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QUARTERLY REPORT

for the period ended
September 30, 2026



GOODLUCK INDUSTRIES LIMITED



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COMPANY INFORMATION

Chairman (Non-Executive Director)

Mr. Fahad

Chief Executive Officer (Executive Director)

Mr. Ashfaq

Non-Executive Directors

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

Independent Directors

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

Chief Financial Officer

Mr. Saif-ur-Rehman

Company Secretary

Mr. Nafees Shams Qureshi

Audit Committee

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

H. R & Remuneration Committee

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

Bankers

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

External Auditor

M/s. Muniff Ziauddin & Co
Chartered Accountants

Legal Advisor

M/s. Merchant Law Associates

Investor Relation Contact

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

Registered Office

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

Website

www.goodluckind.com

**DIRECTORS REPORTS**

Your Directors hereby present the of un-audited condensed financial statements of the Company for the Quarter ended 30th September 2026.

General Review

During the period ended September 30, 2026 the turnover was PKR 639,902,503 (2025: PKR 334,571,098) the sales proceeds of wheat products of the company has been increased in corresponding period of last year. This was due to increase in Price of commodity (wheat) purchases from the open market. However due to rates increase of the raw material the cost of Sales increased and was PKR 630,130,770 (2025: PKR 324,091,560) and administration expenses was PKR 6,624,738 (2025: PKR 6,779,518) decreased during the last corresponding period.

Operating & Financial Results for the period September 30, 2026:

These are summarized below:	(Rupees)
Profit before taxation	3,046,346
Less: Taxation	(1,185,780)
Profit after taxation	4,232,126
Earnings per share - Basic	14.11

The business environment remains challenging and competitive. In spite of higher cost of services due to inflationary pressures, after accounting for the finance cost and taxation, the company has increased after-tax profit PKR 4,232,126 (2025: PKR 2,021,820) and an Earning per share (EPS) of PKR 14.11 (2025: PKR 6.74) during the last corresponding year.

The company is exerting every effort to reduce the impacts of the competition through operational efficiencies and customer's relations management. The company will strive hard to have decent finish for the financial year 2027.

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

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

For and behalf of the Board

Ashfaq
Chief Executive

Fahad
Chairman

Karachi Dated 29th October 2026

ڈائریکٹرز کی رپورٹ

آپ کی کمپنی کے ڈائریکٹرز 30 ستمبر 2026ء کو ختم ہونے والی سہ ماہی کیلئے کمپنی کے غیر آڈٹ شدہ میعاد مالی حسابات پیش کر رہے ہیں۔

عام جائزہ:

30 ستمبر 2026ء میں کاروبار 639,902,503 روپے رہا (334,571,098:2025) روپے، کمپنی کی گندم کی مصنوعات کی فروخت سے حاصل ہونے والی آمدنی میں گزشتہ سال کی اسی مدت کے مقابلے میں اضافہ ہوا ہے۔ یہ اضافہ اوپن مارکیٹ سے اجناس (گندم) کی خریداری کی قیمتوں میں اضافہ کے باعث ہوا۔ گندم کی قیمتوں میں اضافہ کے باعث فروخت کی لاگت میں بھی 630,130,770 روپے اضافہ ہوا جو کہ گزشتہ سال (324,091,590:2025) روپے تھے۔ انتظامی اخراجات میں کمی دیکھی گئی اور 6,624,738 روپے رہے۔ جو کہ گزشتہ سال (6,779,518:2025) روپے تھے۔

30 ستمبر 2026ء کی مدت کی عملی کارکردگی اور مالیاتی نتائج:

(روپے)	خلاصہ درج ذیل ہے:
3,046,346	قبل از محصولات منافع
(1,185,780)	کٹوتی: محصولات
4,232,126	بعد از محصولات منافع
14.11	فی حصص آمدنی۔ بنیادی

کاروباری ماحول چیلنجنگ اور مسابقتی رہنے کے باوجود افراط کے دباؤ کی وجہ سے سروسز کی زائد قیمت، مالیاتی لاگت اور ٹیکس کے حساب کتاب کے بعد، کمپنی کا بعد از ٹیکس منافع 4,232,126 روپے رہا جو کہ گزشتہ سال (2,021,820:2025) روپے تھا اور فی حصص کی آمدنی گزشتہ سال کے 6.74 روپے کے مقابلے میں اس سال 14.11 روپے رہی۔

کمپنی مسابقت کے آثار کو کم کرنے کے لئے عملی کارکردگی کو بڑھانے اور اپنے گاہکوں کی رابطہ کاری کو مزید بہتر بنانے کیلئے کوشاں ہے۔ کمپنی مالی سال 2027 کے اچھے اختتام کے لئے سخت محنت کرے گی۔

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

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

بورڈ آف ڈائریکٹرز کی طرف اور جانب سے

اشفاق

چیف ایگزیکٹو

کراچی مورخہ 29 اکتوبر 2026ء

فہد

چیرمین



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

	Note	Un-audited Sep-26 Rupees	Audited Jun-26 Rupees
ASSETS			
Non - current assets			
Property, plant & equipments	5	941,388,970	945,012,638
Long term deposits		1,045,292	1,045,292
		<u>942,434,262</u>	<u>946,057,931</u>
CURRENT ASSETS			
Stock in trade		90,971,693	12,314,609
Trade debtors		26,969,932	29,122,388
Advances & Prepayments		3,752,614	3,752,614
Income tax refundable		30,571,456	28,491,740
Cash & bank balances		69,020,196	54,767,255
		<u>221,285,891</u>	<u>128,448,605</u>
TOTAL ASSETS		<u>1,163,720,152</u>	<u>1,074,506,535</u>
EQUITY AND LIABILITIES			
Share capital and reserves			
Authorised capital			
1,000,000 ordinary shares of Rs. 10 each		10,000,000	10,000,000
Issued, subscribed & paid up:			
300,000 ordinary shares of Rs. 10 each fully paid in cash		3,000,000	3,000,000
Revenue Reserve - unappropriated profit		134,581,665	128,379,638
Revaluation surplus on property, plant and equipment - net of tax	6	879,186,792	881,156,693
		<u>1,016,768,457</u>	<u>1,012,536,331</u>
LIABILITIES			
Non - current liabilities			
Deferred liabilities		44,743,212	47,090,395
Current liabilities			
Trade and other payables		99,697,929	12,369,254
Unclaimed dividend		2,510,555	2,510,555
		<u>102,208,484</u>	<u>14,879,809</u>
Total Liabilities		<u>146,951,696</u>	<u>61,970,203</u>
TOTAL EQUITY AND LIABILITIES		<u>1,163,720,153</u>	<u>1,074,506,535</u>
Contingencies and commitments			
	7		

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

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Note	Sep-26 Rupees	Sep-25 Rupees
Turnover		639,902,503	334,571,098
Cost of sales	8	630,130,770	324,091,560
Gross Profit		9,771,733	10,479,538
Administrative expenses		6,624,738	6,779,518
Other operating expenses		294,756	1,940,474
		6,919,494	8,719,992
Profit from Operations		2,852,239	1,759,546
Other Income		196,685	107,396
Finance Costs		2,578	1,235
Profit before taxation		3,046,346	1,865,707
Taxation			
- Current		1,814,391	1,623,474
- deferred		(3,000,172)	(1,779,587)
		(1,185,780)	(156,113)
Profit after taxation		4,232,126	2,021,820
Other comprehensive income		-	-
Total comprehensive income		4,232,126	2,021,820
Earnings per share - basic	9	14.11	6.74

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

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CHANGE IN EQUITY
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Share Capital	Unappropriated Profit	Revaluation surplus on property, plant and equipment	Total
Balance as at July 01, 2025	3,000,000	117,043,861	899,883,041	1,019,926,903
Total comprehensive income for the quarter ended September 30, 2025	-	2,021,820	-	2,021,820
Transfer from Surplus on revaluation of fixed assets on account of:				
incremental depreciation for the quarter - net of tax	-	2,181,587	(2,181,587)	-
Balance as on September 30, 2025	<u>3,000,000</u>	<u>121,247,268</u>	<u>897,701,454</u>	<u>1,021,948,723</u>
Balance as at July 01, 2026	3,000,000	128,379,638	881,156,693	1,012,536,331
Total comprehensive income for the quarter ended September 30, 2026	-	4,232,126	-	4,232,126
Transfer from Surplus on revaluation of fixed assets on account of:				
incremental depreciation for the quarter - net of tax	-	1,969,901	(1,969,901)	-
Balance as at September 30, 2026	<u>3,000,000</u>	<u>134,581,665</u>	<u>879,186,792</u>	<u>1,016,768,457</u>

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

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED
CONDENSED INTERIM STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

	Sep-26 Rupees	Sep-25 Rupees
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Profit before taxation	3,046,346	1,865,707
Adjustment for		
Depreciation	3,645,468	3,815,268
Provision for gratuity	652,988	713,485
CASH FLOW FROM OPERATING ACTIVITIES - BEFORE WORKING CAPITAL	7,344,801	6,394,460
<u>(Increase)/decrease in current assets:</u>		
Stock in trade	(78,657,084)	(29,998,247)
Advance, deposits, pre-payments and other receivables	-	(6,831,100)
Trade Debtors	2,152,456	(2,166,803)
	(76,504,628)	(38,996,150)
<u>Increase/(Decrease) in current liabilities:</u>		
Creditors, accrued & other liabilities	87,328,675	67,760,897
	10,824,047	28,764,747
CASH GENERATED FROM OPERATINS	18,168,848	35,159,207
Gratuity paid	-	-
Income tax paid	(3,894,107)	(3,806,477)
NET CASH GENERATED FROM OPERATING ACTIVITIES	14,274,741	31,352,730
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Fixed Capital expenditure	(21,800)	(3,485,013)
Long term deposits	-	-
NET CASH USED IN INVESTING ACTIVITIES	(21,800)	(3,485,013)
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Dividend paid	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT	14,252,941	27,867,717
CASH AND CASH EQUIVALENTS - at the beginning of the year	54,767,255	16,562,862
CASH AND CASH EQUIVALENTS - at the end of the period	69,020,196	44,430,579

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

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

1 STATUS AND NATURE OF BUSINESS

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

2 BASIS OF PREPARATION

These condensed interim financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan for interim financial reporting. The accounting and reporting standards as applicable in Pakistan for interim financial reporting comprise of:

International Accounting Standard (IAS) 34, Interim Financial Reporting, issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017; and

Provisions of and directives issued under the Companies Act, 2017.

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

3 SIGNIFICANT ACCOUNTING POLICIES

The accounting policies and methods of computation adopted in the preparation of this condensed interim financial information are consistent with those applied in the preparation of the financial statements for the year ended June 30, 2026.

4 SIGNIFICANT ACCOUNTING ESTIMATES, JUDGEMENTS AND FINANCIAL RISK MANAGEMENT

The preparation of this condensed interim financial information in conformity with the approved accounting standards requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Company's accounting policies. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

During the preparation of this condensed interim financial information, the significant judgements made by management in applying the Company's accounting policies and the key sources of estimation and uncertainty were the same as those that apply to annual audited financial statements 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.



GOODLUCK INDUSTRIES LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

5 PROPERTY, PLANT & EQUIPMENTS

	Un-audited Sep/26	Audited Jun/26
	Rupees	Rupees
Opening written down value	945,012,638	946,830,457
Additions	21,800	13,912,013
Depreciation	(3,645,468)	(15,729,832)
	941,388,970	945,012,638

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

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

6 SURPLUS ON REVALUATION OF FIXED ASSETS

	Un-audited Sep/26	Audited Jun/26
	Rupees	Rupees
Balance at beginning of the period / year	915,350,317	927,640,948
Less: Incremental depreciation on revalued assets for the period / year	(2,774,509)	(12,290,631)
Balance at end of the period / year	912,575,808	915,350,317
Less: related deferred tax of:		
- balance at beginning of the period / year	34,193,623	37,757,906
- incremental depreciation for the period / year	(804,608)	(3,564,283)
	33,389,015	34,193,623
Balance at end of the period / year	879,186,792	881,156,694

7 CONTINGENCIES & COMMITMENTS

CONTINGENCIES

The management is defending these cases and there is no likelihood of losing the same. However, in case of unfavourable outcome, there is no material financial impact.

S.NO.	WRIT PETITION	FORUM	ISSUE INVOLVED	STATUS
1	003/2019	Senior Civil /Asst.Session Judge II Karachi East	Execution Application for Compension of damages against Supplier for R.O. Plant judgment passed by the Senior Civil Judge East. In favour of the Company.	Stayed/Sine die
2	IInd Appeal 218/2020	SHC	Appeal by Supplier for R.O. Plant against judgments passed by the Senior Civil / Asst.Session Judge II East and Add. District & Session Judge X Karachi East	Reserved for Order

COMMITMENTS

There are no commitments as at quarter ended September 30, 2026 (September 30, 2025: Nil).



GOODLUCK INDUSTRIES LIMITED
NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED SEPTEMBER 30, 2026 (UN-AUDITED)

8 COST OF SALES

	Sep/26	Sep/25
	Rupees	Rupees
Raw Material Consumed	637,698,042	316,264,868
Packing material consumed	9,249,039	6,660,767
Power charges	7,239,727	11,215,516
Salaries & benefits	2,246,084	2,461,165
Labour charges	883,052	798,397
Machineries repair & maintenance	959,595	829,960
Oil & Lubricant	66,860	56,730
Depreciation	3,458,872	3,618,717
	661,801,270	341,906,120
Add : Opening stock - Finished goods	1,199,550	1,589,405
Less : Closing stock - Finished goods	(32,870,050)	(19,403,965)
	(31,670,500)	(17,814,560)
	630,130,770	324,091,560

9 EARNINGS PER SHARE - BASIC AND DILUTED

	Sep/26	Sep/25
	Rupees	Rupees
Profit after taxation	4,232,126	2,021,820
Weighted average number of shares	300,000	300,000
Earning per shares - basic	14.11	6.74

There is no dilutive effect on the basic earnings per share of the Company.

10 TRANSACTIONS WITH RELATED PARTIES

The related parties comprise of associated companies, staff retirement funds, directors and key management personnel. Transactions with related parties are carried out on arm's length basis. The significant transactions with associated undertakings and related parties other than those which have been specifically disclosed elsewhere in this condensed interim financial information are given below:

	Sep/26	Sep/25
	Rupees	Rupees
Transaction with related parties	NIL	NIL

11 DATE OF AUTHORIZATION

These condensed interim financial statements were authorized for issue on **29th October 2026** by the Board of Directors of the Company.

12 GENERAL

Figures have been rounded off to the nearest rupee.

Chief Executive

Director

Chief Financial Officer



GOODLUCK INDUSTRIES LIMITED

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