



Manufacturers of

CANOLIVE®



Naturelle®



Naturelle®  
FOODS

### Contact Information

Plot No. 26, 27, 28 Industrial Triangle,  
Kahuta Road, Islamabad.  
Ph: 051- 4490017-21 | info@punjaboilmills.com  
www.punjaboilmills.com

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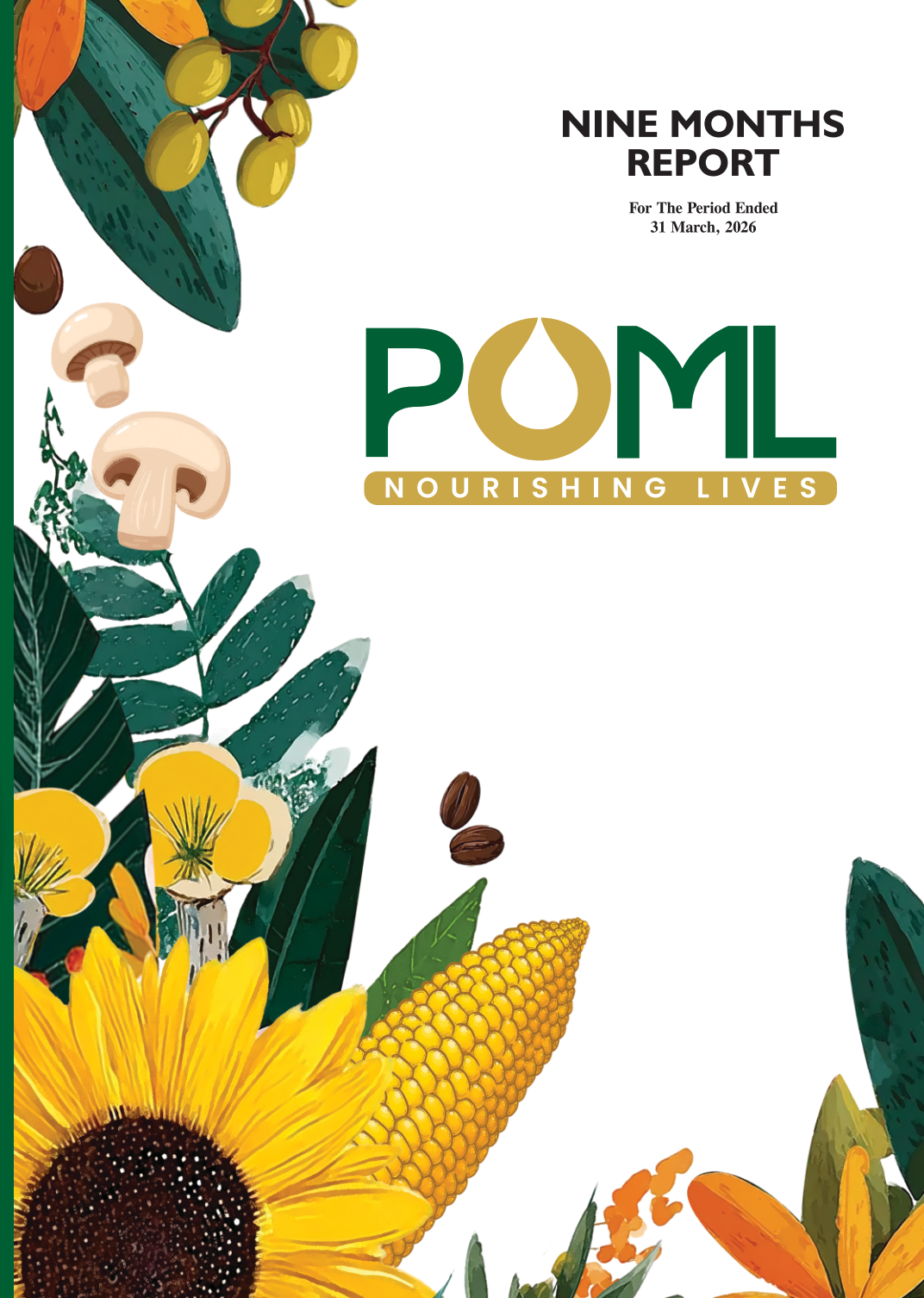
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# NINE MONTHS REPORT

For The Period Ended  
31 March, 2026



**Punjab Oil Mills Limited**

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## COMPANY INFORMATION

<b>BOARD OF DIRECTORS</b>	Mr. Tahir Jahangir	Chairman
	Mr. Usman Ilahi Malik	Executive Director
	Mr. Jillani Jahangir	Executive Director
	Mr. Furqan Anwar Batla	Non-Executive Director
	Mrs. Munizae Jahangir	Non-Executive Director
	Miss Mehrunisa Malik	Non-Executive Director
	Mr. Ahmad Aqeel	Independent Director
	Mr. Saif Ali Rastgar	Independent Director
<b>AUDIT COMMITTEE</b>	Mr. Ahmad Aqeel	Chairman
	Mr. Furqan Anwar Batla	Member
	Miss Mehrunisa Malik	Member
<b>HUMAN RESOURCE &amp; REMUNERATION COMMITTEE</b>	Mr. Saif Ali Rastgar	Chairman
	Mr. Jillani Jahangir	Member
	Mr. Furqan Anwar Batla	Member
	Miss Munizae Jahangir	Member
	Mr. Muhammad Ehtisham Khan	Member
<b>CHIEF EXECUTIVE OFFICER</b>	Mr. Muhammad Ehtisham Khan	
<b>CHIEF FINANCIAL OFFICER</b>	Mr. Shahzad Nazir	
<b>COMPANY SECRETARY</b>	Rana Shakeel Shaukat	
<b>HEAD OF INTERNAL AUDIT</b>	Mr. Shahzad Haider Khan	
<b>AUDITORS</b>	Crowe Hussain Chaudhry & Co Chartered Accountants	
<b>LEGAL ADVISORS</b>	A.G.H.S Law Associates	
<b>BANKERS</b>	JS. Bank Limited	
	MCB Bank Limited	
	Habib Metropolitan Bank Limited	
	Faysal Bank Limited	
	Bank Al-Habib Limited	
<b>REGISTERED OFFICE/WORKS</b>	Plot No. 26-28, Industrial Triangle, Kahuta Road, Islamabad Tel: 051-4490017-20, Fax: 051-4490016 & 4492803 Email. corporate@punjaboilmills.com Website: www.punjaboilmills.com	
<b>HEAD OFFICE</b>	19-A/1, Block E-II, Gulberg III, Lahore. Tel: 042-35761585-6 Email: corporate@punjaboilmills.com	
<b>SHARE REGISTRAR OFFICE</b>	M/s Corplink (Private) Limited Wings Arcade, 1-K, Commercial Model Town, Lahore Tel: 042-35916714, 35916719 Fax: 042-35869037 Email: corplink786@gmail.com	

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## Directors' Review Report

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### **Operating Performance**

In the nine months period under review (9M FY2026), Punjab Oil Mills Limited (POML) achieved net revenue of PKR 7,120.4 million, an increase of 2.6% compared to PKR 6,942.8 million in the corresponding period last year.

Gross profit for the period increased marginally to PKR 705.4 million from PKR 698.3 million in the prior period. Raw materials consumed, which constitute the largest component of cost of sales, remained elevated, partly attributable to international supply dynamics and import dependency, partially offset by improved operational efficiencies.

Overall operating expenses efficiency improved significantly, declining by 7.0% to PKR 488.7 million from PKR 525.8 million in the same period last year. This was primarily driven by a reduction in administrative expenses, which decreased by 17.4% to PKR 203.6 million from PKR 246.6 million, reflecting the impact of cost reduction measures implemented during the period. Selling and distribution cost increased marginally by 2.1% to PKR 285.1 million from PKR 279.2 million in line with the increase in revenue.

Operating profit for the period improved significantly by 25.6% to PKR 216.7 million from PKR 172.5 million in the corresponding period last year. Operating profit margin expanded to 3.04% from 2.48%, reflecting the combined effect of improved gross profits and well-controlled operating expenditures.

Finance costs decreased marginally by 2.5% to PKR 99.0 million from PKR 101.5 million, reflecting a modest improvement in borrowing costs. Other operating expenses, however, increased by 28.2% to PKR 54.9 million from PKR 42.8 million in the prior period, mainly due to expected credit loss (ECL).

As a result, profit before final taxes and levies for the nine months period was PKR 93.7 million, compared to PKR 96.2 million in the prior period. After taking into account final taxes and levies of PKR 74.3 million, the Company recorded a net profit of PKR 19.4 million for the nine months ended March 31, 2026, compared to a net profit of PKR 7.1 million in the corresponding period of the prior year, representing a growth of 174%. Earnings per share for the period stood at PKR 2.50 per share compared to PKR 0.91 per share in the corresponding period. This improvement reflects continued recovery and strengthening of the Company's operating performance.

### **Outlook for the Year**

The Company is advancing a series of focused strategic initiatives aimed at strengthening market position, improving operational discipline, and driving sustainable growth.

- 1. ERP Implementation and Process Integration.** The ERP system implementation is targeted for completion during the period under review, and it is in the go-live stage. This transition is expected to significantly enhance data visibility, internal controls, reporting accuracy, and decision-making speed across Finance, Supply Chain, and Sales functions. The move will also strengthen governance and operational transparency.

**2. Growth of the Food Division** During the period under review, record sales were observed in the food division. Furthermore, within the Food Division, the Company is developing new product offerings and scaling its presence through targeted marketing initiatives. Dedicated sales and marketing specialists have been engaged to strengthen brand visibility and accelerate penetration in priority channels. Structured promotional campaigns and focused distribution expansion are expected to support momentum in this segment.

Collectively, these initiatives are designed to enhance operational efficiency, strengthen brand equity, and support revenue growth in the coming periods, while reinforcing the Company's long-term competitive positioning.

**Acknowledgements**

We would like to take this opportunity to thank our investors, customers, suppliers, and bankers for their continued support and cooperation towards the progress of the Company. We hope that this support will continue in the future as well.

We would also like to thank our dedicated and talented team of executives, staff, and workers for their hard work during this period. We expect continued efforts from our employees to achieve better results in the coming months.

And last, but not least, the management is thankful to the board for its strong support and guidance in executing the vision and objectives set for the Company.

**Islamabad:**

Date: April 28, 2026

For & on behalf of the board



(TAHIR JAHANGIR)  
CHAIRMAN



(Mr. Muhammad Ehtisham Khan)  
CHIEF EXECUTIVE OFFICER

## ڈائریکٹرز ریپورٹ

### آپریٹنگ کارکردگی

زیر جائزہ نو ماہ کی مدت (9M FY2026) میں، پنجاب آئل ملز لمیٹڈ (POML) نے، 7,120.4 ملین کارپے خالص ریونیو حاصل کیا، جو کہ گزشتہ سال کی اسی مدت میں 6,942.8 ملین روپے کے مقابلے میں 6.2 فیصد زیادہ ہے۔ اس مدت کے لیے مجموعی منافع گزشتہ مدت کے 698.3 ملین سے معمولی طور پر بڑھ کر 705.4 ملین روپے ہو گیا۔ استعمال شدہ خام مال، جو کہ فروخت کی لاگت کا سب سے بڑا جزو ہے، بلند رہا، جس کا جزوی طور پر بین الاقوامی سپلائی کی حرکیات اور درآمدی انحصار سے منسوب ہے، جزوی طور پر بہتر آپریشنل افادیت سے بھرا ہوا ہے۔

مجموعی طور پر آپریٹنگ اخراجات کی کارکردگی میں نمایاں طور پر بہتری آئی، جو گزشتہ سال کی اسی مدت میں 525.8 ملین روپے سے 7.0 فیصد کم ہو کر 488.7 ملین روپے ہو گئی۔ یہ بنیادی طور پر انتظامی اخراجات میں کمی کی وجہ سے ہوا، جو کہ 246.6 ملین روپے سے 17.4 فیصد کم ہو کر 203.6 ملین روپے ہو گیا، جو کہ لاگت میں کمی کے اقدامات کے اثرات کو ظاہر کرتا ہے۔ آمدنی میں اضافے کی مناسبت سے فروخت اور تقسیم کی لاگت 279.2 ملین روپے سے 2.1 فیصد معمولی اضافے سے 285.1 ملین روپے ہو گئی۔

اس مدت کے لیے آپریٹنگ منافع نمایاں طور پر 25.6 فیصد بڑھ کر 216.7 ملین روپے ہو گیا جو گزشتہ سال کی اسی مدت میں 172.5 ملین روپے تھا۔ آپریٹنگ منافع کا مارجن 2.48 فیصد سے بڑھ کر 3.04 فیصد گیا، بہتر مجموعی منافع اور اچھی طرح سے کنٹرول شدہ آپریٹنگ اخراجات کے مشترکہ اثرات کو ظاہر کرتا ہے۔

مالیاتی اخراجات 101.5 ملین روپے سے 2.5 فیصد کم ہو کر 99.0 ملین روپے ہو گئے، جو کہ قرض لینے کے اخراجات میں معمولی بہتری کی عکاسی کرتا ہے۔ دیگر آپریٹنگ اخراجات، تاہم، گزشتہ مدت میں 42.8 ملین روپے سے 28.2 فیصد بڑھ کر 54.9 ملین روپے ہو گئے، جس کی بنیادی وجہ متوقع کریڈٹ نقصان (ECL) ہے۔

نتیجے کے طور پر، نو ماہ کی مدت کے لیے حتمی ٹیکسز اور لیویز سے پہلے کا منافع 93.7 ملین روپے تھا، جو اس سے پہلے کی مدت میں 96.2 ملین روپے تھا۔ 3.74 ملین روپے کے حتمی ٹیکسوں اور محصولات کو مد نظر رکھنے کے بعد، کمپنی نے 31 مارچ 2026 کو ختم ہونے والے نو مہینوں کے لیے 19.4 ملین روپے کا خالص منافع ریکارڈ کیا، جو پچھلے سال کی اسی مدت میں 7.1 ملین روپے کے خالص منافع کے مقابلے میں، جو کہ 174 فیصد کی نمو کی نمائندگی کرتا ہے۔ اس مدت کے لیے آمدنی 2.50 فی حصص رہی جو کہ اسی مدت میں 0.91 فی حصص تھی۔ یہ بہتری کمپنی کی آپریٹنگ کارکردگی کی مسلسل بحالی اور مضبوطی کی عکاسی کرتی ہے۔

### مستقبل کا جائزہ

کمپنی متمرکز اسٹریٹیجک اقدامات کی ایک سیریز کو آگے بڑھا رہی ہے جس کا مقصد مارکیٹ کی پوزیشن کو مضبوط بنانا، آپریشنل ڈسپلن کو بہتر بنانا، اور پائیدار ترقی کو آگے بڑھانا ہے۔

### ڈائریکٹرز ریپورٹ

**1. ERP کا نفاذ اور عمل کا انضمام - ERP سسٹم** کے نفاذ کو زیر جائزہ مدت کے دوران مکمل کرنے کے لیے ہدف بنایا گیا ہے، اور یہ لائیو مرحلے میں ہے۔ اس منتقلی سے ڈیٹا کی مرئیت، اندرونی کنٹرول، رپورٹنگ کی درستگی، اور فنانس، سپلائی چین، اور سیلز فنکشنز میں فیصلہ سازی کی رفتار میں نمایاں اضافہ متوقع ہے۔ اس اقدام سے گورننس اور آپریشنل شفافیت کو بھی تقویت ملے گی۔

**2. فوڈ ڈویژن کی ترقی** زیر جائزہ مدت کے دوران فوڈ ڈویژن میں ریکارڈ فروخت دیکھی گئی۔ مزید برآں، فوڈ ڈویژن کے اندر، کمپنی نئی مصنوعات کی پیشکشیں تیار کر رہی ہے اور ٹارگٹڈ مارکیٹنگ کے اقدامات کے ذریعے اپنی موجودگی کو بڑھا رہی ہے۔ سرشار سیلز اور مارکیٹنگ ماہرین برانڈ کی نمائش کو مضبوط بنانے اور ترجیحی چینلز میں رسائی کو تیز کرنے کے لیے مصروف عمل ہیں۔ سٹرکچرڈ پروڈکٹس اور فوڈ سٹریٹجی کی توسیع سے توقع کی جاتی ہے کہ اس سیکٹور میں رفتار کو سہارا ملے گا۔

اجتماعی طور پر، یہ اقدامات کمپنی کی طویل مدتی مسابقتی پوزیشننگ کو تقویت دیتے ہوئے، آپریشنل کارکردگی کو بڑھانے، برانڈ ایکویٹی کو مضبوط بنانے اور آنے والے ادوار میں آمدنی میں اضافے کے لیے بنائے گئے ہیں۔

### اعترافات

ہم اس موقع پر اپنے سرمایہ کاروں، صارفین، سپلائرز اور ٹیکنیکلز کا شکریہ ادا کرنا چاہیں گے کہ کمپنی کی ترقی کے لیے ان کی مسلسل حمایت اور تعاون۔ ہمیں امید ہے کہ یہ تعاون مستقبل میں بھی جاری رہے گا۔

ہم اس عرصے کے دوران سخت محنت کے لیے ایگزیکٹوز، عملے اور کارکنوں کی اپنی سرشار اور باصلاحیت ٹیم کا بھی شکریہ ادا کرنا چاہیں گے۔ ہم اپنے ملازمین سے آنے والے مہینوں میں بہتر نتائج حاصل کرنے کے لیے مسلسل کوششوں کی توقع رکھتے ہیں۔

اور آخری، لیکن کم از کم، انتظامیہ کمپنی کے لیے مقرر کردہ وژن اور مقاصد کو عملی جامہ پہنانے کے لیے بورڈ کی بھرپور مدد اور رہنمائی کے لیے شکرگزار ہے۔

اسلام آباد

تاریخ: 28 اپریل 2026

For & on behalf of the board



(TAHIR JAHANGIR)  
CHAIRMAN



(Mr. Muhammad Ehtisham Khan)  
CHIEF EXECUTIVE OFFICER

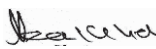
**CONDENSED INTERIM STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH, 2026 (UN-AUDITED)**

	31 Mar 2026 Rupees (Un-Audited)	30 June 2025 Rupees (Audited)
<b>EQUITY AND LIABILITIES</b>		
<b>Share Capital and Reserves</b>		
Authorized share capital 10,000,000 (2024: 10,000,000) ordinary shares of Rs. 10 each	170,000,000	170,000,000
Issued, subscribed and paid - up capital	77,625,380	77,625,380
Reserves	784,122,904	746,866,089
Surplus on revaluation of property, plant and equipment	1,734,833,383	1,752,672,097
<b>Shareholders' Equity</b>	<b>2,596,581,667</b>	<b>2,577,163,566</b>
<b>Non Current Liabilities</b>		
Lease liabilities against right of use assets	52,619,213	50,963,203
Deferred tax liability	58,761,007	73,510,654
Staff retirement benefits	75,939,908	64,642,461
	<b>187,320,128</b>	<b>189,116,318</b>
<b>Current Liabilities</b>		
Trade and other payables	1,108,059,054	1,101,376,390
Short term borrowings	1,134,501,224	732,868,293
Current portion of lease liabilities	12,454,965	12,138,501
Accrued mark up	17,284,027	12,174,033
Unclaimed dividend	9,695,898	10,512,671
Provision for taxation	146,130,156	172,651,054
	<b>2,428,125,324</b>	<b>2,041,720,942</b>
<b>Contingencies and Commitments</b>		
	-	-
<b>Total Equity and Liabilities</b>	<b>5,212,027,119</b>	<b>4,808,000,826</b>
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	2,192,758,188	2,235,219,598
Intangible assets	11,798,432	10,262,098
Investment in associate	-	-
Long term deposits	249,490,574	211,837,800
Long term loan	1,875,339,000	2,143,245
	<b>2,455,922,533</b>	<b>2,459,462,741</b>
<b>Current Assets</b>		
Stores, spare parts and loose tools	146,930,788	127,404,584
Stock in trade	364,773,623	259,348,655
Trade debts	1,810,466,638	1,558,521,269
Advances, deposits, prepayments and other receivables	379,858,506	302,761,823
Cash and bank balances	54,075,031	100,501,754
	<b>2,756,104,586</b>	<b>2,348,538,085</b>
<b>Total Assets</b>	<b>5,212,027,119</b>	<b>4,808,000,826</b>

**CONDENSED INTERIM STATEMENT OF PROFIT OR LOSS ACCOUNT (UN-AUDITED)  
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026**

	Nine months period ended		Quarter Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	-----Un-audited-----			
Note	Rupees	Rupees	Rupees	Rupees
Sales - net	7,120,353,359	6,942,752,842	2,335,061,406	2,752,244,708
Cost of sales	(6,414,950,375)	(6,244,452,489)	(2,125,084,724)	(2,484,199,315)
<b>Gross Profit</b>	<b>705,402,984</b>	<b>698,300,353</b>	<b>209,976,682</b>	<b>268,045,393</b>
<b>Operating Expenses</b>				
Selling and distribution cost	(285,105,949)	(279,227,938)	(76,684,008)	(98,845,928)
Administrative expenses	(203,636,052)	(246,566,281)	(62,924,011)	(82,227,557)
	(488,742,001)	(525,794,219)	(139,608,019)	(181,073,485)
<b>Operating Profit</b>	<b>216,660,983</b>	<b>172,506,134</b>	<b>70,368,663</b>	<b>86,971,908</b>
Finance cost	(98,966,942)	(101,496,762)	(38,155,480)	(27,497,067)
Other operating expenses	(54,916,546)	(42,833,802)	(2,662,445)	(5,182,630)
	(153,883,488)	(144,330,564)	(40,817,925)	(32,679,697)
Other income	30,895,375	68,015,109	3,554,915	30,234,052
<b>Profit before income tax</b>	<b>93,672,871</b>	<b>96,190,679</b>	<b>33,105,654</b>	<b>84,526,263</b>
Income Tax	(74,254,770)	(89,099,871)	(29,188,268)	(33,302,593)
<b>Net (Loss) / Profit for the Period</b>	<b>19,418,101</b>	<b>7,090,809</b>	<b>3,917,386</b>	<b>51,223,671</b>
Earnings per Share - Basic and Diluted	2.50	0.91	0.50	6.60

  
CHIEF EXECUTIVE OFFICER

  
DIRECTOR

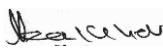
  
CHIEF FINANCIAL OFFICER

**CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)  
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026**

	Nine months period ended		Quarter Ended	
	March 31, 2026	March 31, 2025	March 31, 2026	March 31, 2025
	-----Un-audited-----			
	Rupees	Rupees	Rupees	Rupees
<b>Net (Loss) / Profit for the Period</b>	19,418,101	7,090,809	3,917,386	51,223,671
<b>Other Comprehensive Income for the Period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-
<i>Items that may be reclassified subsequently to profit or loss</i>	-	-	-	-
<b>Total Comprehensive (Loss) / Income for the Period</b>	<u>19,418,101</u>	<u>7,090,809</u>	<u>3,917,386</u>	<u>51,223,671</u>

Nine Months Report

  
 CHIEF EXECUTIVE OFFICER

  
 DIRECTOR

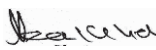
  
 CHIEF FINANCIAL OFFICER

**CONDENSED INTERIM STATEMENT OF CASH FLOWS (UN-AUDITED)  
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026**

	<b>March 31, 2026</b>	<b>March 31, 2025</b>
	<b>Un-audited Rupees</b>	<b>Un-audited Rupees</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before Final Taxes / Levies	93,672,871	96,190,679
Adjustment for:		
- Workers' profit participation fund	7,778,044	8,154,353
- Workers' welfare fund	2,928,874	2,743,161
- Gain on disposal of property, plant and equipment	(1,124,810)	(5,783,282)
- Provision for staff retirement benefits	11,297,447	11,455,226
- Depreciation	59,400,403	42,969,237
- Amortization on Intangibles	5,059,206	4,106,239
- Finance cost	98,966,942	101,496,762
	<u>184,306,106</u>	<u>165,141,695</u>
<b>Operating Profit before working capital changes</b>	<b>277,978,977</b>	<b>261,332,374</b>
(Increase) / decrease in current assets		
Stores, spare parts and loose tools	(19,526,204)	(2,510,860)
Stock in trade	(105,424,968)	(42,068,885)
Trade debts	(251,945,369)	(246,805,386)
Advances, deposits prepayments and other receivables	(73,718,845)	(142,305,111)
Increase / (decrease) in current liabilities		
Trade and other payables	12,859,030	594,289,352
	<u>(437,756,357)</u>	<u>160,599,110</u>
<b>Cash Generated from Operations</b>	<b>(159,777,380)</b>	<b>421,931,484</b>
Workers' profit participation fund paid	(3,548,824)	(7,684,264)
Workers' welfare fund paid	(5,661,188)	(3,859,893)
Staff retirement benefits paid	(7,673,272)	(19,820,273)
Finance cost paid	(92,747,000)	(108,238,987)
Income tax paid	(118,903,151)	(114,365,744)
Dividend paid	(816,773.0)	-
	<u>(229,350,208)</u>	<u>(253,969,160)</u>
<b>Net Cash Generated from / (Used in) Operating Activities</b>	<b>(389,127,588)</b>	<b>167,962,324</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(5,197,630)	(4,485,658)
Proceeds from disposal of property, plant and equipment	3,586,721	6,390,000
Lease rentals paid	(10,275,715)	(3,745,202)
Right of use assets	-	(13,683,474)
Capital work in progress	(3,065,035)	(7,874,434)
Intangible Assets	(6,595,540)	-
Long term deposits	(37,652,774)	(9,000,000)
Long term loan	-	-
	<u>(59,199,973)</u>	<u>(32,398,768)</u>
<b>Net Cash Used in Investing Activities</b>		
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Long term loans- receipts	267,906	178,604
Short term borrowings - net	401,632,931	(116,961,916)
	<u>401,900,837</u>	<u>(116,783,312)</u>
<b>Net Cash Generated from Financing Activities</b>		
<b>Net Used in Cash and Cash Equivalents</b>	<b>(46,426,723)</b>	<b>18,780,244</b>
Cash and Cash Equivalents at the beginning of the Period	100,501,754	81,012,746
<b>Cash and Cash Equivalents at the End of the Period</b>	<b>54,075,031</b>	<b>99,792,990</b>

Nine Months Report

  
CHIEF EXECUTIVE OFFICER

  
DIRECTOR

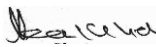
  
CHIEF FINANCIAL OFFICER

**CONDENSED INTERIM STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)  
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026**

	.....RUPEES.....					Total
	Issued, Subscribed and Paid up Share	Capital Reserves	Revaluation Surplus	Revenue Reserves		
				General Reserves	Unappropriated Profit	
Balance as at 01 July ,2024	77,625,380	23,137,159	1,747,171,326	8,600,000	765,624,042	2,622,157,907
Effect of restatement					-	-
Profit for the period ended 31 March ,2025	-	-	-	-	7,090,809	7,090,809
<b>Transfer from surplus on revaluation of property, plant and equipment on account of</b>						
Incremental depreciation - net of deferred tax	-	-	(19,187,413)	-	19,187,413	-
<b>Balance as at 31 March ,2025</b>	<b>77,625,380</b>	<b>23,137,159</b>	<b>1,727,983,913</b>	<b>8,600,000</b>	<b>791,902,264</b>	<b>2,629,248,716</b>
Balance as at 01 July ,2025	77,625,380	23,137,159	1,752,672,097	8,600,000	715,128,930	2,577,163,566
Profit for the period	-	-	-	-	19,418,101	19,418,101
<b>Transfer from surplus on plant and equipment on account of</b>						
Incremental depreciation - net of deferred tax	-	-	(17,838,714)	-	17,838,714	-
<b>Balance as at 31 March ,2026</b>	<b>77,625,380</b>	<b>23,137,159</b>	<b>1,734,833,383</b>	<b>8,600,000</b>	<b>752,385,745</b>	<b>2,596,581,667</b>

Nine Months Report

  
CHIEF EXECUTIVE OFFICER

  
DIRECTOR

  
CHIEF FINANCIAL OFFICER

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**NOTES TO THE CONDENSED INTERIM FINANCIAL STATEMENT (UN-AUDITED)  
FOR THE NINE MONTHS AND QUARTER ENDED MARCH 31, 2026**

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**1 LEGAL STATUS AND OPERATIONS**

Punjab Oil Mills ('the company') was incorporated in Pakistan as a Public Limited Company. Its shares are quoted on Pakistan Stock Exchange Ltd. It is mainly engaged in the manufacturing and sale of Ghee, Cooking Oil, Speciality Fats, laundry Soap, Mushroom and coffee.

**2 BASIS OF PREPARATION**

This condensed interim financial information is un-audited and has been prepared in accordance with the requirements of International Financial Reporting Standard (IFRS) IAS 34 as applicable in Pakistan. This condensed interim financial information and disclosures required for full annual financial statements, and should be read in conjunction with the financial statements of the Company for the year ended 30 June, 2025.

This condensed interim financial information is being submitted to the shareholders as required by the listing regulation of Pakistan Stock Exchange Limited and Section 237 of the Companies Act, 2017.

**3 SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies and method of computation which have been used in the preparation of this condensed interim financial information are the same as those applied in the preparation of the financial statements for the preceding year ended 30 June, 2025.

**4 NON-ADJUSTING EVENTS AFTER BALANCE SHEET DATE**

The Board of Directors in its meeting held on 28 April, 2026 declared the issuance of bonus share @ **NIL** and interim cash dividend @ **NIL**

**5 DATE OF AUTHORIZATION FOR ISSUE**

This condensed interim financial information was authorized for issue on 28 April, 2026 by the Board of Directors of the Company.

**6 GENERAL**

- Figures have been rounded off to the nearest of rupees, unless otherwise stated.
- Comparative figures have been rearranged and reclassified, where necessary, for the purpose of better presentation and comparisons.

**POML**  
**NOURISHING LIVES**