

GOC (Pak) Limited

Form - 8

October 29, 2026

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

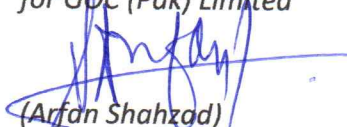
Subject: Transmission of Quarterly Report for the Period Ended September 30, 2026

Dear Sir

Please find attached herewith the Quarterly Financial Statements of the Company for the period ended September 30, 2026.

The above Financial Statements shall also be placed on Company's website.

Yours sincerely
for GOC (Pak) Limited


(Arfan Shahzad)
Company Secretary

Encl: as above



GOC (Pak) Limited.



**CONDENSED INTERIM
FINANCIAL INFORMATION
FOR THE FIRST QUARTER ENDED
30 SEPTEMBER 2026
(UN-AUDITED)**

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION



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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
Mr. Ameer Khawar Khawaja
Mr. Omer Khawar Khawaja
Mrs. Nuzhat Khawar Khawaja
Mr. Almas Hyder
Syed Zahoor Hassan

AUDIT COMMITTEE

Syed Zahoor Hassan
Mr. Omer Khawar Khawaja
Mr. Khurram Anwar Khawaja
Mr. Arfan Shahzad (Secretary)

**HUMAN RESOURCE AND
REMUNERATION COMMITTEE**

Syed Zahoor Hassan
Mr. Khurram Anwar Khawaja
Mr. Khawar Anwar Khawaja
Mr. Arfan Shahzad (Secretary)

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: atabussum@yahoo.com

**REGISTERED OFFICE
AND WORKS**

Small Industries Estate
Sialkot 4, Pakistan
Phone: (052) 3555338-3563051-3563052
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 ended September 30, 2026.

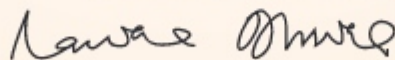
The sales for the quarter have increased by 25.66% to Rupees 190.026 million as against Rupees 151.217 million for the corresponding period. Your company earned gross profit of Rupees 63.633 million as compared to Rupees 51.166 million for the corresponding period. The earnings per share is Rupees 2.83 against Rupees 2.73 for the corresponding period.

The share of loss of associated company, Grays Leasing Limited, was recorded at Rupees 0.126 million against profit Rupees 0.607 million for the corresponding period.

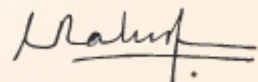
Keeping in view the present market situation the directors are satisfied with the results and express their commitment to further improve the business of the company.

The Board place on record its profound gratitude for its valued shareholders and customers, whose cooperation, continued support and patronage have enabled the company to strive for constant 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: 27 October 2026

ڈائریکٹرز رپورٹ

مجھے بورڈ آف ڈائریکٹرز کی جانب سے 30 ستمبر 2026 کو ختم ہونے والی سہ ماہی کے لیے کنڈنڈ عبوری مالیاتی معلومات (غیر آڈٹ شدہ) پیش کرتے ہوئے بہت خوشی ہو رہی ہے۔

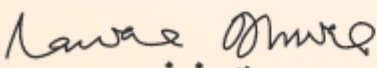
اس سہ ماہی کے لیے فروخت 25.66 فیصد بڑھ کر 190.026 ملین روپے ہو گئی ہے جو کہ اسی مدت کے لیے 151.217 ملین روپے تھی۔ آپ کی کمپنی نے اسی مدت کے دوران 51.166 ملین روپے کے مقابلے میں 63.633 ملین روپے کا مجموعی منافع کمایا۔ اسی مدت کے لیے فی شیئر آمدنی 2.73 روپے کے مقابلے میں 2.83 روپے رہی۔

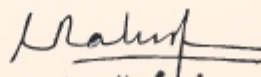
متعلقہ کمپنی، گریز لیزنگ لمیٹڈ کا اسی مدت کے لیے نقصان کا حصہ 0.126 ملین روپے رہا جو کہ مقابلتہً پچھلے اسی عرصہ کے لیے 0.607 ملین روپے منافع تھا۔

مارکیٹ کی موجودہ صورتحال کو مد نظر رکھتے ہوئے ڈائریکٹرز نتائج سے مطمئن ہیں اور کمپنی کے کاروبار کو مزید بہتر بنانے کے لیے اپنے عزم کا اظہار کرتے ہیں۔

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 ہارث
ڈائریکٹر

سیالکوٹ: 27 اکتوبر 2026

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

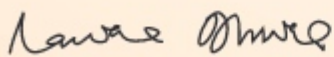
CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER 30, 2026

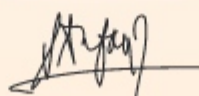
		Un-audited September 30 2026	Audited June 30 2026
	Note	Rupees	Rupees
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	4	141,002,759	143,448,389
Long term investments	5	28,470,495	28,885,993
Long term deposits		2,980,562	2,980,562
		<u>172,453,816</u>	<u>175,314,944</u>
CURRENT ASSETS			
Stores and spare parts		11,404,547	9,767,254
Stock in trade		350,952,363	369,471,120
Trade debts		64,557,640	29,403,976
Advances		43,610,305	45,768,398
Short term investment		93,127,147	91,483,571
Taxation and levy - net		6,110,408	12,035,571
Trade deposits and short term prepayments		7,671,968	4,221,345
Other receivables		4,508,594	3,311,603
Cash and bank balances		96,434,782	67,593,588
		<u>678,377,754</u>	<u>633,056,426</u>
TOTAL ASSETS		<u>850,831,570</u>	<u>808,371,370</u>
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables		83,974,546	80,204,724
Unclaimed dividend		1,518,444	1,518,444
Contract liabilities - un-secured		21,986,968	3,911,129
Total liabilities		<u>107,479,958</u>	<u>85,634,297</u>
NET ASSETS		<u>743,351,612</u>	<u>722,737,073</u>
REPRESENTED BY :			
Authorized share capital			
10,000,000 (June 30, 2026: 10,000,000) ordinary			
shares of Rupees 10 each		<u>100,000,000</u>	<u>100,000,000</u>
Issued, subscribed and paid up share capital			
7,349,341 (June 30, 2026: 7,349,341) ordinary			
shares of Rupees 10 each		73,493,410	73,493,410
Reserves		669,858,202	649,243,663
Total equity		<u>743,351,612</u>	<u>722,737,073</u>

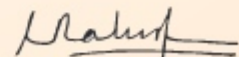
Contingencies and commitments

6

The annexed notes form an integral part of this condensed interim financial information.


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

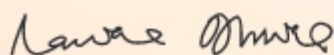

MUHAMMAD TAHIR BUTT
DIRECTOR

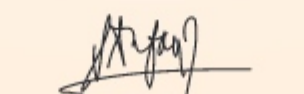
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

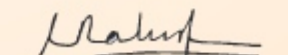
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Note	Quarter Ended	
		September 30 2026	September 30 2025
		Rupees	Rupees
REVENUE		190,025,642	151,216,781
COST OF SALES	7	(126,392,478)	(100,050,982)
GROSS PROFIT		63,633,164	51,165,799
DISTRIBUTION COST		(14,646,737)	(5,840,340)
ADMINISTRATIVE EXPENSES		(19,013,326)	(18,970,853)
OTHER EXPENSES		(2,607,327)	(2,313,792)
		(36,267,390)	(27,124,985)
		27,365,774	24,040,814
OTHER INCOME		3,130,711	4,052,351
PROFIT FROM OPERATIONS		30,496,485	28,093,165
FINANCE COST		(387,653)	(214,886)
		30,108,832	27,878,279
SHARE OF (LOSS) / PROFIT OF EQUITY ACCOUNTED INVESTEE		(125,604)	606,883
PROFIT BEFORE LEVY AND TAXATION		29,983,228	28,485,162
LEVY		(347,234)	(427,331)
PROFIT BEFORE TAXATION		29,635,994	28,057,831
TAXATION			
- CURRENT		(8,731,561)	(7,899,799)
- SHARE OF TAX OF EQUITY ACCOUNTED INVESTEE		(89,143)	(107,837)
		(8,820,704)	(8,007,636)
PROFIT AFTER TAXATION		20,815,290	20,050,195
EARNINGS PER SHARE - BASIC AND DILUTED		2.83	2.73

The annexed notes form an integral part of this condensed interim financial information.


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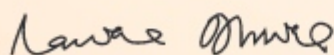

MUHAMMAD TAHIR BUTT
 DIRECTOR

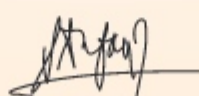
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

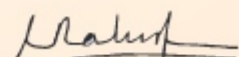
CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter Ended	
	September 30	September 30
	2026	2025
	Rupees	Rupees
PROFIT FOR THE PERIOD AFTER TAXATION	20,815,290	20,050,195
OTHER COMPREHENSIVE INCOME		
Items that may be reclassified subsequently to profit or loss	-	-
Items that will not be reclassified to profit or loss:		
(Deficit) / Surplus arising on re-measurement of investment at	(200,751)	473,861
	(200,751)	473,861
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	20,614,539	20,524,056

The annexed notes form an integral part of this condensed interim financial information.


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 CHIEF EXECUTIVE


ARFAN SHAHZAD
 CHIEF FINANCIAL OFFICER

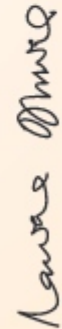

MUHAMMAD TAHIR BUTT
 DIRECTOR

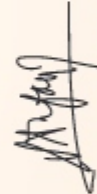
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	SHARE CAPITAL	RESERVES						TOTAL EQUITY
		CAPITAL		REVENUE			TOTAL RESERVES	
		Capital reserve	Fair value reserve FVTOCI Investment	Sub total	General reserve	Unappropriated profit		
(Rupees)								
Balance as at July 01, 2025 (Audited)	73,493,410	1,000,000	562,446	1,562,446	104,455,492	497,758,320	602,213,812	677,269,668
profit for the period	-	-	-	-	-	20,050,195	20,050,195	20,050,195
Other comprehensive loss for the period	-	-	473,861	473,861	-	-	-	473,861
Total comprehensive loss for the period	-	-	473,861	473,861	-	20,050,195	20,050,195	20,524,056
Balance as at September 30, 2025 (Un-audited)	73,493,410	1,000,000	1,036,307	2,036,307	104,455,492	517,808,515	622,264,007	697,793,724
Balance as at July 01, 2026 (Audited)	73,493,410	1,000,000	981,480	1,981,480	104,455,492	542,806,691	647,262,183	722,737,073
Profit for the period	-	-	-	-	-	20,815,290	20,815,290	20,815,290
Other comprehensive income for the period	-	-	(200,751)	(200,751)	-	-	-	(200,751)
Total comprehensive income for the period	-	-	(200,751)	(200,751)	-	20,815,290	20,814,539	20,614,539
Balance as at September 30, 2026 (Un-audited)	73,493,410	1,000,000	780,729	1,780,729	104,455,492	563,621,981	668,077,473	743,351,612

The annexed notes form an integral part of this condensed interim financial information.


KHAWAR ANWAR KHAWAJA
CHIEF EXECUTIVE


ARFAN SHAHZAD
CHIEF FINANCIAL OFFICER

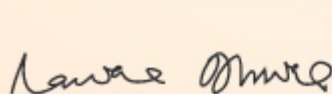

MUHAMMAD TAHIR BUTT
DIRECTOR

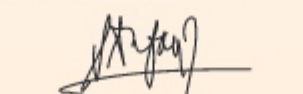
GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

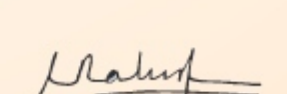
CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)
FOR THE QUARTER ENDED SEPTEMBER 30, 2026

	Quarter Ended	
	September 30 2026	September 30 2025
	Rupees	Rupees
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before taxation	29,983,228	28,485,162
Adjustments for:		
Depreciation on property, plant and equipment	2,990,480	3,284,861
Profit on bank balances	(815,815)	(1,203,475)
Share of loss / (profit) in associated company	125,604	(606,883)
Finance cost	387,653	214,886
	<u>2,687,922</u>	<u>1,689,389</u>
Cash (used in) / generated from operating activities before working capital changes	32,671,150	30,174,551
Decrease / (increase) in current assets		
Stores and spare parts	(1,637,293)	534,472
Stock in trade	18,518,757	33,973,879
Trade debts	(35,153,664)	(42,883,127)
Advances	2,158,093	(9,516,733)
Short term investment	(1,643,576)	37,977,298
Trade deposits and short term prepayments	(3,450,623)	(1,898,406)
Other receivables	(758,488)	2,535,570
	<u>(21,966,794)</u>	<u>20,722,953</u>
Increase / (Decrease) in current liabilities		
Trade and other payables	3,769,822	(28,862,855)
Contract liabilities - un-secured	18,075,839	(4,251,901)
	<u>21,845,661</u>	<u>(33,114,756)</u>
Cash generated from operations	32,550,017	17,782,748
Finance cost paid	(387,653)	(214,886)
Income tax and levy paid	(3,153,632)	(3,411,078)
	<u>(3,541,285)</u>	<u>(3,625,964)</u>
Net cash generated from operating activities	29,008,732	14,156,784
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital expenditure on property, plant and equipment	(544,850)	(1,966,823)
Proceeds from disposal of operating fixed assets	-	-
Profit received on bank balances	377,312	714,576
Net cash used in investing activities	(167,538)	(1,252,247)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend	-	-
Net cash used in financing activities	-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS	28,841,194	12,904,537
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	67,593,588	91,476,675
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	<u>96,434,782</u>	<u>104,381,212</u>

The annexed notes form an integral part of this condensed interim financial information.


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 QUARTER ENDED SEPTEMBER 30, 2026

1. THE COMPANY AND ACTIVITIES

GOC (Pak) Limited (the Company) was incorporated in Pakistan on June 02, 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 April 17, 1986. The Company's shares are quoted on the Pakistan Stock Exchange. 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

This condensed interim financial information has 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 directives and notifications issued under the Companies Act, 2017.

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

This condensed interim financial information 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 2026. This condensed interim financial information is un-audited and is being submitted to the shareholders as required by Section 237 of the Companies Act, 2017.

3. ACCOUNTING POLICIES

- 3.1 The accounting policies and method of computation adopted for the preparation of this condensed interim financial information are the same as applied in the preparation of the preceding audited annual published financial statements of the Company for the year ended June 30, 2026.
- 3.2 Judgments and estimates made by the management in the preparation of this condensed interim financial information are the same as those applied to the annual financial statements for the year ended June 30, 2026.

4. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets (Note 4.1)
Capital work-in-progress (Note 4.2)

4.1 Operating fixed assets

Opening book value
Cost of additions during the period / year (Note 4.1.1)

Book value of deletions during the period / year (Note 4.1.2)

Depreciation charge for the period / year
Closing book value

4.1.1 Cost of additions during the period / year

Tools and equipment
Computers
Electric installations
Vehicles

4.1.2 Book value of deletions during the period / year

Vehicles

4.2 Capital work-in-progress

Building
Plant and machinery

Un-audited September 30 2026 Rupees	Audited June 30 2026 Rupees
139,608,804	142,107,384
1,393,955	1,341,005
141,002,759	143,448,389
142,107,384	150,383,041
491,900	6,911,144
142,599,284	157,294,185
-	(558,800)
142,599,284	156,735,385
(2,990,480)	(14,628,001)
139,608,804	142,107,384
207,900	-
284,000	742,000
-	5,493,544
-	675,600
491,900	6,911,144
-	558,800
-	558,800
823,532	770,582
570,423	570,423
1,393,955	1,341,005

GOC (PAK) LIMITED

CONDENSED INTERIM FINANCIAL INFORMATION

	NOTE	Un-audited September 30 2026 Rupees	Audited June 30 2026 Rupees
5. LONG TERM INVESTMENTS			
Under equity method	5.1	27,679,551	27,894,298
Other investment - FVTOCI	5.2	790,944	991,695
		<u>28,470,495</u>	<u>28,885,993</u>

5.1 Under equity method

Grays Leasing Limited - associated company

7,999,999 (June 30, 2026: 7,999,999) ordinary shares of Rupees 10 each

Equity held 37.21% (June 30, 2026: 37.21%)

Share in net assets at the beginning of the period / year	27,894,298	28,496,695
Add: Share in (loss) / profit before taxation	(125,604)	920,833
Share in taxation	(89,143)	(1,446,214)
Share in other comprehensive income	-	(77,016)
	<u>(214,747)</u>	<u>(602,397)</u>
Share in net assets at the end of the period / year	<u>27,679,551</u>	<u>27,894,298</u>

5.1.1 Summarized financial information of associated company

(Rupees in thousand)

Name of associated company	Audited / Un-audited	Assets	Liabilities	Net assets	Revenue	Loss for the period / year
September 30, 2026						
Grays Leasing Limited	Un-audited	264,074	189,687	74,387	4,353	(577)
June 30, 2026						
Grays Leasing Limited	Audited	286,467	211,502	74,965	19,852	(1,412)

5.1.2 Grays Leasing Limited is a public limited company incorporated in Pakistan under the repealed Companies Ordinance, 1984 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 September 30, 2026 is Rupees 178,799,978 (June 30, 2026: Rupees 161,279,980)

5.2 Other investment - FVTOCI

Sitara Chemical Industries Limited

1,155 (June 30, 2026: 1,155) ordinary shares of Rupees 10 each

Add: Fair value adjustment	5.2.1	10,215	10,215
		<u>780,729</u>	<u>981,480</u>
		<u>790,944</u>	<u>991,695</u>

5.2.1 Fair value adjustment

Opening balance	981,480	562,446
(Loss) / Gain on re-measurement	<u>(200,751)</u>	<u>419,034</u>
	<u>780,729</u>	<u>981,480</u>

6. CONTINGENCIES AND COMMITMENTS

Commitments	<u>Nil</u>	<u>Nil</u>
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Contingencies:

Post dated cheques issued to the Custom Authorities amounting to Rupees 267.672 million (June 30, 2026: Rupees 267.672 million).

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

	Un-audited	
	Quarter Ended	
	September 30 2026	September 30 2025
	Rupees	Rupees
7. COST OF SALES		
Raw material consumed	32,389,846	20,901,500
Processing charges	5,884,900	3,374,700
Salaries, wages and other benefits	42,364,772	35,584,324
Store and spares consumed	1,276,741	1,286,748
Repair and maintenance	1,916,704	1,612,328
Fuel and power	1,752,703	1,362,262
Vehicles' running	600,565	512,142
Insurance	468,787	437,183
Other factory overheads	403,803	105,863
Depreciation	1,660,255	1,653,932
	<u>88,719,076</u>	<u>66,830,982</u>
Work-in-process		
Opening stock	135,438,753	127,665,190
Closing stock	(113,645,889)	(112,611,434)
	<u>21,792,864</u>	<u>15,053,756</u>
Cost of goods manufactured	110,511,940	81,884,738
Finished goods		
Opening stock	90,026,203	55,695,236
Closing stock	(74,145,665)	(37,528,992)
	<u>15,880,538</u>	<u>18,166,244</u>
	<u>126,392,478</u>	<u>100,050,982</u>

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 recognised and measured at fair value in this condensed interim financial information. 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 30 September 2026	Level 1	Level 2	Level 3	Total
	Rupees.....			

Financial assets

Fair value through other comprehensive income	790,944	-	-	790,944
Fair value through profit or loss	93,127,147			
Total financial assets	93,918,091	-	-	93,918,091

Recurring fair value measurements At 30 June 2026	Level 1	Level 2	Level 3	Total
	Rupees.....			

Financial assets

Fair value through other comprehensive income	991,695	-	-	991,695
Fair value through profit or loss	91,483,571			91,483,571
Total financial assets	92,475,266	-	-	92,475,266

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 to 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 recognise 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 instrument 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 maximise 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.

GOC (PAK) LIMITED

CONDENSED INTERIM FINANCIAL INFORMATION

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, other than those which have been specifically disclosed elsewhere in these financial statements, are as follows:

	Un-audited	
	Quarter Ended	
	September 30 2026	September 30 2025
	(Rupees in Million)	
Associated Companies		
Processing charges	5.885	3.375
Others		
Key management personnel	7.320	8.050
Contribution to provident fund	0.985	0.907

10. FINANCIAL RISK MANAGEMENT

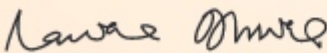
The Company's financial risk management objectives and policies are consistent with those disclosed in the preceding audited annual published financial statements of the Company for the year ended June 30, 2026.

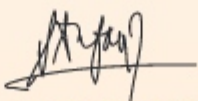
11. AUTHORIZATION FOR ISSUE

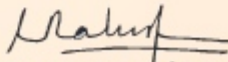
This condensed interim financial information was authorized for issue on October 27, 2026.

12. CORRESPONDING FIGURES

Comparative figures have been rearranged wherever necessary for the purpose of comparison. However, no significant rearrangements have been made.


KHAWAR ANWAR KHAWAJA
 CHIEF EXECUTIVE


ARFAN SHAHZAD
 CHIEF FINANCIAL OFFICER


MUHAMMAD TAHIR BUTT
 DIRECTOR

GOC (PAK) LIMITED
CONDENSED INTERIM FINANCIAL INFORMATION

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