

# UNAUDITED CONDENSED FINANCIAL STATEMENTS FOR THE PERIOD ENDED MARCH 31, 2026



## CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	THE GROUP		THE GROUP	
	UNAUDITED QUARTER ENDED 31 Mar 26	UNAUDITED QUARTER ENDED 31 Mar 25	UNAUDITED 9 MONTHS ENDED 31 Mar 26	UNAUDITED 9 MONTHS ENDED 31 Mar 25
	Rs'000	Rs'000	Rs'000	Rs'000
TURNOVER	73,395	68,999	259,769	266,154
OPERATING (LOSS)/ PROFIT	(2,960)	(7,318)	12,894	18,058
OTHER INCOME	2,503	1,444	9,317	2,682
FINANCE COSTS	(1,440)	(1,200)	(4,611)	(4,286)
(LOSS)/PROFIT BEFORE TAXATION	(1,897)	(7,074)	17,600	16,454
INCOME TAX	16	458	(2,860)	(2,721)
NET (LOSS)/ PROFIT FOR THE PERIOD	(1,881)	(6,616)	14,740	13,733
OTHER COMPREHENSIVE INCOME	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	(1,881)	(6,616)	14,740	13,733

## 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	-	-	14,740	14,740
Other comprehensive income for the period	-	-	-	-
Total comprehensive income for the period	-	-	14,740	14,740
Dividends	-	-	(3,000)	(3,000)
<b>At March 31, 2026</b>	<b>20,000</b>	<b>12,252</b>	<b>86,998</b>	<b>119,250</b>
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)
<b>At June 30, 2025</b>	<b>20,000</b>	<b>12,252</b>	<b>75,258</b>	<b>107,510</b>

- 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 14.7M representing 5.6% of turnover.
- The geopolitical situation in the Middle East may adversely impact the group results with rising costs of materials and freight. However, potential orders and new development on the export market are promising and the forecast for the next quarter 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 Mar 26	30 June 2025
	RS'000	RS'000
<b>ASSETS</b>		
NON-CURRENT ASSETS	151,467	153,525
CURRENT ASSETS	109,997	124,497
<b>TOTAL ASSETS</b>	<b>261,464</b>	<b>278,022</b>
<b>EQUITY AND LIABILITIES</b>		
CAPITAL AND RESERVES	119,250	107,510
NON-CURRENT LIABILITIES	63,707	70,705
CURRENT LIABILITIES	78,507	99,807
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>261,464</b>	<b>278,022</b>

## CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	31 Mar 26	30 June 2025
	RS'000	RS'000
NET CASH GENERATED FROM OPERATING ACTIVITIES	8,377	31,829
NET CASH USED IN INVESTING ACTIVITIES	(11,296)	(19,526)
NET CASH USED IN FINANCING ACTIVITIES	(10,606)	(31,954)
DECREASE IN CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	(13,525)	(19,651)
AT THE END OF THE PERIOD	(24,603)	(4,952)
	(38,128)	(24,603)

## DATA PER SHARE

		31 Mar 26	31 Mar 25
EARNINGS PER SHARE	RS.	7.37	6.87
NET ASSETS PER SHARE	RS.	59.63	53.76
NUMBER OF ORDINARY SHARES (000)		2,000	2,000

## BY ORDER OF THE BOARD

OneLink Ltd  
Company Secretary  
Date: 30<sup>th</sup> April 2026

### Notes:

Copies of these unaudited condensed financial statements for the period ended 31 March 2026 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.