9,506,524)	(23,439,794)
	(114,677,154)	(148,087,509)
	59,867,897	14,968,647
OTHER INCOME	11,808,737	21,537,965
PROFIT FROM OPERATIONS	71,676,634	36,506,612
FINANCE COST	(1,122,674)	(1,154,665)
	70,553,960	35,351,947
SHARE OF PROFIT OF EQUITY ACCOUNTED INVESTEE	920,833	2,248,109
PROFIT BEFORE LEVY AND TAXATION	71,474,793	37,600,056
LEVY	(2,589,571)	(2,451,287)
PROFIT BEFORE TAXATION	68,885,222	35,148,769
TAXATION		
- Current	(14,964,280)	(9,132,380)
- Share of tax of equity accounted investee	(1,446,214)	(184,546)
	(16,410,494)	(9,316,926)
PROFIT AFTER TAXATION	52,474,728	25,831,843
EARNINGS PER SHARE - BASIC AND DILUTED	7.14	3.51


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STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
PROFIT AFTER TAXATION	52,474,728	25,831,843
OTHER COMPREHENSIVE INCOME		
Items that will not be reclassified to profit or loss:		
Surplus arising on re-measurement of investment at fair value through other comprehensive income	419,034	174,960
Share of other comprehensive loss of associate	(77,016)	(42,901)
	342,018	132,059
Items that may be reclassified subsequently to profit or loss	-	-
Other comprehensive income for the year	342,018	132,059
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	<u>52,816,746</u>	<u>25,963,902</u>

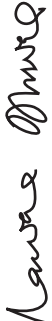

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STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2026

	SHARE CAPITAL	RESERVES						TOTAL EQUITY	
		CAPITAL		REVENUE					
		Capital reserve	Fair value reserve FVTOCI investment	Sub total	General reserve	Unappropriated profit	Sub total		
----- (Rupees) -----									
Balance as at 30 June 2024	73,493,410	1,000,000	387,486	1,387,486	104,455,492	486,668,060	591,123,552	592,511,038	666,004,448
Transaction with owners - final dividend for the year ended 30 June 2024 @ Rupee 2 per share	-	-	-	-	-	(14,698,682)	(14,698,682)	(14,698,682)	(14,698,682)
Profit for the year	-	-	-	-	-	25,831,843	25,831,843	25,831,843	25,831,843
Other comprehensive income for the year	-	-	174,960	174,960	-	(42,901)	(42,901)	132,059	132,059
Total comprehensive income for the year	-	-	174,960	174,960	-	25,788,942	25,788,942	25,963,902	25,963,902
Balance as at 30 June 2025	73,493,410	1,000,000	562,446	1,562,446	104,455,492	497,758,320	602,213,812	603,776,258	677,269,668
Transaction with owners - final dividend for the year ended 30 June 2025 @ Rupee 1 per share	-	-	-	-	-	(7,349,341)	(7,349,341)	(7,349,341)	(7,349,341)
Profit for the year	-	-	-	-	-	52,474,728	52,474,728	52,474,728	52,474,728
Other comprehensive income for the year	-	-	419,034	419,034	-	(77,016)	(77,016)	342,018	342,018
Total comprehensive income for the year	-	-	419,034	419,034	-	52,397,712	52,397,712	52,816,746	52,816,746
Balance as at 30 June 2026	73,493,410	1,000,000	981,480	1,981,480	104,455,492	542,806,691	647,262,183	649,243,663	722,737,073


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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	2026 Rupees	2025 Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash (used in) / generated from operations	(38,451,747)	43,186,172.00
Finance cost paid	(1,122,674)	(1,154,665.00)
Income tax and levy paid	(13,911,528)	(12,716,080.00)
Net increase in long term deposits	-	(1,795,478.00)
Workers' profit participation fund paid	(1,135,992)	(5,612,235.00)
Workers' wefare fund paid	-	(435,888.00)
Net cash (used in) / generated from operating activities	(54,621,941)	21,471,826.00
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	(8,252,149)	(4,242,865.00)
Decrease in capital work-in-progress		
Proceeds from disposal of operating fixed assets	654,650	4,067,575.00
Profit on deposit accounts received	3,045,031	4,074,177.00
Short term investment made	(21,335,318)	(19,433.00)
Proceeds from sale of short term investment	55,000,000	20,000,000.00
Dividend income received	8,935,689	11,550.00
Net cash from investing activities	38,047,903	23,891,004.00
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(7,309,049)	(14,471,242.00)
Net cash used in financing activities	(7,309,049)	(14,471,242.00)
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(23,883,087)	30,891,588.00
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	91,476,675	60,585,087.00
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	67,593,588	91,476,675.00


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