

**FIRST QUARTER REPORT
JULY - SEPTEMBER 2026**



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COMPANY INFORMATION

BOARD OF DIRECTORS

Iqbal Ali Lakhani - Chairman
Amin Mohammed Lakhani
Syed Shahid Ali Bukhari
Danish Zuberi
Aqueel E Merchant
Peter John Graylin
Xuan Dai
Zulfiqar Ali Lakhani - Chief Executive

ADVISOR

Sultan Ali Lakhani

AUDIT COMMITTEE

Aqueel E Merchant - Chairman
Iqbal Ali Lakhani
Amin Mohammed Lakhani
Danish Zuberi

HUMAN RESOURCE & REMUNERATION COMMITTEE

Danish Zuberi - Chairperson
Iqbal Ali Lakhani
Zulfiqar Ali Lakhani
Syed Shahid Ali Bukhari

SUSTAINABILITY COMMITTEE

Danish Zuberi - Chairperson
Iqbal Ali Lakhani
Zulfiqar Ali Lakhani

CHIEF FINANCIAL OFFICER

Mudassir Iqbal

COMPANY SECRETARY

Mansoor Ahmed

EXTERNAL AUDITORS

A. F. Ferguson & Co.
Chartered Accountants

INTERNAL AUDITORS

BDO Ebrahim & Co.
Chartered Accountants

SHARES REGISTRAR

FAMCO Share Registration Services (Pvt.) Ltd.
8-F, Near Hotel Faran, Nursery,
Block-6, P.E.C.H.S., Shahra-e-Faisal,
Karachi

REGISTERED OFFICE

Lakson Square, Building No. 2,
Sarwar Shaheed Road,
Karachi-74200 Pakistan

MANUFACTURING FACILITIES

G-6, S.I.T.E., Kotri
District Jamshoro (Sindh)

H-36 (B), S.I.T.E., Kotri
District Jamshoro (Sindh)

217, Sundar Industrial Estate,
Raiwind Road, Lahore

WEBSITE

www.colgate.com.pk

DIRECTORS' REVIEW

The directors of your Company are pleased to present the unaudited, condensed financial statements of the Company for the three-month period ending September 30, 2026.

Financial Performance at a Glance

A brief financial analysis of the Company's performance for the period is summarized below:

Operating Results	July- September 2026	July- September 2025	Increase / (Decrease)
	Amount in PKR million		
Turnover	52,703	41,983	25.53%
Net Turnover	39,421	30,862	27.73%
Gross Profit	11,595	10,748	7.89%
Gross Profit %	29.41%	34.83%	-541 BPS
Selling & Distribution Cost	3,627	3,195	13.52%
Administrative Expenses	376	342	9.97%
Profit from Operations (excluding other income)	7,036	6,690	5.17%
Other Income	815	654	24.61%
Profit After Tax	4,929	4,564	7.99%
Earnings per Share - Rupees	20.30	18.80	7.99%

Financial Performance Highlights

During the quarter under review, the Company achieved a turnover of Rs. 52.7 billion, representing a growth of over 25.53% compared to the corresponding period of the previous year. This revenue expansion was driven by a strategic combination of price adjustments and higher sales volumes. Despite margin pressure resulting from escalating material costs, absolute gross profit increased by 7.89%. Profits after tax followed a similar trajectory, expanding by 7.99% against the prior-year period.

Business Performance Highlights

To expand oral hygiene awareness across Pakistan, Colgate launched the Oral Health Movement-partnering with over 900 clinics in 85+ cities to offer free dental checkups. By scanning on-pack codes, consumers access an online assessment, receiving a personalized dental score and guidance toward professional care. This initiative advances Colgate's commitment to improving healthcare and building a healthier Pakistan.

Palmolive brand continues to strengthen its presence in the bar soap category through impactful on-ground activations that drive consumer engagement.

In the detergents and dish wash segment, rising raw material costs have driven up retail prices. Meanwhile, non-compliant market players engage in tax evasion and undocumented trade, undercutting fair competition, eroding the tax base, and penalizing compliant businesses. Establishing a level playing field is essential to achieving sustainable industry growth.

Future Outlook

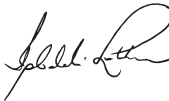
The Pakistani economy remains in a stabilization phase, supported by the reach of a Staff-Level Agreement on the fourth review under the IMF Extended Fund Facility (EFF). However, the broader macroeconomic landscape continues to pose headwinds, characterized by persistent inflationary pressures, structural tax collection constraints, and elevated energy tariffs.

On the operational front, regional geopolitical developments present ongoing supply chain considerations, particularly given the concentration of essential raw material sourcing in the GCC region. The Company continues to actively monitor these external factors and maintain appropriate contingency measures to safeguard business continuity.

Acknowledgement

We would like to express our sincere gratitude to our consumers for their continued trust in our brands. We also extend our thanks to our customers, distributors, supply chain partners, bankers, and shareholders for their ongoing support. Finally, we deeply appreciate our employees for their dedication and invaluable contributions to the Company.

On behalf of Board of Directors



Iqbal Ali Lakhani
Chairman



Zulfiqar Ali Lakhani
Chief Executive

Karachi : October 28, 2026

CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION

As at September 30, 2026

Note **September 30,**
2026
(unaudited)
(Rupees in '000)

June 30,
2026
(audited)

ASSETS

NON-CURRENT ASSETS

Property, plant and equipment
Intangible assets
Long-term loans
Long-term security deposits

4	10,739,256	10,055,043
	72,492	65,862
	118,590	106,775
	26,852	26,852
	10,957,190	10,254,532

CURRENT ASSETS

Stores and spares
Stock in trade
Trade debts
Loans and advances
Trade deposits and short term prepayments
Other receivables
Accrued profit
Taxation - net
Short term investments
Cash and bank balances

5	1,320,122	1,323,985
	20,144,091	18,748,438
	1,508,503	1,465,129
	525,373	303,026
	109,912	69,905
	395,815	1,445,577
	14,116	2,061
	524,561	2,947,772
6	23,950,744	23,328,552
	7,603,128	4,238,481

56,096,365 53,872,926

TOTAL ASSETS

67,053,555 64,127,458

EQUITY AND LIABILITIES

SHARE CAPITAL AND RESERVES

Authorised share capital
Issued, subscribed and paid-up share capital
Reserves
Remeasurement of post retirement benefits obligation

2,500,000	2,500,000
2,427,733	2,427,733
35,892,058	39,460,275
(277,613)	(277,613)
38,042,178	41,610,395

LIABILITIES

NON-CURRENT LIABILITIES

Deferred taxation - net
Long term deposits
Deferred liability
Sindh Infrastructure Development Cess Payable
Long-term financing
Deferred grant
Lease liabilities

7	760,407	775,972
	60,437	60,292
	75,765	43,918
	373,572	591,784
	412,817	435,992
	117,780	127,976
	207,558	194,735
	2,008,336	2,230,669

CURRENT LIABILITIES

Trade and other payables
Accrued markup
Current portion of Sindh Infrastructure
Development Cess Payable
Current maturity of long-term financing
Current maturity of lease liabilities
Unpaid dividend
Unclaimed dividend

8	17,743,849	19,771,993
	4,385	4,567
	486,000	243,000
7	142,464	142,464
	66,419	61,442
	8,497,065	-
	62,859	62,928

27,003,041 20,286,394

TOTAL LIABILITIES

29,011,377 22,517,063

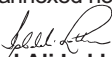
CONTINGENCIES AND COMMITMENTS

9

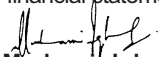
TOTAL EQUITY AND LIABILITIES

67,053,555 64,127,458

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


Iqbal Ali Lakhani
Chairman/Director


Zulfiqar Ali Lakhani
Chief Executive


Mudassir Iqbal
Chief Financial Officer

CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Unaudited)

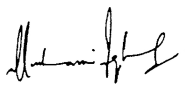
For the quarter ended September 30, 2026

	Note	Quarter ended September 30, 2026	Quarter ended September 30, 2025
		(Rupees in '000)	
Turnover		52,702,537	41,983,220
Sales tax		(8,748,223)	(6,992,841)
Trade and other discounts		(4,533,551)	(4,128,291)
Net turnover		39,420,763	30,862,088
Cost of sales		(27,825,286)	(20,114,287)
Gross profit		11,595,477	10,747,801
Selling and distribution cost		(3,626,916)	(3,194,950)
Administrative expenses		(375,775)	(341,713)
Other expenses		(557,251)	(521,329)
Other income	10	814,760	653,826
Profit from operations		7,850,295	7,343,635
Finance cost and bank charges		(63,821)	(41,564)
Profit before levy and taxation		7,786,474	7,302,071
Levy		-	-
Profit before taxation		7,786,474	7,302,071
Taxation		(2,857,626)	(2,738,042)
Profit after taxation		4,928,848	4,564,029
Other comprehensive income for the quarter		-	-
Total comprehensive income for the quarter		4,928,848	4,564,029
		----- (Rupees) -----	
Earnings per share - basic and diluted	11	20.30	18.80

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


Iqbal Ali Lakhani
Chairman/Director


Zulfikar Ali Lakhani
Chief Executive


Mudassir Iqbal
Chief Financial Officer



CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (Unaudited)

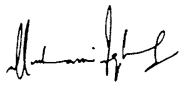
For the quarter ended September 30, 2026

	Issued, subscribed and paid up share capital	Capital reserve- share premium	Reserves			Remeasurement on post retire- ment benefits obligation- net of tax	Total Equity
			Revenue reserves		Sub Total- reserves		
			General reserve	Unappro- priated profit			
(Rupees in '000)							
Balance as at July 1, 2025	2,427,733	13,456	24,333,000	10,686,759	35,033,215	(244,430)	37,216,518
Final dividend for the year ended June 30, 2025 at the rate of Rs 29.5 per share	-	-	-	(7,161,812)	(7,161,812)	-	(7,161,812)
Total transactions with owners	-	-	-	(7,161,812)	(7,161,812)	-	(7,161,812)
Transfer to general reserve	-	-	3,524,000	(3,524,000)	-	-	-
Comprehensive income for the quarter							
Profit after taxation for the quarter ended September 30, 2025	-	-	-	4,564,029	4,564,029	-	4,564,029
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the quarter ended September 30, 2025	-	-	-	4,564,029	4,564,029	-	4,564,029
Balance as at September 30, 2025	2,427,733	13,456	27,857,000	4,564,976	32,435,432	(244,430)	34,618,735
Balance as at July 1, 2026	2,427,733	13,456	27,857,000	11,589,819	39,460,275	(277,613)	41,610,395
Transactions with owners							
Final dividend for the year ended June 30, 2026 at the rate of Rs 35 per share	-	-	-	(8,497,065)	(8,497,065)	-	(8,497,065)
Total transactions with owners	-	-	-	(8,497,065)	(8,497,065)	-	(8,497,065)
Transfer to general reserve	-	-	3,092,000	(3,092,000)	-	-	-
Comprehensive income for the quarter ended							
Profit after taxation for the quarter ended September 30, 2026	-	-	-	4,928,848	4,928,848	-	4,928,848
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the quarter ended September 30, 2026	-	-	-	4,928,848	4,928,848	-	4,928,848
Balance as at September 30, 2026	2,427,733	13,456	30,949,000	4,929,602	35,892,058	(277,613)	38,042,178

The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.


Iqbal Ali Lakhani
Chairman/Director


Zulfikar Ali Lakhani
Chief Executive


Mudassir Iqbal
Chief Financial Officer

CONDENSED INTERIM STATEMENT OF CASH FLOWS (Unaudited)

For the quarter ended September 30, 2026

	Note	Quarter ended September 30, 2026	Quarter ended September 30, 2025
		(Rupees in '000)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	12	4,829,755	5,738,847
Finance cost and bank charges paid		(55,657)	(32,698)
Income tax paid		(449,980)	(487,827)
Long term loans		(11,815)	(2,653)
Long term deposits		145	(695)
Net cash generated from operating activities		4,312,448	5,214,974
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for property, plant and equipment		(1,021,077)	(355,262)
Purchase of intangible assets		(13,896)	(7,311)
Short term investments made during the quarter		(500,000)	(5,800,000)
Proceeds from sale of property, plant and equipment		29,902	16,647
Profit received on savings accounts		119,999	105,485
Restricted cash on account of lien		-	(200,000)
Profit received on term deposit receipts		79	100
Sale proceeds on disposal of short term investments		517,720	1,802,629
Net cash generated from investing activities		(867,273)	(4,437,712)
CASH FLOWS FROM FINANCING ACTIVITIES			
Dividend paid		(69)	(142)
Long-term financing repaid		(33,371)	(33,372)
Payment of lease liabilities		(47,088)	(23,641)
Net cash used in financing activities		(80,528)	(57,155)
Net increase in cash and cash equivalents		3,364,647	720,107
Cash and cash equivalents at the beginning of the period		4,154,081	3,588,161
Cash and cash equivalents at the end of the period	13	7,518,728	4,308,268

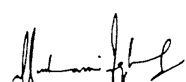
The annexed notes 1 to 16 form an integral part of these condensed interim financial statements.



Iqbal Ali Lakhani
Chairman/Director



Zulfiqar Ali Lakhani
Chief Executive



Mudassir Iqbal
Chief Financial Officer

NOTES TO AND FORMING PART OF THE CONDENSED INTERIM FINANCIAL STATEMENTS (Unaudited)

For the quarter ended September 30, 2026

1. THE COMPANY AND ITS OPERATIONS

Colgate-Palmolive (Pakistan) Limited (the Company) was initially incorporated in Pakistan on December 5, 1977 as a public limited company with the name of National Detergents Limited. The name of the Company was changed to Colgate-Palmolive (Pakistan) Limited on March 28, 1990 when the Company entered into a Participation Agreement with Colgate-Palmolive Company, USA. The Company is listed on Pakistan Stock Exchange. The registered office of the Company is situated at Lakson Square, Building No. 2, Sarwar Shaheed Road, Karachi, Pakistan.

The Company is mainly engaged in the manufacture and sale of detergents, personal care and other related products.

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 (the Act); and

- Provisions of, directives and notifications issued under the Act.

Where the provisions of, directives and notifications issued under the Act differ with the requirements of IAS 34, the provisions of, directives and notifications issued under the Act 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, 2026.

2.3 New standards, amendments to approved accounting standards and new interpretations

2.3.1 Amendments to approved accounting standards which are effective during the year ending June 30, 2026

There are certain amendments to approved accounting standards which are mandatory for accounting periods beginning on or after July 1, 2026 but are considered not to

be relevant or have any significant effect on the Company's financial reporting and therefore, have not been disclosed in these condensed interim financial statements.

2.3.2 New standards and amendments to approved accounting standards that are effective for the Company's accounting periods beginning on or after July 1, 2026

There are certain new standards and amendments that will be applicable to the Company for its annual periods beginning on or after July 1, 2026. The new standards include IFRS 18 Presentation and Disclosure in Financial Statements and IFRS 19 Subsidiaries without Public Accountability: Disclosures both with applicability date of January 1, 2027 as per IASB.

- 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 financial statements for the year ended June 30, 2026.

3. SIGNIFICANT ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of these condensed interim financial statements in conformity with the approved accounting and reporting standards as applicable in Pakistan for interim reporting requires management to make estimates, assumptions and use judgments that affect the application of policies and reported amounts of assets and liabilities and income and expenses. Estimates, assumptions and judgments are continually evaluated and are based on the historical experience and other factors, including reasonable expectations of future events. Revision to accounting estimates are recognised prospectively commencing from the period of revision.

Judgments and estimates made by the management in the preparation of these condensed interim financial statements are same as those applied to financial statements as at and for the year ended June 30, 2026.

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, 2026.

Note	September 30, 2026 (unaudited)	June 30, 2026 (audited)
	(Rupees in '000)	

4. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets - at net book value	4.1 & 4.2	9,175,666	9,234,531
Capital work in progress - at cost	4.3	1,401,505	696,227
Right of use assets - at net book value		162,085	124,285
		<u>10,739,256</u>	<u>10,055,043</u>

4.1 Operating fixed assets

	Leasehold land	Buildings on leasehold land	Plant and machinery	Fittings and installation	Furniture and fixtures	Tools and equipment	Vehicles	Computers and accessories	Office equipment	Total
(Rupees in '000)										
As at June 30, 2026										
Cost	468,116	2,992,770	10,878,375	1,076,744	255,685	1,593,572	1,782,855	318,135	321,259	19,687,511
Accumulated depreciation	-	(1,500,697)	(6,057,861)	(596,194)	(209,548)	(928,000)	(696,907)	(249,509)	(214,264)	(10,452,980)
Net book value	468,116	1,492,073	4,820,514	480,550	46,137	665,572	1,085,948	68,626	106,995	9,234,531
For the quarter ended September 30, 2026										
Opening	468,116	1,492,073	4,820,514	480,550	46,137	665,572	1,085,948	68,626	106,995	9,234,531
Additions	-	15,923	107,968	2,751	13,354	58,535	96,934	16,257	4,077	315,799
Disposals	-	-	-	-	-	(233)	(15,405)	(134)	-	(15,772)
Depreciation charge	-	(38,420)	(166,620)	(25,477)	(3,544)	(44,824)	(60,210)	(11,829)	(7,968)	(358,892)
Net book value	468,116	1,469,576	4,761,862	457,824	55,947	679,050	1,107,267	72,920	103,104	9,175,666
As at September 30, 2026										
Cost	468,116	3,008,693	10,986,343	1,079,495	269,039	1,648,028	1,836,937	330,316	325,336	19,952,303
Accumulated depreciation	-	(1,539,117)	(6,224,481)	(621,671)	(213,092)	(968,978)	(729,670)	(257,396)	(222,232)	(10,776,637)
Net book value	468,116	1,469,576	4,761,862	457,824	55,947	679,050	1,107,267	72,920	103,104	9,175,666

4.1.1 Additions include transfers from capital work in progress aggregating Rs 108.410 million (September 30, 2025: Rs 187.473 million).

4.2 Included in operating fixed assets are items having aggregate cost of Rs 102.476 million (June 30, 2026: Rs 89.777 million) held by third parties for manufacturing certain products of the Company. These operating fixed assets are free of lien and the Company has full right of repossession of these assets.

4.3 Capital work in progress

**Quarter ended
September 30,
2026** **Quarter ended
September 30,
2025**
(Rupees in '000)

Advance to suppliers	277,739	261,389
Others	1,123,766	434,838
	<u>1,401,505</u>	<u>696,227</u>

4.3.1 The following is a statement of capital work in progress:

	Buildings on leasehold land	Plant and machinery	Fittings and installation	Others	Total
	(Rupees in '000)				
Balance as at July 1, 2026	327,046	95,502	1,926	10,364	434,838
Capital expenditure incurred	189,213	540,988	6,368	63,805	800,374
Transfers to operating fixed assets	(13,271)	(56,365)	(885)	(37,889)	(108,410)
Charge off	-	(376)	-	(2,660)	(3,036)
Balance as at September 30, 2026	502,988	579,749	7,409	33,620	1,123,766
		Note	September 30, 2026 (unaudited)		June 30, 2026 (audited)
			(Rupees in '000)		

5. STOCK IN TRADE

Raw and packing materials	13,573,883	13,867,925
Work-in-process	1,943,331	1,180,337
Finished goods - Manufactured	3,926,882	3,187,075
Finished goods - Trading	796,563	609,669
	<u>20,240,659</u>	<u>18,845,006</u>
Less: Provision for obsolete inventory	(96,568)	(96,568)
	<u>20,144,091</u>	<u>18,748,438</u>

5.1 Stock in trade include raw and packing materials in transit aggregating Rs. 4,041.888 million (June 30, 2026: Rs 3,408.947 million) and finished goods in transit aggregating Rs 18.985 million (June 30, 2026: Rs 0.02 million).

6. SHORT TERM INVESTMENTS

- Amortised cost	6.1	51,747	51,747
- Fair value through profit or loss	6.2	23,898,997	23,276,805
		<u>23,950,744</u>	<u>23,328,552</u>

6.1 The profits on these term deposits range between 5.73% and 7.23% per annum (June 30, 2026: between 5.73% and 7.23% per annum) having maturity within one year.

6.2 This represents investment made in mutual funds which is classified under level 2 of the fair value hierarchy.

Note **September 30, 2026** June 30, 2026
(unaudited) (audited)
(Rupees in '000)

7. LONG-TERM FINANCING

Financing under:

- temporary economic refinance facility	653,867	684,979
- renewable energy finance facility	19,194	21,453

673,061 706,432

Less: reclassified to deferred grant (117,780) (127,976)

Less: current maturity of financing under:

- temporary economic refinance facility	(133,427)	(133,427)
- renewable energy finance facility	(9,037)	(9,037)

(142,464) (142,464)

412,817 435,992

- 7.1 There has been no change in the terms and conditions as disclosed in note 20 to the Company's financial statements for the year ended June 30, 2026.

8. TRADE AND OTHER PAYABLES

Trade creditors	8.1	4,231,549	5,822,701
Accrued liabilities	8.2	7,331,936	5,930,270
Bills payable	8.3	3,128,765	4,572,282
Contract liabilities		455,142	255,209
Royalty payable to Colgate-Palmolive Co., USA			
- associated company		1,093,578	830,556
Workers' profits participation fund		377,375	1,457,885
Workers' welfare fund		794,014	638,286
Retention money payable		24,771	18,240
Others	8.4	306,719	246,563
		17,743,849	19,771,992

- 8.1 These include Rs 178.092 million (June 30, 2026: Rs 212.450 million) payable to related parties.
- 8.2 These include Rs 65.165 million (June 30, 2026: Rs 80.110 million) accrued to related parties.
- 8.3 These include Rs 218.701 million (June 30, 2026: Rs 401.017 million) payable to related parties.
- 8.4 These include Rs 26.398 million (June 30, 2026: Rs 27.070 million) liable to related parties.

9. CONTINGENCIES AND COMMITMENTS

9.1 Contingencies

9.1.1 There are no material contingencies to report for the quarter ended September 30, 2026.

9.1.2 Contingent liabilities in respect of indemnities given to financial institutions for guarantees issued by them on behalf of the Company in the normal course of business aggregate Rs 152.628 million (June 30, 2026: Rs 152.628 million).

9.2 Commitments

9.2.1 Commitments in respect of capital expenditure and inventory items amount to Rs 525.749 million and Rs. 333.531 million respectively (June 30, 2026: Rs 559.797 million and Nil respectively).

9.2.2 Outstanding letters of credit amount to Rs 8,344.227 million (June 30, 2026: Rs 9,410.041 million).

9.2.3 Outstanding duties leviable on clearing of stocks amount to Rs 0.406 million (June 30, 2026: Rs 0.872 million).

**Quarter ended
September 30,
2026** Quarter ended
September 30,
2025
(Rupees in '000)

10. OTHER INCOME

Profit on savings accounts	131,294	118,367
Unrealised gain on investments classified as fair value through profit or loss	514,887	477,253
Gain on disposal of short term investments	125,025	23,809
Others	43,554	34,397
	<u>814,760</u>	<u>653,826</u>

11. EARNINGS PER SHARE

Profit after taxation	<u>4,928,848</u>	<u>4,564,029</u>
	(Number of shares)	
Weighted average number of ordinary shares outstanding during the quarter	<u>242,773,272</u>	<u>242,773,272</u>
	(Rupees)	
Earnings per share - basic & diluted	<u>20.30</u>	<u>18.80</u>

11.1 There are no dilutive potential ordinary shares outstanding as at September 30, 2026 and 2025.

Note **Quarter ended September 30, 2026** Quarter ended September 30, 2025
(Rupees in '000)

12. CASH GENERATED FROM OPERATIONS

Profit before levy and taxation	7,786,474	7,302,071
Adjustment for non-cash charges and other items:		
Depreciation on operating fixed assets	358,892	335,656
Depreciation on right-of-use assets	18,742	16,571
Allowance for expected credit losses	-	20,000
Amortisation expense	7,266	2,048
Gain on disposal of items of property, plant and equipment	(14,130)	(10,010)
Staff retirement benefit	31,847	26,058
Profit on saving accounts	(131,294)	(118,367)
Profit on a term deposit receipt	(839)	(1,096)
Unrealised gain on investments classified as fair value through profit or loss	(514,887)	(477,253)
Gain on disposal of short term investments	(125,025)	(23,809)
Liabilities no longer payable written back	(2,516)	-
Finance cost and bank charges	63,821	41,564
Provision for obsolete inventory	-	10,351
Working capital changes	12.1 (2,648,596)	(1,384,937)
	<u>4,829,755</u>	<u>5,738,847</u>

12.1 Working capital changes

(Increase) / decrease in current assets:		
Stores and spares	3,863	(288)
Stock in trade	(1,395,653)	(286,665)
Trade debts	(43,374)	(126,141)
Loans and advances	(222,347)	30,162
Trade deposits and short term prepayments	(40,007)	33,107
Other receivables	1,049,762	213,611
	<u>(647,756)</u>	<u>(136,214)</u>
Increase / (decrease) in current liabilities:		
Trade and other payables	(2,025,628)	(1,248,723)
Sindh Infrastructure Development Cess	24,788	-
	<u>(2,648,596)</u>	<u>(1,384,937)</u>

September 30,
2026
(unaudited)
(Rupees in '000)

September 30,
2025
(unaudited)

13. CASH AND CASH EQUIVALENTS

Cash and bank balances	7,603,128	5,778,095
Restricted cash on account of lien	(84,400)	(1,469,827)
	<u>7,518,728</u>	<u>4,308,268</u>

14. RELATED PARTIES

14.1 Disclosure of transactions and closing balances between the Company and related parties:

The related parties include associated companies, staff retirement funds, directors, key management personnel and close family members of directors and key management personnel. The Company in the normal course of business carries out transactions with various related parties. The Company enters into transactions with related parties on the basis of mutually agreed terms. Significant balances and transactions with related parties are as follows:

Quarter ended
September 30,
2026
(Rupees in '000)

Quarter ended
September 30,
2025

Nature of transactions

Associated companies

Sale of goods and services provided and reimbursement of expenses	32,786	28,118
Purchase of goods and services received and reimbursement of expenses	1,278,121	1,341,558
Purchase of short term investments	-	1,600,000
Sale proceeds on redemption of short term investments	-	400,000
Profit on short term investments	209,933	129,056
Rent, allied and other charges	15,969	15,042
Royalty charges	263,022	222,895
Insurance claims received	10,324	577
Donations	7,550	6,550

Employee funds

Contribution to staff retirement benefits	69,801	59,278
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Key management personnel

Compensation paid to key management personnel	143,938	127,749
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**September 30,
2026
(unaudited)** **June 30,
2026
(audited)**
(Rupees in '000)

Nature of balances

Associated companies

Trade debts	8,595	3,863
Trade deposits and short term prepayments	25,794	10,937
Other receivables	5,100	5,112
Short term investments	7,679,066	7,484,258
Lease liabilities	124,731	137,304
Unpaid dividend	7,485,082	-
Trade and other payables	Refer note 8	

15. ENTITY-WIDE INFORMATION

15.1 The Company constitutes of a single reportable segment, the principal classes of products of which are Personal Care, Home Care and Others.

15.2 Information about products

The Company's principal classes of products accounted for the following breakup of sales:

	Quarter ended September 30, 2026	Quarter ended September 30, 2025
	(Rupees in '000)	
Personal Care	9,762,793	8,278,777
Home Care	26,865,621	21,070,647
Others	2,792,349	1,512,664
	<u>39,420,763</u>	<u>30,862,088</u>

15.3 Information about geographical areas

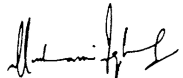
The Company does not hold non-current assets in any foreign country. Revenues from external customers attributed to foreign countries in aggregate are not material in the overall context of these financial statements.

15.4 Information about major customers

The Company does not have transactions with any external customer which amount to 10 percent or more of its revenues.

16. GENERAL

- 16.1 Wherever considered necessary, corresponding figures have been reclassified for the purpose of comparison and improved presentation. However, the impacts are not material.
- 16.2 These condensed interim financial statements were authorised for issue on October 28, 2026 by the Board of Directors of the Company.


Iqbal Ali Lakhani
Chairman/Director
Zulfiqar Ali Lakhani
Chief Executive
Mudassir Iqbal
Chief Financial Officer

ڈائریکٹرز جائزہ رپورٹ

آپ کی کمپنی کے ڈائریکٹرز کے لیے 30 ستمبر 2026ء کو ختم ہونے والی سہ ماہی کے لیے کمپنی کے غیر آڈٹ شدہ مختصر مالیاتی گوشوارے پیش کرنا باعث مسرت ہے۔

مالیاتی کارکردگی کا جائزہ

مذکورہ مدت کے لیے کمپنی کی کارکردگی کے مختصر مالی تجزیے کا خلاصہ حسب ذیل ہے:

کاروباری کارکردگی کے نتائج	جولائی تا ستمبر 2026ء	جولائی تا ستمبر 2025ء	اضافہ/(کمی)
	رقم ملین روپے میں		
مجموعی آمدنی	52,703	41,983	25.53%
خالص آمدنی	39,421	30,862	27.73%
مجموعی منافع	11,595	10,748	7.89%
مجموعی منافع %	29.41%	34.83%	541- بنیادی پوائنٹس
فروخت اور ترسیل کے اخراجات	3,627	3,195	13.52%
انتظامی اخراجات	376	342	9.97%
آپریشنز سے منافع (دیگر آمدنی کے علاوہ)	7,036	6,690	5.17%
دیگر آمدنی	815	654	24.61%
ٹیکس کے بعد منافع	4,929	4,564	7.99%
فی شیئر آمدنی - روپے	20.30	18.80	7.99%

مالیاتی کارکردگی کی جھلکیاں

زیر جائزہ سہ ماہی کے دوران، کمپنی نے 52.7 بلین روپے کی مجموعی آمدنی حاصل کی، جو گزشتہ سال کی اسی مدت کے مقابلے میں 25.53 فیصد سے زائد کی نمو کو ظاہر کرتا ہے۔ آمدنی میں یہ اضافہ قیمتوں میں تبدیلیوں اور فروخت کے زائد حجم کے اسٹریٹجک امتزاج کی بدولت ممکن ہوا۔ خام مال کی بڑھتی ہوئی قیمتوں کے نتیجے میں مارجن کے دباؤ کے باوجود، مجموعی منافع میں 7.89 فیصد اضافہ ہوا۔ اسی طرح ٹیکس کے بعد منافع بھی گزشتہ سال کی اسی مدت کے مقابلے میں 7.99 فیصد بڑھ گیا۔

کاروباری کارکردگی کی جھلکیاں

پاکستان بھر میں منہ اور دانتوں کی صحت سے متعلق آگاہی کو بڑھانے کے لیے، کوکلیٹ نے ”اورل ہیلتھ مومنٹ“ کا آغاز کیا۔ 900 سے زائد کلینکس کے ساتھ شراکت داری کرتے ہوئے 85 سے زائد شہروں میں مفت ڈینٹل چیک اپ کی سہولت پیش کی۔ پیکٹ پر موجود کوڈ کو اسکین کر کے صارفین آن لائن تشخیصی جائزے تک رسائی حاصل کرتے ہیں، جس سے انہیں ذاتی نوعیت کا ڈینٹل اسکور اور پیشہ ورانہ نگہداشت کے لیے رہنمائی ملتی ہے۔ یہ اقدام صحت کی نگہداشت (ہیلتھ کیئر) کو بہتر بنانے اور ایک ”صحت مند پاکستان“ کی تعمیر کے لیے کوکلیٹ کے عزم کو آگے بڑھاتا ہے۔

پامیو برانڈ نے اپنی اثر انگیر عملی سرگرمیوں کے ذریعے، جو صارفین کی توجہ اور دلچسپی کو بڑھاتی ہیں، بارسوپ کیٹگری میں اپنی موجودگی کو مستحکم کرنا جاری رکھا۔ ڈٹرجنٹ اور ڈش واشنگ سیگمنٹ میں، خام مال کی بڑھتی ہوئی لاگت نے خوردہ قیمتوں کو بڑھا دیا ہے۔ دوسری طرف، مارکیٹ میں قواعد و ضوابط کی عدم تعمیل کرنے والے عناصر ٹیکس چوری اور غیر دستاویزی تجارت میں مشغول ہیں، جس سے منصفانہ مقابلے کے ماحول کو نقصان پہنچ رہا ہے، ٹیکس ٹیس سکڑ رہی ہے، اور قواعد و ضوابط کی تعمیل کرنے والے کاروبار نقصان اٹھا رہے ہیں۔ پائیدار صنعتی ترقی کے حصول کے لیے مساوی مواقع کے اصول کی پاسداری انتہائی ضروری ہے۔

مستقبل کا منظر نامہ

آئی ایم ایف کے ایکسٹینڈڈ فنڈ فیسلٹی (EFF) کے تحت چوتھے جائزے پر اسٹاف لیول معاہدے کی بدولت پاکستانی معیشت ابھی استحکام پذیری کے مرحلے میں ہے۔ تاہم، وسیع تر میکرو اکنامک منظر نامہ مسلسل مہنگائی کے دباؤ، ٹیکس وصولی میں حائل اسٹرکچرل رکاوٹوں اور توانائی کی بلند قیمتوں جیسی نمایاں وجوہات کے باعث چیلنجنگ دکھائی دیتا ہے۔

آپریٹنگ سطح پر، علاقائی جغرافیائی سیاسی حالات سپلائی چین کے حوالے سے مسلسل غور طلب ہیں، خاص طور پر اس وجہ سے کہ ضروری خام مال کا زیادہ تر انحصار خلیجی تعاون کونسل (GCC) کے خطے سے درآمدات پر ہے۔ کمپنی ان خارجی عوامل پر مسلسل نگاہ رکھے ہوئے ہے اور کاروباری تسلسل کو برقرار رکھنے کے لیے مناسب ہنگامی اقدامات پر عمل پیرا ہے۔

اظہار تشکر

ہم اپنے برانڈز پر مسلسل اعتماد کرنے پر صارفین کا تہہ دل سے شکریہ ادا کرتے ہیں۔ ہم اپنے صارفین، ڈسٹری بیوٹرز، سپلائی چین پارٹنرز، بینکرز اور شیئرز ہولڈرز کے مسلسل تعاون کے لیے ان کے شکر گزار ہیں۔ ہم انھیں لگن اور کمپنی کے لیے بے پناہ تعاون پر اپنے ملازمین کو بھی سراہتے ہیں۔

از طرف بورڈ آف ڈائریکٹرز

ذوالفقار علی لاہانی
چیف ایگزیکٹو

اقبال علی لاہانی
چیئر مین

کراچی: 28 اکتوبر، 2026



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