AUDITED CONDENSED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2026

PIM LIMITED

CONDENSED STATEMENT OF COMPREHENSIVE INCOME

	THE GROUP	
	2026	2025
	RS'000	RS'000
TURNOVER	351,686	340,931
OPERATING PROFIT	18,663	10,366
OTHER INCOME	9,932	4,011
FINANCE COSTS	(7,578)	(5,652)
PROFIT BEFORE TAXATION	21,017	8,725
INCOME TAX	(1,439)	(2,973)
NET PROFIT FOR THE YEAR	19,578	5,752
OTHER COMPREHENSIVE INCOME	1,042	(4,324)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	20,620	1,428

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 year	–	–	19,578	19,578
Other comprehensive income for the year	–	–	1,042	1,042
Total comprehensive income for the year	–	–	20,620	20,620
Dividends	–	–	(5,000)	(5,000)
At June 30, 2026	**20,000**	**12,252**	**90,878**	**123,130**
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**

BUSINESS ACTIVITY

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 recycle products, household products and packaging for the chemical, detergent,paint,beverages,food and environment segments.

FINANCIAL RESULTS

Turnover for the year ended June 30, 2026 has increased by 3% compared to last year. The consolidated profit for the year amounts to Rs 19.6 M after tax as compared to Rs 5.7 M for financial year ended June 30, 2025.

The audited condensed financial statements have been prepared in accordance with International Financial Reporting Standards and on the basis of similar accounting standards as set out in the statutory financial statements for the year ended June 30, 2026.

OUTLOOK

The impact of the geopolitical situation in the Middle East and its consequences remains a threat on the production costs of the group. However, the company is closely monitoring the situation to maintain its competitiveness on the market.

CONDENSED STATEMENT OF FINANCIAL POSITION

	THE GROUP	
	2026	2025
	RS'000	RS'000
ASSETS		
NON-CURRENT ASSETS	203,664	153,525
CURRENT ASSETS	207,927	124,497
TOTAL ASSETS	411,591	278,022
EQUITY AND LIABILITIES		
CAPITAL AND RESERVES	123,130	107,510
NON-CURRENT LIABILITIES	108,705	70,705
CURRENT LIABILITIES	179,756	99,807
TOTAL EQUITY AND LIABILITIES	411,591	278,022

CONDENSED STATEMENT OF CASH FLOWS

	THE GROUP	
	2026	2025
	RS'000	RS'000
NET CASH GENERATED FROM OPERATING ACTIVITIES	12,542	31,829
NET CASH USED IN INVESTING ACTIVITIES	(17,683)	(19,526)
NET CASH USED IN FINANCING ACTIVITIES	(23,537)	(31,954)
DECREASE IN CASH & CASH EQUIVALENTS	(28,678)	(19,651)
AT THE BEGINNING OF THE YEAR	(24,603)	(4,952)
AT THE END OF THE YEAR	(53,281)	(24,603)

DATA PER SHARE

		2026	2025
EARNINGS PER SHARE	RS.	9.79	2.88
DIVIDENDS PER SHARE	RS.	2.50	3.00
NET ASSETS PER SHARE	RS.	61.57	53.76
NUMBER OF ORDINARY SHARES (000)		2,000	2,000

BY ORDER OF THE BOARD

OneLink Ltd
Company Secretary

Date: 16 September 2026

Notes:

Copies of these audited condensed financial statements for the year ended June 30, 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 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.