

AUDITED CONDENSED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2025



CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	THE GROUP	
	2025	2024
	RS'000	RS'000
TURNOVER	340,931	359,498
OPERATING PROFIT	10,366	31,345
OTHER INCOME	4,011	2,618
FINANCE COSTS	(5,652)	(5,232)
PROFIT BEFORE TAXATION	8,725	28,731
INCOME TAX	(2,973)	(4,248)
NET PROFIT FOR THE YEAR	5,752	24,483
OTHER COMPREHENSIVE INCOME	(4,324)	13,493
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	1,428	37,976

STATEMENT OF CHANGES IN EQUITY

THE GROUP	Stated Capital	Revaluation Reserve	Acturial Losses	Retained Earnings	Total
	Rs'000	Rs'000	Rs'000	Rs'000	Rs'000
At July 1, 2024	20 000	12 252	–	79 830	112 082
Profit for the year	–	–	–	5,752	5,752
Other comprehensive income for the year	–	–	–	(4,324)	(4,324)
Total comprehensive income for the year	–	–	–	1,428	1,428
Dividends	–	–	–	(6 000)	(6 000)
At June 30, 2025	20,000	12,252	–	75,258	107,510
At July 1, 2023	20,000	7,996	(57,723)	111,833	82,106
Profit for the year	–	–	–	24,483	24,483
Other comprehensive income for the year	–	4,256	9,237	–	13,493
Total comprehensive income for the year	–	4,256	9,237	24,483	37,976
Dividends	–	–	–	(8,000)	(8,000)
Transfer	–	–	48,486	(48,486)	–
At June 30, 2024	20,000	12,252	–	79,830	112,082

1. The Principal activity of the company is the manufacture of plastic products for industrial and commercial business destined to the local and export markets. The range of products includes packaging for the chemical detergent,paint,beverages,food environmental segments and household products.
2. Turnover dropped by 5.1% compared to last year due to the challenging market situation.The consolidated profit for the year amounts to Rs 5.7M. The drop in profit is mainly due to the consequent increases in salary relativity adjustment, Government special allowance and electricity charges.
3. Next year remains challenging in the current context but the Board is confident in the company's performance.
4. The company continues to believe in the recycling process and maintains its investment in the activities of its subsidiary PIM Recycling Ltd.
5. The audited condensed financial statements have been prepared in accordance with International Financial Reporting Standards.
6. The audited condensed financial statements have been prepared on the basis of similar accounting standards as set out in the statutory financial statements for the year ended June 30, 2025.

CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	2025	2024
	RS'000	RS'000
ASSETS		
NON-CURRENT ASSETS	153,525	156,172
CURRENT ASSETS	124,497	164,676
TOTAL ASSETS	278,022	320,848
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES	107,510	112,082
NON-CURRENT LIABILITIES	70,705	91,276
CURRENT LIABILITIES	99,807	117,490
TOTAL EQUITY AND LIABILITIES	278,022	320,848

CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	2025	2024
	RS'000	RS'000
NET CASH GENERATED FROM OPERATING ACTIVITIES	31,829	42,923
NET CASH USED IN INVESTING ACTIVITIES	(19,526)	(18,052)
NET CASH USED IN FINANCING ACTIVITIES	(31,954)	(19,468)
DECREASE IN CASH & CASH EQUIVALENTS	(19,651)	5,403
AT THE BEGINNING OF THE YEAR	(4,952)	(10,355)
AT THE END OF THE YEAR	(24,603)	(4,952)

DATA PER SHARE

		2025	2024
EARNINGS PER SHARE	RS.	0.71	18.99
DIVIDENDS PER SHARE	RS.	3.00	4.00
NET ASSETS PER SHARE	RS.	53.76	56.04
NUMBER OF ORDINARY SHARES (000)		2,000	2,000

BY ORDER OF THE BOARD

Onelink Ltd
Company Secretary

Date: 18-09-2025

Notes:

Copies of these audited condensed financial statements for the year ended 30 June 2021 and the statement of Directors and Senior Officers' interest are available, free of charge, from the Company Secretary at the registered office of the Company, Level 3, Alexander House, 35 Cybercity, Ebene.

The audited condensed financial statements are issued pursuant to Listing Rule 12.14 and Rule 8 of the Securities (Disclosure Obligations of Reporting Issuers Rules 2007).

The Board of Directors of PIM Limited accepts full responsibility for the accuracy of the information contained in the audited condensed financial statements.