

UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE PERIOD ENDED DECEMBER 31, 2025



CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	THE GROUP		THE GROUP	
	UNAUDITED QUARTER ENDED 31 Dec 25	UNAUDITED QUARTER ENDED 31 Dec 24	UNAUDITED 6 MONTHS ENDED 31 Dec 25	UNAUDITED 6 MONTHS ENDED 31 Dec 24
	Rs'000	Rs'000	Rs'000	Rs'000
TURNOVER	91,207	95,106	186,374	197,155
OPERATING (LOSS)/ PROFIT	2,899	10,619	15,854	25,376
OTHER INCOME	2,121	139	6,814	1,238
FINANCE COSTS	(1,623)	(1,494)	(3,171)	(3,086)
(LOSS)/PROFIT BEFORE TAXATION	3,397	9,264	19,497	23,528
INCOME TAX	1,445	(1,291)	(2,876)	(3,179)
NET PROFIT FOR THE PERIOD	4,842	7,973	16,621	20,349
OTHER COMPREHENSIVE INCOME	—	—	—	—
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	4,842	7,973	16,621	20,349

STATEMENT OF CHANGES IN EQUITY

THE GROUP	Stated Capital	Revaluation Reserve	Retained Earnings	Total
	Rs'000	Rs'000	Rs'000	Rs'000
At July 1, 2025	20,000	12,252	75,258	107,510
Profit for the period	—	—	16,621	16,621
Other comprehensive income for the period	—	—	—	—
Total comprehensive income for the period	—	—	16,621	16,621
Dividends	—	—	(3,000)	(3,000)
At December 31, 2025	20,000	12,252	88,879	121,131
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

- 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 include mainly household products and packaging for the chemical, detergent, paint, beverages, food and environment segments.
- Turnover remains satisfactory. The Consolidated profit for the period amounts to Rs 16.6M, representing 8.9% of turnover.
- Potential orders and new development on the export market are being materialised and the forecast for the next semester remains optimistic.
- The unaudited condensed financial statements have been prepared in accordance with International Financial Reporting Standards.
- The unaudited 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	
	31 Dec 25	30 June 2025
	RS'000	RS'000
ASSETS		
NON-CURRENT ASSETS	152,086	153,525
CURRENT ASSETS	111,960	124,497
TOTAL ASSETS	264,046	278,022
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES	121,131	107,510
NON-CURRENT LIABILITIES	65,496	70,705
CURRENT LIABILITIES	77,419	99,807
TOTAL EQUITY AND LIABILITIES	264,046	278,022

CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	31 Dec 25	30 June 2025
	RS'000	RS'000
NET CASH GENERATED FROM OPERATING ACTIVITIES	12,748	31,829
NET CASH USED IN INVESTING ACTIVITIES	(5,936)	(19,526)
NET CASH USED IN FINANCING ACTIVITIES	(7,455)	(31,954)
DECREASE IN CASH & CASH EQUIVALENTS	(643)	(19,651)
AT THE BEGINNING OF THE PERIOD	(24,603)	(4,952)
AT THE END OF THE PERIOD	(25,246)	(24,603)

DATA PER SHARE

	31 Dec 25	31 Dec 24
	RS.	RS.
EARNINGS PER SHARE	8.31	10.17
	31 Dec 25	30 June 2025
NET ASSETS PER SHARE	60.57	53.76
NUMBER OF ORDINARY SHARES (000)	2,000	2,000

BY ORDER OF THE BOARD

OneLink Ltd
Company Secretary
Date: 06.02.2026

Notes:

Copies of these unaudited condensed financial statements for the period ended 31 December 2025 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 unaudited 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 unaudited condensed financial statements.